

**LEMERY WATER DISTRICT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Cumulative Translation Adjustment	Cumulative Changes in Fair Value of Investments	Revaluatio n Surplus	Retained Earnings/ (Deficit)	Contributed Capital	Share Capital	Share Premium	Members' Equity	TOTAL
BALANCE AT JANUARY 1, 2017	-	-	-	40,225,008.64	16,158,929.55	-	-	15,432,831.30	71,816,769.49
ADJUSTMENTS:									
Add/(Deduct):									
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-
Prior Period Errors	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	-	-	-	-	-	-
RESTATED BALANCE AT JANUARY 1, 2017	-	-	-	40,225,008.64	16,158,929.55	-	-	15,432,831.30	71,816,769.49
CHANGES IN EQUITY FOR 2017									
Add/(Deduct):									
Issuances of Share Capital	-	-	-	-	-	-	-	-	-
Additional Capital from National Government	-	-	-	-	-	-	-	-	-
Members' Contribution	-	-	-	-	-	-	-	-	-
Comprehensive Income for the year	-	-	-	(307,259.11)	-	-	-	-	(307,259.11)
Dividends	-	-	-	0	-	-	-	-	-
Other Adjustments	-	-	-	(1,221,214.30)	-	-	-	-	(1,221,214.30)
BALANCE AT DECEMBER 31, 2017	-	-	-	38,696,535.23	16,158,929.55	-	-	15,432,831.30	70,288,296.08
CHANGES IN EQUITY FOR 2018									
Add/(Deduct):									
Issuances of Share Capital	-	-	-	-	-	-	-	-	-
Additional Capital from National Government	-	-	-	-	-	-	-	-	-
Members' Contribution	-	-	-	-	-	-	-	-	-
Comprehensive Income for the year	-	-	-	(228,151.50)	-	-	-	-	(228,151.50)
Dividends	-	-	-	-	-	-	-	-	-
Other Adjustments	-	-	-	(31,151.29)	-	-	-	-	(31,151.29)
BALANCE AT DECEMBER 31, 2018	-	-	-	38,437,232.54	16,158,929.55	-	-	15,432,831.30	70,028,993.29

Prepared by

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Noted by

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