

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
REVENUES AND OTHER ADDITIONS:				
Student Tuition and Fees	82,596,137.72	5,772,430.29	1,676,848.93	90,045,416.94
Federal Appropriations	12,982,885.80			12,982,885.80
State Appropriations	145,587,753.00		1,000.00	145,588,753.00
Local Appropriations	2,527,809.95			2,527,809.95
Federal Grants and Contracts	4,319,063.52		9,043,972.85	13,363,036.37
State Grants and Contracts	125,784.78		278,258.91	404,043.69
Local Grants and Contracts	4,892.28		19,080.40	23,972.68
Private Gifts, Grants and Contracts	372,508.34	2,109,765.00	3,331,034.32	5,813,307.66
Investment Income	725,142.36	20,140.95	1,989,095.89	2,734,379.20
Net Increase in Fair Value of Investments				0.00
Endowment Income				0.00
Independent Operations	207,604.65			207,604.65
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	18,659.25	121,851.27	3,392,338.58	3,532,849.10
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	8,578,243.30		15,627,855.96	24,206,099.26
Sales & Services-Aux Enterprises		41,471,899.15		41,471,899.15
Change in Reserve for Outstanding Checks	101,834.84			101,834.84
Prior Period Adjustments		48,474.00		48,474.00
Total Revenue and Other Additions	<u>258,148,319.79</u>	<u>49,544,560.66</u>	<u>35,359,485.84</u>	<u>343,052,366.29</u>
EXPENDITURES AND OTHER DEDUCTIONS:				
Instruction	80,677,852.67		2,536,066.08	83,213,918.75
Research	42,805,852.55		15,536,001.25	58,341,853.80
Public Service	42,284,893.20		3,053,406.38	45,338,299.58
Academic Support	24,985,759.17		987,545.70	25,973,304.87
Student Services	8,688,186.33		1,320,327.01	10,008,513.34
Institutional Support	15,743,495.45		4,424,633.13	20,168,128.58
Operation and Maintenance of Plant	25,245,865.61		2,829,564.79	28,075,430.40
Scholarships and Fellowships	12,130,652.38		100,938.21	12,231,590.59
Auxiliary	698.75	43,368,476.63	1,451,967.17	44,821,142.55
Independent Operations	1,599,592.29		11,762.98	1,611,355.27
Loan Cancellations & Write Offs				0.00
Collection Costs				0.00
Net Decrease in Value of Investments	615,256.26	1,048.11	590,278.31	1,206,582.68
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	322,491.05			322,491.05
Provision for Accrued Leave	733,676.70	(5,608.40)	166,402.70	894,471.00
Prior Period Adjustments				0.00
Accounts Payable Accrual	236,102.25	22,649.91	1,886,852.13	2,145,604.29
Other Deductions	<u>(573,856.95)</u>	<u>(187,583.58)</u>	<u>(1,652,114.23)</u>	<u>(2,413,554.76)</u>
Total Expenditures/Other Deductions	<u>255,496,517.71</u>	<u>43,198,982.67</u>	<u>33,243,631.61</u>	<u>331,939,131.99</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,293,444.77)	(5,239,138.41)	(106,487.55)	(7,639,070.73)
Restricted Fund Matching	(3,944,847.55)	(126,091.00)	(1,585,892.98)	(5,656,831.53)
Loan Fund Matching				0.00
Renewals and Replacements	<u>(132,000.00)</u>	<u>(333,485.15)</u>	<u>(1,165,240.09)</u>	<u>(1,630,725.24)</u>
Total Mandatory Transfers	<u>(6,370,292.32)</u>	<u>(5,698,714.56)</u>	<u>(2,857,620.62)</u>	<u>(14,926,627.50)</u>
Transfers - Other				
Auxiliary Support	(710,502.23)	1,531,376.71	(676,225.68)	144,648.80
Building Projects	(564,400.00)	(1,083,800.21)	(1,942,299.93)	(3,590,500.14)
Other	611,904.67	(1,876,327.83)	5,462,589.35	4,198,166.19
Total Other Transfers	<u>(662,997.56)</u>	<u>(1,428,751.33)</u>	<u>2,844,063.74</u>	<u>752,314.85</u>
Total Transfers	<u>(7,033,289.88)</u>	<u>(7,127,465.89)</u>	<u>(13,556.88)</u>	<u>(14,174,312.65)</u>
Net Increase (Decrease) for the Year	(4,381,487.80)	(781,887.90)	2,102,297.35	(3,061,078.35)
Beginning Fund Balance	17,200,036.48	760,544.30	59,690,276.52	77,650,857.30
Reclassification of University Departments	<u>(1,040,653.99)</u>		<u>1,040,653.99</u>	
Fund Balance at End of Year	<u>11,777,894.69</u>	<u>(21,343.60)</u>	<u>62,833,227.86</u>	<u>74,589,778.95</u>