

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2017
with comparative figures at June 30, 2016

ASSETS	2017	2016	LIABILITIES AND FUND BALANCES	2017	2016
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	78,824,292.85	74,170,804.90	Accounts Payable and Accrued Expenses	20,081,649.68	22,435,218.02
Accounts Receivable (less allowance of 14,183,808.66; 2016: 11,076,844.27)	31,459,185.42	25,299,202.49	Deposits Refundable	500.00	500.00
Inventories	2,374,348.23	3,061,902.98	Accrued Leave	21,806,283.10	22,285,339.60
Prepaid Expenses	4,088,409.11	3,299,503.57	Deferred Revenue	15,750,708.60	13,966,444.02
Long-term Investments	93,784,616.62	93,570,695.09	Fund Balance	152,891,710.85	140,714,607.39
Total Unrestricted	<u>210,530,852.23</u>	<u>199,402,109.03</u>	Total Unrestricted	<u>210,530,852.23</u>	<u>199,402,109.03</u>
B. Restricted			B. Restricted		
Cash	(6,188,309.09)	(5,712,387.15)	Accounts Payable & Accrued Expenses	2,568,628.17	3,607,800.97
Accounts Receivable	30,213,038.37	37,603,442.56	Accrued Leave	3,718,206.50	4,405,451.40
Prepaid Items and Deferred Charges	8,396.14	17,123.89	Deferred Income	36,437.86	98,504.00
Long-term Investments			Due to Other Funds		
Total Restricted	<u>24,033,125.42</u>	<u>31,908,179.30</u>	Fund Balance	17,709,852.89	23,796,422.93
			Total Restricted	<u>24,033,125.42</u>	<u>31,908,179.30</u>
TOTAL CURRENT FUNDS	<u>234,563,977.65</u>	<u>231,310,288.33</u>	TOTAL CURRENT FUNDS	<u>234,563,977.65</u>	<u>231,310,288.33</u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	1,495,069.20	1,529,569.09	Accounts Payable	35,695.78	52,514.36
Accounts Receivable (less allowance 18,618; 2016: 18,618)	95,221.65	95,221.65	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	15,960,149.17	16,128,349.44
(less allowance of 1,752,355.79; 2016: 1,756,947.52)	15,249,472.54	15,394,700.34	Institutional Student Loan Funds	5,426,028.67	2,386,617.02
Institutional (less allowance of 140,886.09; 2016: 140,886.09)	4,582,110.23	1,547,989.74	Total Loan Funds	<u>21,421,873.62</u>	<u>18,567,480.82</u>
TOTAL LOAN FUNDS	<u>21,421,873.62</u>	<u>18,567,480.82</u>			

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	64,481.84	59,040.13	Quasi-endowment	20,629,770.81	19,095,045.81
Accounts Receivable			Endowment	17,782,485.13	17,825,161.35
Investments Held by Trustees	38,347,774.10	36,861,167.03	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>38,652,045.27</u>	<u>37,159,996.49</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>38,652,045.27</u>	<u>37,159,996.49</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	39,264,770.30	22,814,663.00	Obligations Under Capital Lease		
Accounts Receivable	208,980.00	8,210.43	Bonds Payable	334,670,000.00	318,465,000.00
Notes Receivable			Commercial Paper		
Prepaid Items and Deferred Charges	11,527,462.81	18,155,445.27	Accounts Payable	1,157,021.30	1,683,277.20
Investments Held by Trustees	31,803,977.05	12,644,600.91	Deferred Credits	20,265,131.24	14,513,425.33
Investment in Plant:					
Land	22,449,518.25	19,453,768.72	Fund Balances:		
Improvements Other Than Buildings	98,584,734.06	94,105,800.70	Unexpended Plant Funds	16,716,523.46	16,893,739.94
Buildings	816,806,928.45	777,412,503.01	Renewal and Replacement Funds	57,367,150.97	31,127,854.04
Furniture, Machinery & Equipment	169,853,283.07	169,306,251.78	Retirement of Indebtedness Funds	2,133,713.97	1,223,993.52
Livestock	1,637,331.60	1,800,743.00	Net Investment in Plant	642,046,165.90	616,075,984.03
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	<u>1,074,355,706.84</u>	<u>999,983,274.06</u>
Library Books	113,960,559.69	108,577,912.05			
Construction in Progress	278,744,185.93	262,140,532.58	V. AGENCY FUNDS		
Accumulated Depreciation	(510,486,024.37)	(486,437,157.39)	Accounts Payable	7,500.00	266.00
TOTAL PLANT FUNDS	<u>1,074,355,706.84</u>	<u>999,983,274.06</u>	Deposits Held in Custody for Others	61,000.20	43,088.97
V. AGENCY FUNDS			TOTAL AGENCY FUNDS	<u>68,500.20</u>	<u>43,354.97</u>
Cash and Temporary Investments	15,505.12	3,193.33			
Accounts Receivable	52,995.08	40,161.64			
Prepaid Items & Deferred Charges					
TOTAL AGENCY FUNDS	<u>68,500.20</u>	<u>43,354.97</u>			