

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
REVENUES AND OTHER ADDITIONS:				
Student Tuition and Fees	110,603,740.61	7,462,939.74	5,243,059.31	123,309,739.66
Federal Appropriations	14,762,102.74			14,762,102.74
State Appropriations	174,087,626.00			174,087,626.00
Local Appropriations	2,633,938.96		257,274.02	2,891,212.98
Federal Grants and Contracts	5,999,226.00		13,434,115.10	19,433,341.10
State Grants and Contracts	131,156.14		902,557.57	1,033,713.71
Local Grants and Contracts	17,259.05		54,652.58	71,911.63
Private Gifts, Grants and Contracts	475,684.13	2,932,079.45	4,410,043.70	7,817,807.28
Investment Income	483,046.65	20,479.31	2,634,316.93	3,137,842.89
Net Increase in Fair Value of Investments	17,603.06	719.93	65,022.65	83,345.64
Endowment Income				0.00
Independent Operations	266,176.00			266,176.00
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	23,559.93	271,996.43	886,512.51	1,182,068.87
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	9,338,894.07		19,580,362.53	28,919,256.60
Sales & Services-Aux Enterprises		45,923,162.81		45,923,162.81
Change in Reserve for Outstanding Checks	(13,359.93)			(13,359.93)
Prior Period Adjustments		29,957.00		29,957.00
Total Revenue and Other Additions	<u>318,826,653.41</u>	<u>56,641,334.67</u>	<u>47,467,916.90</u>	<u>422,935,904.98</u>
EXPENDITURES AND OTHER DEDUCTIONS:				
Instruction	98,877,426.50		3,339,111.00	102,216,537.50
Research	52,006,298.15		18,580,495.92	70,586,794.07
Public Service	54,307,589.36		2,536,902.82	56,844,492.18
Academic Support	29,995,489.12		3,346,561.72	33,342,050.84
Student Services	12,551,180.41		2,294,716.05	14,845,896.46
Institutional Support	20,498,948.14		3,596,165.15	24,095,113.29
Operation and Maintenance of Plant	29,708,067.36		2,576,808.75	32,284,876.11
Scholarships and Fellowships	19,675,231.69		272,982.57	19,948,214.26
Auxiliary			2,293,363.01	2,293,363.01
Independent Operations	2,138,272.55	46,457,547.21	15,405.71	48,611,225.47
Loan Cancellations & Write Offs				0.00
Collection Costs				0.00
Net Decrease in Value of Investments	(183,166.48)	(298.71)	(435,648.54)	(619,113.73)
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
Indirect Cost Recoveries				0.00

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FOR THE YEAR ENDED JUNE 30, 2009

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
Refunds to Grantors				0.00
Provision for Doubtful Accounts	575,399.55			575,399.55
Provision for Accrued Leave	144,174.10	7,644.90	171,538.40	323,357.40
Prior Period Adjustments				0.00
Accounts Payable Accrual	230,594.81	7,596.00	439,715.18	677,905.99
Other Deductions	(1,106,335.77)	(284,189.60)	(2,364,509.06)	(3,755,034.43)
Total Expenditures/Other Deductions	<u>319,419,169.49</u>	<u>46,188,299.80</u>	<u>36,663,608.68</u>	<u>402,271,077.97</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,235,469.24)	(8,103,820.90)	(1,129,225.13)	(11,468,515.27)
Restricted Fund Matching	(5,521,393.82)	(188,555.18)	(2,940,648.82)	(8,650,597.82)
Loan Fund Matching				0.00
Renewals and Replacements	(95,232.90)	(150,903.53)	(833,517.39)	(1,079,653.82)
Total Mandatory Transfers	<u>(7,852,095.96)</u>	<u>(8,443,279.61)</u>	<u>(4,903,391.34)</u>	<u>(21,198,766.91)</u>
Transfers - Other				
Auxiliary Support	(1,100,212.60)	1,907,390.94	(494,978.76)	312,199.58
Building Projects	(1,033,688.95)		(560,953.44)	(1,594,642.39)
Other	4,018,091.50	(2,626,276.36)	1,917,890.09	3,309,705.23
Total Other Transfers	<u>1,884,189.95</u>	<u>(718,885.42)</u>	<u>861,957.89</u>	<u>2,027,262.42</u>
Total Transfers	<u>(5,967,906.01)</u>	<u>(9,162,165.03)</u>	<u>(4,041,433.45)</u>	<u>(19,171,504.49)</u>
Net Increase (Decrease) for the Year	(6,560,422.09)	1,290,869.84	6,762,874.77	1,493,322.52
Beginning Fund Balance	16,536,584.87	(820,514.81)	80,941,380.43	96,657,450.49
Reclassification of University Departments				
Fund Balance at End of Year	<u>9,976,162.78</u>	<u>470,355.03</u>	<u>87,704,255.20</u>	<u>98,150,773.01</u>