

**CARAGA STATE UNIVERSITY
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/EQUITY
TRUST RECEIPTS/INTER-AGENCY TRANSFERRED FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

Balance at December 31, 2013	<u>14,878,381.19</u>
Prior Period Adjustments/Unrecorded Income and Expenses	<u>8,275,529.99</u>
Changes in net assets/equity for Calendar Year 2014	<u>8,275,529.99</u>
Surplus for the period	<u>52,128.07</u>
Total recognized revenue and expense for the period	<u>52,128.07</u>
Others	
Balance at December 31, 2014	<u><u>23,206,039.25</u></u>