

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2019
with comparative figures at June 30, 2018

ASSETS	2019	2018	LIABILITIES AND FUND BALANCES	2019	2018
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	151,518,339.35	113,639,976.84	Accounts Payable and Accrued Expenses	23,779,362.99	24,582,327.10
Accounts Receivable (less allowance of 20,240,516.95 ; 2018: 17,182,330.52)	27,789,223.68	31,296,134.94	Deposits Refundable	46,955.00	53,320.00
Inventories	2,491,120.44	2,727,099.12	Accrued Leave	19,425,079.90	19,345,902.90
Prepaid Expenses	6,976,524.28	6,196,809.61	Deferred Revenue	20,297,223.84	18,548,823.77
Long-term Investments	97,630,424.47	93,251,235.97	Fund Balance	222,857,010.49	184,580,882.71
Total Unrestricted	<u>286,405,632.22</u>	<u>247,111,256.48</u>	Total Unrestricted	<u>286,405,632.22</u>	<u>247,111,256.48</u>
B. Restricted			B. Restricted		
Cash	4,423,907.77	5,626,633.66	Accounts Payable & Accrued Expenses	5,044,622.89	1,937,575.55
Accounts Receivable	30,365,540.75	23,582,093.38	Accrued Leave	3,849,467.30	3,548,274.60
Prepaid Items and Deferred Charges	260,623.78	173,940.27	Deferred Income	(16,400.00)	10,952.37
Long-term Investments			Due to Other Funds		
			Fund Balance	26,172,382.11	23,885,864.79
Total Restricted	<u>35,050,072.30</u>	<u>29,382,667.31</u>	Total Restricted	<u>35,050,072.30</u>	<u>29,382,667.31</u>
TOTAL CURRENT FUNDS	<u><u>321,455,704.52</u></u>	<u><u>276,493,923.79</u></u>	TOTAL CURRENT FUNDS	<u><u>321,455,704.52</u></u>	<u><u>276,493,923.79</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	6,095,017.05	2,893,251.37	Accounts Payable	35,560.53	1,138.12
Accounts Receivable (less allowance 18,618; 2018: 18,618)	79,652.51	95,221.65	Deferred Income		
Notes Receivable:					
Federal Participation			Fund Balance		
(less allowance of 1,829,884.99; 2018: 1,843,980.82)	10,521,853.45	13,383,076.22	Federal Participation Student Loan Funds	15,684,083.28	15,670,955.20
Institutional (less allowance of 140,886.09; 2018: 140,886.09)	7,777,355.43	6,344,438.25	Institutional Student Loan Funds	8,754,234.63	7,043,894.17
TOTAL LOAN FUNDS	<u>24,473,878.44</u>	<u>22,715,987.49</u>	TOTAL LOAN FUNDS	<u>24,473,878.44</u>	<u>22,715,987.49</u>

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	143,990.71	70,220.96	Quasi-endowment	22,069,320.59	21,525,928.45
Accounts Receivable			Endowment	18,078,262.95	17,975,313.98
Investments Held by Trustees	40,003,592.83	39,431,021.47	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>40,387,372.87</u>	<u>39,741,031.76</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>40,387,372.87</u>	<u>39,741,031.76</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	30,987,325.82	33,166,543.61	Obligations Under Capital Lease		
Accounts Receivable	8,531.85	5,380.00	Bonds Payable	340,720,047.94	330,635,000.00
Notes Receivable	13,400,000.00		Commercial Paper		
Prepaid Items and Deferred Charges	17,451,146.57	16,337,775.61	Accounts Payable	6,580,763.30	161,106.76
Investments Held by Trustees	973,805.44	1,364,027.39	Deferred Credits		23,275,874.70
Investment in Plant:					
Land	22,807,294.25	22,744,518.25	Fund Balances:		
Improvements Other Than Buildings	124,588,443.86	104,218,455.91	Unexpended Plant Funds	16,690,676.29	(100,904.35)
Buildings	1,028,774,778.05	902,634,386.81	Renewal and Replacement Funds	30,150,565.37	34,427,053.92
Furniture, Machinery & Equipment	179,426,777.42	176,011,525.91	Retirement of Indebtedness Funds	(5,034,036.40)	1,225,093.78
Livestock	1,713,052.70	1,519,788.10	Net Investment in Plant	746,303,722.74	708,116,153.43
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	<u>1,135,411,739.24</u>	<u>1,097,739,378.24</u>
Library Books	123,103,741.89	118,587,899.74			
Construction in Progress	160,937,306.20	257,998,500.89	V. AGENCY FUNDS		
Accumulated Depreciation	(568,760,464.81)	(536,849,423.98)	Accounts Payable		
TOTAL PLANT FUNDS	<u>1,135,411,739.24</u>	<u>1,097,739,378.24</u>	Deposits Held in Custody for Others		53,630.20
V. AGENCY FUNDS			TOTAL AGENCY FUNDS	<u>53,630.20</u>	<u>53,630.20</u>
Cash and Temporary Investments		566.67			
Accounts Receivable		53,063.53			
Prepaid Items & Deferred Charges					
TOTAL AGENCY FUNDS	<u>53,630.20</u>	<u>53,630.20</u>			