

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2009
with comparative figures at June 30, 2008

ASSETS	2009	2008	LIABILITIES AND FUND BALANCES	2009	2008
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	39,387,646.79	43,728,548.12	Accounts Payable and Accrued Expenses	17,717,669.00	17,863,092.60
Accounts Receivable (less allowance of 4,885,897.62; 2008: 4,331,679.30)	23,996,782.42	17,926,614.81	Deposits Refundable	86,300.00	82,240.00
Inventories	2,936,455.48	2,767,383.87	Accrued Leave	17,185,712.20	16,862,354.80
Prepaid Expenses	5,142,267.79	4,282,502.88	Deferred Revenue	10,506,806.91	9,180,278.42
Long-term Investments	72,184,108.64	71,940,366.63	Fund Balance		
			Allocated	1,419,901.53	1,503,757.12
			Unallocated	96,730,871.48	95,153,693.37
Total Unrestricted	<u>143,647,261.12</u>	<u>140,645,416.31</u>	Total Unrestricted	<u>143,647,261.12</u>	<u>140,645,416.31</u>
B. Restricted			B. Restricted		
Cash	(7,555,608.41)	(6,844,700.04)	Accounts Payable & Accrued Expenses	7,123,156.48	7,496,076.45
Accounts Receivable	28,974,570.17	28,540,336.22	Accrued Leave	4,159,936.20	3,912,673.50
Prepaid Items and Deferred Charges	41,281.61	89,681.14	Deferred Income	213,345.00	38,088.47
Long-term Investments			Due to Other Funds		
			Fund Balance	9,963,805.69	10,338,478.90
Total Restricted	<u>21,460,243.37</u>	<u>21,785,317.32</u>	Total Restricted	<u>21,460,243.37</u>	<u>21,785,317.32</u>
TOTAL CURRENT FUNDS	<u><u>165,107,504.49</u></u>	<u><u>162,430,733.63</u></u>	TOTAL CURRENT FUNDS	<u><u>165,107,504.49</u></u>	<u><u>162,430,733.63</u></u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	969,678.26	858,565.85	Accounts Payable	525.00	13,267.40
Accounts Receivable (less allowance 18,618; 2008: 18,618.00)	102,782.20	(18,618.00)	Deferred Income	(9,297.63)	(9,297.63)
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	18,049,984.63	18,074,696.32
(less allowance of 1,460,849.42; 2008: 1,285,568.95; 2007)	17,568,018.79	17,813,891.69	Institutional Student Loan Funds	1,248,315.24	1,226,013.71
Institutional (less allowance of 140,886.09; 2008: 140,886.09)	<u>649,047.99</u>	<u>650,840.26</u>		<u>19,289,527.24</u>	<u>19,304,679.80</u>
TOTAL LOAN FUNDS	<u><u>19,289,527.24</u></u>	<u><u>19,304,679.80</u></u>	TOTAL LOAN FUNDS	<u><u>19,289,527.24</u></u>	<u><u>19,304,679.80</u></u>

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	100,852.62	154,716.94	Quasi-endowment	5,446,545.72	7,230,653.21
Accounts Receivable	1,071.25	856.75	Endowment	14,885,137.77	18,743,061.23
Investments Held by Trustees	20,229,759.62	25,818,140.75	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	<u>20,571,472.82</u>	<u>26,213,503.77</u>	TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>20,571,472.82</u>	<u>26,213,503.77</u>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	8,425,146.99	7,636,072.04	Obligations Under Capital Lease	745,698.05	1,775,953.71
Accounts Receivable	21,037.01	102.01	Bonds Payable	184,530,000.00	143,430,000.00
Notes Receivable			Accounts Payable	90,867.71	194,329.49
Prepaid Items and Deferred Charges	351,839.25	272,910.76	Deferred Credits	2,889,616.61	3,098,606.73
Investments Held by Trustees	49,792,635.28	6,572,196.29			
Investment in Plant:					
Land	12,986,731.49	12,737,925.00			
Improvements Other Than Buildings	61,450,406.15	59,337,117.70			
Buildings	607,514,190.78	540,651,096.03			
Furniture, Machinery & Equipment	123,387,339.51	118,463,434.52			
Livestock	1,601,111.20	1,586,027.10			
Assets under Capital Lease	3,665,709.34	5,686,182.34	Fund Balances:		
Non-capitalizable Lease Purchases			Unexpended Plant Funds	6,532,826.66	5,166,045.32
Library Books	80,736,942.33	76,459,772.64	Renewal and Replacement Funds	33,689,245.43	9,624,776.15
Construction in Progress	30,018,702.11	81,688,415.69	Retirement of Indebtedness Funds	15,388,102.12	(3,602,476.59)
Accumulated Depreciation	(313,051,863.65)	(288,859,157.35)	Net Investment in Plant	423,033,571.21	462,544,859.96
TOTAL PLANT FUNDS	<u>666,899,927.79</u>	<u>622,232,094.77</u>	TOTAL PLANT FUNDS	<u>666,899,927.79</u>	<u>622,232,094.77</u>
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments	163,176.95	284,209.27	Accounts Payable	376.22	102,366.28
Accounts Receivable	22,913.22	42,344.06			
Prepaid Items & Deferred Charges		23,468.30	Deposits Held in Custody for Others	185,713.95	247,655.35
TOTAL AGENCY FUNDS	<u>186,090.17</u>	<u>350,021.63</u>	TOTAL AGENCY FUNDS	<u>186,090.17</u>	<u>350,021.63</u>