

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2007

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
REVENUES AND OTHER ADDITIONS:				
Student Tuition and Fees	88,764,782.24	6,157,817.61	2,836,250.34	97,758,850.19
Federal Appropriations	14,166,595.42			14,166,595.42
State Appropriations	161,542,769.00			161,542,769.00
Local Appropriations	2,473,059.24			2,473,059.24
Federal Grants and Contracts	5,478,274.89		12,198,611.99	17,676,886.88
State Grants and Contracts	112,787.24		389,945.45	502,732.69
Local Grants and Contracts	3,456.27		16,034.59	19,490.86
Private Gifts, Grants and Contracts	337,055.94	3,124,079.46	3,030,385.77	6,491,521.17
Investment Income	812,695.39	27,086.17	2,339,856.46	3,179,638.02
Net Increase in Fair Value of Investments				0.00
Endowment Income				0.00
Independent Operations	201,327.38			201,327.38
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	5,644.70	237,880.23	5,332,256.50	5,575,781.43
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	8,711,197.20		19,310,979.87	28,022,177.07
Sales & Services-Aux Enterprises		43,637,642.05		43,637,642.05
Change in Reserve for Outstanding Checks	49,433.54			49,433.54
Prior Period Adjustments				0.00
Total Revenue and Other Additions	282,659,078.45	53,184,505.52	45,454,320.97	381,297,904.94
EXPENDITURES AND OTHER DEDUCTIONS:				
Instruction	85,627,157.26		3,413,734.30	89,040,891.56
Research	46,835,404.94		16,815,928.97	63,651,333.91
Public Service	46,772,648.12		2,790,996.30	49,563,644.42
Academic Support	26,021,940.71		3,667,465.11	29,689,405.82
Student Services	9,477,078.96		2,718,060.16	12,195,139.12
Institutional Support	16,945,157.06		3,641,815.70	20,586,972.76
Operation and Maintenance of Plant	24,085,337.92		174,923.20	24,260,261.12
Scholarships and Fellowships	13,282,342.66		189,691.73	13,472,034.39
Auxiliary	51,256.45	46,141,729.03	1,917,588.35	48,110,573.83
Independent Operations	1,744,499.44		24,530.86	1,769,030.30
Loan Cancellations & Write Offs				0.00
Collection Costs				0.00
Net Decrease in Value of Investments	(367,510.82)	(629.82)	(708,389.94)	(1,076,530.58)
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	1,589.67			1,589.67
Provision for Accrued Leave	(541,224.00)	(36,602.80)	(404,913.20)	(982,740.00)
Prior Period Adjustments				0.00
Accounts Payable Accrual				0.00
Other Deductions	(132,071.32)	(455,392.34)	(2,248,457.99)	(2,835,921.65)
Total Expenditures/Other Deductions	<u>269,803,607.05</u>	<u>45,649,104.07</u>	<u>31,992,973.55</u>	<u>347,445,684.67</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,320,204.28)	(7,063,490.40)	(670,232.35)	(10,053,927.03)
Restricted Fund Matching	(5,170,743.31)	(147,694.62)	(2,622,045.43)	(7,940,483.36)
Loan Fund Matching	0.42	0.00	0.00	0.42
Renewals and Replacements	0.00	(478,467.68)	0.00	(478,467.68)
Total Mandatory Transfers	<u>(7,490,947.17)</u>	<u>(7,689,652.70)</u>	<u>(3,292,277.78)</u>	<u>(18,472,877.65)</u>
Transfers - Other				
Auxiliary Support	(714,294.63)	1,640,469.11	(352,956.13)	573,218.35
Building Projects	(1,350,376.62)	(65,000.00)	(3,610,148.28)	(5,025,524.90)
Other	1,482,327.09	(2,025,078.38)	(180,828.16)	(723,579.45)
Total Other Transfers	<u>(582,344.16)</u>	<u>(449,609.27)</u>	<u>(4,143,932.57)</u>	<u>(5,175,886.00)</u>
Total Transfers	<u>(8,073,291.33)</u>	<u>(8,139,261.97)</u>	<u>(7,436,210.35)</u>	<u>(23,648,763.65)</u>
Net Increase (Decrease) for the Year	4,782,180.07	(603,860.52)	6,025,137.07	10,203,456.62
Beginning Fund Balance	11,777,894.86	(21,343.60)	62,833,227.86	74,589,779.12
Reclassification of University Departments				
Fund Balance at End of Year	<u>16,560,074.93</u>	<u>(625,204.12)</u>	<u>68,858,364.93</u>	<u>84,793,235.74</u>