

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

DESCRIPTION	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS	PLANT FUNDS			
	UNRESTRICTED	RESTRICTED			UNEXPENDED	RENEWAL AND REPLACEMENT	RETIREMENT INDEBTEDNESS	INVESTMENT IN PLANT
REVENUES AND OTHER ADDITIONS:								
Student Tuition and Fees	180,938,131.23	(25.00)						
Federal Appropriations	14,202,889.25							
State Appropriations	161,257,449.00				14,016,480.80			
Local Appropriations	2,722,743.59							
Federal Grants and Contracts	16,601,227.63	123,073,790.70			3,002,756.02			
State Grants and Contracts	355,891.61	15,943,797.13						
Local Grants and Contracts	3,673.00	1,130,162.24						
Private Gifts, Grants and Contracts	6,610,710.83	33,285,261.47	52,757.72		1,068,103.28			
Investment Income	1,176,217.73	(23,928.73)	8,605.04	2,327,309.45	161,736.09	3,655.98	66.10	
Net Increase in Fair Value of Investments								
Endowment Income				917,457.80				
Independent Operations	1,743,849.00							
Interest on Loans Receivable			256,402.88					
Federal Advances								
Indirect Cost Recoveries								
Other Sources	1,536,240.46	31,290.47	527,805.23			230.00		
Proceeds from Bonds & Notes	0.00		1,940.59					
Additions to Plant Facilities								74,347,512.81
Retirement of Indebtedness								7,860,000.00
Sales & Services-Educational Depts	36,944,496.12	303,933.86				29,805.39		
Sales & Services-Aux Enterprises	65,423,035.22							
Change in Reserve for Outstanding Checks	18,023.87							
Prior Period Adjustments	407,031.02							
Total Revenue and Other Additions	489,941,609.56	173,744,282.14	847,511.46	3,244,767.25	18,249,076.19	33,691.37	66.10	82,207,512.81
EXPENDITURES AND OTHER DEDUCTIONS:								
Instruction	115,061,600.01	4,158,994.44						
Research	73,568,053.81	89,074,937.43						
Public Service	60,646,811.66	37,541,602.54						
Academic Support	35,067,920.49	2,381,031.05						
Student Services	18,939,783.48	361,111.21						
Institutional Support	26,283,831.70	5,257,363.43						
Operation and Maintenance of Plant	29,512,930.34							
Scholarships and Fellowships	36,514,406.40	41,827,929.48						
Auxiliary	67,749,460.47	21,650.23						
Independent Operations	1,765,670.27							
Loan Cancellations & Write Offs			831,090.21					
Collection Costs								
Net Decrease in Fair Value of Investments	0.00			494,118.07			2,218.11	
Expended for Plant Facilities					33,918,894.42			
Repairs and Maintenance					19,322,826.15	617,809.62		
Plant Assets Sold or Retired								4,600,771.69
Retirement of Indebtedness								7,860,000.00
Interest on Indebtedness							8,241,519.45	
Long-term Debt Incurred								

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	UNRESTRICTED	RESTRICTED			UNEXPENDED	RENEWAL AND REPLACEMENT	RETIREMENT INDEBTEDNESS	INVESTMENT IN PLANT
Indirect Cost Recoveries								
Refunds to Grantors								
Provision for Doubtful Accounts	0.00		151,097.87					
Provision for Accrued Leave	819,894.00	(199,982.40)						
Prior Period Adjustments								
Accounts Payable Accrual	951,370.67	163,484.30						
Other Deductions	(1,369,066.02)	(2,912,918.63)	246,447.46	13,628.29			26,660.52	23,290,942.82
Total Expenditures/Other Deductions	465,512,667.28	177,675,203.08	1,228,635.54	507,746.36	53,241,720.57	617,809.62	8,270,398.08	35,751,714.51
Transfers - Additions (Deductions)								
Mandatory:								
Principal and Interest	(16,094,771.93)	(94,243.68)		0.00		(471,498.50)	8,209,337.27	8,451,176.84
Restricted Fund Matching	(6,181,898.24)	6,951,595.56		(769,697.32)		0.00	0.00	
Loan Fund Matching	0.00		2,881.25	(2,881.25)		0.00	0.00	
Renewals and Replacements	(690,652.00)				0.00	690,652.00	0.00	
Total Mandatory Transfers	(22,967,322.17)	6,857,351.88	2,881.25	(772,578.57)	0.00	219,153.50	8,209,337.27	8,451,176.84
Transfers - Other								
Auxiliary Support	407,213.76	(407,213.76)				0.00		
Building Projects	(1,954,177.44)				37,855,229.19	(9,858,416.54)	(26,042,635.21)	
Other	3,023,074.47	(2,238,732.34)		(122,403.92)	(424,889.09)	(237,049.12)		
Total Other Transfers	1,476,110.79	(2,645,946.10)	0.00	(122,403.92)	37,430,340.10	(10,095,465.66)	(26,042,635.21)	0.00
Total Transfers	(21,491,211.38)	4,211,405.78	2,881.25	(894,982.49)	37,430,340.10	(9,876,312.16)	(17,833,297.94)	8,451,176.84
Net Increase (Decrease) for the Year	2,937,730.90	280,484.84	(378,242.83)	1,842,038.40	2,437,695.72	(10,460,430.41)	(26,103,629.92)	54,906,975.14
Reclassification of Bond Premium								
Beginning Fund Balance	121,629,700.15	16,705,423.96	17,685,787.65	26,691,897.69	(1,293,872.78)	21,416,326.80	570,247.78	495,804,884.17
Fund Balance at End of Year	124,567,431.05	16,985,908.80	17,307,544.82	28,533,936.09	1,143,822.94	10,955,896.39	(25,533,382.14)	550,711,859.31