

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2016
with comparative figures at June 30, 2015

ASSETS	2016	2015	LIABILITIES AND FUND BALANCES	2016	2015
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	74,170,804.90	53,865,528.38	Accounts Payable and Accrued Expenses	22,435,218.02	22,701,044.92
Accounts Receivable (less allowance of 11,076,844.27; 2015: 10,024,593.70)	25,299,202.49	24,754,962.30	Deposits Refundable	500.00	500.00
Inventories	3,061,902.98	2,011,752.39	Accrued Leave	22,285,339.60	21,177,846.10
Prepaid Expenses	3,299,503.57	2,847,488.25	Deferred Revenue	13,966,444.02	14,042,441.39
Long-term Investments	93,570,695.09	91,656,158.88	Fund Balance	140,714,607.39	117,214,057.79
Total Unrestricted	<u>199,402,109.03</u>	<u>175,135,890.20</u>	Total Unrestricted	<u>199,402,109.03</u>	<u>175,135,890.20</u>
B. Restricted			B. Restricted		
Cash	(5,712,387.15)	(3,266,793.68)	Accounts Payable & Accrued Expenses	3,607,800.97	4,352,498.73
Accounts Receivable	37,603,442.56	34,496,055.59	Accrued Leave	4,405,451.40	4,053,328.20
Prepaid Items and Deferred Charges	17,123.89	24,154.46	Deferred Income	98,504.00	93,582.00
Long-term Investments			Due to Other Funds		
			Fund Balance	23,796,422.93	22,754,007.44
Total Restricted	<u>31,908,179.30</u>	<u>31,253,416.37</u>	Total Restricted	<u>31,908,179.30</u>	<u>31,253,416.37</u>
TOTAL CURRENT FUNDS	<u>231,310,288.33</u>	<u>206,389,306.57</u>	TOTAL CURRENT FUNDS	<u>231,310,288.33</u>	<u>206,389,306.57</u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	1,529,569.09	541,187.12	Accounts Payable	52,514.36	62,338.05
Accounts Receivable (less allowance 18,618; 2015: 18,618)	95,221.65	95,221.65	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	16,128,349.44	16,361,816.29
(less allowance of 1,756,947.52; 2015: 1,751,134.73)	15,394,700.34	15,678,671.27	Institutional Student Loan Funds	2,386,617.02	717,430.70
Institutional (less allowance of 140,886.09; 2015: 140,886.09)	1,547,989.74	826,505.00	Total Loan Funds	<u>18,567,480.82</u>	<u>17,141,585.04</u>
TOTAL LOAN FUNDS	<u>18,567,480.82</u>	<u>17,141,585.04</u>			

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	59,040.13	54,878.51	Quasi-endowment	19,095,045.81	19,513,030.13
Accounts Receivable		821.75	Endowment	17,825,161.35	19,995,496.82
Investments Held by Trustees	36,861,167.03	39,452,826.69	Land-Grant Principal Assumed by State	239,789.33	239,789.33
Landgrant Principal	239,789.33	239,789.33			
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>37,159,996.49</u>	<u>39,748,316.28</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>37,159,996.49</u>	<u>39,748,316.28</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	22,814,663.00	16,975,166.68	Obligations Under Capital Lease		
Accounts Receivable	8,210.43	3,634.71	Bonds Payable	318,465,000.00	328,190,000.00
Notes Receivable			Commercial Paper		
Prepaid Items and Deferred Charges	18,155,445.27	24,426,588.73	Accounts Payable	1,683,277.20	364,223.78
Investments Held by Trustees	12,644,600.91	63,661,111.56	Deferred Credits	14,513,425.33	15,978,420.77
Investment in Plant:					
Land	19,453,768.72	18,065,049.87	Fund Balances:		
Improvements Other Than Buildings	94,105,800.70	91,533,078.03	Unexpended Plant Funds	16,893,739.94	26,547,543.06
Buildings	777,412,503.01	771,179,031.71	Renewal and Replacement Funds	31,127,854.04	71,175,747.99
Furniture, Machinery & Equipment	169,306,251.78	164,335,705.85	Retirement of Indebtedness Funds	1,223,993.52	4,142,285.53
Livestock	1,800,743.00	1,752,208.80	Net Investment in Plant	616,075,984.03	522,601,539.68
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	<u>999,983,274.06</u>	<u>968,999,760.81</u>
Library Books	108,577,912.05	104,578,178.34			
Construction in Progress	262,140,532.58	171,381,464.13			
Accumulated Depreciation	(486,437,157.39)	(458,891,457.60)			
TOTAL PLANT FUNDS	<u>999,983,274.06</u>	<u>968,999,760.81</u>			
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	3,193.33	47,411.95	Accounts Payable	266.00	
Accounts Receivable	40,161.64	38,026.70			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	43,088.97	85,438.65
TOTAL AGENCY FUNDS	<u>43,354.97</u>	<u>85,438.65</u>	TOTAL AGENCY FUNDS	<u>43,354.97</u>	<u>85,438.65</u>