

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET (CURRENT UNRESTRICTED FUNDS)
JUNE 30, 2025
with comparative figures at June 30, 2024

ASSETS	2025	2024	LIABILITIES AND FUND BALANCES	2025	2024
1. CURRENT FUNDS			1. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
1. General			1. General		
Cash and Temporary Investments	102,627,001.97	75,550,166.00	Accounts Payable and Accrued Expenses	20,368,335.49	20,049,332.90
Accounts Receivable (less allowance of 37,910,390.70; 2024: 34,082,628.08)	28,772,108.06	36,217,758.32	Accrued Leave	20,717,303.50	19,226,115.30
Inventories	1,206,670.37	644,149.08	Deferred Revenue	6,891,484.71	11,409,740.10
Prepaid Expenses	4,266,524.71	8,180,183.62	Deferred Inflows	12,408,443.45	
Long-term Investments			Fund Balance	76,486,737.96	69,907,068.72
Total General	<u>136,872,305.11</u>	<u>120,592,257.02</u>	Total General	<u>136,872,305.11</u>	<u>120,592,257.02</u>
2. Auxiliary Enterprises			2. Auxiliary Enterprises		
Cash and Temporary Investments	2,150,028.51	17,338,769.61	Accounts Payable and Accrued Expenses	1,363,330.74	1,264,530.74
Accounts Receivable (less allowance of 322,741.73; 2024: 322,741.73)	31,034,367.45	9,993,746.61	Deposits Refundable	40,540.00	48,115.00
Inventories	288,810.04	330,396.96	Accrued Leave	2,160,226.80	1,800,743.10
Prepaid Items and Deferred Charges	320,509.33	451,681.88	Deferred Revenue	9,289,712.71	10,574,422.81
Total Auxiliary Enterprises	<u>33,793,715.33</u>	<u>28,114,595.06</u>	Fund Balance	20,939,905.08	14,426,783.41
			Total Auxiliary Enterprises	<u>33,793,715.33</u>	<u>28,114,595.06</u>
3. Designated			3. Designated		
Cash and Temporary Investments	266,468,496.51	257,699,290.05	Accounts Payable & Accrued Expenses	15,802,899.18	15,339,964.25
Accounts Receivable:	2,610,726.07	2,264,112.42	Accrued Leave	2,329,284.30	2,329,252.00
Inventories	1,813,816.58	1,887,752.45	Deferred Revenue	2,721,597.52	2,415,530.69
Prepaid Items and Deferred Charges	8,793.57	44,987.67	Fund Balance	250,048,051.73	241,811,395.65
Total Designated	<u>270,901,832.73</u>	<u>261,896,142.59</u>	Total Designated	<u>270,901,832.73</u>	<u>261,896,142.59</u>
Total Unrestricted	<u>441,567,853.17</u>	<u>410,602,994.67</u>	Total Unrestricted	<u>441,567,853.17</u>	<u>410,602,994.67</u>