

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2013
with comparative figures at June 30, 2012

ASSETS	2013	2012	LIABILITIES AND FUND BALANCES	2013	2012
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	50,479,371.11	41,325,561.80	Accounts Payable and Accrued Expenses	22,604,233.23	19,442,069.62
Accounts Receivable (less allowance of 6,661,040.25; 2011: 5,884,294.64)	29,421,041.08	21,739,421.53	Deposits Refundable	35,760.00	40,260.00
Inventories	2,312,945.84	2,371,860.54	Accrued Leave	19,559,158.00	18,739,264.00
Prepaid Expenses	2,272,054.92	2,383,752.27	Deferred Revenue	10,204,741.46	10,857,359.10
Long-term Investments	92,485,910.79	102,888,056.73	Fund Balance	124,567,431.05	121,629,700.15
Total Unrestricted	<u>176,971,323.74</u>	<u>170,708,652.87</u>	Total Unrestricted	<u>176,971,323.74</u>	<u>170,708,652.87</u>
B. Restricted			B. Restricted		
Cash	(4,553,045.75)	(3,593,109.92)	Accounts Payable & Accrued Expenses	3,009,764.46	5,894,990.31
Accounts Receivable	28,516,236.37	30,775,883.53	Accrued Leave	3,766,439.40	3,966,421.80
Prepaid Items and Deferred Charges	232,005.44	182,605.93	Deferred Income	433,083.40	798,543.47
Long-term Investments			Due to Other Funds		
			Fund Balance	16,985,908.80	16,705,423.96
Total Restricted	<u>24,195,196.06</u>	<u>27,365,379.54</u>	Total Restricted	<u>24,195,196.06</u>	<u>27,365,379.54</u>
TOTAL CURRENT FUNDS	<u><u>201,166,519.80</u></u>	<u><u>198,074,032.41</u></u>	TOTAL CURRENT FUNDS	<u><u>201,166,519.80</u></u>	<u><u>198,074,032.41</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	1,787,292.41	1,219,085.62	Accounts Payable	1,138.12	(104.73)
Accounts Receivable (less allowance 18,618; 2012: 18,618)	95,471.65	102,782.20	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	16,513,210.97	16,789,303.57
(less allowance of 1,773,808.28; 2012: 1,622,710.41)	15,244,804.15	16,137,509.43	Institutional Student Loan Funds	794,333.85	896,484.08
Institutional (less allowance of 140,886.09; 2011: 140,886.09)	181,114.73	226,305.67	Total Loan Funds	<u>17,308,682.94</u>	<u>17,685,682.92</u>
TOTAL LOAN FUNDS	<u>17,308,682.94</u>	<u>17,685,682.92</u>	TOTAL LOAN FUNDS	<u>17,308,682.94</u>	<u>17,685,682.92</u>

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	124,375.17	115,058.34	Quasi-endowment	10,117,385.31	9,157,220.71
Accounts Receivable	769.00	7,074.25	Endowment	18,176,761.45	17,294,887.65
Investments Held by Trustees	28,169,002.59	26,329,975.77	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	28,533,936.09	26,691,897.69	TOTAL ENDOWMENT AND SIMILAR FUND	28,533,936.09	26,691,897.69
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	5,670,965.43	3,262,999.34	Obligations Under Capital Lease		
Accounts Receivable	174,499.06	243,690.38	Bonds Payable	187,560,000.00	195,420,000.00
Notes Receivable			Commercial Paper	29,000,000.00	
Prepaid Items and Deferred Charges	359,863.13	357,951.39	Accounts Payable	430,713.27	332,739.03
Investments Held by Trustees	10,251,585.97	17,518,751.11	Deferred Credits	3,182,053.05	3,671,318.15
Investment in Plant:					
Land	17,322,904.87	17,317,188.12			
Improvements Other Than Buildings	76,464,739.72	71,351,313.66			
Buildings	667,323,780.70	662,434,774.40			
Furniture, Machinery & Equipment	149,617,765.67	144,446,169.14			
Livestock	1,651,758.00	1,725,028.00			
Assets under Capital Lease					
Non-capitalizable Lease Purchases			Fund Balances:		
Library Books	96,216,523.21	92,622,229.08	Unexpended Plant Funds	1,143,822.94	(1,293,872.78)
Construction in Progress	141,992,958.29	90,946,986.94	Renewal and Replacement Funds	10,955,896.39	21,416,326.80
Accumulated Depreciation	(409,596,381.23)	(386,305,438.41)	Retirement of Indebtedness Funds	(25,533,382.14)	570,247.78
TOTAL PLANT FUNDS	757,450,962.82	715,921,643.15	Net Investment in Plant	550,711,859.31	495,804,884.17
			TOTAL PLANT FUNDS	757,450,962.82	715,921,643.15
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	82,689.39	166,585.55	Accounts Payable	1,512.00	1,374.36
Accounts Receivable	29,142.05	26,305.80			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	110,319.44	191,516.99
TOTAL AGENCY FUNDS	111,831.44	192,891.35	TOTAL AGENCY FUNDS	111,831.44	192,891.35