MISSISSIPPI STATE UNIVERSITY BALANCE SHEET

JUNE 30, 2021

with comparative figures at June 30, 2020

CURRENT FUNDS	ASSETS	2021	2020	LIABILITIES AND FUND BALANCES	2021	2020
A. Unrestricted 239,995,921.28 163,858,351.06 Accounts Payable and Accrued Expenses 44,707,531.63 25,911,485.06 Accounts Receivable (les allowance of 23,353,437.72; 2019: 20,240,516.95) 25,307,958.05 29,662,163.18 Deposits Refundable 42,795.00 40,875.00 Accrued Leave 21,195,688.30 21,568,239.00 Prepaid Expenses 6600,477.45 7,458,523.17 Deferred Revenue 21,195,688.30 21,568,239.00 Prepaid Expenses 101,645,0495.55 101,846,583.58 Fund Balance 295,510,318.99 24,1871,803.37 Total Unrestricted 376,986,948.25 305,903,784.29 Total Unrestricted 376,986,948.25	L. CURRENT FUNDS			I. CURRENT FUNDS		
Cash and Temporary Investments						
Accounts Receivable (less allowance of 23,353,437.72; 2019; 20,240,516.95) 25,307,958.05 29,662,163.18 Deposits Refundable 42,795.00 40,875.00 Inventoriors 3,437,541.92 3,078,163.20 Accrued Leave 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,568,239.90 21,195,688.30 21,1		239,995,921.28	163,858,351.06	Accounts Pavable and Accrued Expenses	44,707,531.63	25,911,485.66
Inventories	1 7	, ,		,	, , , , , , , , , , , , , , , , , , ,	
Log-term Investments		3,437,541.92	3,078,163.30	Accrued Leave	21,195,688.30	21,568,239.90
Long-term Investments 101,645,049.55 101,846,583.58 Fund Balance 295,510,013.89 241,871,803.37 Total Unrestricted 376,986,948.25 305,903,784.29 Total Unrestricted 376,986,948.25 305,903,784.29	Prepaid Expenses	6,600,477.45	7,458,523.17	Deferred Revenue	15,530,919.43	16,511,380.36
Deferred Income Stricted St		101,645,049.55	101,846,583.58	Fund Balance	295,510,013.89	241,871,803.37
Cash 372,388.6s 8,097,664.8s Accounts Payable & Accrued Expenses 8,700,892.8s 5,279,255.46 Accounts Receivable 40,565,563.83 36,667,086.26 Accrued Leave 4,552,177.30 4,566,588.30 Prepaid Items and Deferred Charges (3,448.35) 57,432.87 Deferred Income 15,232,379.64 545.27 Long-term Investments Total Restricted 40,934,504.34 44,822,184.01 Total Restricted 40,934,504.34 44,822,184.01 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 II. LOAN FUNDS 11. LOAN FUNDS 11. LOAN FUNDS 417,921,452.59 350,725,968.30 Accounts Payable 6,698,732.57 9,188,537.30 Accounts Receivable (less allowance 18,618; 2019: 18,618) 75,759.43 76,907.73 Deferred Income 9,188,537.30 Notes Receivable: Fund Balance Fund Balance 1,646,676.22 1,745,216.90 Institutional (less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90		376,986,948.25	305,903,784.29	Total Unrestricted	376,986,948.25	305,903,784.29
Accounts Receivable 40,565,563.83 36,667,086.26 Accrued Leave 4,552,177.30 4,566,588.30 Prepaid Items and Deferred Charges (3,448.35) 57,432.87 Deferred Income 15,232,379.64 545.27 Due to Other Funds Total Restricted 40,934,504.34 44,822,184.01 Total Restricted 40,934,504.34 44,822,184.01 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 II. LOAN FUNDS Cash and Temporary Investments 3,094,615.03 3,909,923.81 Accounts Receivable (less allowance 18,618; 2019: 18,618) 75,759.43 76,907.73 Deferred Income Notes Receivable (less allowance 18,618; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 11,328,938.25 10,277,431.97 Proceedings of the property investments 11,328,938.25 10,277,431.97	B. Restricted			B. Restricted		
Prepaid Items and Deferred Charges 3,448.35 57,432.87 Deferred Income 15,232,379.64 545.27	Cash	372,388.86	8,097,664.88	Accounts Payable & Accrued Expenses	8,700,892.88	5,279,255.46
Due to Other Funds Fund Balance 12,449,054.52 34,975,794.98 Total Restricted	Accounts Receivable	40,565,563.83	36,667,086.26	Accrued Leave	4,552,177.30	4,566,588.30
Fund Balance Total Restricted 40,934,504.34 44,822,184.01 Total CURRENT FUNDS II. LOAN FUNDS Cash and Temporary Investments Cash and Temporary Investments Accounts Receivable (less allowance 18,618; 2019: 18,618) Notes Receivable: Federal Participation (less allowance of 1,461,542.85; 2020: 1,637,616.22) Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.0 7,564,382.45 Institutional Student Loan Funds 11,2449,054.52 34,975,794.98 Total Restricted 40,934,504.34 44,822,184.01 Total Restricted 10,244,9054.52 34,975,794.98 Total Restricted 10,244,9054.52 34,975,794.98 Total Restricted 10,244,9054.52 34,975,794.98 10,277,431.97	Prepaid Items and Deferred Charges	(3,448.35)	57,432.87	Deferred Income	15,232,379.64	545.27
Total Restricted 40,934,504.34 44,822,184.01 Total Restricted 40,934,504.34 44,822,184.01 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 TOTAL CURRENT FUNDS 417,921,452.59 350,725,968.30 II. LOAN FUNDS Cash and Temporary Investments Accounts Receivable (less allowance 18,618; 2019: 18,618) 75,759.43 76,907.73 Deferred Income Notes Receivable: Federal Participation (less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97	Long-term Investments			Due to Other Funds		
TOTAL CURRENT FUNDS II. LOAN FUNDS Cash and Temporary Investments Accounts Receivable (less allowance 18,618; 2019: 18,618) Notes Receivable: Federal Participation (less allowance of 1,461,542.85; 2020: 1,637,616.22) Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 TOTAL CURRENT FUNDS III. LOAN FUNDS III. LOAN FUNDS III. LOAN FUNDS Accounts Payable 6,698,732.57 9,188,537.30 Deferred Income Fund Balance Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97				Fund Balance	12,449,054.52	34,975,794.98
II. LOAN FUNDS Cash and Temporary Investments Accounts Receivable (less allowance 18,618; 2019: 18,618) Notes Receivable: Federal Participation (less allowance of 1,461,542.85; 2020: 1,637,616.22) Institutional (less allowance of 140,886.09; 2019: 140,886.09) III. LOAN FUNDS III. LOAN FUNDS Accounts Payable 6,698,732.57 9,188,537.30 Deferred Income Fund Balance Fund Balance Fund Balance 1,646,676.22 1,745,216.90 Institutional Student Loan Funds 11,328,938.25 10,277,431.97	Total Restricted	40,934,504.34	44,822,184.01	Total Restricted	40,934,504.34	44,822,184.01
Cash and Temporary Investments 3,094,615.03 3,909,923.81 Accounts Payable 6,698,732.57 9,188,537.30 Accounts Receivable (less allowance 18,618; 2019: 18,618) 75,759.43 76,907.73 Deferred Income Notes Receivable: Fund Balance Federal Participation Fund Balance (less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97	TOTAL CURRENT FUNDS	417,921,452.59	350,725,968.30	TOTAL CURRENT FUNDS	417,921,452.59	350,725,968.30
Accounts Receivable (less allowance 18,618; 2019: 18,618) Notes Receivable: Federal Participation (less allowance of 1,461,542.85; 2020: 1,637,616.22) Institutional (less allowance of 140,886.09; 2019: 140,886.09) 75,759.43 76,907.73 Deferred Income Fund Balance Fund Balance Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97	II. LOAN FUNDS			II. LOAN FUNDS		
Notes Receivable: Fund Balance Federal Participation Fund Balance (less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97	Cash and Temporary Investments	3,094,615.03	3,909,923.81	Accounts Payable	6,698,732.57	9,188,537.30
Federal Participation Fund Balance (less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97		75,759.43	76,907.73	Deferred Income		
(less allowance of 1,461,542.85; 2020: 1,637,616.22) 7,666,624.88 9,659,972.18 Federal Participation Student Loan Funds 1,646,676.22 1,745,216.90 Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97				Fund Balance		
Institutional (less allowance of 140,886.09; 2019: 140,886.09) 8,837,347.70 7,564,382.45 Institutional Student Loan Funds 11,328,938.25 10,277,431.97		7,666,624,88	9.659.972.18		1.646.676.22	1.745.216.90
			, ,	-	, , ,	
	TOTAL LOAN FUNDS	19,674,347.04	21,211,186.17	TOTAL LOAN FUNDS	19,674,347.04	21,211,186.17

MISSISSIPPI STATE UNIVERSITY BALANCE SHEET

JUNE 30, 2021

with comparative figures at June 30, 2020

ASSETS	2021	2020	LIABILITIES AND FUND BALANCES	2021	2020
III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	154,960.20	150,275.98	Quasi-endowment	29,740,383.85	17,707,506.64
Accounts Receivable			Endowment	23,052,275.09	21,908,974.96
Investments Held by Trustees	52,637,698.74	39,466,205.62	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	53,032,448.27	39,856,270.93	TOTAL ENDOWMENT AND SIMILAR FUND	53,032,448.27	39,856,270.93
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	55,431,441.75	44,788,468.22	Obligations Under Capital Lease		
Accounts Receivable	1,041,097.07	10,993.69	Bonds Payable	312,581,680.71	326,760,246.62
Notes Receivable	1,134,376.93	1,268,295.18	Commercial Paper	312,301,000.71	320,700,240.02
Prepaid Items and Deferred Charges	17,254,209.54	27,526,449.92	Accounts Payable	6,044,455.84	6,425,265.95
Investments Held by Trustees	340,445.22	980,341.21	Deferred Credits	11,384,424.50	0,123,203.53
Investment in Plant:	310,113.22	700,511.21	Belefied Citatio	11,501,121.50	
Land	24,035,119.40	23,557,294.25			
Improvements Other Than Buildings	140,353,996.01	130,582,225.48			
Buildings	1,110,514,689.70	1,100,288,666.37			
Furniture, Machinery & Equipment	187,214,201.24	181,364,189.21			
Livestock	1,107,157.40	1,468,421.50			
Assets under Capital Lease	, . ,	,,	Fund Balances:		
Non-capitalizable Lease Purchases			Unexpended Plant Funds	(6,567,561.52)	24,033,183.67
Library Books	135,370,636.45	129,177,892.39	Renewal and Replacement Funds	55,997,583.05	34,904,646.81
Construction in Progress	172,305,490.14	137,971,562.66	Retirement of Indebtedness Funds	(4,596,222.66)	(4,474,414.42)
Accumulated Depreciation	(635,137,708.46)	(600,743,928.37)	Net Investment in Plant	836,120,792.47	790,591,943.08
TOTAL PLANT FUNDS	1,210,965,152.39	1,178,240,871.71	TOTAL PLANT FUNDS	1,210,965,152.39	1,178,240,871.71
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments			Accounts Payable		
Accounts Receivable			11000anto 1 ayaoto		
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others		
TOTAL AGENCY FUNDS			TOTAL AGENCY FUNDS		