

MISSISSIPPI STATE UNIVERSITY  
SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2018

	CONOLIDATION	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
<b>Assets</b>													
Cash in Banks	7,161,675.22	(1,887,596.57)	(549,238.29)	0.00	(1,858.03)	(269,084.43)	0.00	(112,740.10)	538,945.57	(1,286,176.58)	11,091,871.01		(362,447.36)
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	8,632,342.20	2,293,244.06	3,902,840.31	0.00	4,534.45	1,068,027.05	24,321.62	47,291.41	426,940.25	88,742.81	776,400.24		
Allowance for Doubtful Accounts	(322,217.84)	(1,522.51)	(44,877.58)	0.00	(2,676.42)	(87,972.66)	0.00	0.00	(185,168.67)	0.00	0.00		
Inventories	269,121.37	0.00	0.00	0.00	0.00	176,825.68	0.00	0.00	0.00	92,295.69	0.00		
Prepaid & Deferred Charges	214,504.16	0.00	31,311.42	0.00	0.00	155.72	0.00	0.00	5,541.84	1,329.81	176,165.37		
<b>Total Assets</b>	<b>15,963,430.11</b>	<b>404,124.98</b>	<b>3,340,035.86</b>	<b>0.00</b>	<b>0.00</b>	<b>888,851.36</b>	<b>24,321.62</b>	<b>(65,448.69)</b>	<b>786,258.99</b>	<b>(1,102,703.27)</b>	<b>12,050,436.62</b>	<b>0.00</b>	<b>(362,447.36)</b>
<b>Liabilities &amp; Fund Balance</b>													
Accounts Payable & Accruals	831,057.52	(28,673.93)	(6,176.49)	0.00	0.00	52,694.48	0.00	52,820.00	8,139.25	3,585.46	271,858.14		476,810.61
Accrued Leave	1,974,747.20												1,974,747.20
Deferred Credits	10,930,867.74	106,979.51	158,168.58	0.00	0.00	90,778.33	0.00	0.00	1,139.00	0.00	10,573,802.32		
Fund Balances - Unallocated	2,237,149.62	329,409.62	3,189,689.77	0.00	0.00	745,378.55	24,321.62	(113,112.94)	776,980.74	(1,106,288.73)	1,204,776.16		(2,814,005.17)
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		
<b>Total Liabilities &amp; Fund Balance</b>	<b>15,963,430.11</b>	<b>404,124.98</b>	<b>3,340,035.86</b>	<b>0.00</b>	<b>0.00</b>	<b>888,851.36</b>	<b>24,321.62</b>	<b>(65,448.69)</b>	<b>786,258.99</b>	<b>(1,102,703.27)</b>	<b>12,050,436.62</b>	<b>0.00</b>	<b>(362,447.36)</b>
<b>Revenue</b>													
Revenue	117,319,649.19	3,129,574.29	31,583,819.85	0.00	0.00	8,569,060.99	0.00	660,630.32	2,674,891.83	843,588.20	69,858,083.71		
Cost of Goods Sold	3,859,016.98	0.00	164,310.59	0.00	0.00	1,903,551.67	0.00	22,985.52	1,286,383.30	190,154.90	291,631.00		
<b>Net Revenue</b>	<b>113,460,632.21</b>	<b>3,129,574.29</b>	<b>31,419,509.26</b>	<b>0.00</b>	<b>0.00</b>	<b>6,665,509.32</b>	<b>0.00</b>	<b>637,644.80</b>	<b>1,388,508.53</b>	<b>653,433.30</b>	<b>69,566,452.71</b>		
<b>Operating Expenses</b>													
Salaries	26,715,910.99	41,329.12	4,232,299.45	0.00	0.00	3,207,289.00	0.00	50,709.41	851,211.61	309,138.11	18,023,934.29		
Fringe	7,181,177.46	12,910.48	1,006,880.38	0.00	0.00	962,069.91	0.00	16,354.14	275,187.31	63,892.00	4,843,883.24		
Travel & Subsistence	4,472,445.95	0.00	40,009.25	0.00	0.00	13,210.45	0.00	0.00	0.00	4,473.67	4,414,752.58		
Contractual Services	31,506,033.90	188,467.32	6,318,074.62	0.00	0.00	694,137.12	0.00	510,362.31	325,784.16	137,134.43	23,332,073.94		
Commodities	6,607,431.35	14,979.60	1,014,892.74	0.00	0.00	211,974.89	0.00	643.50	161,694.29	93,846.01	5,109,400.32		
Capital Outlay	1,244,055.07	0.00	1,038,456.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	205,598.71		
<b>Operating Expense Before Adj.</b>	<b>77,727,054.72</b>	<b>257,686.52</b>	<b>13,650,612.80</b>	<b>0.00</b>	<b>0.00</b>	<b>5,088,681.37</b>	<b>0.00</b>	<b>578,069.36</b>	<b>1,613,877.37</b>	<b>608,484.22</b>	<b>55,929,643.08</b>		
<b>Income (Loss) - Operation</b>	<b>35,733,577.49</b>	<b>2,871,887.77</b>	<b>17,768,896.46</b>	<b>0.00</b>	<b>0.00</b>	<b>1,576,827.95</b>	<b>0.00</b>	<b>59,575.44</b>	<b>(225,368.84)</b>	<b>44,949.08</b>	<b>13,636,809.63</b>		
Transfers	(32,395,002.12)	(2,632,518.56)	(15,177,661.85)	445.08	0.00	(1,170,455.84)	172,755.04	137,057.25	244,584.00	(29,452.89)	(13,939,754.35)	0.00	
<b>Total Income (Loss)</b>	<b>3,338,575.37</b>	<b>239,369.21</b>	<b>2,591,234.61</b>	<b>445.08</b>	<b>0.00</b>	<b>406,372.11</b>	<b>172,755.04</b>	<b>196,632.69</b>	<b>19,215.16</b>	<b>15,496.19</b>	<b>(302,944.72)</b>	<b>0.00</b>	
Beginning Fund Balance	1,702,187.45	86,450.19	596,809.16	(445.08)	0.00	339,006.44	(148,433.42)	(314,901.38)	757,765.58	(1,121,784.92)	1,507,720.88	0.00	
Adjustment to Beginning Balance	0.00												
Adjusted Beginning Balance	1,702,187.45	86,450.19	596,809.16	(445.08)	0.00	339,006.44	(148,433.42)	(314,901.38)	757,765.58	(1,121,784.92)	1,507,720.88	0.00	
Fund Balance Before Adjustments	5,040,762.82	325,819.40	3,188,043.77	0.00	0.00	745,378.55	24,321.62	(118,268.69)	776,980.74	(1,106,288.73)	1,204,776.16	0.00	
<b>Adjustments</b>													
Utility Billing	(236,496.39)												
Unrealized Gain/Loss on Investments	(125,950.97)												
Provision for Accrued Leave	(1,974,747.20)												
Accounts Payable	(476,810.61)												
<b>Adjusted Fund Balance</b>	<b>2,226,757.65</b>												