

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

DESCRIPTION	GENERAL	AUXILIARY	DESIGNATED	TOTAL CURRENT UNRESTRICTED
REVENUES AND OTHER ADDITIONS:				
Student Tuition and Fees	160,044,856.91	7,332,365.88	13,560,908.44	180,938,131.23
Federal Appropriations	14,202,889.25			14,202,889.25
State Appropriations	161,257,449.00			161,257,449.00
Local Appropriations	2,445,306.32		277,437.27	2,722,743.59
Federal Grants and Contracts	4,585,858.95		12,015,368.68	16,601,227.63
State Grants and Contracts			355,891.61	355,891.61
Local Grants and Contracts			3,673.00	3,673.00
Private Gifts, Grants and Contracts	74,632.51	2,927,981.57	3,608,096.75	6,610,710.83
Investment Income	99,479.45	(23,026.31)	1,099,764.59	1,176,217.73
Net Increase in Fair Value of Investments				0.00
Endowment Income				0.00
Independent Operations	1,743,849.00			1,743,849.00
Interest on Loans Receivable				0.00
Federal Advances				0.00
Indirect Cost Recoveries				0.00
Other Sources	1,054.63	81,646.68	1,453,539.15	1,536,240.46
Proceeds from Bonds & Notes				0.00
Additions to Plant Facilities				0.00
Retirement of Indebtedness				0.00
Sales & Services-Educational Depts	12,037,322.46		24,907,173.66	36,944,496.12
Sales & Services-Aux Enterprises		65,423,035.22		65,423,035.22
Change in Reserve for Outstanding Checks	18,023.87			18,023.87
Prior Period Adjustments		11,559.43	395,471.59	407,031.02
Total Revenue and Other Additions	<u>356,510,722.35</u>	<u>75,753,562.47</u>	<u>57,677,324.74</u>	<u>489,941,609.56</u>
EXPENDITURES AND OTHER DEDUCTIONS:				
Instruction	105,748,167.82		9,313,432.19	115,061,600.01
Research	51,921,882.50		21,646,171.31	73,568,053.81
Public Service	55,861,555.17		4,785,256.49	60,646,811.66
Academic Support	30,735,804.44		4,332,116.05	35,067,920.49
Student Services	13,622,452.41		5,317,331.07	18,939,783.48
Institutional Support	22,890,545.03		3,393,286.67	26,283,831.70
Operation and Maintenance of Plant	28,400,770.24		1,112,160.10	29,512,930.34
Scholarships and Fellowships	36,245,891.67		268,514.73	36,514,406.40
Auxiliary	150.00	62,930,713.04	4,818,597.43	67,749,460.47
Independent Operations	1,761,208.67		4,461.60	1,765,670.27
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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FOR THE YEAR ENDED JUNE 30, 2013

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	558,052.70	80,764.40	181,076.90	819,894.00
Prior Period Adjustments				0.00
Accounts Payable Accrual	306,760.39	131,021.16	513,589.12	951,370.67
Other Deductions	(13,039.01)	307,910.03	(1,663,937.04)	(1,369,066.02)
Total Expenditures/Other Deductions	<u>348,040,202.03</u>	<u>63,450,408.63</u>	<u>54,022,056.62</u>	<u>465,512,667.28</u>
Transfers - Additions (Deductions)				
Mandatory:				
Principal and Interest	(2,934,858.76)	(12,512,986.14)	(646,927.03)	(16,094,771.93)
Restricted Fund Matching	(4,115,376.64)	(299,680.00)	(1,766,841.60)	(6,181,898.24)
Loan Fund Matching	0.00			0.00
Renewals and Replacements	0.00	(105,950.00)	(584,702.00)	(690,652.00)
Total Mandatory Transfers	<u>(7,050,235.40)</u>	<u>(12,918,616.14)</u>	<u>(2,998,470.63)</u>	<u>(22,967,322.17)</u>
Transfers - Other				
Auxiliary Support	(358,802.00)	2,182,857.81	(1,416,842.05)	407,213.76
Building Projects	(214,194.61)	0.00	(1,739,982.83)	(1,954,177.44)
Other	(2,363,082.50)	(4,112,475.14)	9,498,632.11	3,023,074.47
Total Other Transfers	<u>(2,936,079.11)</u>	<u>(1,929,617.33)</u>	<u>6,341,807.23</u>	<u>1,476,110.79</u>
Total Transfers	<u>(9,986,314.51)</u>	<u>(14,848,233.47)</u>	<u>3,343,336.60</u>	<u>(21,491,211.38)</u>
Net Increase (Decrease) for the Year	(1,515,794.19)	(2,545,079.63)	6,998,604.72	2,937,730.90
Beginning Fund Balance	11,139,602.67	2,944,822.10	107,545,275.38	121,629,700.15
Reclassification of University Departments				
Fund Balance at End of Year	<u>9,623,808.48</u>	<u>399,742.47</u>	<u>114,543,880.10</u>	<u>124,567,431.05</u>