

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2018
with comparative figures at June 30, 2017

ASSETS	2018	2017	LIABILITIES AND FUND BALANCES	2018	2017
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	113,639,976.84	78,824,292.85	Accounts Payable and Accrued Expenses	24,582,327.10	20,081,649.68
Accounts Receivable (less allowance of 17,182,330.52; 2017: 14,183,808.66)	31,296,134.94	31,459,185.42	Deposits Refundable	53,320.00	500.00
Inventories	2,727,099.12	2,374,348.23	Accrued Leave	21,436,578.30	21,806,283.10
Prepaid Expenses	6,196,809.61	4,088,409.11	Deferred Revenue	18,548,823.77	15,750,708.60
Long-term Investments	93,251,235.97	93,784,616.62	Fund Balance	182,490,207.31	152,891,710.85
Total Unrestricted	<u>247,111,256.48</u>	<u>210,530,852.23</u>	Total Unrestricted	<u>247,111,256.48</u>	<u>210,530,852.23</u>
B. Restricted			B. Restricted		
Cash	5,626,633.66	(6,188,309.09)	Accounts Payable & Accrued Expenses	1,937,575.55	2,568,628.17
Accounts Receivable	23,582,093.38	30,213,038.37	Accrued Leave	3,930,008.60	3,718,206.50
Prepaid Items and Deferred Charges	173,940.27	8,396.14	Deferred Income	10,952.37	36,437.86
Long-term Investments			Due to Other Funds		
			Fund Balance	23,504,130.79	17,709,852.89
Total Restricted	<u>29,382,667.31</u>	<u>24,033,125.42</u>	Total Restricted	<u>29,382,667.31</u>	<u>24,033,125.42</u>
TOTAL CURRENT FUNDS	<u><u>276,493,923.79</u></u>	<u><u>234,563,977.65</u></u>	TOTAL CURRENT FUNDS	<u><u>276,493,923.79</u></u>	<u><u>234,563,977.65</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	2,893,251.37	1,495,069.20	Accounts Payable	1,138.12	35,695.78
Accounts Receivable (less allowance 18,618; 2016: 18,618)	95,221.65	95,221.65	Deferred Income		
Notes Receivable:					
Federal Participation			Fund Balance		
(less allowance of 1,843,980.82; 2017: 1,752,355.79)	13,383,076.22	15,249,472.54	Federal Participation Student Loan Funds	15,670,955.20	15,960,149.17
Institutional (less allowance of 140,886.09; 2017: 140,886.09)	6,344,438.25	4,582,110.23	Institutional Student Loan Funds	7,043,894.17	5,426,028.67
TOTAL LOAN FUNDS	<u>22,715,987.49</u>	<u>21,421,873.62</u>	TOTAL LOAN FUNDS	<u>22,715,987.49</u>	<u>21,421,873.62</u>

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2018
with comparative figures at June 30, 2017

ASSETS	2018	2017	LIABILITIES AND FUND BALANCES	2018	2017
III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	70,220.96	64,481.84	Quasi-endowment	21,525,928.45	20,629,770.81
Accounts Receivable			Endowment	17,975,313.98	17,782,485.13
Investments Held by Trustees	39,431,021.47	38,347,774.10	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>39,741,031.76</u>	<u>38,652,045.27</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>39,741,031.76</u>	<u>38,652,045.27</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	33,166,543.61	39,264,770.30	Obligations Under Capital Lease		
Accounts Receivable	5,380.00	208,980.00	Bonds Payable	330,635,000.00	334,670,000.00
Notes Receivable			Commercial Paper		
Prepaid Items and Deferred Charges	16,337,775.61	11,527,462.81	Accounts Payable	161,106.76	1,157,021.30
Investments Held by Trustees	1,364,027.39	31,803,977.05	Deferred Credits	23,275,874.70	20,265,131.24
Investment in Plant:					
Land	22,744,518.25	22,449,518.25	Fund Balances:		
Improvements Other Than Buildings	104,218,455.91	98,584,734.06	Unexpended Plant Funds	(100,904.35)	16,716,523.46
Buildings	902,634,386.81	816,806,928.45	Renewal and Replacement Funds	34,427,053.92	57,367,150.97
Furniture, Machinery & Equipment	176,011,525.91	169,853,283.07	Retirement of Indebtedness Funds	1,225,093.78	2,133,713.97
Livestock	1,519,788.10	1,637,331.60	Net Investment in Plant	708,116,153.43	642,046,165.90
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	<u>1,097,739,378.24</u>	<u>1,074,355,706.84</u>
Library Books	118,587,899.74	113,960,559.69			
Construction in Progress	257,998,500.89	278,744,185.93			
Accumulated Depreciation	(536,849,423.98)	(510,486,024.37)			
TOTAL PLANT FUNDS	<u>1,097,739,378.24</u>	<u>1,074,355,706.84</u>			
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	566.67	15,505.12	Accounts Payable		7,500.00
Accounts Receivable	53,063.53	52,995.08			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	53,630.20	61,000.20
TOTAL AGENCY FUNDS	<u>53,630.20</u>	<u>68,500.20</u>	TOTAL AGENCY FUNDS	<u>53,630.20</u>	<u>68,500.20</u>