

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2020
with comparative figures at June 30, 2019

ASSETS	2020	2019	LIABILITIES AND FUND BALANCES	2020	2019
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	163,858,351.06	151,518,339.35	Accounts Payable and Accrued Expenses	25,911,485.66	23,779,362.99
Accounts Receivable (less allowance of 23,353,437.72; 2019: 20,240,516.95)	29,662,163.18	27,789,223.68	Deposits Refundable	40,875.00	46,955.00
Inventories	3,078,163.30	2,491,120.44	Accrued Leave	21,568,239.90	19,425,079.90
Prepaid Expenses	7,458,523.17	6,976,524.28	Deferred Revenue	16,511,380.36	20,297,223.84
Long-term Investments	101,846,583.58	97,630,424.47	Fund Balance	241,871,803.37	222,857,010.49
Total Unrestricted	<u>305,903,784.29</u>	<u>286,405,632.22</u>	Total Unrestricted	<u>305,903,784.29</u>	<u>286,405,632.22</u>
B. Restricted			B. Restricted		
Cash	8,097,664.88	4,423,907.77	Accounts Payable & Accrued Expenses	5,279,255.46	5,044,622.89
Accounts Receivable	36,667,086.26	30,365,540.75	Accrued Leave	4,566,588.30	3,849,467.30
Prepaid Items and Deferred Charges	57,432.87	260,623.78	Deferred Income	545.27	(16,400.00)
Long-term Investments			Due to Other Funds		
			Fund Balance	34,975,794.98	26,172,382.11
Total Restricted	<u>44,822,184.01</u>	<u>35,050,072.30</u>	Total Restricted	<u>44,822,184.01</u>	<u>35,050,072.30</u>
TOTAL CURRENT FUNDS	<u><u>350,725,968.30</u></u>	<u><u>321,455,704.52</u></u>	TOTAL CURRENT FUNDS	<u><u>350,725,968.30</u></u>	<u><u>321,455,704.52</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	3,909,923.81	6,095,017.05	Accounts Payable	9,188,537.30	35,560.53
Accounts Receivable (less allowance 18,618; 2019: 18,618)	76,907.73	79,652.51	Deferred Income		
Notes Receivable:					
Federal Participation			Fund Balance		
(less allowance of 1,637,6316.22; 2019: 1,829,884.99)	9,659,972.18	10,521,853.45	Federal Participation Student Loan Funds	1,745,216.90	15,684,083.28
Institutional (less allowance of 140,886.09; 2019: 140,886.09)	7,564,382.45	7,777,355.43	Institutional Student Loan Funds	10,277,431.97	8,754,234.63
TOTAL LOAN FUNDS	<u>21,211,186.17</u>	<u>24,473,878.44</u>	TOTAL LOAN FUNDS	<u>21,211,186.17</u>	<u>24,473,878.44</u>

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2020
with comparative figures at June 30, 2019

ASSETS	2020	2019	LIABILITIES AND FUND BALANCES	2020	2019
III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	150,275.98	143,990.71	Quasi-endowment	17,707,506.64	22,069,320.59
Accounts Receivable			Endowment	21,908,974.96	18,078,262.95
Investments Held by Trustees	39,466,205.62	40,003,592.83	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	39,856,270.93	40,387,372.87	TOTAL ENDOWMENT AND SIMILAR FUND	39,856,270.93	40,387,372.87
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	44,788,468.22	30,987,325.82	Obligations Under Capital Lease		
Accounts Receivable	10,993.69	8,531.85	Bonds Payable	326,760,246.62	340,720,047.94
Notes Receivable	1,268,295.18	13,400,000.00	Commercial Paper		
Prepaid Items and Deferred Charges	27,526,449.92	17,451,146.57	Accounts Payable	6,425,265.95	6,580,763.30
Investments Held by Trustees	980,341.21	973,805.44	Deferred Credits		
Investment in Plant:					
Land	23,557,294.25	22,807,294.25	Fund Balances:		
Improvements Other Than Buildings	130,582,225.48	124,588,443.86	Unexpended Plant Funds	24,033,183.67	16,690,676.29
Buildings	1,100,288,666.37	1,028,774,778.05	Renewal and Replacement Funds	34,904,646.81	30,150,565.37
Furniture, Machinery & Equipment	181,364,189.21	179,426,777.42	Retirement of Indebtedness Funds	(4,474,414.42)	(5,034,036.40)
Livestock	1,468,421.50	1,713,052.70	Net Investment in Plant	790,591,943.08	746,303,722.74
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	1,178,240,871.71	1,135,411,739.24
Library Books	129,177,892.39	123,103,741.89			
Construction in Progress	137,971,562.66	160,937,306.20			
Accumulated Depreciation	(600,743,928.37)	(568,760,464.81)			
TOTAL PLANT FUNDS	1,178,240,871.71	1,135,411,739.24			
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments			Accounts Payable		
Accounts Receivable					
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others		
TOTAL AGENCY FUNDS	_____	_____	TOTAL AGENCY FUNDS	_____	_____