

MISSISSIPPI STATE UNIVERSITY
SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2016

| | CONSOLIDATION | DINING SERVICES | STUDENT HOUSING | BUTLER GUEST HOUSE | LAUNDRY | HEALTH CENTER | AIKEN VILLAGE PRESCHOOL | FACULTY/STAFF HOUSING | TELECOM-MUNICATIONS | GOLF COURSE | ATHLETICS | 4-H CLUB | ADJUSTMENTS OTHER FUNDS |
|---------------------------------------------|----------------------|---------------------|----------------------|--------------------|------------------|---------------------|-------------------------|-----------------------|---------------------|-----------------------|----------------------|-------------|-------------------------|
| Assets | | | | | | | | | | | | | |
| Cash in Banks | 10,198,908.10 | (1,222,490.54) | 3,375,594.02 | (52,213.07) | (1,858.03) | (698,451.27) | (173,987.71) | (45,683.89) | 642,796.02 | (1,387,224.67) | 9,968,874.68 | | (206,447.44) |
| Cash in Office - Imprest Fund | 8,005.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 | 0.00 | 0.00 | 0.00 | 1,105.00 | 6,000.00 | | |
| Accounts Receivable | 6,154,947.93 | 1,659,307.40 | 2,793,195.91 | 2,305.50 | 4,534.45 | 875,706.16 | 30,152.71 | 38,321.47 | 424,464.89 | 165,668.01 | 161,291.43 | | |
| Allowance for Doubtful Accounts | (319,912.34) | (1,522.51) | (42,572.08) | 0.00 | (2,676.42) | (87,972.66) | 0.00 | 0.00 | (185,168.67) | 0.00 | 0.00 | | |
| Inventories | 369,716.47 | 0.00 | 0.00 | 0.00 | 0.00 | 249,749.68 | 0.00 | 0.00 | 0.00 | 119,966.79 | 0.00 | | |
| Prepaid & Deferred Charges | 607,289.35 | 0.00 | 20,755.82 | 0.00 | 0.00 | 617.39 | 0.00 | 0.00 | 62,164.19 | 1,420.98 | 522,330.97 | | |
| Total Assets | 17,018,954.51 | 435,294.35 | 6,146,973.67 | (49,907.57) | 0.00 | 340,549.30 | (143,835.00) | (7,362.42) | 944,256.43 | (1,099,063.89) | 10,658,497.08 | 0.00 | (206,447.44) |
| Liabilities & Fund Balance | | | | | | | | | | | | | |
| Accounts Payable & Accruals | 89,959.32 | 83,931.27 | 7,645.73 | (3,786.81) | 0.00 | 47,582.13 | 0.00 | 45,113.56 | 24,590.61 | (66,961.74) | 292,615.31 | | (340,770.74) |
| Accrued Leave | (2,222,233.90) | | | | | | | | | | | | (2,222,233.90) |
| Deferred Credits | 10,673,273.75 | 106,979.51 | 124,426.26 | 0.00 | 0.00 | 104,847.21 | 0.00 | 0.00 | 1,139.00 | 0.00 | 10,335,881.77 | | |
| Fund Balances - Unallocated | 8,901,242.19 | 247,973.79 | 6,016,547.68 | (46,120.76) | 0.00 | 188,119.96 | (143,835.00) | (47,320.23) | 918,526.82 | (1,032,102.15) | 30,000.00 | | 2,769,452.08 |
| Fund Balances - Allocated | (10,391.97) | (3,590.22) | (1,646.00) | 0.00 | 0.00 | 0.00 | 0.00 | (5,155.75) | 0.00 | 0.00 | 0.00 | | |
| Total Liabilities & Fund Balance | 17,431,849.39 | 435,294.35 | 6,146,973.67 | (49,907.57) | 0.00 | 340,549.30 | (143,835.00) | (7,362.42) | 944,256.43 | (1,099,063.89) | 10,658,497.08 | 0.00 | 206,447.44 |
| Revenue | 98,177,681.50 | 2,490,229.25 | 25,660,179.38 | 1.00 | 0.00 | 8,023,145.54 | 215,033.93 | 567,815.51 | 2,814,439.75 | 1,203,029.33 | 57,203,807.81 | | |
| Cost of Goods Sold | 3,177,106.89 | 0.00 | 0.00 | 0.00 | 0.00 | 1,845,590.73 | (102.00) | 0.00 | 1,094,815.51 | 135,318.81 | 101,483.84 | | |
| Net Revenue | 95,000,574.61 | 2,490,229.25 | 25,660,179.38 | 1.00 | 0.00 | 6,177,554.81 | 215,135.93 | 567,815.51 | 1,719,624.24 | 1,067,710.52 | 57,102,323.97 | | |
| Operating Expenses | | | | | | | | | | | | | |
| Salaries | 24,621,973.94 | 41,749.51 | 4,291,188.91 | 0.00 | 0.00 | 2,927,219.52 | 214,956.89 | 83,983.41 | 875,436.70 | 355,215.82 | 15,832,223.18 | | |
| Fringe | 6,470,810.11 | 11,693.38 | 992,027.86 | (25.92) | 0.00 | 875,281.79 | 76,190.37 | 24,985.18 | 276,033.67 | 77,232.99 | 4,137,390.79 | | |
| Travel & Subsistence | 4,605,847.00 | 0.00 | 47,136.44 | 0.00 | 0.00 | 12,936.99 | 0.00 | 0.00 | 0.00 | 4,166.76 | 4,541,606.81 | | |
| Contractual Services | 29,444,795.08 | 123,717.36 | 6,447,677.63 | 691.76 | 0.00 | 678,548.82 | 27,624.80 | 525,027.56 | 528,078.56 | 133,228.52 | 20,980,200.07 | | |
| Commodities | 5,224,706.59 | 5,116.00 | 1,334,470.95 | 2,652.87 | 0.00 | 204,444.00 | 10,599.23 | 0.00 | 186,499.96 | 181,831.50 | 3,299,092.08 | | |
| Capital Outlay | 158,049.75 | 4,000.00 | 0.00 | 0.00 | 0.00 | 7,835.00 | 0.00 | 0.00 | 54,206.00 | 141.40 | 91,867.35 | | |
| Operating Expense Before Adj. | 70,526,182.47 | 186,276.25 | 13,112,501.79 | 3,318.71 | 0.00 | 4,706,266.12 | 329,371.29 | 633,996.15 | 1,920,254.89 | 751,816.99 | 48,882,380.28 | | |
| Income (Loss) - Operation | 24,474,392.14 | 2,303,953.00 | 12,547,677.59 | (3,317.71) | 0.00 | 1,471,288.69 | (114,235.36) | (66,180.64) | (200,630.65) | 315,893.53 | 8,219,943.69 | | |
| Transfers | (23,306,706.82) | (2,205,431.56) | (11,404,619.42) | 0.00 | 28,028.55 | (1,224,596.90) | 0.00 | 0.00 | 264,980.65 | (118,945.35) | (8,646,122.79) | 0.00 | |
| Total Income (Loss) | 1,167,685.32 | 98,521.44 | 1,143,058.17 | (3,317.71) | 28,028.55 | 246,691.79 | (114,235.36) | (66,180.64) | 64,350.00 | 196,948.18 | (426,179.10) | 0.00 | |
| Beginning Fund Balance | 4,953,712.82 | 145,862.13 | 4,871,843.51 | (42,803.05) | (28,028.55) | (58,571.83) | (29,599.64) | 13,704.66 | 854,176.82 | (1,229,050.33) | 456,179.10 | 0.00 | |
| Adjustment to Beginning Balance | 0.00 | | | | | | | | | | | | |
| Adjusted Beginning Balance | 4,953,712.82 | 145,862.13 | 4,871,843.51 | (42,803.05) | (28,028.55) | (58,571.83) | (29,599.64) | 13,704.66 | 854,176.82 | (1,229,050.33) | 456,179.10 | 0.00 | |
| Fund Balance Before Adjustments | 6,121,398.14 | 244,383.57 | 6,014,901.68 | (46,120.76) | 0.00 | 188,119.96 | (143,835.00) | (52,475.98) | 918,526.82 | (1,032,102.15) | 30,000.00 | 0.00 | |
| Adjustments | | | | | | | | | | | | | |
| Utility Billing | (233,777.62) | | | | | | | | | | | | |
| Unrealized Gain/Loss on Investments | 27,330.18 | | | | | | | | | | | | |
| Provision for Accrued Leave | (2,222,233.90) | | | | | | | | | | | | |
| Accounts Payable | (340,770.74) | | | | | | | | | | | | |
| Adjusted Fund Balance | 3,351,946.06 | | | | | | | | | | | | |