

MISSISSIPPI STATE UNIVERSITY  
BALANCE SHEET  
JUNE 30, 2012  
with comparative figures at June 30, 2011

ASSETS	2012	2011	LIABILITIES AND FUND BALANCES	2012	2011
<b>I. CURRENT FUNDS</b>			<b>I. CURRENT FUNDS</b>		
<b>A. Unrestricted</b>			<b>A. Unrestricted</b>		
Cash and Temporary Investments	41,325,561.80	58,006,666.04	Accounts Payable and Accrued Expenses	19,442,069.62	17,328,477.70
Accounts Receivable (less allowance of 6,661,040.25; 2011: 5,884,294.64)	21,739,421.53	25,079,665.69	Deposits Refundable	40,260.00	67,125.00
Inventories	2,371,860.54	2,425,613.49	Accrued Leave	18,739,264.00	17,242,665.50
Prepaid Expenses	2,383,752.27	4,105,160.56	Deferred Revenue	10,857,359.10	12,707,135.25
Long-term Investments	102,888,056.73	77,811,601.56	Fund Balance	121,629,700.15	120,083,303.89
<b>Total Unrestricted</b>	<u>170,708,652.87</u>	<u>167,428,707.34</u>	<b>Total Unrestricted</b>	<u>170,708,652.87</u>	<u>167,428,707.34</u>
<b>B. Restricted</b>			<b>B. Restricted</b>		
Cash	(3,593,109.92)	(3,802,618.13)	Accounts Payable & Accrued Expenses	5,894,990.31	7,595,220.04
Accounts Receivable	30,775,883.53	31,567,174.36	Accrued Leave	3,966,421.80	4,017,717.80
Prepaid Items and Deferred Charges	182,605.93	124,597.61	Deferred Income	798,543.47	4,912,410.04
Long-term Investments			Due to Other Funds		
			Fund Balance	16,705,423.96	11,363,805.96
<b>Total Restricted</b>	<u>27,365,379.54</u>	<u>27,889,153.84</u>	<b>Total Restricted</b>	<u>27,365,379.54</u>	<u>27,889,153.84</u>
<b>TOTAL CURRENT FUNDS</b>	<u>198,074,032.41</u>	<u>195,317,861.18</u>	<b>TOTAL CURRENT FUNDS</b>	<u>198,074,032.41</u>	<u>195,317,861.18</u>
<b>II. LOAN FUNDS</b>			<b>II. LOAN FUNDS</b>		
Cash and Temporary Investments	1,219,085.62	1,310,912.23	Accounts Payable	(104.73)	
Accounts Receivable (less allowance 18,618; 2011: 18,618)	102,782.20	102,782.20	Deferred Income		(9,297.63)
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	16,789,303.57	17,363,074.39
(less allowance of 1,622,710.41; 2011: 1,484,578.22)	16,137,509.43	16,546,911.38	Institutional Student Loan Funds	896,484.08	1,240,610.92
Institutional (less allowance of 140,886.09; 2011: 140,886.09)	226,305.67	633,781.87	<b>TOTAL LOAN FUNDS</b>	<u>17,685,682.92</u>	<u>18,594,387.68</u>
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<b>III. ENDOWMENT AND SIMILAR FUNDS</b>			<b>III. ENDOWMENT AND SIMILAR FUNDS</b>		
Cash	115,058.34	146,118.78	Quasi-endowment	9,157,220.71	9,350,873.87
Accounts Receivable	7,074.25	923.00	Endowment	17,294,887.65	18,433,739.10
Investments Held by Trustees	26,329,975.77	27,637,571.19	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>26,691,897.69</b>	<b>28,024,402.30</b>	<b>TOTAL ENDOWMENT AND SIMILAR FUND</b>	<b>26,691,897.69</b>	<b>28,024,402.30</b>
<b>IV. PLANT FUNDS</b>			<b>IV. PLANT FUNDS</b>		
Cash and Temporary Investments	3,262,999.34	9,165,734.73	Obligations Under Capital Lease		79,130.57
Accounts Receivable	243,690.38	232,400.79	Bonds Payable	195,420,000.00	156,710,000.00
Notes Receivable			Accounts Payable	332,739.03	432,633.77
Prepaid Items and Deferred Charges	357,951.39	351,839.25	Deferred Credits	3,671,318.15	2,120,616.00
Investments Held by Trustees	17,518,751.11	8,717,207.62			
Investment in Plant:					
Land	17,317,188.12	13,399,339.98	Fund Balances:		
Improvements Other Than Buildings	71,351,313.66	67,453,577.76	Unexpended Plant Funds	(1,293,872.78)	5,370,140.64
Buildings	662,434,774.40	636,041,934.68	Renewal and Replacement Funds	21,416,326.80	11,763,765.79
Furniture, Machinery & Equipment	144,446,169.14	138,467,393.28	Retirement of Indebtedness Funds	570,247.78	563,417.74
Livestock	1,725,028.00	1,526,329.80	Net Investment in Plant	495,804,884.17	493,678,596.61
Assets under Capital Lease			<b>TOTAL PLANT FUNDS</b>	<b>715,921,643.15</b>	<b>670,718,301.12</b>
Non-capitalizable Lease Purchases					
Library Books	92,622,229.08	88,260,243.33			
Construction in Progress	90,946,986.94	70,332,154.13			
Accumulated Depreciation	(386,305,438.41)	(363,229,854.23)			
<b>TOTAL PLANT FUNDS</b>	<b>715,921,643.15</b>	<b>670,718,301.12</b>			
<b>V. AGENCY FUNDS</b>			<b>V. AGENCY FUNDS</b>		
Cash and Temporary Investments	166,585.55	106,478.44	Accounts Payable	1,374.36	885.57
Accounts Receivable	26,305.80	29,523.56			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	191,516.99	135,116.43
<b>TOTAL AGENCY FUNDS</b>	<b>192,891.35</b>	<b>136,002.00</b>	<b>TOTAL AGENCY FUNDS</b>	<b>192,891.35</b>	<b>136,002.00</b>