

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

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
REVENUES AND OTHER ADDITIONS:				
Student Tuition and Fees	172,631,899.21	7,252,165.25	16,844,472.92	196,728,537.38
Federal Appropriations	14,844,866.96			14,844,866.96
State Appropriations	170,865,109.00			170,865,109.00
Local Appropriations	2,509,052.78		325,445.39	2,834,498.17
Federal Grants and Contracts	4,521,132.50		12,648,430.14	17,169,562.64
State Grants and Contracts			390,412.55	390,412.55
Local Grants and Contracts			1,755.24	1,755.24
Private Gifts, Grants and Contracts	85,721.77	3,164,668.14	4,386,051.70	7,636,441.61
Investment Income	186,404.00		1,376,178.94	1,562,582.94
Net Increase in Fair Value of Investments				0.00
Endowment Income				0.00
Independent Operations	2,062,803.00			2,062,803.00
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	96,446.64	118,645.40	3,400,802.59	3,615,894.63
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	12,042,430.27		25,691,091.23	37,733,521.50
Sales & Services-Aux Enterprises		68,318,016.26		68,318,016.26
Change in Reserve for Outstanding Checks	44,812.42			44,812.42
Prior Period Adjustments			396,605.95	396,605.95
Total Revenue and Other Additions	<u>379,890,678.55</u>	<u>78,853,495.05</u>	<u>65,461,246.65</u>	<u>524,205,420.25</u>
EXPENDITURES AND OTHER DEDUCTIONS:				
Instruction	109,749,158.74		9,802,689.65	119,551,848.39
Research	54,712,725.15		23,192,985.82	77,905,710.97
Public Service	59,010,023.98		5,978,259.34	64,988,283.32
Academic Support	33,584,968.72		5,256,495.69	38,841,464.41
Student Services	14,292,613.58		5,042,966.70	19,335,580.28
Institutional Support	24,332,884.04		2,577,211.81	26,910,095.85
Operation and Maintenance of Plant	32,060,860.07		3,563,972.79	35,624,832.86
Scholarships and Fellowships	46,203,051.28		263,197.06	46,466,248.34
Auxiliary	9,958.27	65,069,630.40	5,293,083.98	70,372,672.65
Independent Operations	2,455,976.96		24,996.15	2,480,973.11
Loan Cancellations & Write Offs				0.00
Collection Costs				0.00
Net Decrease in Value of Investments				0.00
Expended for Plant Facilities				0.00
Repairs and Maintenance				0.00

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DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
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
Refunds to Grantors				0.00
Provision for Doubtful Accounts				0.00
Provision for Accrued Leave	620,436.60	175,416.70	(128,338.10)	667,515.20
Prior Period Adjustments				0.00
Accounts Payable Accrual	639,391.68	113,957.36	1,557,265.84	2,310,614.88
Other Deductions	(655,583.69)	(117,847.91)	(3,932,363.01)	(4,705,794.61)
Total Expenditures/Other Deductions	<u>377,016,465.38</u>	<u>65,241,156.55</u>	<u>58,492,423.72</u>	<u>500,750,045.65</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,921,660.32)	(12,496,687.88)	(645,206.67)	(16,063,554.87)
Restricted Fund Matching	(3,556,859.97)	(409,430.65)	(2,445,002.65)	(6,411,293.27)
Loan Fund Matching	0.00			0.00
Renewals and Replacements	(50,000.00)	(90,000.00)	(250,000.00)	(390,000.00)
Total Mandatory Transfers	<u>(6,528,520.29)</u>	<u>(12,996,118.53)</u>	<u>(3,340,209.32)</u>	<u>(22,864,848.14)</u>
Transfers - Other				
Auxiliary Support	(405,279.47)	2,041,467.47	(1,536,419.33)	99,768.67
Building Projects	(606,274.40)	(10,000.00)	(2,027,610.79)	(2,643,885.19)
Other	1,800,592.22	(4,151,705.41)	(2,272,716.12)	(4,623,829.31)
Total Other Transfers	<u>789,038.35</u>	<u>(2,120,237.94)</u>	<u>(5,836,746.24)</u>	<u>(7,167,945.83)</u>
Total Transfers	<u>(5,739,481.94)</u>	<u>(15,116,356.47)</u>	<u>(9,176,955.56)</u>	<u>(30,032,793.97)</u>
Net Increase (Decrease) for the Year	(2,865,268.77)	(1,504,017.97)	(2,208,132.63)	(6,577,419.37)
Beginning Fund Balance	9,623,808.48	399,742.47	114,543,880.10	124,567,431.05
Reclassification of University Departments				
Fund Balance at End of Year	<u>6,758,539.71</u>	<u>(1,104,275.50)</u>	<u>112,335,747.47</u>	<u>117,990,011.68</u>