

MISSISSIPPI STATE UNIVERSITY
SCHEDULE OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014

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	196,728,537.38	815.00						
Federal Appropriations	14,844,866.96							
State Appropriations	170,865,109.00				20,186,974.91			
Local Appropriations	2,834,498.17							
Federal Grants and Contracts	17,169,562.64	124,512,564.67			1,265,757.97			
State Grants and Contracts	390,412.55	23,969,117.40						
Local Grants and Contracts	1,755.24	811,086.39						
Private Gifts, Grants and Contracts	7,636,441.61	34,694,615.89	0.00		444,027.33			
Investment Income	1,562,582.94	0.00	8,343.64	3,021,009.80	178,491.84	33,108.69	593.80	
Net Increase in Fair Value of Investments	0.00							
Endowment Income	0.00			3,010,934.77				
Independent Operations	2,062,803.00							
Interest on Loans Receivable	0.00		304,646.48					
Federal Advances	0.00							
Indirect Cost Recoveries	0.00							
Other Sources	3,615,894.63	12,685.99	669,478.28					
Proceeds from Bonds & Notes	0.00		2,234.98			60,681,624.45	47,688,035.26	
Additions to Plant Facilities	0.00							114,144,339.01
Retirement of Indebtedness	0.00							
Sales & Services-Educational Depts	37,733,521.50	376,892.82				75,074.43		
Sales & Services-Aux Enterprises	68,318,016.26							
Change in Reserve for Outstanding Checks	44,812.42							
Prior Period Adjustments	396,605.95							
Total Revenue and Other Additions	524,205,420.25	184,377,778.16	984,703.38	6,031,944.57	22,075,252.05	60,789,807.57	47,688,629.06	114,144,339.01
EXPENDITURES AND OTHER DEDUCTIONS:								
Instruction	119,551,848.39	4,184,213.79						
Research	77,905,710.97	87,613,337.31						
Public Service	64,988,283.32	38,483,911.74						
Academic Support	38,841,464.41	2,798,961.48						
Student Services	19,335,580.28	366,037.06						
Institutional Support	26,910,095.85	5,170,479.29						
Operation and Maintenance of Plant	35,624,832.86							
Scholarships and Fellowships	46,466,248.34	42,404,131.92						
Auxiliary	70,372,672.65	11,192.74						
Independent Operations	2,480,973.11							
Loan Cancellations & Write Offs	0.00		958,254.57					
Collection Costs	0.00							
Net Decrease in Fair Value of Investments	0.00			1,175,157.93			(2,152.77)	
Expended for Plant Facilities	0.00				59,474,662.29			
Repairs and Maintenance	0.00					847,590.37		
Plant Assets Sold or Retired	0.00							7,665,103.71
Retirement of Indebtedness	0.00							
Interest on Indebtedness	0.00						8,934,267.24	
Long-term Debt Incurred	0.00							108,369,659.71

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	UNRESTRICTED	RESTRICTED			UNEXPENDED	RENEWAL AND REPLACEMENT	RETIREMENT INDEBTEDNESS	INVESTMENT IN PLANT
Indirect Cost Recoveries	0.00							
Refunds to Grantors	0.00							
Provision for Doubtful Accounts	0.00		106,706.44					
Provision for Accrued Leave	667,515.20	112,114.50						
Prior Period Adjustments	0.00							
Accounts Payable Accrual	2,310,614.88	203,224.20			42,454.04			
Other Deductions	(4,705,794.61)	(43,297.69)	195,286.95	14,435.01			1,001,250.34	25,118,594.94
Total Expenditures/Other Deductions	500,750,045.65	181,304,306.34	1,260,247.96	1,189,592.94	59,517,116.33	847,590.37	9,933,364.81	141,153,358.36
Transfers - Additions (Deductions)								
Mandatory:								
Principal and Interest	(16,063,554.87)	(93,614.58)		0.00		(4,263,989.40)	11,791,921.84	8,629,237.01
Restricted Fund Matching	(6,411,293.27)	7,013,772.27		(602,479.00)		0.00	0.00	
Loan Fund Matching	0.00		3,100.75	(3,100.75)		0.00	0.00	
Renewals and Replacements	(390,000.00)				(79,570.51)	469,570.51	0.00	
Total Mandatory Transfers	(22,864,848.14)	6,920,157.69	3,100.75	(605,579.75)	(79,570.51)	(3,794,418.89)	11,791,921.84	8,629,237.01
Transfers - Other								
Auxiliary Support	99,768.67	(99,768.67)				0.00		
Building Projects	(2,643,885.19)				49,192,136.49	(28,076,906.20)	(18,471,345.10)	
Other	(4,623,829.31)	(1,113,269.44)		5,932,908.72	(25,743.12)	(170,066.85)	4,661.26	(4,661.26)
Total Other Transfers	(7,167,945.83)	(1,213,038.11)	0.00	5,932,908.72	49,166,393.37	(28,246,973.05)	(18,466,683.84)	(4,661.26)
Total Transfers	(30,032,793.97)	5,707,119.58	3,100.75	5,327,328.97	49,086,822.86	(32,041,391.94)	(6,674,762.00)	8,624,575.75
Net Increase (Decrease) for the Year	(6,577,419.37)	8,780,591.40	(272,443.83)	10,169,680.60	11,644,958.58	27,900,825.26	31,080,502.25	(18,384,443.60)
Reclassification of Bond Premium								
Beginning Fund Balance	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
Fund Balance at End of Year	117,990,011.68	25,766,500.20	17,035,100.99	38,703,616.69	12,788,781.52	38,856,721.65	5,547,120.11	532,327,415.71