

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2015
with comparative figures at June 30, 2014

ASSETS	2015	2014	LIABILITIES AND FUND BALANCES	2015	2014
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	53,865,528.38	45,960,954.28	Accounts Payable and Accrued Expenses	22,701,044.92	21,111,075.80
Accounts Receivable (less allowance of 10,024,593.70; 2014: 8,805,757)	24,754,962.30	25,936,197.89	Deposits Refundable	500.00	500.00
Inventories	2,011,752.39	2,387,368.73	Accrued Leave	21,177,846.10	20,226,973.20
Prepaid Expenses	2,847,488.25	2,325,928.34	Deferred Revenue	14,042,441.39	10,942,057.73
Long-term Investments	91,656,158.88	93,660,169.17	Fund Balance	117,214,057.79	117,990,011.68
Total Unrestricted	<u>175,135,890.20</u>	<u>170,270,618.41</u>	Total Unrestricted	<u>175,135,890.20</u>	<u>170,270,618.41</u>
B. Restricted			B. Restricted		
Cash	(3,266,793.68)	1,578,894.68	Accounts Payable & Accrued Expenses	4,352,498.73	3,007,386.42
Accounts Receivable	34,496,055.59	31,005,891.40	Accrued Leave	4,053,328.20	3,878,553.90
Prepaid Items and Deferred Charges	24,154.46	238,395.78	Deferred Income	93,582.00	170,741.34
Long-term Investments			Due to Other Funds		
			Fund Balance	22,754,007.44	25,766,500.20
Total Restricted	<u>31,253,416.37</u>	<u>32,823,181.86</u>	Total Restricted	<u>31,253,416.37</u>	<u>32,823,181.86</u>
TOTAL CURRENT FUNDS	<u><u>206,389,306.57</u></u>	<u><u>203,093,800.27</u></u>	TOTAL CURRENT FUNDS	<u><u>206,389,306.57</u></u>	<u><u>203,093,800.27</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	541,187.12	1,830,492.30	Accounts Payable	62,338.05	1,138.12
Accounts Receivable (less allowance 18,618; 2014: 18,618)	95,221.65	95,221.65	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	16,361,816.29	16,279,099.61
(less allowance of 1,751,134.73; 2014: 1,880,514.72)	15,678,671.27	14,693,135.18	Institutional Student Loan Funds	717,430.70	756,001.38
Institutional (less allowance of 140,886.09; 2014: 140,886.09)	826,505.00	417,389.98	TOTAL LOAN FUNDS	<u>17,141,585.04</u>	<u>17,036,239.11</u>
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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	54,878.51	100,821.31	Quasi-endowment	19,513,030.13	17,686,463.94
Accounts Receivable	821.75	777.25	Endowment	19,995,496.82	20,777,363.42
Investments Held by Trustees	39,452,826.69	38,362,228.80	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	39,748,316.28	38,703,616.69	TOTAL ENDOWMENT AND SIMILAR FUND	39,748,316.28	38,703,616.69
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	16,975,166.68	8,239,371.36	Obligations Under Capital Lease		
Accounts Receivable	3,634.71	188,810.82	Bonds Payable	328,190,000.00	281,905,000.00
Notes Receivable			Commercial Paper		
Prepaid Items and Deferred Charges	24,426,588.73	10,976,827.73	Accounts Payable	364,223.78	48,193.04
Investments Held by Trustees	63,661,111.56	40,812,634.14	Deferred Credits	15,978,420.77	11,099,101.61
Investment in Plant:					
Land	18,065,049.87	17,747,091.62	Fund Balances:		
Improvements Other Than Buildings	91,533,078.03	78,564,330.50	Unexpended Plant Funds	26,547,543.06	12,788,781.52
Buildings	771,179,031.71	722,965,829.87	Renewal and Replacement Funds	71,175,747.99	38,856,721.65
Furniture, Machinery & Equipment	164,335,705.85	158,416,431.09	Retirement of Indebtedness Funds	4,142,285.53	5,547,120.11
Livestock	1,752,208.80	1,631,833.00	Net Investment in Plant	522,601,539.68	532,327,415.71
Assets under Capital Lease					
Non-capitalizable Lease Purchases			TOTAL PLANT FUNDS	968,999,760.81	882,572,333.64
Library Books	104,578,178.34	100,313,344.90			
Construction in Progress	171,381,464.13	177,430,804.78			
Accumulated Depreciation	(458,891,457.60)	(434,714,976.17)			
TOTAL PLANT FUNDS	968,999,760.81	882,572,333.64			
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	47,411.95	40,009.50	Accounts Payable		
Accounts Receivable	38,026.70	29,686.52	Deposits Held in Custody for Others	85,438.65	69,696.02
Prepaid Items & Deferred Charges					
TOTAL AGENCY FUNDS	85,438.65	69,696.02	TOTAL AGENCY FUNDS	85,438.65	69,696.02