

OSORNO STATE UNIVERSITY
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

	ALL FUNDS		01-DCM		05-DIFFUN		05-CABARROGUIS		05-MADELA		07-DIFFUN		07-DSP		07-CABARROGUIS		07-MADELA	
	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018
Balance at January 1	334,846,594.44	259,205,532.88	58,385,148.64	8,665,378.18	1,947,624.58	8,665,380.89	-	43,942.96	5,729,245.51	435,685,438.22	366,919,416.41	58,895,841.34	8,722,291.19	2,865,832.59	(7,488,917.28)	-	145,539.49	8,688,919.89
Add/Deduct:																		
Changes in accounting policy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other adjustments	410,604.01	(4,594,383.88)	7,200,198.85	(53,943.00)	(72,348.02)	(2,554,538.84)	-	-	(18,088.43)	(8,332,146.88)	482,402.56	(3,433,846.23)	(14,787,288.72)	(1,042,540.87)	488,415.62	5,083,533.38	1,157.14	(13,147.53)
Restated balance	335,257,198.45	254,701,149.00	65,585,346.49	8,611,375.18	1,875,276.56	6,410,842.05	-	-	43,856.48	427,353,291.34	367,401,818.97	55,462,005.11	7,679,750.32	3,944,488.81	(1,000,401.66)	-	1,457.35	8,465,772.36
Add/Deduct:																		
Changes in Net Assets/Equity for the Calendar Year																		
Surplus/Deficit for the period	100,354,120.77	112,218,281.65	1,343,256.85	110,915.01	989,757.43	(14,113,875.31)	-	(488,902.45)	304,761.59	110,476,539.98	104,363,299.85	2,933,986.15	(352,489.90)	2,207,523.55	(2,168,979.38)	2,303.52	-	2,805,456.18
Adjustment of net revenue recognized directly in net assets/equity ¹	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at December 31	435,611,319.22	366,919,416.65	66,928,603.34	8,722,291.19	2,865,034.00	(7,488,917.28)	-	(145,959.49)	6,058,916.99	537,829,731.32	471,781,717.82	60,405,991.26	8,377,260.42	6,151,912.36	(9,657,891.04)	-	1,460.87	11,294,178.54

CERTIFIED CORRECT


LELA M. SABELLICA
Accountant II