

**CARAGA STATE UNIVERSITY**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**REGULAR AGENCY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>Balance at December 31, 2013</b>	<b>113,344,332.31</b>
Prior Period Adjustments/Unrecorded Income and Expenses	1,361,051.14
<b>Changes in net assets/equity for Calendar Year 2014</b>	<b>1,361,051.14</b>
Adjustment of net revenue recognized directly in net assets/equity	(163,735.68)
Surplus for the period	11,687,931.50
<b>Total recognized revenue and expense for the period</b>	<b>11,524,195.82</b>
<b>Balance at December 31, 2014</b>	<b>126,229,579.27</b>