

MISSISSIPPI STATE UNIVERSITY
BALANCE SHEET
JUNE 30, 2025
with comparative figures at June 30, 2024

ASSETS	2025	2024	LIABILITIES AND FUND BALANCES	2025	2024
I. CURRENT FUNDS			I. CURRENT FUNDS		
A. Unrestricted			A. Unrestricted		
Cash and Temporary Investments	371,245,526.99	350,588,225.66	Accounts Payable and Accrued Expenses	37,534,565.41	36,653,827.89
Accounts Receivable (less allowance of 37,910,390.70; 2024: 34,082,628.08)	62,417,201.58	48,475,617.35	Deposits Refundable	40,540.00	48,115.00
Inventories	3,309,296.99	2,862,298.49	Accrued Leave	25,206,814.60	23,356,110.40
Prepaid Expenses	4,595,827.61	8,676,853.17	Deferred Revenue	18,902,794.94	24,399,693.60
Long-term Investments			Deferred Inflows	12,408,443.45	
			Fund Balance	347,474,694.77	326,145,247.78
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>
B. Restricted			B. Restricted		
Cash	295,753.44	(158,350.18)	Accounts Payable & Accrued Expenses	10,877,278.74	7,972,467.33
Accounts Receivable	67,047,417.27	55,337,361.43	Accrued Leave	5,671,686.90	5,546,122.40
Prepaid Items and Deferred Charges	110,710.74	110,119.13	Deferred Income	15,374,175.80	5,971,175.00
Long-term Investments			Due to Other Funds		
			Fund Balance	35,530,740.01	35,799,365.65
Total Restricted	<u>67,453,881.45</u>	<u>55,289,130.38</u>	Total Restricted	<u>67,453,881.45</u>	<u>55,289,130.38</u>
TOTAL CURRENT FUNDS	<u>509,021,734.62</u>	<u>465,892,125.05</u>	TOTAL CURRENT FUNDS	<u>509,021,734.62</u>	<u>465,892,125.05</u>
II. LOAN FUNDS			II. LOAN FUNDS		
Cash and Temporary Investments	2,762,164.01	2,450,614.40	Accounts Payable	1,600,573.43	2,456,920.01
Accounts Receivable (less allowance 18,618; 2024: 18,618)	65,239.41	66,871.47	Deferred Income		
Notes Receivable:					
Federal Participation			Fund Balance		
(less allowance of 340,833.39; 2024: 382,578.30)	2,174,555.46	2,727,225.75	Federal Participation Student Loan Funds	825,683.53	868,768.46
Institutional (less allowance of 140,886.09; 2024: 140,886.09)	16,944,720.07	14,451,903.20	Institutional Student Loan Funds	19,520,421.99	16,370,926.35
TOTAL LOAN FUNDS	<u>21,946,678.95</u>	<u>19,696,614.82</u>	TOTAL LOAN FUNDS	<u>21,946,678.95</u>	<u>19,696,614.82</u>
III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	175,826.04	166,790.67	Quasi-endowment	34,202,320.45	30,618,889.68
Accounts Receivable			Endowment	23,508,479.27	23,244,870.88
Investments Held by Trustees	57,295,184.35	53,457,180.56	Land-Grant Principal Assumed by State		
Landgrant Principal	239,789.33	239,789.33			
TOTAL ENDOWMENT AND SIMILAR FUNDS	<u>57,710,799.72</u>	<u>53,863,760.56</u>	TOTAL ENDOWMENT AND SIMILAR FUND	<u>57,710,799.72</u>	<u>53,863,760.56</u>

