

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2010
with comparative figures at June 30, 2009

ASSETS	2010	2009	LIABILITIES AND FUND BALANCES	2010	2009
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	35,010,828.89	39,387,646.79	Accounts Payable and Accrued Expenses	18,658,374.60	17,717,669.00
Accounts Receivable (less allowance of 5,338,965.01; 2009: 4,885,897.62)	20,307,112.65	23,996,782.42	Deposits Refundable	82,000.00	86,300.00
Inventories	2,680,387.29	2,936,455.48	Accrued Leave	16,475,660.60	17,185,712.20
Prepaid Expenses	6,591,720.94	5,142,267.79	Deferred Revenue	11,946,267.12	10,506,806.91
Long-term Investments	79,242,512.63	72,184,108.64	Fund Balance		
			Allocated		1,419,901.53
			Unallocated	96,670,260.08	96,730,871.48
Total Unrestricted	143,832,562.40	143,647,261.12	Total Unrestricted	143,832,562.40	143,647,261.12
B. Restricted			B. Restricted		
Cash	6,808,926.69	(7,555,608.41)	Accounts Payable & Accrued Expenses	6,602,775.65	7,123,156.48
Accounts Receivable	25,536,922.27	28,974,570.17	Accrued Leave	3,803,534.10	4,159,936.20
Prepaid Items and Deferred Charges	36,697.77	41,281.61	Deferred Income	10,076,350.00	213,345.00
Long-term Investments			Due to Other Funds		
			Fund Balance	11,899,886.98	9,963,805.69
Total Restricted	32,382,546.73	21,460,243.37	Total Restricted	32,382,546.73	21,460,243.37
TOTAL CURRENT FUNDS	176,215,109.13	165,107,504.49	TOTAL CURRENT FUNDS	176,215,109.13	165,107,504.49
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	749,717.47	969,678.26	Accounts Payable	1,089.00	525.00
Accounts Receivable (less allowance 18,618; 2009: 18,618)	102,782.20	102,782.20	Deferred Income	(9,297.63)	(9,297.63)
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	17,761,753.31	18,049,984.63
(less allowance of 1,444,915.50; 2009: 1,460,849.42)	17,500,558.09	17,568,018.79	Institutional Student Loan Funds	1,270,321.73	1,248,315.24
Institutional (less allowance of 140,886.09; 2009: 140,886.09)	670,808.65	649,047.99			
TOTAL LOAN FUNDS	19,023,866.41	19,289,527.24	TOTAL LOAN FUNDS	19,023,866.41	19,289,527.24

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	109,303.68	100,852.62	Quasi-endowment	6,121,533.48	5,446,545.72
Accounts Receivable	652.50	1,071.25	Endowment	16,106,260.96	14,885,137.77
Investments Held by Trustees	22,117,838.26	20,229,759.62	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	<u>22,467,583.77</u>	<u>20,571,472.82</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>22,467,583.77</u>	<u>20,571,472.82</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	12,594,475.87	8,425,146.99	Obligations Under Capital Lease	238,022.89	745,698.05
Accounts Receivable	234.11	21,037.01	Bonds Payable	162,435,000.00	184,530,000.00
Notes Receivable			Accounts Payable	178,775.33	90,867.71
Prepaid Items and Deferred Charges	351,839.25	351,839.25	Deferred Credits	2,889,616.61	2,889,616.61
Investments Held by Trustees	14,396,111.01	49,792,635.28			
Investment in Plant:					
Land	13,080,935.49	12,986,731.49			
Improvements Other Than Buildings	65,276,460.97	61,450,406.15			
Buildings	616,580,754.58	607,514,190.78			
Furniture, Machinery & Equipment	129,715,385.71	123,387,339.51			
Livestock	1,530,033.00	1,601,111.20			
Assets under Capital Lease	1,306,997.93	3,665,709.34	Fund Balances:		
Non-capitalizable Lease Purchases			Unexpended Plant Funds	8,499,781.75	6,532,826.66
Library Books	85,553,728.11	80,736,942.33	Renewal and Replacement Funds	17,077,467.82	33,689,245.43
Construction in Progress	63,080,978.33	30,018,702.11	Retirement of Indebtedness Funds	1,249,410.89	15,388,102.12
Accumulated Depreciation	(337,331,706.43)	(313,051,863.65)	Net Investment in Plant	473,568,152.64	423,033,571.21
TOTAL PLANT FUNDS	<u>666,136,227.93</u>	<u>666,899,927.79</u>	TOTAL PLANT FUNDS	<u>666,136,227.93</u>	<u>666,899,927.79</u>
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	108,790.37	163,176.95	Accounts Payable		376.22
Accounts Receivable	27,454.83	22,913.22			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	136,245.20	185,713.95
TOTAL AGENCY FUNDS	<u>136,245.20</u>	<u>186,090.17</u>	TOTAL AGENCY FUNDS	<u>136,245.20</u>	<u>186,090.17</u>