

MISSISSIPPI STATE UNIVERSITY  
BALANCE SHEET  
JUNE 30, 2011  
with comparative figures at June 30, 2010

ASSETS	2011	2010	LIABILITIES AND FUND BALANCES	2011	2010
<b>I. CURRENT FUNDS</b>			<b>I. CURRENT FUNDS</b>		
<b>A. Unrestricted</b>			<b>A. Unrestricted</b>		
Cash and Temporary Investments	58,006,666.04	35,010,828.89	Accounts Payable and Accrued Expenses	17,328,477.70	18,658,374.60
Accounts Receivable (less allowance of 5,338,965.01; 2009: 4,885,897.62)	25,079,665.69	20,307,112.65	Deposits Refundable	67,125.00	82,000.00
Inventories	2,425,613.49	2,680,387.29	Accrued Leave	17,242,665.50	16,475,660.60
Prepaid Expenses	4,105,160.56	6,591,720.94	Deferred Revenue	12,707,135.25	11,946,267.12
Long-term Investments	77,811,601.56	79,242,512.63	Fund Balance	120,083,303.89	96,670,260.08
<b>Total Unrestricted</b>	<u>167,428,707.34</u>	<u>143,832,562.40</u>	<b>Total Unrestricted</b>	<u>167,428,707.34</u>	<u>143,832,562.40</u>
<b>B. Restricted</b>			<b>B. Restricted</b>		
Cash	(3,802,618.13)	6,808,926.69	Accounts Payable & Accrued Expenses	7,595,220.04	6,602,775.65
Accounts Receivable	31,567,174.36	25,536,922.27	Accrued Leave	4,017,717.80	3,803,534.10
Prepaid Items and Deferred Charges	124,597.61	36,697.77	Deferred Income	4,912,410.04	10,076,350.00
Long-term Investments			Due to Other Funds		
			Fund Balance	11,363,805.96	11,899,886.98
<b>Total Restricted</b>	<u>27,889,153.84</u>	<u>32,382,546.73</u>	<b>Total Restricted</b>	<u>27,889,153.84</u>	<u>32,382,546.73</u>
<b>TOTAL CURRENT FUNDS</b>	<u>195,317,861.18</u>	<u>176,215,109.13</u>	<b>TOTAL CURRENT FUNDS</b>	<u>195,317,861.18</u>	<u>176,215,109.13</u>
<b>II. LOAN FUNDS</b>			<b>II. LOAN FUNDS</b>		
Cash and Temporary Investments	1,310,912.23	749,717.47	Accounts Payable		1,089.00
Accounts Receivable (less allowance 18,618; 2010: 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	17,363,074.39	17,761,753.31
(less allowance of \$1,484,578.22; 2010: 1,444,915.50)	16,546,911.38	17,500,558.09	Institutional Student Loan Funds	1,240,610.92	1,270,321.73
Institutional (less allowance of 140,886.09; 2010: 140,886.09)	633,781.87	670,808.65	<b>TOTAL LOAN FUNDS</b>	<u>18,594,387.68</u>	<u>19,023,866.41</u>
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<b>III. ENDOWMENT AND SIMILAR FUNDS</b>			<b>III. ENDOWMENT AND SIMILAR FUNDS</b>		
Cash	146,118.78	109,303.68	Quasi-endowment	9,350,873.87	6,121,533.48
Accounts Receivable	923.00	652.50	Endowment	18,433,739.10	16,106,260.96
Investments Held by Trustees	27,637,571.19	22,117,838.26	Land-Grant Principal Assumed by State	239,789.33	239,789.33
Landgrant Principal	239,789.33	239,789.33			
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<b><u>28,024,402.30</u></b>	<b><u>22,467,583.77</u></b>	<b>TOTAL ENDOWMENT AND SIMILAR FUND</b>	<b><u>28,024,402.30</u></b>	<b><u>22,467,583.77</u></b>
<b>IV. PLANT FUNDS</b>			<b>IV. PLANT FUNDS</b>		
Cash and Temporary Investments	9,165,734.73	12,594,475.87	Obligations Under Capital Lease	79,130.57	238,022.89
Accounts Receivable	232,400.79	234.11	Bonds Payable	156,710,000.00	162,435,000.00
Notes Receivable			Accounts Payable	432,633.77	178,775.33
Prepaid Items and Deferred Charges	351,839.25	351,839.25	Deferred Credits	2,120,616.00	2,889,616.61
Investments Held by Trustees	8,717,207.62	14,396,111.01			
Investment in Plant:					
Land	13,399,339.98	13,080,935.49	Fund Balances:		
Improvements Other Than Buildings	67,453,577.76	65,276,460.97	Unexpended Plant Funds	5,370,140.64	8,499,781.75
Buildings	636,041,934.68	616,580,754.58	Renewal and Replacement Funds	11,763,765.79	17,077,467.82
Furniture, Machinery & Equipment	138,467,393.28	129,715,385.71	Retirement of Indebtedness Funds	563,417.74	1,249,410.89
Livestock	1,526,329.80	1,530,033.00	Net Investment in Plant	493,678,596.61	473,568,152.64
Assets under Capital Lease		1,306,997.93			
Non-capitalizable Lease Purchases			<b>TOTAL PLANT FUNDS</b>	<b><u>670,718,301.12</u></b>	<b><u>666,136,227.93</u></b>
Library Books	88,260,243.33	85,553,728.11			
Construction in Progress	70,332,154.13	63,080,978.33			
Accumulated Depreciation	(363,229,854.23)	(337,331,706.43)			
<b>TOTAL PLANT FUNDS</b>	<b><u>670,718,301.12</u></b>	<b><u>666,136,227.93</u></b>			
<b>V. AGENCY FUNDS</b>			<b>V. AGENCY FUNDS</b>		
Cash and Temporary Investments	106,478.44	108,790.37	Accounts Payable	885.57	
Accounts Receivable	29,523.56	27,454.83			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	135,116.43	136,245.20
<b>TOTAL AGENCY FUNDS</b>	<b><u>136,002.00</u></b>	<b><u>136,245.20</u></b>	<b>TOTAL AGENCY FUNDS</b>	<b><u>136,002.00</u></b>	<b><u>136,245.20</u></b>