

MISSISSIPPI STATE UNIVERSITY  
BALANCE SHEET  
JUNE 30, 2014  
with comparative figures at June 30, 2013

ASSETS	2014	2013	LIABILITIES AND FUND BALANCES	2014	2013
<b>I. CURRENT FUNDS</b>			<b>I. CURRENT FUNDS</b>		
<b>A. Unrestricted</b>			<b>A. Unrestricted</b>		
Cash and Temporary Investments	45,960,954.28	50,479,371.11	Accounts Payable and Accrued Expenses	21,111,075.80	22,604,233.23
Accounts Receivable (less allowance of 8,805,757; 2013: 7,833,328)	25,936,197.89	29,421,041.08	Deposits Refundable	500.00	35,760.00
Inventories	2,387,368.73	2,312,945.84	Accrued Leave	20,226,973.20	19,559,158.00
Prepaid Expenses	2,325,928.34	2,272,054.92	Deferred Revenue	10,942,057.73	10,204,741.46
Long-term Investments	93,660,169.17	92,485,910.79	Fund Balance	117,990,011.68	124,567,431.05
<b>Total Unrestricted</b>	<b>170,270,618.41</b>	<b>176,971,323.74</b>	<b>Total Unrestricted</b>	<b>170,270,618.41</b>	<b>176,971,323.74</b>
<b>B. Restricted</b>			<b>B. Restricted</b>		
Cash	1,578,894.68	(4,553,045.75)	Accounts Payable & Accrued Expenses	3,007,386.42	3,009,764.46
Accounts Receivable	31,005,891.40	28,516,236.37	Accrued Leave	3,878,553.90	3,766,439.40
Prepaid Items and Deferred Charges	238,395.78	232,005.44	Deferred Income	170,741.34	433,083.40
Long-term Investments			Due to Other Funds		
			Fund Balance	25,766,500.20	16,985,908.80
<b>Total Restricted</b>	<b>32,823,181.86</b>	<b>24,195,196.06</b>	<b>Total Restricted</b>	<b>32,823,181.86</b>	<b>24,195,196.06</b>
<b>TOTAL CURRENT FUNDS</b>	<b>203,093,800.27</b>	<b>201,166,519.80</b>	<b>TOTAL CURRENT FUNDS</b>	<b>203,093,800.27</b>	<b>201,166,519.80</b>
<b>II. LOAN FUNDS</b>			<b>II. LOAN FUNDS</b>		
Cash and Temporary Investments	1,830,492.30	1,787,292.41	Accounts Payable	1,138.12	1,138.12
Accounts Receivable (less allowance 18,618; 2013: 18,618)	95,221.65	95,471.65	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	16,279,099.61	16,513,210.97
(less allowance of 1,880,514.72; 2013: 1,773,808.28)	14,693,135.18	15,244,804.15	Institutional Student Loan Funds	756,001.38	794,333.85
Institutional (less allowance of 140,886.09; 2013: 140,886.09)	417,389.98	181,114.73	<b>TOTAL LOAN FUNDS</b>	<b>17,036,239.11</b>	<b>17,308,682.94</b>
<b>TOTAL LOAN FUNDS</b>	<b>17,036,239.11</b>	<b>17,308,682.94</b>			

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<b>III. ENDOWMENT AND SIMILAR FUNDS</b>					
Cash	100,821.31	124,375.17	Quasi-endowment	17,686,463.94	10,117,385.31
Accounts Receivable	777.25	769.00	Endowment	20,777,363.42	18,176,761.45
Investments Held by Trustees	38,362,228.80	28,169,002.59	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>38,703,616.69</b>	<b>28,533,936.09</b>	<b>TOTAL ENDOWMENT AND SIMILAR FUND</b>	<b>38,703,616.69</b>	<b>28,533,936.09</b>
<b>IV. PLANT FUNDS</b>					
Cash and Temporary Investments	8,239,371.36	5,670,965.43	Obligations Under Capital Lease		
Accounts Receivable	188,810.82	174,499.06	Bonds Payable	281,905,000.00	187,560,000.00
Notes Receivable			Commercial Paper		29,000,000.00
Prepaid Items and Deferred Charges	10,976,827.73	359,863.13	Accounts Payable	48,193.04	430,713.27
Investments Held by Trustees	40,812,634.14	10,251,585.97	Deferred Credits	11,099,101.61	3,182,053.05
Investment in Plant:					
Land	17,747,091.62	17,322,904.87			
Improvements Other Than Buildings	78,564,330.50	76,464,739.72			
Buildings	722,965,829.87	667,323,780.70			
Furniture, Machinery & Equipment	158,416,431.09	149,617,765.67			
Livestock	1,631,833.00	1,651,758.00			
Assets under Capital Lease			Fund Balances:		
Non-capitalizable Lease Purchases			Unexpended Plant Funds	12,788,781.52	1,143,822.94
Library Books	100,313,344.90	96,216,523.21	Renewal and Replacement Funds	38,856,721.65	10,955,896.39
Construction in Progress	177,430,804.78	141,992,958.29	Retirement of Indebtedness Funds	5,547,120.11	(25,533,382.14)
Accumulated Depreciation	(434,714,976.17)	(409,596,381.23)	Net Investment in Plant	532,327,415.71	550,711,859.31
<b>TOTAL PLANT FUNDS</b>	<b>882,572,333.64</b>	<b>757,450,962.82</b>	<b>TOTAL PLANT FUNDS</b>	<b>882,572,333.64</b>	<b>757,450,962.82</b>
<b>V. AGENCY FUNDS</b>					
Cash and Temporary Investments	40,009.50	82,689.39	Accounts Payable		1,512.00
Accounts Receivable	29,686.52	29,142.05			
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others	69,696.02	110,319.44
<b>TOTAL AGENCY FUNDS</b>	<b>69,696.02</b>	<b>111,831.44</b>	<b>TOTAL AGENCY FUNDS</b>	<b>69,696.02</b>	<b>111,831.44</b>