

MISSISSIPPI STATE UNIVERSITY
SCHEDULE IV - AUXILIARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2025

	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	2,143,128.51	(2,244,158.72)	17,970,315.25	0.00	(1,661.80)	(1,638,784.17)	(22,468.75)	520,309.86	833,422.11	396,891.92	(13,386,238.72)		(284,498.47)
Cash in Office - Imprest Fund	6,900.00	0.00	0.00	0.00	0.00	900.00	0.00	0.00	0.00	0.00	6,000.00		
Accounts Receivable	31,393,437.06	2,968,789.52	4,523,635.24	0.00	4,338.22	1,254,054.52	22,468.75	39,230.46	354,242.11	41,434.91	22,185,243.33		
Allowance for Doubtful Accounts	(322,217.84)	(1,522.51)	(44,877.58)	0.00	(2,676.42)	(87,972.66)	0.00	0.00	(185,168.67)	0.00	0.00		
Inventories	288,666.40	0.00	0.00	0.00	0.00	143,928.42	0.00	0.00	0.00	144,737.98	0.00		
Prepaid & Deferred Charges	389,709.98	0.00	771.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388,938.14		
Total Assets	33,899,624.11	723,108.29	22,449,844.75	0.00	0.00	(327,873.89)	0.00	559,540.32	1,002,495.55	583,064.81	9,193,942.75	0.00	(284,498.47)
Liabilities & Fund Balance													
Accounts Payable & Accruals	1,403,727.10	12,578.15	29,276.11	0.00	0.00	128.64	0.00	40,540.00	(5,820.87)	1,231.94	392,452.51		933,340.62
Accrued Leave	2,160,226.80												2,160,226.80
Deferred Credits	9,395,765.13	106,979.51	89,172.66	0.00	0.00	92,641.47	0.00	0.00	1,139.00	0.00	9,105,832.49		
Fund Balances - Unallocated	20,950,297.05	607,140.85	22,333,041.98	0.00	0.00	(420,644.00)	0.00	524,156.07	1,007,177.42	581,832.87	(304,342.25)		(3,378,065.89)
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	33,899,624.11	723,108.29	22,449,844.75	0.00	0.00	(327,873.89)	0.00	559,540.32	1,002,495.55	583,064.81	9,193,942.75	0.00	(284,498.47)
Revenue													
Revenue	156,876,620.07	3,180,452.94	37,197,276.56	0.00	0.00	7,926,199.21	0.00	657,914.08	1,939,285.40	1,572,838.12	104,402,653.76		
Cost of Goods Sold	3,439,434.14	0.00	68,399.68	0.00	0.00	2,025,448.28	0.00	1,392.00	920,523.54	360,118.21	63,552.43		
Net Revenue	153,437,185.93	3,180,452.94	37,128,876.88	0.00	0.00	5,900,750.93	0.00	656,522.08	1,018,761.86	1,212,719.91	104,339,101.33		
Operating Expenses													
Salaries	43,466,065.92	0.00	4,657,332.97	0.00	0.00	3,077,605.34	0.00	40,999.92	234,726.32	425,396.26	35,030,005.11		
Fringe	11,262,574.07	0.00	1,384,481.17	0.00	0.00	988,878.13	0.00	16,565.40	81,612.83	96,749.55	8,694,286.99		
Travel & Subsistence	6,585,586.01	0.00	33,241.41	0.00	0.00	10,754.28	0.00	0.00	3,214.69	2,614.53	6,535,761.10		
Contractual Services	50,129,017.95	74,353.48	9,312,524.31	0.00	0.00	689,902.62	0.00	502,257.87	783,463.82	249,432.38	38,517,083.47		
Commodities	8,643,136.21	16,148.20	732,780.58	0.00	0.00	91,987.52	0.00	3,810.01	29,562.11	128,504.03	7,640,343.76		
Capital Outlay	497,129.65	0.00	32,367.75	0.00	0.00	14,873.59	0.00	0.00	250,632.02	0.00	199,256.29		
Operating Expense Before Adj.	120,583,509.81	90,501.68	16,152,728.19	0.00	0.00	4,874,001.48	0.00	563,633.20	1,383,211.79	902,696.75	96,616,736.72		
Income (Loss) - Operation	32,853,676.12	3,089,951.26	20,976,148.69	0.00	0.00	1,026,749.45	0.00	92,888.88	(364,449.93)	310,023.16	7,722,364.61		
Transfers	(25,822,926.01)	(2,930,640.56)	(12,619,131.72)	0.00	0.00	(1,179,574.21)	0.00	193,381.22	(34,077.31)	0.00	(9,252,883.43)	0.00	
Total Income (Loss)	7,030,750.11	159,310.70	8,357,016.97	0.00	0.00	(152,824.76)	0.00	286,270.10	(398,527.24)	310,023.16	(1,530,518.82)	0.00	
Beginning Fund Balance	17,287,220.86	444,239.93	13,974,379.01	0.00	0.00	(267,819.24)	0.00	946,161.04	424,294.26	539,789.29	1,226,176.57	0.00	
Adjustment to Beginning Balance	0.00												
Adjusted Beginning Balance	17,287,220.86	444,239.93	13,974,379.01	0.00	0.00	(267,819.24)	0.00	946,161.04	424,294.26	539,789.29	1,226,176.57	0.00	
Fund Balance Before Adjustments	24,317,970.97	603,550.63	22,331,395.98	0.00	0.00	(420,644.00)	0.00	1,232,431.14	25,767.02	849,812.45	(304,342.25)	0.00	
Adjustments													
Utility Billing	(272,196.21)												
Unrealized Gain/Loss on Investments	(12,302.16)												
Provision for Accrued Leave	(2,160,226.90)												
Accounts Payable	(933,340.62)												
Adjusted Fund Balance	20,939,905.08												