

MISSISSIPPI STATE UNIVERSITY  
BALANCE SHEET  
JUNE 30, 2023  
with comparative figures at June 30, 2022

ASSETS	2023	2022	LIABILITIES AND FUND BALANCES	2023	2022
<b>I. CURRENT FUNDS</b>			<b>I. CURRENT FUNDS</b>		
<b>A. Unrestricted</b>			<b>A. Unrestricted</b>		
Cash and Temporary Investments	226,531,265.70	249,139,770.26	Accounts Payable and Accrued Expenses	36,654,234.12	41,167,050.11
Accounts Receivable (less allowance of 30,466,912.77; 2022: 27,236,684.22)	31,142,460.59	27,385,609.84	Deposits Refundable	42,360.00	45,645.00
Inventories	2,846,106.14	3,136,884.45	Accrued Leave	22,041,229.70	20,890,754.60
Prepaid Expenses	6,506,442.64	6,337,134.81	Deferred Revenue	18,491,971.47	11,564,294.81
Long-term Investments	95,916,853.55	96,278,241.18	Fund Balance	285,713,333.33	308,609,896.02
<b>Total Unrestricted</b>	<u>362,943,128.62</u>	<u>382,277,640.54</u>	<b>Total Unrestricted</b>	<u>362,943,128.62</u>	<u>382,277,640.54</u>
<b>B. Restricted</b>			<b>B. Restricted</b>		
Cash	(2,136,177.16)	6,596,871.87	Accounts Payable & Accrued Expenses	7,716,963.26	9,566,547.78
Accounts Receivable	56,198,772.41	44,183,073.10	Accrued Leave	5,293,294.40	4,912,170.60
Prepaid Items and Deferred Charges	17,319.84	14,336.06	Deferred Income	6,044,606.00	4,298,904.00
Long-term Investments			Due to Other Funds		
<b>Total Restricted</b>	<u>54,079,915.09</u>	<u>50,794,281.03</u>	Fund Balance	35,025,051.43	32,016,658.65
			<b>Total Restricted</b>	<u>54,079,915.09</u>	<u>50,794,281.03</u>
<b>TOTAL CURRENT FUNDS</b>	<u><u>417,023,043.71</u></u>	<u><u>433,071,921.57</u></u>	<b>TOTAL CURRENT FUNDS</b>	<u><u>417,023,043.71</u></u>	<u><u>433,071,921.57</u></u>
<b>II. LOAN FUNDS</b>			<b>II. LOAN FUNDS</b>		
Cash and Temporary Investments	2,356,711.83	2,817,546.63	Accounts Payable	3,426,298.50	4,868,140.97
Accounts Receivable (less allowance 18,618; 2022: 18,618)	70,039.15	72,732.62	Deferred Income		
Notes Receivable:			Fund Balance		
Federal Participation			Federal Participation Student Loan Funds	938,656.77	1,273,670.83
(less allowance of 422,547.64; 2022: 650,663.47)	3,668,595.65	5,119,636.96	Institutional Student Loan Funds	13,984,674.96	12,541,234.10
Institutional (less allowance of 140,886.09; 2022: 140,886.09)	12,254,283.60	10,673,129.69	<b>Total Loan Funds</b>	<u>18,349,630.23</u>	<u>18,683,045.90</u>
<b>TOTAL LOAN FUNDS</b>	<u>18,349,630.23</u>	<u>18,683,045.90</u>	<b>TOTAL LOAN FUNDS</b>	<u>18,349,630.23</u>	<u>18,683,045.90</u>

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III. ENDOWMENT AND SIMILAR FUNDS			III. ENDOWMENT AND SIMILAR FUNDS		
Cash	111,180.15	156,422.78	Quasi-endowment	28,342,073.54	26,336,747.42
Accounts Receivable	50,000.00		Endowment	20,881,422.30	19,895,460.55
Investments Held by Trustees	49,062,315.69	46,075,785.19	Land-Grant Principal Assumed by State	239,789.33	239,789.33
Landgrant Principal	239,789.33	239,789.33			
<b>TOTAL ENDOWMENT AND SIMILAR FUNDS</b>	<b>49,463,285.17</b>	<b>46,471,997.30</b>	<b>TOTAL ENDOWMENT AND SIMILAR FUND</b>	<b>49,463,285.17</b>	<b>46,471,997.30</b>
IV. PLANT FUNDS			IV. PLANT FUNDS		
Cash and Temporary Investments	52,515,684.38	52,426,882.09	Obligations Under Capital Lease		
Accounts Receivable	20,570,855.53	16,725,833.92	Bonds Payable	283,688,121.62	298,233,224.37
Notes Receivable	487,933.57	487,933.57	Commercial Paper		
Prepaid Items and Deferred Charges	11,982,002.80	14,493,644.00	Accounts Payable	5,904,048.74	5,522,837.42
Investments Held by Trustees	1,451.42	135.55	Deferred Credits	11,011,695.88	3,556,434.03
Investment in Plant:			Lease Liability	14,287,685.61	10,864,136.20
Land	31,256,303.98	25,914,651.22	SBITA Liability	6,075,910.41	
Improvements Other Than Buildings	153,015,605.39	147,181,311.92	Accrued Interest	173,674.03	24,132.40
Buildings	1,262,749,124.48	1,131,986,712.50	Deferred Inflows	13,539,491.56	14,260,712.73
Furniture, Machinery & Equipment	195,793,384.90	188,747,038.84			
Livestock	2,131,258.88	1,880,661.10	Fund Balances:		
Assets under Capital Lease	24,911,409.70	11,683,623.63	Unexpended Plant Funds	141,743.88	(3,602,199.07)
Non-capitalizable Lease Purchases			Renewal and Replacement Funds	46,017,756.46	55,263,941.29
Library Books	146,856,119.21	142,244,549.45	Retirement of Indebtedness Funds	(4,331,975.62)	(4,539,743.34)
Construction in Progress	136,463,877.92	192,223,360.13	Net Investment in Plant	959,206,215.77	878,977,321.07
Accumulated Depreciation	(703,020,643.82)	(667,435,540.82)			
<b>TOTAL PLANT FUNDS</b>	<b>1,335,714,368.34</b>	<b>1,258,560,797.10</b>	<b>TOTAL PLANT FUNDS</b>	<b>1,335,714,368.34</b>	<b>1,258,560,797.10</b>
V. AGENCY FUNDS			V. AGENCY FUNDS		
Cash and Temporary Investments			Accounts Payable		
Accounts Receivable					
Prepaid Items & Deferred Charges			Deposits Held in Custody for Others		
<b>TOTAL AGENCY FUNDS</b>	<b>_____</b>	<b>_____</b>	<b>TOTAL AGENCY FUNDS</b>	<b>_____</b>	<b>_____</b>