

MISSISSIPPI STATE UNIVERSITY  
SCHEDULE OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2005

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
<b>REVENUES AND OTHER ADDITIONS:</b>				
Student Tuition and Fees	79,465,319.93	5,488,624.76	1,155,809.30	86,109,753.99
Federal Appropriations	13,574,506.83			13,574,506.83
State Appropriations	147,671,741.00			147,671,741.00
Local Appropriations	2,623,452.11			2,623,452.11
Federal Grants and Contracts	4,223,479.16		8,525,593.12	12,749,072.28
State Grants and Contracts	69,298.08		141,610.65	210,908.73
Local Grants and Contracts	18,576.50		31,379.97	49,956.47
Private Gifts, Grants and Contracts	230,865.78	5,329,702.63	3,392,878.77	8,953,447.18
Investment Income	743,280.51	21,299.99	1,575,243.25	2,339,823.75
Net Increase in Fair Value of Investments				0.00
Endowment Income				0.00
Independent Operations	303,365.75			303,365.75
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	37,020.48	54,948.51	1,022,165.79	1,114,134.78
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	10,806,940.40		12,647,300.79	23,454,241.19
Sales & Services-Aux Enterprises		36,216,947.08		36,216,947.08
Change in Reserve for Outstanding Checks	70,195.90			70,195.90
Prior Period Adjustments	(9,507.25)			(9,507.25)
Total Revenue and Other Additions	<u>259,828,535.18</u>	<u>47,111,522.97</u>	<u>28,491,981.64</u>	<u>335,432,039.79</u>
<b>EXPENDITURES AND OTHER DEDUCTIONS:</b>				
Instruction	78,778,670.33		1,839,297.48	80,617,967.81
Research	40,922,636.60		13,093,484.53	54,016,121.13
Public Service	43,162,762.54		2,324,496.58	45,487,259.12
Academic Support	19,958,423.86		2,130,662.78	22,089,086.64
Student Services	8,573,510.91		1,088,091.97	9,661,602.88
Institutional Support	22,681,129.64		1,793,509.89	24,474,639.53
Operation and Maintenance of Plant	22,539,322.21		1,002,500.81	23,541,823.02
Scholarships and Fellowships	11,293,332.10		193,790.50	11,487,122.60
Auxiliary	1,604,396.17	41,931,272.63	1,772,258.90	45,307,927.70
Independent Operations	(18,512.50)		177.07	(18,335.43)
Loan Cancellations & Write Offs				0.00
Collection Costs				0.00
Net Decrease in Value of Investments				0.00
Expended for Plant Facilities				0.00
Repairs and Maintenance				0.00
Plant Assets Sold or Retired				0.00
Retirement of Indebtedness				0.00
Interest on Indebtedness				0.00
Long-term Debt Incurred				0.00

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DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
Indirect Cost Recoveries				0.00
Refunds to Grantors				0.00
Provision for Doubtful Accounts	289,935.53	2,046.40	544,114.80	836,096.73
Provision for Accrued Leave	(360,639.40)	153,474.80		(207,164.60)
Prior Period Adjustments	195,872.26			195,872.26
Accounts Payable Accrual	241,443.77	36,796.32	361,553.73	639,793.82
Other Deductions	(588,059.59)	(169,782.90)	(2,055,879.34)	(2,813,721.83)
Total Expenditures/Other Deductions	<u>249,274,224.43</u>	<u>41,953,807.25</u>	<u>24,088,059.70</u>	<u>315,316,091.38</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,069,877.74)	(4,138,758.54)	(74,565.24)	(6,283,201.52)
Restricted Fund Matching	(5,172,791.91)	(71,409.56)	(1,929,598.74)	(7,173,800.21)
Loan Fund Matching	(34,809.00)			(34,809.00)
Renewals and Replacements	(200,000.00)	(1,057,252.15)	(90.10)	(1,257,342.25)
Total Mandatory Transfers	<u>(7,477,478.65)</u>	<u>(5,267,420.25)</u>	<u>(2,004,254.08)</u>	<u>(14,749,152.98)</u>
Transfers - Other				
Auxiliary Support	(494,306.04)	997,376.56	(426,324.00)	76,746.52
Building Projects	(1,909,532.46)		(1,617,694.12)	(3,527,226.58)
Other	(149,312.35)	(1,652,568.09)	4,223,863.82	2,421,983.38
Total Other Transfers	<u>(2,553,150.85)</u>	<u>(655,191.53)</u>	<u>2,179,845.70</u>	<u>(1,028,496.68)</u>
Total Transfers	<u>(10,030,629.50)</u>	<u>(5,922,611.78)</u>	<u>175,591.62</u>	<u>(15,777,649.66)</u>
Net Increase (Decrease) for the Year	523,681.25	(764,896.06)	4,579,513.56	4,338,298.75
Beginning Fund Balance	<u>16,676,355.23</u>	<u>1,525,440.36</u>	<u>55,110,762.96</u>	<u>73,312,558.55</u>
Fund Balance at End of Year	<u><u>17,200,036.48</u></u>	<u><u>760,544.30</u></u>	<u><u>59,690,276.52</u></u>	<u><u>77,650,857.30</u></u>