

MISSISSIPPI STATE UNIVERSITY
SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	CONSOLIDATION	DINING SERVICES	STUDENT HOUSING	BUTLER GUEST HOUSE	LAUNDRY	HEALTH CENTER	AIKEN VILLAGE PRESCHOOL	FACULTY/STAFF HOUSING	TELECOM-MUNICIPATIONS	GOLF COURSE	ATHLETICS	4-H CLUB	ADJUSTMENTS OTHER FUNDS
Assets													
Cash in Banks	7,835,725.93	(833,070.82)	1,375,277.20	24,022.79	(81,668.71)	(284,904.77)	5,061.48	433,427.92	1,126,155.63	(1,048,228.37)	7,279,880.96	57,784.96	(218,012.34)
Cash in Office - Imprest Fund	7,450.00					900.00				550.00	6,000.00		
Accounts Receivable	4,397,212.55	903,042.73	1,963,325.34	1,488.05	4,534.45	812,777.37	23,709.00	34,693.09	364,236.61	86,164.92	203,240.99		
Allowance for Doubtful Accounts	(319,912.34)	(1,522.51)	(42,572.08)		(2,676.42)	(87,972.66)			(185,168.67)				
Inventories	579,543.18				4,292.54	211,608.86				363,641.78			
Prepaid & Deferred Charges	211,284.33		21,408.81			665.00			117,684.44		71,526.08		
Total Assets	12,711,303.65	68,449.40	3,317,439.27	25,510.84	(75,518.14)	653,073.80	28,770.48	468,121.01	1,422,908.01	(597,871.67)	7,560,648.03	57,784.96	(218,012.34)
Liabilities & Fund Balance													
Accounts Payable & Accruals	611,795.03	335,680.97	762.26	112.47		18,267.78		40,959.40	6,339.71	13,732.33	97,135.91		98,804.20
Accrued Leave	1,702,889.60												1,702,889.60
Deferred Credits	7,451,796.92	106,979.51	175,230.05			107,496.24			1,139.00		7,060,714.12	238.00	
Fund Balances - Unallocated	2,955,214.07	(370,620.86)	3,143,092.96	25,398.37	(75,518.14)	527,309.78	28,770.48	432,317.36	1,415,429.30	(611,604.00)	402,798.00	57,546.96	(2,019,706.14)
Fund Balances - Allocated	(10,391.97)	(3,590.22)	(1,646.00)					(5,155.75)					
Total Liabilities & Fund Balance	12,711,303.65	68,449.40	3,317,439.27	25,510.84	(75,518.14)	653,073.80	28,770.48	468,121.01	1,422,908.01	(597,871.67)	7,560,648.03	57,784.96	(218,012.34)
Revenue	69,572,331.31	1,900,569.53	19,039,086.84	127,009.48		7,045,984.88	209,978.25	566,251.04	2,927,282.36	1,109,899.44	36,646,269.49		
Cost of Goods Sold	2,858,648.68				(1,191.56)	1,422,493.68			1,031,496.60	325,991.58	79,858.38		
Net Revenue	66,713,682.63	1,900,569.53	19,039,086.84	127,009.48	1,191.56	5,623,491.20	209,978.25	566,251.04	1,895,785.76	783,907.86	36,566,411.11		
Operating Expenses													
Salaries	19,473,285.01	71,932.68	4,045,600.25	44,886.54		2,968,785.80	137,680.72	66,482.16	747,910.63	403,335.25	10,986,670.98		
Fringe	4,817,942.49	16,945.94	883,271.79	4,539.46		795,754.40	48,092.12	17,292.39	227,024.30	73,723.18	2,751,298.91		
Travel & Subsistence	3,466,952.37		38,011.23			10,403.37	2,577.45			12,007.24	3,403,953.08		
Contractual Services	22,105,579.38	264,000.99	4,786,820.69	83,473.47		554,446.62	22,242.86	317,292.25	336,843.51	89,587.52	15,650,871.47		
Commodities	4,277,175.44	1,799.46	995,064.81	3,805.74	29,691.16	232,894.82	15,018.11		266,396.98	169,138.99	2,563,365.37		
Bond Premium Amortization	329,425.85		262,736.16								66,689.69		
Capital Outlay	127,571.98	23,173.73				8,321.00					96,077.25		
Operating Expense Before Adj.	54,597,932.52	377,852.80	11,011,504.93	136,705.21	29,691.16	4,570,606.01	225,611.26	401,066.80	1,578,175.42	747,792.18	35,518,926.75		
Income (Loss) - Operation	12,115,750.11	1,522,716.73	8,027,581.91	(9,695.73)	(28,499.60)	1,052,885.19	(15,633.01)	165,184.24	317,610.34	36,115.68	1,047,484.36		
Transfers	(12,785,056.02)	(1,819,107.03)	(8,025,205.36)	94.99	24,530.66	(1,686,185.89)	40,000.00		(215,416.00)	(66,235.93)	(1,037,531.46)		
Total Income (Loss)	(669,305.91)	(296,390.30)	2,376.55	(9,600.74)	(3,968.94)	(633,300.70)	24,366.99	165,184.24	102,194.34	(30,120.25)	9,952.90		
Beginning Fund Balance	5,633,834.15	(77,820.78)	3,139,070.41	34,999.11	(71,549.20)	1,160,610.48	4,403.49	261,977.37	1,313,234.96	(616,312.90)	427,674.25	57,546.96	
Adjustment to Beginning Balance													
Adjusted Beginning Balance	5,633,834.15	(77,820.78)	3,139,070.41	34,999.11	(71,549.20)	1,160,610.48	4,403.49	261,977.37	1,313,234.96	(616,312.90)	427,674.25	57,546.96	
Fund Balance Before Adjustments	4,964,528.24	(374,211.08)	3,141,446.96	25,398.37	(75,518.14)	527,309.78	28,770.48	427,161.61	1,415,429.30	(646,433.15)	437,627.15	57,546.96	
Adjustments													
Utility Billing	(241,038.65)												
Unrealized Gain/Loss on Investments	23,026.31												
Provision for Accrued Leave	(1,702,889.60)												
Accounts Payable	(98,804.20)												
Adjusted Fund Balance	2,944,822.10												