

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2022
with comparative figures at June 30, 2021

ASSETS	2022	2021	LIABILITIES AND FUND BALANCES	2022	2021
I. CURRENT FUNDS					
A. Unrestricted					
Cash and Temporary Investments	249,139,770.26	239,995,921.28	Accounts Payable and Accrued Expenses	41,167,050.11	44,707,531.63
Accounts Receivable (less allowance of 23,353,437.72; 2019: 20,240,516.95)	27,385,609.84	25,307,958.05	Deposits Refundable	45,645.00	42,795.00
Inventories	3,136,884.45	3,437,541.92	Accrued Leave	20,890,754.60	21,195,688.30
Prepaid Expenses	6,337,134.81	6,600,477.45	Deferred Revenue	11,564,294.81	15,530,919.43
Long-term Investments	96,278,241.18	101,645,049.55	Fund Balance	308,609,896.02	295,510,013.89
Total Unrestricted	<u>382,277,640.54</u>	<u>376,986,948.25</u>	Total Unrestricted	<u>382,277,640.54</u>	<u>376,986,948.25</u>
B. Restricted					
Cash	6,596,871.87	372,388.86	Accounts Payable & Accrued Expenses	9,566,547.78	8,700,892.88
Accounts Receivable	44,183,073.10	40,565,563.83	Accrued Leave	4,912,170.60	4,552,177.30
Prepaid Items and Deferred Charges	14,336.06	(3,448.35)	Deferred Income	4,298,904.00	15,232,379.64
Long-term Investments			Due to Other Funds		
			Fund Balance	32,016,658.65	12,449,054.52
Total Restricted	<u>50,794,281.03</u>	<u>40,934,504.34</u>	Total Restricted	<u>50,794,281.03</u>	<u>40,934,504.34</u>
TOTAL CURRENT FUNDS	<u>433,071,921.57</u>	<u>417,921,452.59</u>	TOTAL CURRENT FUNDS	<u>433,071,921.57</u>	<u>417,921,452.59</u>
II. LOAN FUNDS					
Cash and Temporary Investments	2,817,546.63	3,094,615.03	Accounts Payable	4,868,140.97	6,698,732.57
Accounts Receivable (less allowance 18,618; 2019: 18,618)	72,732.62	75,759.43	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	1,273,670.83	1,646,676.22
(less allowance of 650,663.47; 2021: 1,461,542.85)	5,119,636.96	7,666,624.88	Institutional Student Loan Funds	12,541,234.10	11,328,938.25
Institutional (less allowance of 140,886.09; 2021: 140,886.09)	10,673,129.69	8,837,347.70	TOTAL LOAN FUNDS	<u>18,683,045.90</u>	<u>19,674,347.04</u>
TOTAL LOAN FUNDS	<u>18,683,045.90</u>	<u>19,674,347.04</u>			
III. ENDOWMENT AND SIMILAR FUNDS					
Cash	156,422.78	154,960.20	Quasi-endowment	26,336,747.42	29,740,383.85
Accounts Receivable			Endowment	19,895,460.55	23,052,275.09
Investments Held by Trustees	46,075,785.19	52,637,698.74	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>46,471,997.30</u>	<u>53,032,448.27</u>
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>46,471,997.30</u>	<u>53,032,448.27</u>			
IV. PLANT FUNDS					
Cash and Temporary Investments	52,426,882.09	55,431,441.75	Obligations Under Capital Lease		
Accounts Receivable	16,725,833.92	1,041,097.07	Bonds Payable	298,233,224.37	312,581,680.71
Notes Receivable	487,933.57	1,134,376.93	Commercial Paper		
Prepaid Items and Deferred Charges	14,493,644.00	17,254,209.54	Accounts Payable	5,522,837.42	6,044,455.84
Investments Held by Trustees	135.55	340,445.22	Deferred Credits	3,556,434.03	11,384,424.50
Investment in Plant:			Lease Liability	10,864,136.20	
Land	25,914,651.22	24,035,119.40	Accrued Interest	24,132.40	
Improvements Other Than Buildings	147,181,311.92	140,353,996.01	Def Inflows	14,260,712.73	
Buildings	1,131,986,712.50	1,110,514,689.70	Fund Balances:		
Furniture, Machinery & Equipment	188,747,038.84	187,214,201.24	Unexpended Plant Funds	(3,602,199.07)	(6,567,561.52)
Livestock	1,880,661.10	1,107,157.40	Renewal and Replacement Funds	55,263,941.29	55,997,583.05
Assets under Capital Lease	11,683,623.63		Retirement of Indebtedness Funds	(4,539,743.34)	(4,596,222.66)
Non-capitalizable Lease Purchases			Net Investment in Plant	878,977,321.07	836,120,792.47
Library Books	142,244,549.45	135,370,636.45	TOTAL PLANT FUNDS	<u>1,258,560,797.10</u>	<u>1,210,965,152.39</u>
Construction in Progress	192,223,360.13	172,305,490.14			
Accumulated Depreciation	(667,435,540.82)	(635,137,708.46)			
TOTAL PLANT FUNDS	<u>1,258,560,797.10</u>	<u>1,210,965,152.39</u>			
V. AGENCY FUNDS					
Cash and Temporary Investments			Accounts Payable		
Accounts Receivable			Deposits Held in Custody for Others		
Prepaid Items & Deferred Charges			TOTAL AGENCY FUNDS		
TOTAL AGENCY FUNDS					