MISSISSIPPI STATE UNIVERSITY

SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS

FOR THE YEAR ENDED JUNE 30, 2009

	CONSOLIDATION	DINING SERVICES	STUDENT HOUSING	BUTLER GUEST HOUSE	LAUNDRY	HEALTH CENTER	AIKEN VILLAGE PRESCHOOL	FACULTY/STAFF HOUSING	TELECOM-MUNICATIONS	GOLF COURSE	ATHLETICS	4-H CLUB	*ADJUSTMENTS OTHER FUNDS*
Assets													
Cash in Banks	971,699.56	(411,098.06)	(893,675.03)	34,347.54	(53,485.64)	57,497.22	13,426.49	520,776.29	691,233.22	(775,512.34)	1,936,544.96	57,226.44	(205,581.53)
Cash in Office - Imprest Fund	7,950.00					900.00				550.00	6,500.00		
Accounts Receivable	6,015,211.01	297,754.88	1,534,384.28	(326.44)	5,067.15	640,772.13	26,047.26	34,869.01	340,203.28	29,602.48	3,106,836.98		
Allowance for Doubtful Accounts	(319,912.34)	(1,522.51)	(42,572.08)		(2,676.42)	(87,972.66)			(185,168.67)				
Inventories	344,674.61				2,470.14	190,973.12				151,231.35			
Prepaid & Deferred Charges	213,959.20		8,258.24			915.00			118,821.98		85,963.98		
Total Assets	7,233,582.04	(114,865.69)	606,395.41	34,021.10	(48,624.77)	803,084.81	39,473.75	555,645.30	965,089.81	(594,128.51)	5,135,845.92	57,226.44	(205,581.53)
Liabilities & Fund Balance													
Accounts Payable & Accruals	305,767.58	74,650.24	60,449.72	2,644.02		26,197.08		49,579.41	10,805.04	7,421.56	66,424.51		7,596.00
Accrued Leave	1,284,258.60												1,284,258.60
Deferred Credits	5,173,200.83	106,979.51	208,710.38			99,718.79			1,139.00		4,756,415.15	238.00	
Fund Balances - Unallocated	480,747.00	(292,905.22)	338,881.31	31,377.08	(48,624.77)	677,168.94	39,473.75	511,221.64	953,145.77	(601,550.07)	313,006.26	56,988.44	(1,497,436.13)
Fund Balances - Allocated	(10,391.97)	(3,590.22)	(1,646.00)					(5,155.75)					
Total Liabilities & Fund Balance	7,233,582.04	(114,865.69)	606,395.41	34,021.10	(48,624.77)	803,084.81	39,473.75	555,645.30	965,089.81	(594,128.51)	5,135,845.92	57,226.44	(205,581.53)
Revenue	56,640,614.74	1,128,182.33	16,458,426.81	114,140.54		5,880,448.38	200,706.14	690,673.81	3,077,435.89	863,092.59	28,226,688.30	819.95	
Cost of Goods Sold	2,607,008.16				1,267.78	1,326,492.35			1,065,210.83	161,711.93	52,325.27		
Net Revenue	54,033,606.58	1,128,182.33	16,458,426.81	114,140.54	(1,267.78)	4,553,956.03	200,706.14	690,673.81	2,012,225.06	701,380.66	28,174,363.03	819.95	
Operating Expenses													
Salaries	16,112,483.76		3,671,973.90	44,845.65		2,589,779.08	109,193.44	62,077.68	759,939.76	332,954.73	8,541,719.52		
Fringe	3,993,610.30		832,375.92	6,303.44		670,720.81	37,563.67	15,681.38	212,260.06	59,370.52	2,159,334.50		
Travel & Subsistence	2,524,002.41		36,676.71			14,333.37	875.80		17,235.10	2,298.57	2,452,582.86		
Contractual Services	17,893,662.64	222,862.62	4,888,426.42	50,618.66		443,145.53	23,783.81	410,264.28	458,568.52	78,865.70	11,317,127.10		
Commodities	3,110,363.64	3,300.96	609,254.73	17,882.16		134,492.48	2,881.76		293,681.23	128,156.86	1,920,713.46		
Bond Premium Amortization	(269,247.41)		(234,101.60)								(35,145.81)		
Capital Outlay	228,723.88	3,390.83	45,861.15			20,035.25	625.00		33,887.15	18,616.97	106,307.53		
Operating Expense Before Adj.	43,593,599.22	229,554.41	9,850,467.23	119,649.91		3,872,506.52	174,923.48	488,023.34	1,775,571.82	620,263.35	26,462,639.16	0.00	
Income (Loss) - Operation	10,440,007.36	898,627.92	6,607,959.58	(5,509.37)	(1,267.78)	681,449.51	25,782.66	202,650.47	236,653.24	81,117.31	1,711,723.87	819.95	
Transfers	(9,162,165.03)	(935,114.75)	(6,137,688.02)		50,920.38	(579,896.77)		165,870.00	(21,362.00)	(58,490.00)	(1,646,403.87)		
Total Income (Loss)	1,277,842.33	(36,486.83)	470,271.56	(5,509.37)	49,652.60	101,552.74	25,782.66	368,520.47	215,291.24	22,627.31	65,320.00	819.95	
Beginning Fund Balance	689,948.83	(260,008.61)	(133,036.25)	36,886.45	(98,277.37)	575,616.20	13,691.09	137,545.42	737,854.53	(624,177.38)	247,686.26	56,168.49	
Adjustment to Beginning Balance													
Adjusted Beginning Balance	689,948.83	(260,008.61)	(133,036.25)	36,886.45	(98,277.37)	575,616.20	13,691.09	137,545.42	737,854.53	(624,177.38)	247,686.26	56,168.49	
Fund Balance Before Adjustments	1,967,791.16	(296,495.44)	337,235.31	31,377.08	(48,624.77)	677,168.94	39,473.75	506,065.89	953,145.77	(601,550.07)	313,006.26	56,988.44	
Adjustments													
Utility Billing	(206,301.46)												
Unrealized Gain/Loss on Investments	719.93												
Provision for Accrued Leave	(1,284,258.60)												
Accounts Payable	(7,596.00)												
Adjusted Fund Balance	470,355.03												