

MISSISSIPPI STATE UNIVERSITY
SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2015

	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	10,060,989.87	(1,136,503.57)	2,538,420.55	(48,643.66)	(29,886.58)	(768,559.56)	(63,415.14)	12,843.21	488,011.22	(1,344,212.95)	10,649,551.02	238.00	(236,852.67)
Cash in Office - Imprest Fund	8,005.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00	0.00	1,105.00	6,000.00		
Accounts Receivable	5,328,176.40	1,445,874.66	2,539,313.41	3,004.20	4,534.45	718,148.27	33,815.50	31,996.45	423,033.01	(24,933.10)	153,389.55		
Allowance for Doubtful Accounts	(319,912.34)	(1,522.51)	(42,572.08)	0.00	(2,676.42)	(87,972.66)	0.00	0.00	(185,168.67)	0.00	0.00		
Inventories	317,604.34	0.00	0.00	0.00	0.00	184,358.64	0.00	0.00	0.00	133,245.70	0.00		
Prepaid & Deferred Charges	312,833.35	0.00	17,198.88	535.25	0.00	218.21	0.00	0.00	135,213.56	2,733.32	156,934.13		
Total Assets	15,707,696.62	307,848.58	5,052,360.76	(45,104.21)	(28,028.55)	47,092.90	(29,599.64)	44,839.66	861,089.12	(1,232,062.03)	10,965,874.70	238.00	(236,852.67)
Liabilities & Fund Balance													
Accounts Payable & Accruals	277,343.84	55,006.94	7,540.01	(2,301.16)	0.00	(56.40)	0.00	31,135.00	5,773.30	(3,011.70)	12,614.55		170,643.30
Accrued Leave	2,113,236.80												2,113,236.80
Deferred Credits	10,884,135.93	106,979.51	172,977.24	0.00	0.00	105,721.13	0.00	0.00	1,139.00	0.00	10,497,081.05	238.00	
Fund Balances - Unallocated	2,443,372.02	149,452.35	4,873,489.51	(42,803.05)	(28,028.55)	(58,571.83)	(29,599.64)	18,860.41	854,176.82	(1,229,050.33)	456,179.10		(2,520,732.77)
Fund Balances - Allocated	(10,391.97)	(3,590.22)	(1,646.00)	0.00	0.00	0.00	0.00	(5,155.75)	0.00	0.00	0.00		
Total Liabilities & Fund Balance	15,707,696.62	307,848.58	5,052,360.76	(45,104.21)	(28,028.55)	47,092.90	(29,599.64)	44,839.66	861,089.12	(1,232,062.03)	10,965,874.70	238.00	(236,852.67)
Revenue													
Revenue	88,606,272.70	2,176,677.08	24,562,787.54	116,473.84	0.00	7,597,243.07	223,466.72	388,235.36	2,752,209.30	961,315.81	49,827,863.98		
Cost of Goods Sold	3,318,383.39	0.00	0.00	0.00	0.00	1,713,300.89	0.00	0.00	1,039,492.32	464,143.66	101,446.52		
Net Revenue	85,287,889.31	2,176,677.08	24,562,787.54	116,473.84	0.00	5,883,942.18	223,466.72	388,235.36	1,712,716.98	497,172.15	49,726,417.46		
Operating Expenses													
Salaries	22,489,554.43	38,948.04	4,121,221.99	52,083.18	0.00	2,915,450.46	203,145.83	79,505.26	804,605.82	350,099.84	13,924,494.01		
Fringe	6,040,582.58	11,172.95	957,811.74	7,971.63	0.00	870,410.53	74,553.44	23,742.45	252,606.29	72,977.70	3,769,335.85		
Travel & Subsistence	4,208,342.82	0.00	42,318.41	0.00	0.00	13,535.77	1,402.86	0.00	0.00	7,396.79	4,143,688.99		
Contractual Services	27,372,556.69	98,984.35	6,333,649.70	82,327.35	0.00	540,502.63	28,892.08	506,893.27	392,207.43	130,983.15	19,258,116.73		
Commodities	5,445,724.44	2,020.00	1,412,650.08	13,697.23	0.00	171,641.72	17,884.81	0.00	333,670.47	138,294.92	3,355,865.21		
Capital Outlay	227,908.59	0.00	0.00	0.00	0.00	7,423.12	0.00	0.00	67,041.00	0.00	153,444.47		
Operating Expense Before Adj.	65,784,669.55	151,125.34	12,867,651.92	156,079.39	0.00	4,518,964.23	325,879.02	610,140.98	1,850,131.01	699,752.40	44,604,945.26		
Income (Loss) - Operation	19,503,219.76	2,025,551.74	11,695,135.62	(39,605.55)	0.00	1,364,977.95	(102,412.30)	(221,905.62)	(137,414.03)	(202,580.25)	5,121,472.20		
Transfers	(15,796,404.14)	(2,022,427.56)	(7,160,023.13)	240.95	0.00	(1,283,935.86)	40,000.00	26,560.71	(142,416.00)	(167,332.77)	(5,088,091.45)	1,020.97	
Total Income (Loss)	3,706,815.62	3,124.18	4,535,112.49	(39,364.60)	0.00	81,042.09	(62,412.30)	(195,344.91)	(279,830.03)	(369,913.02)	33,380.75	1,020.97	
Beginning Fund Balance	1,246,897.20	142,737.95	336,731.02	(3,438.45)	(28,028.55)	(139,613.92)	32,812.66	209,049.57	1,134,006.85	(859,137.31)	422,798.35	(1,020.97)	
Adjustment to Beginning Balance	0.00												
Adjusted Beginning Balance	1,246,897.20	142,737.95	336,731.02	(3,438.45)	(28,028.55)	(139,613.92)	32,812.66	209,049.57	1,134,006.85	(859,137.31)	422,798.35	(1,020.97)	
Fund Balance Before Adjustments	4,953,712.82	145,862.13	4,871,843.51	(42,803.05)	(28,028.55)	(58,571.83)	(29,599.64)	13,704.66	854,176.82	(1,229,050.33)	456,179.10	0	
Adjustments													
Utility Billing	(216,912.41)												
Unrealized Gain/Loss on Investments	(19,940.26)												
Provision for Accrued Leave	(2,113,236.80)												
Accounts Payable	(170,643.30)												
Adjusted Fund Balance	2,432,980.05												