STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR

PHIL BRYANT
State Auditor

RAMONA HILL, CPA
Director, Financial and Compliance Audit Division

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Director, Education Audit Section

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Audited Financial Statements
For the Year Ended June 30, 2000

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

TABLE OF CONTENTS

FINANCIAL AUDIT REPORT 1

Independent Auditor's Report on the General Purpose Financial Statements and Supplemental Information 3

AUDITED FINANCIAL STATEMENTS 5

Balance Sheet 6
Statement of Changes in Fund Balances 8
Statement of Current Fund Revenues, Expenditures and Other Changes 10
Summary of Significant Accounting Policies 12
Notes to Financial Statements 15

SUPPLEMENTAL INFORMATION 33

Combining Schedule - Balance Sheet 35
Combining Schedule - Statement of Changes in Fund Balances 47
Individual University Financial Statements 65
Schedule of Expenditures of Federal Awards 111

REPORTS ON COMPLIANCE AND INTERNAL CONTROL 135

Independent Auditor's Report on Compliance and Internal Control over Financial Reporting Based on an Audit of the General Purpose Financial Statements Performed in Accordance with Government Auditing Standards 137
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and Internal Control over Compliance in Accordance with OMB Circular A-133 139

SCHEDULE OF FINDINGS AND QUESTIONED COSTS 141

AUDITEE'S CORRECTIVE ACTION PLAN AND AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 149

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

FINANCIAL AUDIT REPORT

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State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT ON THE GENERAL PURPOSE FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

March 26, 2001

Board of Trustees of the State Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211-6463

We have audited the general purpose financial statements of the State of Mississippi Institutions of Higher Learning (IHL), a component unit of the State of Mississippi, as of and for the year ended June 30, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of the IHL's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the following amounts which are included in these financial statements:

- the financial statements of the University of Mississippi Medical Center Educational Building Corporation, a component unit of the University of Mississippi Medical Center, which statements reflect total assets of $74,376,425 as of June 30, 2000 and total revenues and other additions of $10,848,510 for the year then ended;

- the financial statements of the University Hospitals and Clinics, a division of the University of Mississippi Medical Center, which statements reflect total assets of $248,588,166 as of June 30, 2000 and total revenues and other additions of $257,254,439 for the year then ended;

- the financial statements of the Division of Correctional Medicine, a division of the University of Mississippi Medical Center, which statements reflect total assets of $4,561,045 as of June 30, 2000 and total revenues and other additions of $22,381,669 for the year then ended;

- the financial statements of the University of Mississippi Medical Center Tort Claims Fund, which statements reflect total assets of $11,835,033 as of June 30, 2000 and total revenues and other additions of $2,849,110 for the year then ended;

- the financial statements of Jackson State University, which statements reflect total assets of $179,706,417 as of June 30, 2000 and total revenues and other additions of $144,958,752 for the year then ended;

- the financial statements of the State Institutions of Higher Learning Self-Insured Workers' Compensation Program, which statements reflect total assets of $6,556,660 as of June 30, 2000 and total revenues and other additions of $5,517,447 for the year then ended; and

- the financial statements of the State Institutions of Higher Learning Tort Liability Fund, which statements reflect total assets of $3,663,678 as of June 30, 2000 and total revenues and other additions of $776,038 for the year then ended.

These amounts were audited by other auditors and our opinion, insofar as it relates to the amounts included for these financial statement amounts, is based solely on the reports of other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the IHL as of June 30, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2001 on our consideration of the IHL's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Balance Sheet - Combining Schedule, Statement of Changes in Fund Balances - Combining Schedule and the Individual University Financial Statements are presented as supplemental information for purposes of additional analysis and are not a required part of the general purpose financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented as supplemental information for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 and is not a required part of the general purpose financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, based upon our audit and the report of other auditors on the amounts listed in the first paragraph, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

Phil Bryant

PHIL BRYANT
State Auditor

Ramona Hill

RAMONA HILL, CPA
Director, Financial and Compliance Audit Division

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

AUDITED FINANCIAL STATEMENTS

State of Mississippi Institutions of Higher Learning

Exhibit A

Balance Sheet

June 30, 2000

(With Comparative Figures at June 30, 1999)

ASSETS		Current Year	Prior Year
Current Funds			
Current Unrestricted Funds:			
Cash and other deposits (Note 4)	$	139,118,052	137,652,809
Investments (Note 5)		128,739,327	105,563,928
Accounts receivable:			
Students, less allowance of			
$17,912,293 (2000) and			
$19,871,221 (1999)		19,557,763	16,957,373
Patients, less allowance of			
$861,058,120 (2000) and			
$745,934,197 (1999)		64,345,723	73,766,038
Other, less allowance of			
$720,259 (2000) and			
$718,472 (1999)		23,962,576	17,569,716
Inventories		19,294,445	18,475,265
Prepaid items and deferred charges		7,475,565	8,433,788
Due from other funds		29,608,748	19,413,395
Other assets			
Total Current Unrestricted Funds		432,102,199	397,832,312
Current Restricted Funds:			
Cash and other deposits (Note 4)		17,691,618	11,119,223
Investments (Note 5)			108,789
Other accounts receivable		64,018,373	51,167,931
Inventories			14,563
Prepaid items and deferred charges		98,357	60,084
Due from other funds		6,980,646	1,258,943
Total Current Restricted Funds		88,788,994	63,729,533
Total Current Funds	$	520,891,193	461,561,845
Loan Funds			
Cash and other deposits (Note 4)	$	9,793,651	9,202,400
Investments (Note 5)		507,000	
Other accounts receivable, less allowance of			
$38,618 (2000) and $20,000 (1999)		348,109	321,534
Notes receivable:			
Federal student loans, less allowance of			
$10,758,762 (2000) and			
$10,458,671 (1999) (Note 7)		63,087,539	61,617,904
Institutional student loans, less allowance of			
$1,258,005 (2000) and			
$1,018,972 (1999) (Note 7)		26,224,875	22,556,082
Due from other funds		240,167	240,167
Total Loan Funds	$	100,201,341	93,938,087

LIABILITIES AND FUND BALANCES		Current Year	Prior Year
Current Funds			
Current Unrestricted Funds:			
Accounts payable	$	68,883,591	63,726,556
Accrued leave (Note 3)		51,817,441	47,698,343
Due to depositors		103,690	
Deposits refundable		1,197,028	1,236,360
Due to other funds		16,661,857	11,940,844
Deferred revenue		31,369,685	29,512,762
Other liabilities		15,771,968	13,647,376
Fund balances:			
Allocated			
General		35,974,067	36,341,055
Designated		2,143,597	3,143,999
Auxiliary		2,885,638	3,381,643
Unallocated			
General		113,087,864	109,901,369
Designated		75,804,059	61,864,235
Auxiliary		16,401,714	15,437,770
Total Current Unrestricted Funds		432,102,199	397,832,312
Current Restricted Funds:			
Accounts payable		8,582,607	6,899,975
Accrued leave (Note 3)		4,392,478	4,057,022
Due to other funds		39,774,321	22,196,989
Deferred revenue		2,055,213	2,512,280
Other liabilities			
Fund balance:			
Allocated		23,376,643	21,041,087
Unallocated		10,607,732	7,022,180
Total Current Restricted Funds		88,788,994	63,729,533
Total Current Funds	$	520,891,193	461,561,845
Loan Funds			
Accounts payable	$	36,770	50,775
Due to other funds		178,261	178,261
Deferred revenue		(12,838)	(102)
Notes payable		275,000	275,000
Fund balances:			
Federal		70,531,264	82,935,150
Institution		29,192,884	10,499,003
Total Loan Funds	$	100,201,341	93,938,087

Endowment and Similar Funds				**Endowment and Similar Funds**		
Cash and other deposits (Note 4)	$ 7,586,525	4,356,185		Fund balances:		
Investments (Note 5)	67,032,496	63,114,009		Endowment	$ 54,986,206	49,648,899
Other accounts receivable	1,715	8,827		Quasi-endowment	19,757,675	17,830,122
Land grant principal (Note 6)	1,340,068	1,340,068		Land grant principal	1,340,068	1,340,068
Prepaid items and deferred charges	123,145					
Total Endowment & Similar Funds	$ 76,083,949	68,819,089		Total Endowment & Similar Funds	$ 76,083,949	68,819,089
Plant Funds				Plant Funds		
Cash and other deposits (Note 4)	$ 82,704,391	81,918,165		Accounts payable	$ 5,626,388	3,153,719
Investments (Note 5)	44,926,953	57,262,660		Due to other funds	691,510	228,486
Other accounts receivable	10,852,595	7,955,884		Deferred revenue	49,113	20,946
Prepaid items and deferred charges	544,903	152,528		Bonds payable (Note 8)	190,034,153	184,168,209
Due from other funds	20,331,072	13,572,792		Notes payable (Note 8)	4,595,252	4,788,658
Land	33,989,668	32,992,696		Obligations under capital leases (Note 8)	29,521,439	25,663,925
Buildings	977,483,517	888,076,022		Fund balances:		
Furniture, machinery and equipment	478,575,579	448,585,814		Unexpended	98,936,612	98,994,597
Improvements other than buildings	124,841,192	106,715,657		Renewals and replacements	41,130,705	47,947,059
Livestock	2,011,159	1,833,915		Retirement of indebtedness	12,965,704	10,830,174
Assets under capital leases (Note 8)	40,848,318	41,737,728		Net investment in plant	1,652,671,345	1,525,798,709
Construction in progress	218,919,248	220,324,162				
Other assets	193,626	466,459				
Total Plant Funds	$ 2,036,222,221	1,901,594,482		Total Plant Funds	$ 2,036,222,221	1,901,594,482
Agency Funds				**Agency Funds**		
Cash and other deposits (Note 4)	$ 3,249,475	2,745,533		Accounts payable	$ 299,151	221,088
Other accounts receivable	83,468	720,677		Accrued leave (Note 3)	458,033	338,364
Prepaid items and deferred charges	5,048	48		Due to depositors	2,835,085	3,200,440
Due from other funds	145,316	286,991		Due to other funds		227,708
Due from depositors	108,962	47,002				
Other assets		187,349				
Total Agency Funds	$ 3,592,269	3,987,600		Total Agency Funds	$ 3,592,269	3,987,600

See accompanying Summary of Significant Accounting Policies and Notes to Financial Statements.

State of Mississippi Institutions of Higher Learning

Exhibit B

Statement of Changes in Fund Balances

For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 222,087,721	112,849	222,200,570			485,924		715,508	
Federal appropriations	12,593,215		12,593,215						
State appropriations	610,282,846	19,880,160	630,163,006	6,722,180		64,556,745			
Local appropriations	2,882,478		2,882,478						
Federal grants and contracts	2,358,317	223,292,333	225,650,650		497,398	10,413,214			
State grants and contracts	146,233	42,080,043	42,226,276	3,936,956		50,800			
Local grants and contracts	677,529	1,396,829	2,074,358			4,500			
Private gifts, grants and contracts	15,653,384	45,298,803	60,952,187	1,190,817	3,494,879	7,014,293		1,266,901	
Endowment income	580,972	2,075,749	2,656,721	125,988		6,567	16,130		
Interest income	13,317,893	80,776	13,398,669	120,828	458,458	4,517,373	1,534,598	345,080	
Interest on loans receivable				1,698,535					
Federal advances				1,338,270					
Prceeds from bonds						12,220,000			
Proceeds from notes/capital leases						7,885,037			
Addition to plant facilities									176,600,806
Retirement of indebtedness									14,454,062
Sales and services of educational activities	32,258,554	702,593	32,961,147			372,056	7,345		
Sales and services of auxiliary activities	135,470,747		135,470,747						
Sales and services of hospitals	257,254,439		257,254,439						
Independent operations	181,609		181,609						
Net increase (decrease) in the fair value of investments	(1,415,258)	(27,499)	(1,442,757)	(5,759)	3,969,965	(4,046,544)	47,882	8,378	
Premium income	6,219,467		6,219,467						
Other sources	49,515,869	650,418	50,166,287	1,857,985	14,166	1,955,448	1,381,438	(11,299)	
Total Revenues and Other Additions	1,360,066,015	335,543,054	1,695,609,069	16,985,800	8,434,866	105,435,413	2,987,393	2,324,568	191,054,868
Expenditures and Other Deductions									
Educational and general									
Instruction	359,097,313	29,679,644	388,776,957						
Research	66,338,190	120,315,825	186,654,015						
Public service	51,077,367	31,362,437	82,439,804						
Academic support	78,795,496	12,189,005	90,984,501						
Student services	46,614,764	2,269,962	48,884,726	54,972					
Institutional support	113,779,434	17,417,302	131,196,736						
Operation and maintenance of plant	83,272,783	16,796	83,289,579						
Student aid	41,034,255	105,108,138	146,142,393	3,935,260	127				
Total educational and general	840,009,602	318,359,109	1,158,368,711	3,990,232	127				
Auxiliary	133,200,295	480,499	133,680,794						
Hospital	285,345,430		285,345,430						
Independent operations	1,818,570		1,818,570						
Indirect costs recovered		19,546,776	19,546,776						
Administrative costs recovered		112,431	112,431	320,607					
Refunds to grantors	246	25,363	25,609	128,985					
Loan cancellations and write-offs				5,899,082					
Collection costs				102,386					
Expended for plant facilities						119,900,635	153,401		
Repairs and maintenance						24,033,621	2,406,265		
Plant assets sold or retired									40,198,118
Long-term debt incurred									23,984,114
Retirement of indebtedness								14,454,062	
Interest on indebtedness								10,924,159	

Provision for uncollectible accounts	678,096		678,096	557,742					
Provision for accrued leave	4,119,098	335,456	4,454,554						
Payment to refund debt									
Loss on refunding debt									
Claims paid	5,832,615		5,832,615						
Other	6,281,767	940,883	7,222,650	439,217	104,340	232,966	5,093	73,931	
Total Expenditures and Other Deductions	1,277,285,719	339,800,517	1,617,086,236	11,438,251	104,467	144,167,222	2,564,759	25,452,152	64,182,232
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(23,791,633)	(193,571)	(23,985,204)			(1,645,758)	88,137	25,542,825	
Restricted fund matching	(9,572,033)	9,567,004	(5,029)			5,029			
Loan fund matching	(439,168)	(854)	(440,022)	440,022					
Facility expansion									
Renewals and replacements	(236,890)		(236,890)				236,890		
Total mandatory	(34,039,724)	9,372,579	(24,667,145)	440,022		(1,640,729)	325,027	25,542,825	
Other									
Auxiliary support	663,516	(2,091)	661,425			(9,900)	(371,814)	(279,711)	
Building projects	(25,627,964)	1,485,694	(24,142,270)		(17,509)	35,448,149	(11,288,370)		
Other	(7,549,256)	(677,611)	(8,226,867)	302,424	(1,048,030)	4,876,304	4,096,169		
Total other	(32,513,704)	805,992	(31,707,712)	302,424	(1,065,539)	40,314,553	(7,564,015)	(279,711)	
Total Transfers	(66,553,428)	10,178,571	(56,374,857)	742,446	(1,065,539)	38,673,824	(7,238,988)	25,263,114	
Net Change for the Year	16,226,868	5,921,108	22,147,976	6,289,995	7,264,860	(57,985)	(6,816,354)	2,135,530	126,872,636
Beginning Fund Balance									
As previously reported	230,070,071	28,063,267	258,133,338	93,434,153	68,819,089	98,994,597	47,947,059	10,830,174	1,525,798,709
Adjustments									
Total	230,070,071	28,063,267	258,133,338	93,434,153	68,819,089	98,994,597	47,947,059	10,830,174	1,525,798,709
Ending Fund Balance $	246,296,939	33,984,375	280,281,314	99,724,148	76,083,949	98,936,612	41,130,705	12,965,704	1,652,671,345

See accompanying Summary of Significant Accounting Policies and Notes to Financial Statements.

State of Mississippi Institutions of Higher Learning
Statement of Current Fund Revenues, Expenditures and Other Changes
For the Year Ended June 30, 2000
(With Comparative Figures for the Year Ended June 30, 1999)

Exhibit C

	Current Year			Prior Year
	Unrestricted	Restricted	Total	Total
Revenues and Other Additions				
Tuition and fees	$ 222,087,721	112,849	222,200,570	213,090,387
Federal appropriations	12,593,215		12,593,215	12,358,935
State appropriations	610,282,846	19,880,160	630,163,006	544,241,206
Local appropriations	2,882,478		2,882,478	2,815,120
Federal grants and contracts	2,358,317	197,216,308	199,574,625	168,493,139
State grants and contracts	146,233	42,080,043	42,226,276	31,679,485
Local grants and contracts	677,529	1,396,829	2,074,358	1,921,027
Private gifts, grants and contracts	15,653,384	45,298,803	60,952,187	56,308,400
Endowment income	580,972	2,075,749	2,656,721	1,968,563
Investment income	13,317,893	80,776	13,398,669	12,383,775
Sales and services of educational activities	32,258,554	702,593	32,961,147	28,256,791
Sales and services of auxiliary activities	135,470,747		135,470,747	129,893,580
Sales and services of hospital	257,254,439		257,254,439	245,773,454
Independent operations	181,609		181,609	173,292
Net increase (decrease) in fair value of investments	(1,415,258)	(27,499)	(1,442,757)	(1,099,472)
Premium income	6,219,467		6,219,467	5,036,594
Other	49,515,869	650,418	50,166,287	44,361,464
Total Revenues and Other Additions	1,360,066,015	309,467,029	1,669,533,044	1,497,655,740
Expenditures and Mandatory Transfers				
Educational and general:				
Instruction	359,097,313	29,679,644	388,776,957	352,928,994
Research	66,338,190	120,315,825	186,654,015	152,723,833
Public service	51,077,367	31,362,437	82,439,804	75,984,853
Academic support	78,795,496	12,189,005	90,984,501	81,891,560
Student services	46,614,764	2,269,962	48,884,726	43,691,578
Institutional support	113,779,434	17,417,302	131,196,736	118,242,870
Operation and maintenance of plant	83,272,783	16,796	83,289,579	75,162,941
Student aid	41,034,255	105,108,138	146,142,393	137,741,592
Total Educational and General Expenditures	840,009,602	318,359,109	1,158,368,711	1,038,368,221
Mandatory transfers:				
Principal and interest	11,968,473	193,571	12,162,044	12,927,494
Restricted fund matching	9,002,225	(9,567,004)	(564,779)	(97,638)
Loan fund matching	439,168	854	440,022	602,277
Renewals and replacements	26,840		26,840	49,040
Total Educational and General	861,446,308	308,986,530	1,170,432,838	1,051,849,394
Auxiliary enterprises:				
Expenditures	133,200,295	480,499	133,680,794	128,205,707
Mandatory transfers:				
Principal and interest	11,823,160		11,823,160	8,406,648
Restricted fund matching	569,808		569,808	41,369
Renewals and replacements	210,050		210,050	
Total Auxiliary Enterprises	145,803,313	480,499	146,283,812	136,653,724
Independent operations:				
Expenditures	1,818,570		1,818,570	1,711,416
Hospitals:				
Expenditures	285,345,430		285,345,430	260,100,841
Total Expenditures and Mandatory Transfers	1,294,413,621	309,467,029	1,603,880,650	1,450,315,375
Other Transfers - Additions (Deductions)				
Excess restricted receipts over expenditures and mandatory transfers		26,076,025	26,076,025	25,353,490
Auxiliary support	663,516	(2,091)	661,425	218,390
Building projects	(25,627,964)	1,485,694	(24,142,270)	(15,366,797)

State of Mississippi Institutions of Higher Learning

Exhibit C

Statement of Current Fund Revenues, Expenditures and Other Changes

For the Year Ended June 30, 2000

(With Comparative Figures for the Year Ended June 30, 1999)

	Current Year			Prior Year
	Unrestricted	Restricted	Total	Total
Other	(7,549,256)	(677,611)	(8,226,867)	(23,654,000)
Refunds to grantors	(246)	(25,363)	(25,609)	(14,090)
Administrative costs recovered		(112,431)	(112,431)	(46,593)
Indirect costs recovered		(19,546,776)	(19,546,776)	(16,809,424)
Provision for uncollectible accounts	(678,096)		(678,096)	(490,124)
Provision for accrued leave	(4,119,098)	(335,456)	(4,454,554)	(5,872,017)
Claims paid	(5,832,615)		(5,832,615)	(3,858,668)
Other	(6,281,767)	(940,883)	(7,222,650)	(7,346,001)
Total Other Transfers - Additions (Deductions)	(49,425,526)	5,921,108	(43,504,418)	(47,885,834)
Net Change in Fund Balance $	16,226,868	5,921,108	22,147,976	(545,469)

See accompanying Summary of Significant Accounting Policies and Notes to Financial Statements.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Summary of Significant Accounting Policies
For the Year Ended June 30, 2000

The significant accounting policies followed by the State of Mississippi Institutions of Higher Learning are described below to enhance the usefulness of the financial statements to the reader.

(1) Basis of Accounting.

The financial statements have been prepared generally in accordance with the accounting principles outlined in the Financial and Reporting Manual for Higher Education, and the American Institute of Certified Public Accountants Industry Audit Guide on Audits of Colleges and Universities.

The accompanying financial statements have been prepared generally on the accrual basis with the following exceptions, which are common practices in colleges and universities:

A. Depreciation on physical plant and equipment has not been provided.

B. To the extent that Current Funds are used to finance plant assets, the amounts so provided are accounted for as (a) expenditures, in the case of normal acquisition and/or replacement of moveable equipment and library books; (b) mandatory transfers, in the case of required provisions for debt amortization and interest, and equipment renewals and replacements; and (c) transfers of a nonmandatory nature for all other cases.

C. Interest on student loans is recorded only when received.

D. Interest expense on debt is recorded when paid.

Gifts, grants and pledges are generally recorded when received or when billable.

Investments are recorded in accordance with Governmental Accounting Standards Board Statement Number 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools.

Property, buildings and equipment are stated at cost at the date of acquisition or fair market value at date of donation. Improvements made as part of repair and renovation projects are capitalized based upon institution estimates which approximate cost. Public domain (infrastructure) fixed assets consisting of certain improvements other than buildings, such as roads, bridges, sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the institution, are capitalized.

The interest cost of restricted tax-exempt borrowings, less any interest earned on temporary investment of the proceeds of those borrowings until the specified qualifying assets acquired with those borrowings are ready for their intended use, is capitalized.

Merchandise for resale inventories and consumable supply inventories are stated at cost, with cost being determined principally by the first-in, first-out method. Livestock inventories are valued at anticipated net realizable value.

All revenues and related expenditures incurred in connection with summer sessions are reported within the fiscal year in which the summer sessions are predominantly conducted.

Service activities at the institution are those activities which provide general services benefitting many funds. Service activities include printing, aircraft operations and guest housing. Such activities are maintained during the fiscal year as Auxiliary Funds for management purposes. These activities' expenditures are allocated to other funds based upon a user charge system. At fiscal year-end, any over or under allocation made during the year is closed to institutional support in the Current Unrestricted Fund.

(2) Fund Accounting.

In order to insure observance of limitations and restrictions placed on the use of the resources available, the accounts of the institution are maintained in accordance with the principles of "fund accounting". This accounting is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been recorded and reported by fund group.

The Current Funds are used primarily to account for transactions which are expended in performing the primary and support objectives of the institution.

Current Funds consist of the following:

A. The Unrestricted Fund which is used to account for:

1. The appropriated budget as approved by the Mississippi State Legislature and the Board of Trustees of State Institutions of Higher Learning.

2. The unrestricted resources designated for specific purposes by the various university administrations.

3. The transactions of substantially self-supporting activities that primarily provide services for students, faculty and staff.

B. The Restricted Fund which is used to account for Current Funds expended for operating purposes but restricted by donors or other outside agencies as to the specific purpose for which they may be expended.

Other funds consist of the following:

A. The Loan Funds are used to account for loans to students. Resources to provide loans are derived primarily from the federal government. Provisions of the federal loan program stipulate that:

1. The institution's matching share is one-third of the federal contributions.

2. A portion of the loan principal and interest (maximum of 30% per year) will be canceled and absorbed by the federal government, if the recipient completes certain employment requirements.

B. Endowment and Similar Funds which generally are subject to the restrictions of donor gift instruments include:

1. True Endowment Funds are funds received from a donor with the restriction that only the income is to be utilized.

2. Quasi-endowment Funds are funds established by the governing board to function like an Endowment Fund but may be totally expended at any time at the discretion of the governing board.

C. The Plant Funds which are used to account for the transactions relating to institution physical properties include:

1. The Unexpended Plant Fund which is comprised of amounts which have been appropriated or designated for the purchase of institution physical properties or the repair and maintenance of such physical properties.

2. The Renewals and Replacements Plant Fund which represents reserves to provide for maintenance and equipment replacement, established primarily pursuant to terms of bond indentures.

3. The Retirement of Indebtedness Plant Fund which represents resources held for the retirement of and interest on debt and includes sinking funds established under bond indentures and note and lease amortization payments accumulated, but not yet due.

4. The Investment in Plant Fund which represents the total physical properties in service by the institution and all construction in progress as well as any associated liabilities.

D. Agency Funds account for assets held by the institution as custodian or fiscal agent for others. Consequently, the transactions of this fund do not affect the statement of changes in fund balances.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2000

(1) Financial Reporting Entity.

The Mississippi Constitution was amended in 1943 to create a Board of Trustees of State Institutions of Higher Learning. This constitutional Board provides management and control of Mississippi's system of universities.

The constitution provides that the board members be appointed by the Governor with the approval of the Senate. This governing board consists of 12 members: one from each of the seven congressional districts, one from each of the three Supreme Court Districts, and two appointed from the state-at-large. Every four years the Governor appoints four members to the Board to serve 12-year terms.

The Board meets monthly and oversees the eight public universities, the University of Mississippi Medical Center, Gulf Coast Research Laboratory, ten off-campus centers, and various other locations throughout the state.

Each of the eight universities and the University of Mississippi Medical Center has established its own educational building corporation (a nonprofit corporation incorporated in the State of Mississippi) in accordance with Section 37-101-61 of the Mississippi Code Annotated of 1972. The purpose of these corporations is for the acquisition, construction, and equipping of facilities and land for the various universities. In accordance with Governmental Accounting Standards Board Statement Number 14, these educational building corporations are deemed component units of the State of Mississippi Institutions of Higher Learning and are included as blended component units in the general purpose financial statements.

The following is a list of abbreviations used throughout the report for the member universities of the State of Mississippi Institutions of Higher Learning:

ASU	-	Alcorn State University
DSU	-	Delta State University
GCRL	-	Gulf Coast Research Laboratory
JSU	-	Jackson State University
MSU	-	Mississippi State University
MUW	-	Mississippi University for Women
MVSU	-	Mississippi Valley State University
UM	-	University of Mississippi
UMMC	-	University of Mississippi Medical Center
USM	-	University of Southern Mississippi
IHL Board	-	Institutions of Higher Learning - Board Office

The State of Mississippi Institutions of Higher Learning is considered a component unit of the State of Mississippi reporting entity.

(2) Appropriations - General Operations.

The universities comprising the State of Mississippi Institutions of Higher Learning are state-supported institutions that receive annual appropriations for operations from the state of Mississippi. The laws of the state and the policies and procedures specified by the state for state agencies and institutions are applicable to the activities of the universities.

(3) Accrued Leave.

Twelve-month employees earn annual personal leave at a rate of 12 hours per month for zero to three years of service; 14 hours per month for three to eight years of service; 16 hours per month for eight to 15 years of service; and from 15 years of service and over, 18 hours per month are earned. There is no requirement that annual leave be taken and there is no maximum accumulation. At termination, these employees are paid for up to 240 hours of accumulated annual leave.

Nine-month employees earn major medical leave at a rate of 13 1/3 hours per month for one month to three years of service; 14 1/5 hours per month for three to eight years of service; 15 2/5 hours per month for eight to 15 years of service; and from 15 years of service and over, 16 hours per month are earned. There is no limit on the accumulation of sick leave. At retirement, these employees are paid for up to 240 hours of accumulated major medical leave. The liability for accrued leave at June 30, 2000 was $56,667,952.

(4) Cash and Other Deposits.

For financial statement purposes, cash and other deposits are represented by demand accounts and time deposits such as savings accounts, certificates of deposit, money market funds and U.S. Treasury bills and notes with maturities of less than one year at time of purchase. Also included in this account are imprest cash accounts held by the institution. The State of Mississippi Institutions of Higher Learning participate in the State of Mississippi Securities Pledged Collateral Pool (the Pool) which includes funds on deposit at the following banks:

- Trustmark National Bank
- Deposit Guaranty National Bank
- Bank of Mississippi
- Union Planters National Bank
- Hancock Bank

The Pool is monitored by the State Treasurer's Office. The carrying amount of cash deposits for all component units of the State of Mississippi participating in the Pool at June 30, 2000, was $208,896,000 and the corresponding depository balances which are represented by collected funds were $232,998,000. The portion of such depository balances covered by federal depository insurance or by collateral held by the institution's agent in the name of the institution was $203,028,000. In addition, $15,208,000 was collateralized with securities held by a pledging financial institution's trust department or agent in the entities name. The remaining $14,762,000 was collateralized with securities held by a pledging financial institution or was uninsured and uncollateralized.

The following schedule presents the carrying amounts and depository balances for the State of Mississippi Institutions of Higher Learning funds included in the State of Mississippi Securities Pledged Collateralization Pool. The schedule also presents information concerning funds held at depositories not included in the Pool and the securities pledged as collateral for these funds. The depository balances include accrued interest.

Cash and Other Deposits

	Carrying Amount	Depository Balance	Securities Pledged as Collateral			
			Total	(1)	(2)	(3)
Funds included in state collateral pool	$ 168,826,227	192,490,414	(see explanation above regarding securities pledged - State of Mississippi Securities Pledged Collateralization Pool)			
Funds not included in state collateral pool	23,925,325	24,194,420	$ 24,194,420	1,390,947	11,955,477	10,847,996
U.S. Treasury bills and notes	64,191,071	64,130,594	N/A	N/A	N/A	N/A

Cash and Other Deposits

	Carrying Amount	Depository Balance	Securities Pledged as Collateral			
			Total	(1)	(2)	(3)
Money Market/Mutual Funds	3,201,089	3,198,057				
Totals	$ 260,143,712	284,013,485				

(1) Funds were fully insured or collateralized with securities held by the institution or its agent in the name of the institution.
(2) Funds were collateralized with securities held by a pledging financial institution's trust department or agent in the institution's name.
(3) Funds were collateralized with securities held by a pledging financial institution or were uninsured and uncollateralized.

(5) Investments.

Except for (1) nonparticipating investment contracts and for (2) participating interest-earning investment contracts and money market investments that had a remaining maturity at the time of purchase of one year or less, investments are reported at fair value which is based on quoted market price. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. Participating interest-earning investment contracts and money market investments that had a remaining maturity at time of purchase of one year or less are reported at amortized cost. Investments made by the universities are categorized in the schedule below as follows: category 1 are those which are insured or registered, or held by the institution or its agent; category 2 are those which are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the name of the institution; and category 3 are those which are uninsured or unregistered, with securities held by the counterparty or by its trust department or its agent but not in the name of the institution.

	Category			Fair	
	-1-	-2-	-3-	Value	Cost
U.S. Government securities	$ 835,210	75,844,228	78,094,361	154,773,799	169,969,283
Non-Government bonds		1,440,500		1,440,500	1,451,284
Corporate equities	300,000	7,248,671	13,923,843	21,472,514	19,135,188
Government obligations			9,741,895	9,741,895	9,883,523
Total	$ 1,135,210	84,533,399	101,760,099	187,428,708	200,439,278
Mutual funds				53,777,068	49,229,164
Total				$ 241,205,776	249,668,442

(6) Endowment Fund Investment - Land Grant Principal.

Endowment Fund investments include the land grant principal fund of $1,340,068. The state legislature makes an annual appropriation from the state General Fund which approximates 6% interest on this asset.

(7) Notes Receivable From Students.

Notes receivable from students are payable in installments over a period of up to ten years, commencing three to 12 months from the date of separation from the institution. The following is a schedule of interest rates and unpaid balances for the different types of notes receivable held by the institution at June 30, 2000:

	Interest Rates		Unpaid Balance 6-30-00
Perkins student loans	3% - 9%	$	70,984,137
Nursing student loans	3% - 9%		485,875
Other federal loans	3% - 9%		2,376,289
Institutional loans	0% - 9%		27,482,880
Total Notes Receivable			101,329,181
Less: Allowance for Doubtful Accounts			12,016,767
Net Notes Receivable		$	89,312,414

(8) Long-term Debt.

The institution has long-term obligations of the following:

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
Alcorn State University							
A. Bonded Debt							
Revenue Bonds							
Student Union Bonds of 1964	$ 200,000	2.5%	2002	$ 14,000			14,000
Alcorn State University EBC	680,000	5.779%	2011	600,000			600,000
Alcorn State University - 1997 President's Home	950,000	6.55%	2025	793,616			793,616
Total Bonded Debt	1,830,000						
B. Capital Leases							
Equipment	5,584,582	various	various			4,281,457	4,281,457
Total Capital Leases	5,584,582						
Total Alcorn State University	7,414,582			1,407,616		4,281,457	5,689,073
Delta State University							
A. Bonded Debt							
Revenue Bonds							
Student Housing Bonds of 1991	2,259,631	5.%	2011	1,109,631			1,109,631
Student Housing Bonds of 1998	3,900,000	3.4-5%	2018	3,825,000			3,825,000
Total Bonded Debt	6,159,631						
B. Capital Leases							
Equipment	719,509	various	various			590,710	590,710
Total Capital Leases	719,509						
Total Delta State University	6,879,140			4,934,631		590,710	5,525,341
Board of Trustees - Institutions of Higher Learning							
A. Capital Leases							
Equipment	408,282	various	various			126,174	126,174

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
Total Capital Leases	408,282						
Total Board of Trustees - Institutions of Higher Learning	408,282					126,174	126,174
Jackson State University							
A. Bonded Debt							
Revenue Bonds							
Alexander Hall - East	790,000	1%-3%	2002	70,000			70,000
Alexander Hall - West	1,250,000	0%-3%	2007	335,000			335,000
McAllister/Whiteside	4,000,000	1%-3%	2020	2,750,000			2,750,000
Honors Dormitory	6,965,000	4.24%-7%	2013	5,050,000			5,050,000
Total Bonded Debt	13,005,000						
B. Notes Payable							
Office of Education - Housing Renovations	2,220,000	3.0%	2021		1,747,240		1,747,240
Total Notes Payable	2,220,000						
C. Capital Leases							
Equipment	3,394,082	various	various			1,650,617	1,650,617
Total Capital Leases	3,394,082						
Total Jackson State University	18,619,082			8,205,000	1,747,240	1,650,617	11,602,857
Mississippi State University							
A. Bonded Debt							
Revenue Bonds							
Dormitory System Revenue Bonds, Series B	2,288,000	3.5%	2001	120,000			120,000
Dormitory System Revenue Bonds, Series C	2,250,000	3%	2020	1,520,000			1,520,000
Dormitory System Revenue Bonds, Series D	2,038,000	3%	2021	1,450,000			1,450,000
Educational Building Corporation Bonds for Refunding Baseball Stadium Bonds and Construction of an Intercollegiate							

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
Athletic Building	5,460,000	2.75-5%	2008	3,340,000			3,340,000
Educational Building Corporation Bonds for Renovating Two Existing Dormitories for Administrative Use and Install a Chilled Water Loop	3,000,000	4.5-6.15%	2015	2,465,000			2,465,000
Educational Building Corporation Bonds for Various Construction Projects	11,920,000	3.7-5%	2016	10,765,000			10,765,000
Educational Building Corporation Bonds for Various Construction Projects	31,865,000	3.75-5.25%	2024	31,405,000			31,405,000
Total Bonded Debt	58,821,000						
B. Capital Leases							
Equipment	7,144,554	various	various			4,647,011	4,647,011
Total Capital Leases	7,144,554						
Total Mississippi State University	65,965,554			51,065,000		4,647,011	55,712,011
Mississippi University for Women							
A. Capital Leases							
Equipment	581,341	various	various			187,080	187,080
Total Capital Leases	581,341						
Total Mississippi University for Women	581,341					187,080	187,080
Mississippi Valley State University							
A. Bonded Debt							
Revenue Bonds							
Dormitory Revenue Bonds of 1961	600,000	3.5%	2001	54,000			54,000
Mississippi Valley State College Faculty Housing and Student Union Revenue Bonds of 1963, Series A	565,000	3.375%	2002	75,000			75,000
Mississippi Valley State College Faculty Housing and Student Union Revenue Bonds of 1968, Series B	300,000	3%	2008	90,000			90,000
Total Bonded Debt	1,465,000						
B. Capital Leases							

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
Equipment	537,475	various	various			479,368	479,368
Total Capital Leases	537,475						
Total Mississippi Valley State University	2,002,475			219,000		479,368	698,368
University of Mississippi							
A. Bonded Debt							
Revenue Bonds							
Housing System Refunding Bonds of 1968, Series B-D	4,215,000	3-3.5%	2000	105,000			105,000
Housing System Refunding Bonds of 1968, Series E	3,000,000	3%	2008	975,000			975,000
University of Mississippi Educational Building Corporation Bonds for Construction of Buildings, Series 1991	300,868	6.5%	2001	40,000			40,000
University of Mississippi Educational Building Corporation Bonds for Renovation of Athletic Facilities, Series 1993	1,800,000	5.87%	2013	1,365,000			1,365,000
Unviersity of Mississippi Educational Building Corporation Bonds for Renovation of Athletic Facilities, Series 1995	3,820,000	5.84%	2009	3,670,000			3,670,000
University of Mississippi Educational Building Corporation Bonds - Series 1996A	4,100,000	6.03%	2016	3,575,000			3,575,000
University of Mississippi Educational Building Corporation Bonds - Series 1996B	1,500,000	5.47%	2006	985,000			985,000
University of Mississippi Educational Building Corporation Bonds - Series 1997A	11,135,000	5.61%	2027	10,800,000			10,800,000
University of Mississippi Educational Building Corporation Bonds - Series 1997B	1,899,951	7.56%	2007	407,013			407,013
University of Mississippi Educational Building Corporation Bonds - Series 1999	12,220,000	5.19%	2018	12,220,000			12,220,000
Total Bonded Debt	43,990,819						

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
B. Notes							
Robert Buford Note of 1990 to Purchase Land	117,000	8.2%	2010		117,000		117,000
U. S. Department of Education Construction Loan	1,601,500	5.5%	2023		1,436,012		1,436,012
Total Notes Payable	1,718,500						
C. Capital Leases							
Equipment	12,422,682	various	various			10,290,678	10,290,678
Total Capital Leases	12,422,682						
Total University of Mississippi	58,132,001			34,142,013	1,553,012	10,290,678	45,985,703
University of Mississippi Medical Center							
A. Bonded Debt							
Revenue Bonds							
Medical Center Educational Building Corporation Bonds of 1991	12,750,000	6.4-9%	2001	1,145,000			1,145,000
Medical Center Educational Building Corporation Bonds of 1993-A	5,900,000	7.25%	2013	4,825,893			4,825,893
Medical Center Educational Building Corporation Bonds of 1993-B	60,000,000	3.875-5.9%	2009	14,510,000			14,510,000
Medical Center Educational Building Corporation Bonds of 1998-A	9,380,000	4.3-5.75%	2011	9,315,000			9,315,000
Medical Center Educational Building Corporation Bonds of 1998-B	41,075,000	3.85-5.5%	2023	41,015,000			41,015,000
Total Bonded Debt	129,105,000						
B. Capital Leases							
Equipment	8,618,237	various	various			4,283,349	4,283,349
Total Capital Leases	8,618,237						
Total University of Mississippi Medical Center	137,723,237			70,810,893		4,283,349	75,094,242
University of Southern Mississippi							
A. Bonded Debt							
Revenue Bonds							

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2000

Description and Purpose	Original Issue	Annual Interest Rate	Maturity Date	Amount Owed at June30, 2000 Revenue Bonds	Notes	Capital Leases	Total
Dormitory Revenue Bonds of 1988	2,681,000	3%	2016	1,880,000			1,880,000
Repay S. M. Educational Building Corporation Revenue Bonds of 1997A	13,120,000	4.75%-6.75%	2027	12,675,000			12,675,000
Repay S. M. Educational Building Corporation Revenue Bonds of 1997A	5,117,877	4.75%-6.75%	2015	4,695,000			4,695,000
Total Bonded Debt	20,918,877						
B. Notes							
Stadium Scoreboard	1,400,000	6.5%	2008		1,295,000		1,295,000
Total Notes Payable	1,400,000						
C. Capital Leases							
Equipment	3,587,143	various	various			2,984,995	2,984,995
Total Capital Leases	3,587,143						
Total University of Southern Mississippi	25,906,020			19,250,000	1,295,000	2,984,995	23,529,995
Total State of Mississippi - Institutions of Higher Learning	$ 323,631,714			$ 190,034,153	4,595,252	29,521,439	224,150,844

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The various leases listed above cover a period not to exceed five years. The institution has the option to prepay all outstanding payments less any unearned interest to fully satisfy the obligation. There is also a fiscal funding addendum that states that if funds are not appropriated for periodic payment for any future fiscal period, the lessee will not be obligated to pay the remainder of the total payments due beyond the end of the current fiscal period. The amount capitalized as leased property under capital leases is the amount of the original obligation.

Annual requirements to amortize outstanding long-term debt are as follows:

	Year Ending June 30													
	Total		2001		2002		2003		2004		2005		Later Years	
University	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Bonds														
ASU $	1,407,616	427,134	147,786	80,661	140,430	72,017	136,450	63,806	142,871	55,205	778,557	155,445	61,522	
DSU	4,934,631	3,787,440	260,000	198,742	275,000	183,805	178,102	281,480	177,695	283,725	170,661	287,317	3,873,173	2,552,371
GCRL														
JSU	8,205,000	3,308,498	435,000	385,526	465,000	361,826	450,000	338,301	155,000	310,526	160,000	305,801	6,540,000	1,606,518
MSU	51,065,000	31,081,547	1,853,000	2,455,456	1,857,000	2,377,481	1,910,000	2,295,958	1,830,000	2,214,644	1,925,000	2,128,203	41,690,000	19,609,805
MUW														
MVSU	219,000	17,836	62,000	6,076	62,000	3,988	35,000	2,372	10,000	1,650	10,000	1,350	40,000	2,400
UM	34,142,013	21,653,170	1,711,091	1,820,099	1,580,922	1,758,437	1,465,000	1,615,658	1,540,000	1,543,280	1,615,000	1,466,100	26,230,000	13,449,596
UMMC	70,810,893	48,795,415	1,896,744	3,756,790	2,177,991	3,631,764	2,305,455	3,507,737	2,439,228	3,376,407	2,574,410	3,241,933	59,417,065	31,280,784
USM	19,250,000	13,884,545	525,000	927,100	550,000	905,775	570,000	883,065	595,000	858,930	615,000	833,580	16,395,000	9,476,095
IHL Board														
Total Bonds	190,034,153	122,955,585	6,890,621	9,630,450	7,108,343	9,295,093	7,050,007	8,988,377	6,889,794	8,644,367	7,848,628	8,419,729	154,246,760	77,977,569
Notes														
ASU														
DSU														
GCRL														
JSU	1,747,240	620,442	60,782	51,965	62,619	50,128	64,512	48,235	66,462	46,285	68,471	44,276	1,424,394	379,553
MSU														
MUW														
MVSU														
UM	1,553,012	1,235,746	31,047	88,160	32,778	86,428	34,606	84,601	36,535	82,671	38,572	80,634	1,379,474	813,252
UMMC														
USM	1,295,000	413,562	110,000	80,600	120,000	73,125	125,000	65,162	135,000	56,712	140,000	47,775	665,000	90,188
IHL Board														
Total Notes	4,595,252	2,269,750	201,829	220,725	215,397	209,681	224,118	197,998	237,997	185,668	247,043	172,685	3,468,868	1,282,993
Leases														
ASU	4,281,457	493,324	1,129,274	171,333	731,787	136,757	768,078	100,466	806,169	62,374	846,149	22,394		

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Notes to Financial Statements
For the Year Ended June 30, 2000

	Year Ending June 30													
	Total		2001		2002		2003		2004		2005		Later Years	
University	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
DSU	590,710	45,968	208,311	24,064	170,363	14,719	170,815	6,468	41,221	717				
GCRL														
JSU	1,650,617	131,008	575,063	66,719	458,693	41,853	424,772	19,118	192,089	3,318				
MSU	4,647,011	424,452	1,247,751	181,458	1,039,359	117,335	545,900	70,420	418,276	41,036	395,725	14,203	1,000,000	
MUW	187,080	5,269	187,080	5,269										
MVSU	479,368	34,484	183,966	21,575	194,246	11,295	101,156	1,614						
UM	10,290,678	4,046,954	1,101,344	356,798	1,132,682	552,988	1,025,532	493,924	742,776	440,545	528,454	402,576	5,759,890	1,800,123
UMMC	4,283,349	289,395	1,782,955	178,968	1,542,104	88,894	903,675	20,576	54,615	957				
USM	2,984,995	390,555	557,197	131,740	584,573	104,364	613,305	75,632	543,084	46,252	398,818	24,878	288,018	7,689
IHL Board	126,174	4,453	98,083	4,128	28,091	325								
Total Leases	29,521,439	5,865,862	7,071,024	1,142,052	5,881,898	1,068,530	4,553,233	788,218	2,798,230	595,199	2,169,146	464,051	7,047,908	1,807,812
Total Debt $	224,150,844	131,091,197	14,163,474	10,993,227	13,205,638	10,573,304	11,827,358	9,974,593	9,926,021	9,425,234	10,264,817	9,056,465	164,763,536	81,068,374

(9) Operating Leases.

Leased property under operating leases is composed of office rent, land and equipment. The following is a schedule by years of the future minimum rental payments required under those operating leases:

Year Ending June 30		Amount
2001	$	5,760,048
2002		1,686,548
2003		1,083,384
2004		723,549
Total Minimum Payments Required	$	9,253,529

The total rental expense for all operating leases, except those with terms of a month or less that were not renewed, for the fiscal year ending June 30, 2000, was $7,185,075.

(10) Construction Commitments and Financing.

The universities have contracted for various construction projects as of June 30, 2000. Estimated costs to complete the various projects and the sources of anticipated funding are presented below:

University		Total Cost to complete	Funded by Federal Funds	State Funds	Institutional Funds	Other
ASU	$					
DSU		3,633,996		2,378,996	1,255,000	
GCRL						
JSU		15,266,007		15,266,007		
MSU		74,155,173	290,728	27,824,266	46,040,179	
MUW		10,615,098		10,615,098		
MVSU						
UM		35,739,251	1,632,352	15,420,252	16,912,668	1,773,979
UMC		13,758,120		379,470	13,042,968	335,682
USM		23,999,811		14,523,854	9,475,957	
IHL						
TOTAL	$	177,167,456	1,923,080	86,407,943	86,726,772	2,109,661

(11) Pension Plan.

Plan Description. The State of Mississippi Institutions of Higher Learning participate in the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Funding Policy. PERS members are required to contribute 7.25% of their annual covered salary and the institution is required to contribute at an actuarially determined rate. The current rate is 9.75% of annual covered payroll. The contribution requirement of PERS members are established and may be amended only by the State of Mississippi

Legislature. The institution's contributions to PERS for the years ending June 30, 2000, 1999 and 1998 were $67,724,551, $59,939,359 and $55,022,874, respectively, equal to the required contributions for each year.

(12) State Institutions of Higher Learning Self-Insured Workers' Compensation Program.

The State of Mississippi Institutions of Higher Learning (IHL) participate in the State Institutions of Higher Learning Self-Insured Workers' Compensation Program (the Program). The Program exists in order to provide a mechanism for the IHL to fund and budget for the costs of providing workers' compensation benefits to eligible employees. The Program does not pay benefits directly to employees. Rather, funds are set aside in trust, and a third party Program administrator is utilized to distribute the benefits to eligible employees. The assets of the Program at June 30, 2000 were $6,556,660.

A professionally licensed actuarial firm was contracted to establish a liability for both reported and unreported insured events, which includes estimates of future payments of losses. This report estimates that unpaid claims liabilities exceed Program assets by $203,834 as of June 30, 2000.

The following represents changes in the unpaid claims liabilities for the Program during the period ended June 30, 2000:

	2000	1999
Accrued claims at beginning of year	$ 5,671,000	5,080,000
Incurred claims:		
Provision for insured events of the current year	3,554,000	2,911,000
Increases in provision for insured events of prior years	436,000	505,000
Total incurred claims	3,990,000	3,416,000
Payments:		
Claims attributable to insured events of the current year	1,502,000	655,000
Claims attributable to insured events of prior years	1,471,000	2,170,000
Total payments	2,973,000	2,825,000
Total accrued claims at end of year	$ 6,688,000	5,671,000

At June 30, 2000, $8,333,000 of unpaid claims are presented at their present value of $6,688,000. These claims are discounted at an annual rate of approximately 5 percent.

(13) Unemployment Trust Fund.

The State of Mississippi Institutions of Higher Learning (IHL) participate in a self-funded Unemployment Trust Fund (the Fund). The Fund exists in order to provide a mechanism for the IHL to fund and budget for the costs of providing unemployment compensation benefits to eligible former employees. The Fund does not pay benefits directly to former employees. Rather, it reimburses the Mississippi Employment Security Commission for benefits it pays directly to former IHL employees. The assets of the Fund at June 30, 2000 were $1,550,753 and the liabilities were $103,419.

A professional licensed actuarial firm was contracted to perform an actuarial analysis of the Fund as of June 30, 2000. They determined the recommended funding requirement as of June 30, 2000 is $1,000,000 to $1,300,000. Furthermore, they concluded that the actual fund balance of $1,447,334 at June 30, 2000 is reasonable.

(14) State Institutions of Higher Learning Tort Liability Fund.

The State of Mississippi Institutions of Higher Learning (IHL) participate in the State Institutions of Higher Learning Tort Liability Fund (the IHL Tort Fund). In accordance with Section 11-46 of Mississippi State Law, the Mississippi Tort Claims Board has authorized the Board of Trustees of State Institutions of Higher Learning (IHL Board) to establish a fund in order to self-insure a certain portion of its liability under the Mississippi Tort Claims Act. The IHL Board established the IHL Tort Fund to provide for self-insurance.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against the IHL. A maximum limit of liability of $50,000 per occurrence applies for claims or causes of action arising from acts or omissions occurring on or after July 1, 1993, but before July 1, 1997. Thereafter, the limit is increased to $250,000 for the period July 1, 1997 through June 30, 2001, and is increased to $500,000 after June 30, 2001.

During the year ended June 30, 1998, the IHL Board authorized the IHL Tort Fund to acquire a commercial insurance policy to fund its educator's legal liability. The policy has a deductible of $1,000,000. The IHL Board has designated $1,000,000 of the IHL Tort Fund's fund balance to be available to pay the deductible, if necessary.

The assets of the IHL Tort Fund at June 30, 2000 were $3,663,678 and the liabilities were $1,099,457. A professionally licensed actuarial firm was contracted to perform an actuarial analysis of the IHL Tort Fund as of June 30, 2000. They concluded that the program appears to be adequately funded with a margin of conservatism.

The following represents changes in the unpaid claims liabilities for the IHL Tort Fund during the past two years:

	2000	1999
Accrued claims at beginning of year	$ 876,000	854,000
Incurred claims:		
Provision for insured events of the current year	371,000	357,000
Decreases in provision for insured events of prior years	(66,000)	(257,000)
Total incurred claims	305,000	100,000
Payments:		
Claims attributable to insured events of the current year	49,000	17,000
Claims attributable to insured events of prior years	51,000	61,000
Total payments	100,000	78,000
Total accrued claims at end of year	$ 1,081,000	876,000

At June 30, 2000, $1,290,000 of unpaid claims are presented at their present value of $1,081,000. These claims are discounted at an annual rate of approximately 5 percent.

(15) University of Mississippi Medical Center Tort Claims Fund.

The University of Mississippi Medical Center participates in the University of Mississippi Medical Center Tort Claims Fund (UMMC Tort Claims Fund). In accordance with Section 11-46 of Mississippi State Law, the Mississippi Tort Claims Board has authorized the Board of Trustees of the State of Mississippi Institutions of Higher Learning to establish a fund in order to self-insure a certain portion of its liability under the Mississippi Tort Claims Act.

Effective July 1, 1993, Mississippi statute permitted tort claims to be filed against the State Institutions of Higher Learning. A maximum limit of liability of $50,000 per occurrence applies for claims or causes of action arising from acts or omissions occurring on or after July 1, 1993, but before July 1, 1997. Thereafter, the limit is increased to $250,000 for the period July 1, 1997 through June 30, 2001, and is increased to $500,000 after June 30, 2001.

The Board of Trustees of State Institutions of Higher Learning has established a UMMC Tort Claims Fund to pay claims up to the maximum liability limits described above. Losses from professional and tort liability claims of the University of Mississippi Medical Center are the responsibility of the UMMC Tort Claims Fund.

The assets of the UMMC Tort Claims Fund at June 30, 2000 were $11,835,033 and the liabilities were $9,035,932. A professionally licensed actuarial firm was contracted to perform an actuarial analysis to established a liability for both reported and unreported insured events, which includes estimates of future payments of losses. The following represents changes in the unpaid claims liabilities for the UMMC Tort Claims Fund during the past two years:

	2000	1999
Accrued claims at beginning of year	$ 6,786,000	5,283,000
Incurred claims:		
Provision for insured events of the current year	3,053,000	2,527,000
Provision for insured events reported in the current year		
Decreases in provision for insured events of prior years	(243,000)	(344,000)
Total incurred claims	2,810,000	2,183,000
Payments:		
Claims attributable to insured events of the current year	187,000	2,000
Claims attributable to insured events of prior years	641,000	678,000
Total payments	828,000	680,000
Total accrued claims at end of year	$ 8,768,000	6,786,000

At June 30, 2000, $10,315,000 of unpaid claims are presented at their present value of $8,768,000. These claims are discounted at an annual rate of approximately 5 percent.

(16) Foundation.

The various universities comprising the State of Mississippi Institutions of Higher Learning are each affiliated with one or more foundations, which are independent corporations formed for the purpose of receiving funds for the sole benefit of the respective universities. These foundations are separately audited and have not been included in these financial statements.

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SUPPLEMENTAL INFORMATION

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SUPPLEMENTAL INFORMATION
COMBINING SCHEDULE
BALANCE SHEET

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State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Current Unrestricted Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$	5,985,326	3,760,958	1,075,704	14,865	17,234,334	5,335,517	2,530,733	8,620,645	83,768,799	7,671,776	3,119,395	139,118,052
Investments			4,362,134		15,603,139	40,193,714		3,686,786	35,967,581	300,000	19,101,039	9,524,934	128,739,327
Deposits													
Student accounts receivable		7,407,831	386,272		15,485,132	4,088,626	883,441	871,903	4,645,100	395,298	3,306,453		37,470,056
Student accounts receivable - allowance		(3,815,098)	(286,729)		(8,826,623)	(1,678,089)	(493,319)	(661,218)	(1,133,469)	(17,748)	(1,000,000)		(17,912,293)
Patient accounts receivable										925,403,843			925,403,843
Patient accounts receivable - allowance										(861,058,120)			(861,058,120)
Other accounts receivable		3,453,774	622,512	302,960	2,312,455	5,137,396	340,643	2,575,599	2,812,665	2,465,162	3,351,160	1,308,509	24,682,835
Other acounts receivable - allowance						(512,727)					(200,000)	(7,532)	(720,259)
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories		114,357	1,499,631	169,521	207,424	2,497,556	412,643	97,137	702,749	9,810,212	3,095,110	688,105	19,294,445
Land grant principal													
Prepaid expenses and deferred charges		682,884	72,513		537,469	700,723	50,019	79,305	1,450,016	381,902	3,437,927	82,807	7,475,565
Due from depositors													
Due from other funds		16,413,748						5,195,000			8,000,000		29,608,748
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets													
Total Assets	$	30,242,822	10,417,291	1,548,185	25,333,861	67,661,533	6,528,944	14,375,245	53,065,287	161,449,348	46,763,465	14,716,218	432,102,199
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$	5,121,478	2,562,112	23,223	4,224,357	13,982,366	1,226,242	3,139,158	6,111,506	23,441,734	8,132,073	919,342	68,883,591
Accrued leave		1,143,211	1,384,973	429,613	2,806,175	14,249,049	692,238	1,146,873	5,348,104	17,785,365	6,211,806	620,034	51,817,441
Due to depositors								103,690					103,690
Due to grantors													
Due to other funds		7,220,813			5,868,176	122,868		450,000	3,000,000				16,661,857
Deposits refundable						92,142			506,121	14,478	584,287		1,197,028
Deferred revenue		2,799,475	853,790		3,392,660	7,757,276	652,140	370	8,506,469	919,391	6,488,114		31,369,685
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities										8,002,968		7,769,000	15,771,968
Total Liabilities		16,284,977	4,800,875	452,836	16,291,368	36,203,701	2,570,620	4,840,091	23,472,200	50,163,936	21,416,280	9,308,376	185,805,260
Fund Balance													
Net investment in plant													
Allocated			4,283,660	750,000		963,387			8,388,883	23,268,006	2,349,366	1,000,000	41,003,302
Unallocated		13,957,845	1,332,756	345,349	9,042,493	30,494,445	3,958,324	9,535,154	21,204,204	88,017,406	22,997,819	4,407,842	205,293,637
Total Fund Balance		13,957,845	5,616,416	1,095,349	9,042,493	31,457,832	3,958,324	9,535,154	29,593,087	111,285,412	25,347,185	5,407,842	246,296,939
Total Liabilities and Fund Balance	$	30,242,822	10,417,291	1,548,185	25,333,861	67,661,533	6,528,944	14,375,245	53,065,287	161,449,348	46,763,465	14,716,218	432,102,199

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Current Restricted Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$	2,072,983	226,891	(245,949)	200	1,951,500	501,043	25,870	1,305,272	11,317,205	2,609	533,994	17,691,618
Investments													
Deposits													
Student accounts receivable													
Student accounts receivable - allowance													
Patient accounts receivable													
Patient accounts receivable - allowance													
Other accounts receivable		4,699,442	404,154	762,575	4,433,199	14,749,020	559,592	5,428,141	17,259,596	2,355,552	12,336,305	1,030,797	64,018,373
Other acounts receivable - allowance													
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories													
Land grant principal													
Prepaid expenses and deferred charges						97,832		525					98,357
Due from depositors													
Due from other funds		6,980,646											6,980,646
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets													
Total Assets	$	13,753,071	631,045	516,626	4,433,399	16,798,352	1,060,635	5,454,536	18,564,868	13,672,757	12,338,914	1,564,791	88,788,994
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$		47,158	7,143	445,814	5,246,105	60,338	288,964	683,912	370,408	670,015	762,750	8,582,607
Accrued leave		428,302				1,886,331	80,004		637,018	613,246	687,078	60,499	4,392,478
Due to depositors													
Due to grantors													
Due to other funds		16,235,487			2,771,386	22,448		4,745,000	8,000,000		8,000,000		39,774,321
Deposits refundable													
Deferred revenue				325,475	1,205,742	6,750	517,246						2,055,213
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities													
Total Liabilities		16,663,789	47,158	332,618	4,422,942	7,161,634	657,588	5,033,964	9,320,930	983,654	9,357,093	823,249	54,804,619
Fund Balance													
Net investment in plant													
Allocated		(2,910,718)	583,887	184,008	10,457	9,636,718	403,047	420,572	9,243,938	2,081,371	2,981,821	741,542	23,376,643
Unallocated										10,607,732			10,607,732
Total Fund Balance		(2,910,718)	583,887	184,008	10,457	9,636,718	403,047	420,572	9,243,938	12,689,103	2,981,821	741,542	33,984,375
Total Liabilities and Fund Balance	$	13,753,071	631,045	516,626	4,433,399	16,798,352	1,060,635	5,454,536	18,564,868	13,672,757	12,338,914	1,564,791	88,788,994

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Loan Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets												
Cash and other deposits	$ 1,825,958	239,744		66,806	956,259	285,126	38,915	995,739	2,412,982	2,562,479	409,643	9,793,651
Investments											507,000	507,000
Deposits												
Student accounts receivable												
Student accounts receivable - allowance												
Patient accounts receivable												
Patient accounts receivable - allowance												
Other accounts receivable	72,008	3,790			94,070		6,021	182,244			28,594	386,727
Other acounts receivable - allowance					(38,618)							(38,618)
Notes receivable - federal	2,313,983	1,918,255		4,245,957	16,969,629	2,127,779	1,664,130	7,928,098	10,935,291	25,565,911	177,268	73,846,301
Notes receivable - federal - allowance	(1,541,095)	(315,150)		(2,895,356)	(1,581,294)	(505,000)	(1,257,211)	(196,673)	(260,727)	(2,200,000)	(6,256)	(10,758,762)
Notes receivable - institutional		219,147			787,999			6,083,086	2,050,316	86,387	18,255,945	27,482,880
Notes receivable - institutional - allowance					(142,928)			(393,764)	(175,051)		(546,262)	(1,258,005)
Inventories												
Land grant principal												
Prepaid expenses and deferred charges												
Due from depositors												
Due from other funds	240,167											240,167
Land												
Buildings												
Furniture, machinery and equipment												
Improvements other than buildings												
Books and films												
Livestock												
Assets under capital lease												
Construction in progress												
Other assets												
Total Assets	$ 2,911,021	2,065,786		1,417,407	17,045,117	1,907,905	451,855	14,598,730	14,962,811	26,014,777	18,825,932	100,201,341
Liabilities and Fund Balance												
Liabilities												
Accounts payable	$ 26,910				6,413		2,554				893	36,770
Accrued leave												
Due to depositors												
Due to grantors												
Due to other funds	178,261											178,261
Deposits refundable												
Deferred revenue					(12,838)							(12,838)
Bonds payable												
Notes payable		275,000										275,000
Obligations under capital lease												
Other liabilities												
Total Liabilities	205,171	275,000			(6,425)		2,554				893	477,193
Fund Balance												
Net investment in plant												
Federal	2,705,850	1,742,756		1,417,407	16,062,251	1,881,337	436,122	8,268,762	12,040,184	25,805,583	171,012	70,531,264
Institutional		48,030			989,291	26,568	13,179	6,329,968	2,922,627	209,194	18,654,027	29,192,884
Total Fund Balance	2,705,850	1,790,786		1,417,407	17,051,542	1,907,905	449,301	14,598,730	14,962,811	26,014,777	18,825,039	99,724,148
Total Liabilities and Fund Balance	$ 2,911,021	2,065,786		1,417,407	17,045,117	1,907,905	451,855	14,598,730	14,962,811	26,014,777	18,825,932	100,201,341

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Endowment Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$		9,640			1,270,593	2,876,520	205,362	454,123	2,765,564		4,723	7,586,525
Investments					1,733,350	13,836,844		1,262,610	17,399,911	30,699,568	2,100,213		67,032,496
Deposits													
Student accounts receivable													
Student accounts receivable - allowance													
Patient accounts receivable													
Patient accounts receivable - allowance													
Other accounts receivable						890		825					1,715
Other acounts receivable - allowance													
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories													
Land grant principal		209,871				239,789	156,600		733,808				1,340,068
Prepaid expenses and deferred charges									123,145				123,145
Due from depositors													
Due from other funds													
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets													
Total Assets	$	209,871	9,640		1,733,350	15,348,116	3,033,120	1,468,797	18,710,987	33,465,132	2,100,213	4,723	76,083,949
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$												
Accrued leave													
Due to depositors													
Due to grantors													
Due to other funds													
Deposits refundable													
Deferred revenue													
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities													
Total Liabilities													
Fund Balance													
Net investment in plant													
Allocated		209,871	9,640		1,733,350	15,348,116	3,033,120	1,468,797	18,710,987	33,465,132	2,100,213	4,723	76,083,949
Unallocated													
Total Fund Balance		209,871	9,640		1,733,350	15,348,116	3,033,120	1,468,797	18,710,987	33,465,132	2,100,213	4,723	76,083,949
Total Liabilities and Fund Balance	$	209,871	9,640		1,733,350	15,348,116	3,033,120	1,468,797	18,710,987	33,465,132	2,100,213	4,723	76,083,949

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Unexpended Plant Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$		2,165,027		180,000	1,957,548	5,944,305	1,550,000	14,509,565	36,326,286	2,289,393	966	64,923,090
Investments			1,130,246		1,113,801					460,095	14,827,581		17,531,723
Deposits													
Student accounts receivable													
Student accounts receivable - allowance													
Patient accounts receivable													
Patient accounts receivable - allowance													
Other accounts receivable			72,881			3,089,061			7,495,618	175,359	9,164		10,842,083
Other acounts receivable - allowance													
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories													
Land grant principal													
Prepaid expenses and deferred charges						384,965							384,965
Due from depositors													
Due from other funds					5,099,980	691,510			5,000,000				10,791,490
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets										40,118			40,118
Total Assets	$		3,368,154		6,393,781	6,123,084	5,944,305	1,550,000	27,005,183	37,001,858	17,126,138	966	104,513,469
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$		543,220		92,453	473,442			3,880,258	558,178	29,306		5,576,857
Accrued leave													
Due to depositors													
Due to grantors													
Due to other funds													
Deposits refundable													
Deferred revenue													
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities													
Total Liabilities			543,220		92,453	473,442			3,880,258	558,178	29,306		5,576,857
Fund Balance													
Net investment in plant													
Allocated			2,824,934		6,301,328	5,649,642	5,944,305	1,550,000	23,124,925	36,443,680	17,096,832	966	98,936,612
Unallocated													
Total Fund Balance			2,824,934		6,301,328	5,649,642	5,944,305	1,550,000	23,124,925	36,443,680	17,096,832	966	98,936,612
Total Liabilities and Fund Balance	$		3,368,154		6,393,781	6,123,084	5,944,305	1,550,000	27,005,183	37,001,858	17,126,138	966	104,513,469

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Renewals and Replacements Plant Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$	254,843	2,236,300		5,300,932	909,645	168,000		1,421,149		516,646		10,807,515
Investments			588,476			20,958,887			359,038		1,605,161		23,511,562
Deposits													
Student accounts receivable													
Student accounts receivable - allowance													
Patient accounts receivable													
Patient accounts receivable - allowance													
Other accounts receivable									7,484				7,484
Other acounts receivable - allowance													
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories													
Land grant principal													
Prepaid expenses and deferred charges													
Due from depositors													
Due from other funds					3,539,582				4,000,000				7,539,582
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets													
Total Assets	$	254,843	2,824,776		8,840,514	21,868,532	168,000		5,787,671		2,121,807		41,866,143
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$		43,928										43,928
Accrued leave													
Due to depositors													
Due to grantors													
Due to other funds						691,510							691,510
Deposits refundable													
Deferred revenue													
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities													
Total Liabilities			43,928			691,510							735,438
Fund Balance													
Net investment in plant													
Allocated		254,843	2,780,848		8,840,514	21,177,022	168,000		5,787,671		2,121,807		41,130,705
Unallocated													
Total Fund Balance		254,843	2,780,848		8,840,514	21,177,022	168,000		5,787,671		2,121,807		41,130,705
Total Liabilities and Fund Balance	$	254,843	2,824,776		8,840,514	21,868,532	168,000		5,787,671		2,121,807		41,866,143

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Retirement of Indebtedness Plant Funds
For the Year Ended June 30, 2000

		ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets													
Cash and other deposits	$	263,116	172,748		312,443	308,624	9,974	1,244,541	2,516,789	1,700,739	444,812		6,973,786
Investments						1,654,355			136,273	815,694	1,277,346		3,883,668
Deposits													
Student accounts receivable													
Student accounts receivable - allowance													
Patient accounts receivable													
Patient accounts receivable - allowance													
Other accounts receivable									3,028				3,028
Other acounts receivable - allowance													
Notes receivable - federal													
Notes receivable - federal - allowance													
Notes receivable - institutional													
Notes receivable - institutional - allowance													
Inventories													
Land grant principal													
Prepaid expenses and deferred charges			142,810					17,128					159,938
Due from depositors													
Due from other funds									2,000,000				2,000,000
Land													
Buildings													
Furniture, machinery and equipment													
Improvements other than buildings													
Books and films													
Livestock													
Assets under capital lease													
Construction in progress													
Other assets													
Total Assets	$	263,116	315,558		312,443	1,962,979	9,974	1,261,669	4,656,090	2,516,433	1,722,158		13,020,420
Liabilities and Fund Balance													
Liabilities													
Accounts payable	$					3,026			2,577				5,603
Accrued leave													
Due to depositors													
Due to grantors													
Due to other funds													
Deposits refundable													
Deferred revenue								49,113					49,113
Bonds payable													
Notes payable													
Obligations under capital lease													
Other liabilities													
Total Liabilities						3,026		49,113	2,577				54,716
Fund Balance													
Net investment in plant													
Allocated		263,116	315,558		312,443	1,959,953	9,974	1,212,556	4,653,513	2,516,433	1,722,158		12,965,704
Unallocated													
Total Fund Balance		263,116	315,558		312,443	1,959,953	9,974	1,212,556	4,653,513	2,516,433	1,722,158		12,965,704
Total Liabilities and Fund Balance	$	263,116	315,558		312,443	1,962,979	9,974	1,261,669	4,656,090	2,516,433	1,722,158		13,020,420

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Investment in Plant Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets												
Cash and other deposits	$											
Investments												
Deposits												
Student accounts receivable												
Student accounts receivable - allowance												
Patient accounts receivable												
Patient accounts receivable - allowance												
Other accounts receivable												
Other acounts receivable - allowance												
Notes receivable - federal												
Notes receivable - federal - allowance												
Notes receivable - institutional												
Notes receivable - institutional - allowance												
Inventories												
Land grant principal												
Prepaid expenses and deferred charges												
Due from depositors												
Due from other funds												
Land	845,790	854,112	4,223,120	5,601,715	9,049,236	1,600,405	47,500	3,785,379	1,734,733	6,247,678		33,989,668
Buildings	62,585,026	59,105,248	7,618,386	69,431,187	270,773,436	42,470,315	23,140,794	145,515,697	162,174,090	128,494,455	6,174,883	977,483,517
Furniture, machinery and equipment	14,455,843	11,606,006	5,716,129	19,993,888	136,180,661	7,399,244	10,139,963	70,236,529	141,480,713	59,380,434	1,986,169	478,575,579
Improvements other than buildings	1,592,051	5,784,202	239,983	7,400,043	48,379,829	2,868,490	7,176,383	36,164,461	5,001,851	9,443,360	790,539	124,841,192
Books and films												
Livestock	169,820				1,841,339							2,011,159
Assets under capital lease	5,584,582	719,509		3,394,082	7,144,554	581,341	537,475	10,273,113	8,618,237	3,587,143	408,282	40,848,318
Construction in progress	6,617,176	8,894,293		25,388,649	31,832,037	278,579	10,757,427	70,922,869	50,927,574	13,300,644		218,919,248
Other assets									77,842		75,666	153,508
Total Assets	$ 91,850,288	86,963,370	17,797,618	131,209,564	505,201,092	55,198,374	51,799,542	336,898,048	370,015,040	220,453,714	9,435,539	1,876,822,189
Liabilities and Fund Balance												
Liabilities												
Accounts payable	$											
Accrued leave												
Due to depositors												
Due to grantors												
Due to other funds												
Deposits refundable												
Deferred revenue												
Bonds payable	1,407,616	4,934,631		8,205,000	51,065,000		219,000	34,142,013	70,810,893	19,250,000		190,034,153
Notes payable				1,747,240				1,553,012		1,295,000		4,595,252
Obligations under capital lease	4,281,457	590,710		1,650,617	4,647,011	187,080	479,368	10,290,678	4,283,349	2,984,995	126,174	29,521,439
Other liabilities												
Total Liabilities	5,689,073	5,525,341		11,602,857	55,712,011	187,080	698,368	45,985,703	75,094,242	23,529,995	126,174	224,150,844
Fund Balance												
Net investment in plant	86,161,215	81,438,029	17,797,618	119,606,707	449,489,081	55,011,294	51,101,174	290,912,345	294,920,798	196,923,719	9,309,365	1,652,671,345
Allocated												
Unallocated												
Total Fund Balance	86,161,215	81,438,029	17,797,618	119,606,707	449,489,081	55,011,294	51,101,174	290,912,345	294,920,798	196,923,719	9,309,365	1,652,671,345
Total Liabilities and Fund Balance	$ 91,850,288	86,963,370	17,797,618	131,209,564	505,201,092	55,198,374	51,799,542	336,898,048	370,015,040	220,453,714	9,435,539	1,876,822,189

State of Mississippi Institutions of Higher Learning - Combining Schedule
Balance Sheet - Agency Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Assets												
Cash and other deposits	$ 409,286	220,426		32,098	36,618	221,251	32,098	696,556	1,112,310	488,106	726	3,249,475
Investments												
Deposits												
Student accounts receivable												
Student accounts receivable - allowance												
Patient accounts receivable												
Patient accounts receivable - allowance												
Other accounts receivable					13,511			66,460	3,497			83,468
Other acounts receivable - allowance												
Notes receivable - federal												
Notes receivable - federal - allowance												
Notes receivable - institutional												
Notes receivable - institutional - allowance												
Inventories												
Land grant principal												
Prepaid expenses and deferred charges					5,048							5,048
Due from depositors					227	1,600				107,135		108,962
Due from other funds					145,316							145,316
Land												
Buildings												
Furniture, machinery and equipment												
Improvements other than buildings												
Books and films												
Livestock												
Assets under capital lease												
Construction in progress												
Other assets												
Total Assets	$ 409,286	220,426		32,098	200,720	222,851	32,098	763,016	1,115,807	595,241	726	3,592,269
Liabilities and Fund Balance												
Liabilities												
Accounts payable	$ 1,651	19,137			35,014			183,576	59,773			299,151
Accrued leave									458,033			458,033
Due to depositors	407,635	201,289		32,098	165,706	222,851	32,098	579,440	598,001	595,241	726	2,835,085
Due to grantors												
Due to other funds												
Deposits refundable												
Deferred revenue												
Bonds payable												
Notes payable												
Obligations under capital lease												
Other liabilities												
Total Liabilities	409,286	220,426		32,098	200,720	222,851	32,098	763,016	1,115,807	595,241	726	3,592,269
Fund Balance												
Net investment in plant												
Allocated												
Unallocated												
Total Fund Balance												
Total Liabilities and Fund Balance	$ 409,286	220,426		32,098	200,720	222,851	32,098	763,016	1,115,807	595,241	726	3,592,269

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SUPPLEMENTAL INFORMATION
COMBINING SCHEDULE
STATEMENT OF CHANGES IN FUND BALANCES

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Current Unrestricted Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$ 8,955,580	10,310,121	68,671	22,167,253	62,127,791	6,950,991	7,714,418	47,899,425	4,871,564	51,021,907		222,087,721
Federal appropriations					12,593,215							12,593,215
State appropriations	26,404,797	22,470,263	3,905,928	43,472,132	156,158,142	15,298,369	14,845,280	79,353,774	158,178,213	80,895,428	9,300,520	610,282,846
Local appropriations					2,454,486	427,992						2,882,478
Federal grants and contracts				2,352,317	6,000							2,358,317
State grants and contracts		1,200			145,033							146,233
Local grants and contracts				217,717	17,514	442,298						677,529
Private gifts, grants and contracts	433,887	225,732		32,554	2,283,784	243,975	164,117	474,341	10,883,697	486,737	424,560	15,653,384
Endowment income	12,592					62,294		49,834	456,252			580,972
Interest income	203,395	678,884	57,865	958,277	2,577,311	440,708	345,328	2,032,365	3,079,719	2,075,520	868,521	13,317,893
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities	1,271,881	870,203	654,116	2,984,650	18,734,517	980,565	233,335	4,261,107	760,594	679,863	827,723	32,258,554
Sales and services of auxiliary activities	6,288,893	7,429,623		9,210,945	29,063,476	3,341,451	5,074,949	31,381,347	6,239,655	35,493,397	1,947,011	135,470,747
Sales and services of hospitals									257,254,439			257,254,439
Independent operations					181,609							181,609
Net increase (decrease) in the fair value of investments		(225,201)		(342,208)	(339,816)		(157,704)			(205,611)	(144,718)	(1,415,258)
Premium income											6,219,467	6,219,467
Other sources	459,567	422,270	1,153,469	1,093,291	10,573,079	116,712	663,639	8,067,471	21,013,060	5,598,867	354,444	49,515,869
Total Revenues and Other Additions	44,030,592	42,183,095	5,840,049	82,146,928	296,576,141	28,305,355	28,883,362	173,519,664	462,737,193	176,046,108	19,797,528	1,360,066,015
Expenditures and Other Deductions												
Educational and general												
Instruction	13,704,079	16,343,775	123,198	28,236,251	73,752,284	9,846,938	8,672,134	59,456,124	85,100,853	63,861,677		359,097,313
Research	1,416,890	90,383	2,303,913	848,115	46,986,100	11,489		8,980,089	325,644	5,375,567		66,338,190
Public service	4,375,830	370,997	947,181	411,987	39,363,112	312,683	74,619	1,129,125	392,149	3,699,684		51,077,367
Academic support	1,971,512	4,060,993	187,310	7,174,827	19,138,766	2,478,299	1,868,896	17,396,820	11,713,889	12,804,184		78,795,496
Student services	3,246,005	3,332,951	33,197	8,466,533	9,264,176	2,659,250	2,943,522	9,008,780	738,500	6,007,711	914,139	46,614,764
Institutional support	4,604,213	3,437,231	809,603	7,203,452	23,789,396	3,453,569	4,087,797	16,976,995	24,737,268	16,400,617	8,279,293	113,779,434
Operation and maintenance of plant	3,809,026	3,087,051	1,142,456	5,936,860	19,214,572	2,844,851	3,528,948	10,625,119	23,121,965	8,597,034	1,364,901	83,272,783
Student aid	3,106,818	2,652,924		4,947,586	7,933,387	1,740,000	1,804,397	9,008,337		9,840,806		41,034,255
Total educational and general	36,234,373	33,376,305	5,546,858	63,225,611	239,441,793	23,347,079	22,980,313	132,581,389	146,130,268	126,587,280	10,558,333	840,009,602
Auxiliary	6,260,120	5,963,311		6,712,982	33,507,555	3,090,226	4,725,875	26,963,808	5,685,036	38,076,803	2,214,579	133,200,295
Hospital									285,345,430			285,345,430
Independent operations					1,818,570							1,818,570
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors								246				246
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts		23,145		380,165	83,869	36,144		155,814	(2,761)		1,720	678,096
Provision for accrued leave	145,770	23,934	26,843	243,668	719,465	55,171	(411,727)	1,028,681	1,617,166	610,047	60,080	4,119,098

Payment to refund debt												
Loss on refunding debt												
Claims paid											5,832,615	5,832,615
Other				217,774	375,445		115,209	(314,428)	5,875,347		12,420	6,281,767
Total Expenditures and Other Deductions	42,640,263	39,386,695	5,573,701	70,780,200	275,946,697	26,528,620	27,409,670	160,415,510	444,650,486	165,274,130	18,679,747	1,277,285,719
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest	(1,027,070)	(783,749)		(2,027,179)	(3,965,355)	(204,076)	(155,323)	(4,806,734)	(8,538,404)	(2,200,123)	(83,620)	(23,791,633)
Restricted fund matching	(530,858)	(303,646)		(517,905)	(5,973,861)	(382,040)	(189,136)	(709,346)		(965,241)		(9,572,033)
Loan fund matching		(6,389)			(37,571)			(15,508)	(83,445)	(296,255)		(439,168)
Facility expansion												
Renewals and replacements				(22,200)	(214,690)							(236,890)
Total mandatory	(1,557,928)	(1,093,784)		(2,567,284)	(10,191,477)	(586,116)	(344,459)	(5,531,588)	(8,621,849)	(3,461,619)	(83,620)	(34,039,724)
Other												
Auxiliary support					981,667			(318,151)				663,516
Building projects		(1,464,540)			(6,354,430)	(1,015,000)		(3,126,043)	(10,199,475)	(3,468,476)		(25,627,964)
Other		(10,286)		(5,409,808)	1,595,107		(507,780)	(571,742)	(2,402,380)	(242,367)		(7,549,256)
Total other		(1,474,826)		(5,409,808)	(3,777,656)	(1,015,000)	(507,780)	(4,015,936)	(12,601,855)	(3,710,843)		(32,513,704)
Total Transfers	(1,557,928)	(2,568,610)		(7,977,092)	(13,969,133)	(1,601,116)	(852,239)	(9,547,524)	(21,223,704)	(7,172,462)	(83,620)	(66,553,428)
Net Change for the Year	(167,599)	227,790	266,348	3,389,636	6,660,311	175,619	621,453	3,556,630	(3,136,997)	3,599,516	1,034,161	16,226,868
Beginning Fund Balance												
As previously reported	14,125,444	5,388,626	829,001	5,652,857	24,797,521	3,782,705	8,913,701	26,036,457	114,422,409	21,747,669	4,373,681	230,070,071
Adjustments												
Total	14,125,444	5,388,626	829,001	5,652,857	24,797,521	3,782,705	8,913,701	26,036,457	114,422,409	21,747,669	4,373,681	230,070,071
Ending Fund Balance	$ 13,957,845	5,616,416	1,095,349	9,042,493	31,457,832	3,958,324	9,535,154	29,593,087	111,285,412	25,347,185	5,407,842	246,296,939

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Current Restricted Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$	14,199			95,182					3,468		112,849
Federal appropriations												
State appropriations											19,880,160	19,880,160
Local appropriations												
Federal grants and contracts	17,050,074	5,358,625	1,754,022	32,903,136	68,937,251	2,420,633	11,223,123	28,549,894	15,139,911	34,240,947	5,714,717	223,292,333
State grants and contracts	130,658	1,232,751	77,947	2,209,955	12,772,134	4,982,512	104,191	9,359,247	1,024,949	9,246,314	939,385	42,080,043
Local grants and contracts					1,301,791	38,223				56,815		1,396,829
Private gifts, grants and contracts	198,514	663,318	127,336	621,281	17,542,365	1,187,924	15,000	13,445,347	7,901,136	3,323,041	273,541	45,298,803
Endowment income					377,643	41,945		241,113	1,377,968	37,080		2,075,749
Interest income		3,803			18,647	52,950					5,376	80,776
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities		1,607			700,268					718		702,593
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments					(27,499)							(27,499)
Premium income												
Other sources	2,990	30,469		58,810	670		11,564	120,009		172,606	253,300	650,418
Total Revenues and Other Additions	17,382,236	7,304,772	1,959,305	35,793,182	101,718,452	8,724,187	11,353,878	51,715,610	25,443,964	47,080,989	27,066,479	335,543,054
Expenditures and Other Deductions												
Educational and general												
Instruction	3,460,623	331,499		1,537,012	5,164,312	493,517	914,860	11,379,740	2,225,458	4,172,623		29,679,644
Research	6,010,441	751,726		12,959,473	54,346,324		3,572	19,579,972	10,889,295	15,775,022		120,315,825
Public service	564,269	1,606,217		2,501,060	13,580,250	432,189	2,743,822	925,930	3,867,730	5,140,970		31,362,437
Academic support	229,959	241,452		634,854	960,094	3,715,834	621,100	2,492,355	639,030	1,579,378	1,074,949	12,189,005
Student services	476,013	59,829		605,100	298,583	146,964		191,569	67,768	424,136		2,269,962
Institutional support	501,774	106,635	1,791,522	5,005,923	1,647,162		755,610	773,442	(101,926)	1,258,331	5,678,829	17,417,302
Operation and maintenance of plant	272	3,442			1,105		3,600			8,377		16,796
Student aid	5,996,244	3,981,779		13,067,665	18,926,028	4,141,575	6,393,265	13,587,758	2,748,448	16,169,026	20,096,350	105,108,138
Total educational and general	17,239,595	7,082,579	1,791,522	36,311,087	94,923,858	8,930,079	11,435,829	48,930,766	20,335,803	44,527,863	26,850,128	318,359,109
Auxiliary		129,697						48,152		302,650		480,499
Hospital												
Independent operations												
Indirect costs recovered		146,791			9,998,652	72,266		3,756,382	2,689,810	2,882,875		19,546,776
Administrative costs recovered		46,928							65,503			112,431
Refunds to grantors					3,415			21,948				25,363
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts												
Provision for accrued leave	50,220				(26,066)	25,572		103,630	68,470	103,444	10,186	335,456

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other					940,883							940,883
Total Expenditures and Other Deductions	17,289,815	7,405,995	1,791,522	36,311,087	105,840,742	9,027,917	11,435,829	52,860,878	23,159,586	47,816,832	26,860,314	339,800,517
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest					(193,571)							(193,571)
Restricted fund matching	530,858	303,646		517,905	5,990,665	382,040	189,136	687,513		965,241		9,567,004
Loan fund matching									(854)			(854)
Facility expansion												
Renewals and replacements												
Total mandatory	530,858	303,646		517,905	5,797,094	382,040	189,136	687,513	(854)	965,241		9,372,579
Other												
Auxiliary support					(2,091)							(2,091)
Building projects								(14,306)	1,500,000			1,485,694
Other		10,286			(1,340,684)	(244,159)	7,780	391,980	497,186			(677,611)
Total other		10,286			(1,342,775)	(244,159)	7,780	377,674	1,997,186			805,992
Total Transfers	530,858	313,932		517,905	4,454,319	137,881	196,916	1,065,187	1,996,332	965,241		10,178,571
Net Change for the Year	623,279	212,709	167,783		332,029	(165,849)	114,965	(80,081)	4,280,710	229,398	206,165	5,921,108
Beginning Fund Balance												
As previously reported	(3,533,997)	371,178	16,225	10,457	9,304,689	568,896	305,607	9,324,019	8,408,393	2,752,423	535,377	28,063,267
Adjustments												
Total	(3,533,997)	371,178	16,225	10,457	9,304,689	568,896	305,607	9,324,019	8,408,393	2,752,423	535,377	28,063,267
Ending Fund Balance	$ (2,910,718)	583,887	184,008	10,457	9,636,718	403,047	420,572	9,243,938	12,689,103	2,981,821	741,542	33,984,375

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Loan Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$											
Federal appropriations												
State appropriations											6,722,180	6,722,180
Local appropriations												
Federal grants and contracts												
State grants and contracts											3,936,956	3,936,956
Local grants and contracts												
Private gifts, grants and contracts					15,000			492,761	613,390	19,666	50,000	1,190,817
Endowment income					7,948			4,598	113,442			125,988
Interest income		2,028			55,646		514			4,803	57,837	120,828
Interest on loans receivable	9,031	32,697		62,313	324,399	34,780	37,770	272,366	459,999	465,180		1,698,535
Federal advances		19,168			112,714			46,522	270,212	889,654		1,338,270
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities												
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments					(5,759)							(5,759)
Premium income												
Other sources		90,864		4,029	326,011	893	13,215	116,947	859,434	359,075	87,517	1,857,985
Total Revenues and Other Additions	9,031	144,757		66,342	835,959	35,673	51,499	933,194	2,316,477	1,738,378	10,854,490	16,985,800
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services											54,972	54,972
Institutional support												
Operation and maintenance of plant												
Student aid											3,935,260	3,935,260
Total educational and general											3,990,232	3,990,232
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered					169,863		40		9,360	141,344		320,607
Refunds to grantors					100,000					28,985		128,985
Loan cancellations and write-offs	9,031	73,245		7,547	277,670	77,524	71,886	81,144	251,762	597,803	4,451,470	5,899,082
Collection costs		3,903		13,223	22,266	902	10,853	11,585		39,654		102,386
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts		69,150			183,129	(70,000)		21,253	92,627	200,000	61,583	557,742
Provision for accrued leave												

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other					(19,389)		26		458,580			439,217
Total Expenditures and Other Deductions	9,031	146,298		20,770	733,539	8,426	82,805	113,982	812,329	1,007,786	8,503,285	11,438,251
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest												
Restricted fund matching												
Loan fund matching		6,389			37,571			15,508	84,299	296,255		440,022
Facility expansion												
Renewals and replacements												
Total mandatory		6,389			37,571			15,508	84,299	296,255		440,022
Other												
Auxiliary support												
Building projects												
Other								3,476	298,948			302,424
Total other								3,476	298,948			302,424
Total Transfers		6,389			37,571			18,984	383,247	296,255		742,446
Net Change for the Year		4,848		45,572	139,991	27,247	(31,306)	838,196	1,887,395	1,026,847	2,351,205	6,289,995
Beginning Fund Balance												
As previously reported	2,705,850	1,785,938		1,371,835	16,911,551	1,880,658	480,607	13,760,534	13,075,416	24,987,930	16,473,834	93,434,153
Adjustments												
Total	2,705,850	1,785,938		1,371,835	16,911,551	1,880,658	480,607	13,760,534	13,075,416	24,987,930	16,473,834	93,434,153
Ending Fund Balance	$ 2,705,850	1,790,786		1,417,407	17,051,542	1,907,905	449,301	14,598,730	14,962,811	26,014,777	18,825,039	99,724,148

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Endowment Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$											
Federal appropriations												
State appropriations												
Local appropriations												
Federal grants and contracts				497,398								497,398
State grants and contracts												
Local grants and contracts												
Private gifts, grants and contracts					604,227	236,441	298,767	83,677	2,271,767			3,494,879
Endowment income												
Interest income				60,500	92,413	13,478	125,091	82,040		84,820	116	458,458
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities												
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments					231,383	(40,693)	(8,342)	1,763,120	2,107,021	(82,524)		3,969,965
Premium income												
Other sources								14,166				14,166
Total Revenues and Other Additions				557,898	928,023	209,226	415,516	1,943,003	4,378,788	2,296	116	8,434,866
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services												
Institutional support												
Operation and maintenance of plant												
Student aid											127	127
Total educational and general											127	127
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors												
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts												
Provision for accrued leave												

Payment to refund debt													
Loss on refunding debt													
Claims paid													
Other					85,007		10,858			8,475			104,340
Total Expenditures and Other Deductions					85,007		10,858			8,475	127		104,467
Transfers - Additions (Deductions)													
Mandatory:													
Principal and interest													
Restricted fund matching													
Loan fund matching													
Facility expansion													
Renewals and replacements													
Total mandatory													
Other													
Auxiliary support													
Building projects					(17,509)								(17,509)
Other								(1,088,430)	40,400				(1,048,030)
Total other					(17,509)			(1,088,430)	40,400				(1,065,539)
Total Transfers					(17,509)			(1,088,430)	40,400				(1,065,539)
Net Change for the Year				557,898	825,507	209,226	404,658	854,573	4,419,188	(6,179)	(11)		7,264,860
Beginning Fund Balance													
As previously reported	209,871	9,640		1,175,452	14,522,609	2,823,894	1,064,139	17,856,414	29,045,944	2,106,392	4,734		68,819,089
Adjustments													
Total	209,871	9,640		1,175,452	14,522,609	2,823,894	1,064,139	17,856,414	29,045,944	2,106,392	4,734		68,819,089
Ending Fund Balance	$ 209,871	9,640		1,733,350	15,348,116	3,033,120	1,468,797	18,710,987	33,465,132	2,100,213	4,723		76,083,949

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Unexpended Plant Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$				10,465			43,957		431,502		485,924
Federal appropriations												
State appropriations	7,857,312	6,021,607	21,007	9,711,802	7,400,696	243,997	4,135,494	19,860,404	874,502	8,104,033	325,891	64,556,745
Local appropriations												
Federal grants and contracts					37,890			10,375,324				10,413,214
State grants and contracts								50,800				50,800
Local grants and contracts					3,500	1,000						4,500
Private gifts, grants and contracts		200,000			2,112,552			3,127,659	3,525	1,570,557		7,014,293
Endowment income						6,567						6,567
Interest income		272,701			176,750	185,118		627,953	2,574,945	679,906		4,517,373
Interest on loans receivable												
Federal advances												
Proceeds from bonds								12,220,000				12,220,000
Proceeds from notes/capital leases								7,885,037				7,885,037
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities		43,250			328,806							372,056
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments		(36,725)			(3,856,808)	(70,612)				(82,399)		(4,046,544)
Premium income												
Other sources						148,402	369,212	561,909	528,531	347,394		1,955,448
Total Revenues and Other Additions	7,857,312	6,500,833	21,007	9,711,802	6,213,851	514,472	4,504,706	54,753,043	3,981,503	11,050,993	325,891	105,435,413
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services												
Institutional support												
Operation and maintenance of plant												
Student aid												
Total educational and general												
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors												
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities	4,288,219	10,352,883		9,575,476	21,208,467	732,153	1,811,860	38,473,974	17,298,371	16,159,232		119,900,635
Repairs and maintenance	3,569,093	248,774	21,007	136,326	4,321,543	425,456	2,692,846	4,620,616	6,337,274	1,334,795	325,891	24,033,621
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts												
Provision for accrued leave												

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other					222,203				10,763			232,966
Total Expenditures and Other Deductions	7,857,312	10,601,657	21,007	9,711,802	25,752,213	1,157,609	4,504,706	43,094,590	23,646,408	17,494,027	325,891	144,167,222
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest					(823,342)			(822,416)				(1,645,758)
Restricted fund matching					(16,804)			21,833				5,029
Loan fund matching												
Facility expansion												
Renewals and replacements												
Total mandatory					(840,146)			(800,583)				(1,640,729)
Other												
Auxiliary support					(9,900)							(9,900)
Building projects		654,540			17,419,650	1,010,000		3,298,057	8,699,475	4,366,427		35,448,149
Other				2,509,808	(254,423)	244,159	500,000	371,580	1,565,846	(60,666)		4,876,304
Total other		654,540		2,509,808	17,155,327	1,254,159	500,000	3,669,637	10,265,321	4,305,761		40,314,553
Total Transfers		654,540		2,509,808	16,315,181	1,254,159	500,000	2,869,054	10,265,321	4,305,761		38,673,824
Net Change for the Year		(3,446,284)		2,509,808	(3,223,181)	611,022	500,000	14,527,507	(9,399,584)	(2,137,273)		(57,985)
Beginning Fund Balance												
As previously reported		6,271,218		3,791,520	8,872,823	5,333,283	1,050,000	8,597,418	45,843,264	19,234,105	966	98,994,597
Adjustments												
Total		6,271,218		3,791,520	8,872,823	5,333,283	1,050,000	8,597,418	45,843,264	19,234,105	966	98,994,597
Ending Fund Balance	$	2,824,934		6,301,328	5,649,642	5,944,305	1,550,000	23,124,925	36,443,680	17,096,832	966	98,936,612

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Renewals and Replacements Plant Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$											
Federal appropriations												
State appropriations												
Local appropriations												
Federal grants and contracts												
State grants and contracts												
Local grants and contracts												
Private gifts, grants and contracts												
Endowment income					16,130							16,130
Interest income		93,543		36,358	1,328,010			60,288		16,399		1,534,598
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities		7,345										7,345
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments		(29,024)			82,530					(5,624)		47,882
Premium income												
Other sources				1,341,963						39,475		1,381,438
Total Revenues and Other Additions		71,864		1,378,321	1,426,670			60,288		50,250		2,987,393
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services												
Institutional support												
Operation and maintenance of plant												
Student aid												
Total educational and general												
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors												
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities				153,401								153,401
Repairs and maintenance		773,345		1,414,389	218,531							2,406,265
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts												
Provision for accrued leave												

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other					5,093							5,093
Total Expenditures and Other Deductions		773,345		1,567,790	223,624							2,564,759
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest					(100,000)			188,137				88,137
Restricted fund matching												
Loan fund matching												
Facility expansion												
Renewals and replacements				22,200	214,690							236,890
Total mandatory				22,200	114,690			188,137				325,027
Other												
Auxiliary support					(689,965)			318,151				(371,814)
Building projects		810,000			(11,047,711)	5,000		(157,708)		(897,951)		(11,288,370)
Other				2,900,000				893,136		303,033		4,096,169
Total other		810,000		2,900,000	(11,737,676)	5,000		1,053,579		(594,918)		(7,564,015)
Total Transfers		810,000		2,922,200	(11,622,986)	5,000		1,241,716		(594,918)		(7,238,988)
Net Change for the Year		108,519		2,732,731	(10,419,940)	5,000		1,302,004		(544,668)		(6,816,354)
Beginning Fund Balance												
As previously reported	254,843	2,672,329		6,107,783	31,596,962	163,000		4,485,667		2,666,475		47,947,059
Adjustments												
Total	254,843	2,672,329		6,107,783	31,596,962	163,000		4,485,667		2,666,475		47,947,059
Ending Fund Balance	$ 254,843	2,780,848		8,840,514	21,177,022	168,000		5,787,671		2,121,807		41,130,705

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Retirement of Indebtedness Plant Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$						57,193	183,156		475,159		715,508
Federal appropriations												
State appropriations												
Local appropriations												
Federal grants and contracts												
State grants and contracts												
Local grants and contracts												
Private gifts, grants and contracts								1,266,901				1,266,901
Endowment income												
Interest income	2,680	7,815		17,704	86,635		13,540	29,013	64,138	123,555		345,080
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities												
Retirement of indebtedness												
Sales and services of educational activities												
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments					20,413					(12,035)		8,378
Premium income												
Other sources	3,007							(14,306)				(11,299)
Total Revenues and Other Additions	5,687	7,815		17,704	107,048		70,733	1,464,764	64,138	586,679		2,324,568
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services												
Institutional support												
Operation and maintenance of plant												
Student aid												
Total educational and general												
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors												
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired												
Long-term debt incurred												
Retirement of indebtedness	766,759	530,044		1,636,536	2,856,623	189,117	148,957	2,726,086	4,404,652	1,111,668	83,620	14,454,062
Interest on indebtedness	275,527	263,423		570,443	2,671,320	14,959	25,473	1,792,647	4,145,833	1,164,534		10,924,159
Provision for uncollectible accounts												
Provision for accrued leave												

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other				7,600	17,947		21	22,747	4,125	21,491		73,931
Total Expenditures and Other Deductions	1,042,286	793,467		2,214,579	5,545,890	204,076	174,451	4,541,480	8,554,610	2,297,693	83,620	25,452,152
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest	1,027,070	783,749		2,027,179	5,082,268	204,076	155,323	5,441,013	8,538,404	2,200,123	83,620	25,542,825
Restricted fund matching												
Loan fund matching												
Facility expansion												
Renewals and replacements												
Total mandatory	1,027,070	783,749		2,027,179	5,082,268	204,076	155,323	5,441,013	8,538,404	2,200,123	83,620	25,542,825
Other												
Auxiliary support					(279,711)							(279,711)
Building projects												
Other												
Total other					(279,711)							(279,711)
Total Transfers	1,027,070	783,749		2,027,179	4,802,557	204,076	155,323	5,441,013	8,538,404	2,200,123	83,620	25,263,114
Net Change for the Year	(9,529)	(1,903)		(169,696)	(636,285)		51,605	2,364,297	47,932	489,109		2,135,530
Beginning Fund Balance												
As previously reported	272,645	317,461		482,139	2,596,238	9,974	1,160,951	2,289,216	2,468,501	1,233,049		10,830,174
Adjustments												
Total	272,645	317,461		482,139	2,596,238	9,974	1,160,951	2,289,216	2,468,501	1,233,049		10,830,174
Ending Fund Balance	$ 263,116	315,558		312,443	1,959,953	9,974	1,212,556	4,653,513	2,516,433	1,722,158		12,965,704

State of Mississippi Institutions of Higher Learning - Combining Schedule
Statement of Changes in Fund Balances - Investment in Plant Funds
For the Year Ended June 30, 2000

	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UM	UMMC	USM	IHL Board	Combined Fund Total
Revenues and Other Additions												
Tuition and fees	$											
Federal appropriations												
State appropriations												
Local appropriations												
Federal grants and contracts												
State grants and contracts												
Local grants and contracts												
Private gifts, grants and contracts												
Endowment income												
Interest income												
Interest on loans receivable												
Federal advances												
Proceeds from bonds												
Proceeds from notes/capital leases												
Addition to plant facilities	8,074,989	10,077,590	329,485	13,650,039	43,755,158	1,220,175	3,027,420	48,444,754	26,711,212	20,855,443	454,541	176,600,806
Retirement of indebtedness	766,759	530,044		1,636,536	2,856,623	189,117	148,957	2,726,086	4,404,652	1,111,668	83,620	14,454,062
Sales and services of educational activities												
Sales and services of auxiliary activities												
Sales and services of hospitals												
Independent operations												
Net increase (decrease) in the fair value of investments												
Premium income												
Other sources												
Total Revenues and Other Additions	8,841,748	10,607,634	329,485	15,286,575	46,611,781	1,409,292	3,176,377	51,170,840	31,115,864	21,967,111	538,161	191,054,868
Expenditures and Other Deductions												
Educational and general												
Instruction												
Research												
Public service												
Academic support												
Student services												
Institutional support												
Operation and maintenance of plant												
Student aid												
Total educational and general												
Auxiliary												
Hospital												
Independent operations												
Indirect costs recovered												
Administrative costs recovered												
Refunds to grantors												
Loan cancellations and write-offs												
Collection costs												
Expended for plant facilities												
Repairs and maintenance												
Plant assets sold or retired	2,061,120	762,717	280,150	6,611,281	12,940,282	339,792	401,854	6,024,302	7,367,236	2,945,732	463,652	40,198,118
Long-term debt incurred	434,582				1,978,988		567,325	20,265,500		723,621	14,098	23,984,114
Retirement of indebtedness												
Interest on indebtedness												
Provision for uncollectible accounts												
Provision for accrued leave												

Payment to refund debt												
Loss on refunding debt												
Claims paid												
Other												
Total Expenditures and Other Deductions	2,495,702	762,717	280,150	6,611,281	14,919,270	339,792	969,179	26,289,802	7,367,236	3,669,353	477,750	64,182,232
Transfers - Additions (Deductions)												
Mandatory:												
Principal and interest												
Restricted fund matching												
Loan fund matching												
Facility expansion												
Renewals and replacements												
Total mandatory												
Other												
Auxiliary support												
Building projects												
Other												
Total other												
Total Transfers												
Net Change for the Year	6,346,046	9,844,917	49,335	8,675,294	31,692,511	1,069,500	2,207,198	24,881,038	23,748,628	18,297,758	60,411	126,872,636
Beginning Fund Balance												
As previously reported	79,815,169	71,593,112	17,748,283	110,931,413	417,796,570	53,941,794	48,893,976	266,031,307	271,172,170	178,625,961	9,248,954	1,525,798,709
Adjustments												
Total	79,815,169	71,593,112	17,748,283	110,931,413	417,796,570	53,941,794	48,893,976	266,031,307	271,172,170	178,625,961	9,248,954	1,525,798,709
Ending Fund Balance	$ 86,161,215	81,438,029	17,797,618	119,606,707	449,489,081	55,011,294	51,101,174	290,912,345	294,920,798	196,923,719	9,309,365	1,652,671,345

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SUPPLEMENTAL INFORMATION
INDIVIDUAL UNIVERSITY FINANCIAL STATEMENTS

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Alcorn State University
Balance Sheet
June 30, 2000

	Current Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Plant Funds Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 5,985,326	2,072,983	8,058,309	1,825,958			254,843	263,116		409,286
Investments										
Deposits										
Student accounts receivable	7,407,831		7,407,831							
Student accounts receivable - allowance	(3,815,098)		(3,815,098)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	3,453,774	4,699,442	8,153,216	72,008						
Other acounts receivable - allowance										
Notes receivable - federal				2,313,983						
Notes receivable - federal - allowance				(1,541,095)						
Notes receivable - institutional										
Notes receivable - institutional - allowance										
Inventories	114,357		114,357							
Land grant principal					209,871					
Prepaid expenses and deferred charges	682,884		682,884							
Due from depositors										
Due from other funds	16,413,748	6,980,646	23,394,394	240,167						
Land									845,790	
Buildings									62,585,026	
Furniture, machinery and equipment									14,455,843	
Improvements other than buildings									1,592,051	
Books and films										
Livestock									169,820	
Assets under capital lease									5,584,582	
Construction in progress									6,617,176	
Other assets										
Total Assets	$ 30,242,822	13,753,071	43,995,893	2,911,021	209,871		254,843	263,116	91,850,288	409,286
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 5,121,478		5,121,478	26,910						1,651
Accrued leave	1,143,211	428,302	1,571,513							
Due to depositors										407,635
Due to grantors										
Due to other funds	7,220,813	16,235,487	23,456,300	178,261						
Deposits refundable										
Deferred revenue	2,799,475		2,799,475							
Bonds payable									1,407,616	
Notes payable										
Obligations under capital lease									4,281,457	
Other liabilities										
Total Liabilities	16,284,977	16,663,789	32,948,766	205,171					5,689,073	409,286
Fund Balance										
Net investment in plant									86,161,215	
Allocated		(2,910,718)	(2,910,718)	2,705,850	209,871		254,843	263,116		
Unallocated	13,957,845		13,957,845							
Total Fund Balance	13,957,845	(2,910,718)	11,047,127	2,705,850	209,871		254,843	263,116	86,161,215	
Total Liabilities and Fund Balance	$ 30,242,822	13,753,071	43,995,893	2,911,021	209,871		254,843	263,116	91,850,288	409,286

Alcorn State University
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestriced Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 8,955,580		8,955,580						
Federal appropriations									
State appropriations	26,404,797		26,404,797			7,857,312			
Local appropriations									
Federal grants and contracts		17,050,074	17,050,074						
State grants and contracts		130,658	130,658						
Local grants and contracts									
Private gifts, grants and contracts	433,887	198,514	632,401						
Endowment income	12,592		12,592						
Interest income	203,395		203,395					2,680	
Interest on loans receivable				9,031					
Federal advances									
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									8,074,989
Retirement of indebtedness									766,759
Sales and services of educational activities	1,271,881		1,271,881						
Sales and services of auxiliary activities	6,288,893		6,288,893						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments									
Premium income									
Other sources	459,567	2,990	462,557					3,007	
Total Revenues and Other Additions	44,030,592	17,382,236	61,412,828	9,031		7,857,312		5,687	8,841,748
Expenditures and Other Deductions									
Educational and general									
Instruction	13,704,079	3,460,623	17,164,702						
Research	1,416,890	6,010,441	7,427,331						
Public service	4,375,830	564,269	4,940,099						
Academic support	1,971,512	229,959	2,201,471						
Student services	3,246,005	476,013	3,722,018						
Institutional support	4,604,213	501,774	5,105,987						
Operation and maintenance of plant	3,809,026	272	3,809,298						
Student aid	3,106,818	5,996,244	9,103,062						
Total educational and general	36,234,373	17,239,595	53,473,968						
Auxiliary	6,260,120		6,260,120						
Hospital									
Independent operations									
Indirect costs recovered									
Administrative costs recovered									
Refunds to grantors									
Loan cancellations and write-offs				9,031					
Collection costs									
Expended for plant facilities						4,288,219			
Repairs and maintenance						3,569,093			
Plant assets sold or retired									2,061,120
Long-term debt incurred									434,582
Retirement of indebtedness								766,759	
Interest on indebtedness								275,527	
Provision for uncollectible accounts									

Provision for accrued leave	145,770	50,220	195,990						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other									
Total Expenditures and Other Deductions	42,640,263	17,289,815	59,930,078	9,031		7,857,312		1,042,286	2,495,702
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(1,027,070)		(1,027,070)					1,027,070	
Restricted fund matching	(530,858)	530,858							
Loan fund matching									
Facility expansion									
Renewals and replacements									
Total mandatory	(1,557,928)	530,858	(1,027,070)					1,027,070	
Other									
Auxiliary support									
Building projects									
Other									
Total other									
Total Transfers	(1,557,928)	530,858	(1,027,070)					1,027,070	
Net Change for the Year	(167,599)	623,279	455,680					(9,529)	6,346,046
Beginning Fund Balance									
As previously reported	14,125,444	(3,533,997)	10,591,447	2,705,850	209,871		254,843	272,645	79,815,169
Adjustments									
Total	14,125,444	(3,533,997)	10,591,447	2,705,850	209,871		254,843	272,645	79,815,169
Ending Fund Balance $	13,957,845	(2,910,718)	11,047,127	2,705,850	209,871		254,843	263,116	86,161,215

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Delta State University
Balance Sheet
June 30, 2000

	Current					Plant Funds				
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 3,760,958	226,891	3,987,849	239,744	9,640	2,165,027	2,236,300	172,748		220,426
Investments	4,362,134		4,362,134			1,130,246	588,476			
Deposits										
Student accounts receivable	386,272		386,272							
Student accounts receivable - allowance	(286,729)		(286,729)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	622,512	404,154	1,026,666	3,790		72,881				
Other acounts receivable - allowance										
Notes receivable - federal				1,918,255						
Notes receivable - federal - allowance				(315,150)						
Notes receivable - institutional				219,147						
Notes receivable - institutional - allowance										
Inventories	1,499,631		1,499,631							
Land grant principal										
Prepaid expenses and deferred charges	72,513		72,513					142,810		
Due from depositors										
Due from other funds										
Land									854,112	
Buildings									59,105,248	
Furniture, machinery and equipment									11,606,006	
Improvements other than buildings									5,784,202	
Books and films										
Livestock										
Assets under capital lease									719,509	
Construction in progress									8,894,293	
Other assets										
Total Assets	$ 10,417,291	631,045	11,048,336	2,065,786	9,640	3,368,154	2,824,776	315,558	86,963,370	220,426
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 2,562,112	47,158	2,609,270			543,220	43,928			19,137
Accrued leave	1,384,973		1,384,973							
Due to depositors										201,289
Due to grantors										
Due to other funds										
Deposits refundable										
Deferred revenue	853,790		853,790							
Bonds payable									4,934,631	
Notes payable				275,000						
Obligations under capital lease									590,710	
Other liabilities										
Total Liabilities	4,800,875	47,158	4,848,033	275,000		543,220	43,928		5,525,341	220,426
Fund Balance										
Net investment in plant									81,438,029	
Allocated	4,283,660	583,887	4,867,547	1,790,786	9,640	2,824,934	2,780,848	315,558		
Unallocated	1,332,756		1,332,756							
Total Fund Balance	5,616,416	583,887	6,200,303	1,790,786	9,640	2,824,934	2,780,848	315,558	81,438,029	
Total Liabilities and Fund Balance	$ 10,417,291	631,045	11,048,336	2,065,786	9,640	3,368,154	2,824,776	315,558	86,963,370	220,426

Delta State University
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 10,310,121	14,199	10,324,320						
Federal appropriations									
State appropriations	22,470,263		22,470,263			6,021,607			
Local appropriations									
Federal grants and contracts		5,358,625	5,358,625						
State grants and contracts	1,200	1,232,751	1,233,951						
Local grants and contracts									
Private gifts, grants and contracts	225,732	663,318	889,050			200,000			
Endowment income									
Interest income	678,884	3,803	682,687	2,028		272,701	93,543	7,815	
Interest on loans receivable				32,697					
Federal advances				19,168					
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									10,077,590
Retirement of indebtedness									530,044
Sales and services of educational activities	870,203	1,607	871,810			43,250	7,345		
Sales and services of auxiliary activities	7,429,623		7,429,623						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments	(225,201)		(225,201)			(36,725)	(29,024)		
Premium income									
Other sources	422,270	30,469	452,739	90,864					
Total Revenues and Other Additions	42,183,095	7,304,772	49,487,867	144,757		6,500,833	71,864	7,815	10,607,634
Expenditures and Other Deductions									
Educational and general									
Instruction	16,343,775	331,499	16,675,274						
Research	90,383	751,726	842,109						
Public service	370,997	1,606,217	1,977,214						
Academic support	4,060,993	241,452	4,302,445						
Student services	3,332,951	59,829	3,392,780						
Institutional support	3,437,231	106,635	3,543,866						
Operation and maintenance of plant	3,087,051	3,442	3,090,493						
Student aid	2,652,924	3,981,779	6,634,703						
Total educational and general	33,376,305	7,082,579	40,458,884						
Auxiliary	5,963,311	129,697	6,093,008						
Hospital									
Independent operations									
Indirect costs recovered		146,791	146,791						
Administrative costs recovered		46,928	46,928						
Refunds to grantors									
Loan cancellations and write-offs				73,245					
Collection costs				3,903					
Expended for plant facilities						10,352,883			
Repairs and maintenance						248,774	773,345		
Plant assets sold or retired									762,717
Long-term debt incurred									
Retirement of indebtedness								530,044	
Interest on indebtedness								263,423	
Provision for uncollectible accounts	23,145		23,145	69,150					

Provision for accrued leave	23,934		23,934						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other									
Total Expenditures and Other Deductions	39,386,695	7,405,995	46,792,690	146,298		10,601,657	773,345	793,467	762,717
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(783,749)		(783,749)					783,749	
Restricted fund matching	(303,646)	303,646							
Loan fund matching	(6,389)		(6,389)	6,389					
Facility expansion									
Renewals and replacements									
Total mandatory	(1,093,784)	303,646	(790,138)	6,389				783,749	
Other									
Auxiliary support									
Building projects	(1,464,540)		(1,464,540)			654,540	810,000		
Other	(10,286)	10,286							
Total other	(1,474,826)	10,286	(1,464,540)			654,540	810,000		
Total Transfers	(2,568,610)	313,932	(2,254,678)	6,389		654,540	810,000	783,749	
Net Change for the Year	227,790	212,709	440,499	4,848		(3,446,284)	108,519	(1,903)	9,844,917
Beginning Fund Balance									
As previously reported	5,388,626	371,178	5,759,804	1,785,938	9,640	6,271,218	2,672,329	317,461	71,593,112
Adjustments									
Total	5,388,626	371,178	5,759,804	1,785,938	9,640	6,271,218	2,672,329	317,461	71,593,112
Ending Fund Balance $	5,616,416	583,887	6,200,303	1,790,786	9,640	2,824,934	2,780,848	315,558	81,438,029

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Gulf Coast Research Laboratory
Balance Sheet
June 30, 2000

		Current					Plant Funds				
		Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets											
Cash and other deposits	$	1,075,704	(245,949)	829,755							
Investments											
Deposits											
Student accounts receivable											
Student accounts receivable - allowance											
Patient accounts receivable											
Patient accounts receivable - allowance											
Other accounts receivable		302,960	762,575	1,065,535							
Other acounts receivable - allowance											
Notes receivable - federal											
Notes receivable - federal - allowance											
Notes receivable - institutional											
Notes receivable - institutional - allowance											
Inventories		169,521		169,521							
Land grant principal											
Prepaid expenses and deferred charges											
Due from depositors											
Due from other funds											
Land										4,223,120	
Buildings										7,618,386	
Furniture, machinery and equipment										5,716,129	
Improvements other than buildings										239,983	
Books and films											
Livestock											
Assets under capital lease											
Construction in progress											
Other assets											
Total Assets	$	1,548,185	516,626	2,064,811						17,797,618	
Liabilities and Fund Balance											
Liabilities											
Accounts payable	$	23,223	7,143	30,366							
Accrued leave		429,613		429,613							
Due to depositors											
Due to grantors											
Due to other funds											
Deposits refundable											
Deferred revenue			325,475	325,475							
Bonds payable											
Notes payable											
Obligations under capital lease											
Other liabilities											
Total Liabilities		452,836	332,618	785,454							
Fund Balance											
Net investment in plant										17,797,618	
Allocated		750,000	184,008	934,008							
Unallocated		345,349		345,349							
Total Fund Balance		1,095,349	184,008	1,279,357						17,797,618	
Total Liabilities and Fund Balance	$	1,548,185	516,626	2,064,811						17,797,618	

Gulf Coast Research Laboratory
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 68,671		68,671						
Federal appropriations									
State appropriations	3,905,928		3,905,928			21,007			
Local appropriations									
Federal grants and contracts		1,754,022	1,754,022						
State grants and contracts		77,947	77,947						
Local grants and contracts									
Private gifts, grants and contracts		127,336	127,336						
Endowment income									
Interest income	57,865		57,865						
Interest on loans receivable									
Federal advances									
Proceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									329,485
Retirement of indebtedness									
Sales and services of educational activities	654,116		654,116						
Sales and services of auxiliary activities									
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments									
Premium income									
Other sources	1,153,469		1,153,469						
Total Revenues and Other Additions	5,840,049	1,959,305	7,799,354			21,007			329,485
Expenditures and Other Deductions									
Educational and general									
Instruction	123,198		123,198						
Research	2,303,913		2,303,913						
Public service	947,181		947,181						
Academic support	187,310		187,310						
Student services	33,197		33,197						
Institutional support	809,603	1,791,522	2,601,125						
Operation and maintenance of plant	1,142,456		1,142,456						
Student aid									
Total educational and general	5,546,858	1,791,522	7,338,380						
Auxiliary									
Hospital									
Independent operations									
Indirect costs recovered									
Administrative costs recovered									
Refunds to grantors									
Loan cancellations and write-offs									
Collection costs									
Expended for plant facilities									
Repairs and maintenance						21,007			
Plant assets sold or retired									280,150
Long-term debt incurred									
Retirement of indebtedness									
Interest on indebtedness									
Provision for uncollectible accounts									

Provision for accrued leave	26,843		26,843						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other									
Total Expenditures and Other Deductions	5,573,701	1,791,522	7,365,223			21,007			280,150
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest									
Restricted fund matching									
Loan fund matching									
Facility expansion									
Renewals and replacements									
Total mandatory									
Other									
Auxiliary support									
Building projects									
Other									
Total other									
Total Transfers									
Net Change for the Year	266,348	167,783	434,131						49,335
Beginning Fund Balance									
As previously reported	829,001	16,225	845,226						17,748,283
Adjustments									
Total	829,001	16,225	845,226						17,748,283
Ending Fund Balance	$ 1,095,349	184,008	1,279,357						17,797,618

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Jackson State University
Balance Sheet
June 30, 2000

	Current					Plant Funds				
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 14,865	200	15,065	66,806		180,000	5,300,932	312,443		32,098
Investments	15,603,139		15,603,139		1,733,350	1,113,801				
Deposits										
Student accounts receivable	15,485,132		15,485,132							
Student accounts receivable - allowance	(8,826,623)		(8,826,623)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	2,312,455	4,433,199	6,745,654							
Other acounts receivable - allowance										
Notes receivable - federal				4,245,957						
Notes receivable - federal - allowance				(2,895,356)						
Notes receivable - institutional										
Notes receivable - institutional - allowance										
Inventories	207,424		207,424							
Land grant principal										
Prepaid expenses and deferred charges	537,469		537,469							
Due from depositors										
Due from other funds						5,099,980	3,539,582			
Land									5,601,715	
Buildings									69,431,187	
Furniture, machinery and equipment									19,993,888	
Improvements other than buildings									7,400,043	
Books and films										
Livestock										
Assets under capital lease									3,394,082	
Construction in progress									25,388,649	
Other assets										
Total Assets	$ 25,333,861	4,433,399	29,767,260	1,417,407	1,733,350	6,393,781	8,840,514	312,443	131,209,564	32,098
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 4,224,357	445,814	4,670,171			92,453				
Accrued leave	2,806,175		2,806,175							
Due to depositors										32,098
Due to grantors										
Due to other funds	5,868,176	2,771,386	8,639,562							
Deposits refundable										
Deferred revenue	3,392,660	1,205,742	4,598,402							
Bonds payable									8,205,000	
Notes payable									1,747,240	
Obligations under capital lease									1,650,617	
Other liabilities										
Total Liabilities	16,291,368	4,422,942	20,714,310			92,453			11,602,857	32,098
Fund Balance										
Net investment in plant									119,606,707	
Allocated		10,457	10,457	1,417,407	1,733,350	6,301,328	8,840,514	312,443		
Unallocated	9,042,493		9,042,493							
Total Fund Balance	9,042,493	10,457	9,052,950	1,417,407	1,733,350	6,301,328	8,840,514	312,443	119,606,707	
Total Liabilities and Fund Balance	$ 25,333,861	4,433,399	29,767,260	1,417,407	1,733,350	6,393,781	8,840,514	312,443	131,209,564	32,098

Jackson State University
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 22,167,253		22,167,253						
Federal appropriations									
State appropriations	43,472,132		43,472,132			9,711,802			
Local appropriations									
Federal grants and contracts	2,352,317	32,903,136	35,255,453		497,398				
State grants and contracts		2,209,955	2,209,955						
Local grants and contracts	217,717		217,717						
Private gifts, grants and contracts	32,554	621,281	653,835						
Endowment income									
Interest income	958,277		958,277		60,500		36,358	17,704	
Interest on loans receivable				62,313					
Federal advances									
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									13,650,039
Retirement of indebtedness									1,636,536
Sales and services of educational activities	2,984,650		2,984,650						
Sales and services of auxiliary activities	9,210,945		9,210,945						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments	(342,208)		(342,208)						
Premium income									
Other sources	1,093,291	58,810	1,152,101	4,029			1,341,963		
Total Revenues and Other Additions	82,146,928	35,793,182	117,940,110	66,342	557,898	9,711,802	1,378,321	17,704	15,286,575
Expenditures and Other Deductions									
Educational and general									
Instruction	28,236,251	1,537,012	29,773,263						
Research	848,115	12,959,473	13,807,588						
Public service	411,987	2,501,060	2,913,047						
Academic support	7,174,827	634,854	7,809,681						
Student services	8,466,533	605,100	9,071,633						
Institutional support	7,203,452	5,005,923	12,209,375						
Operation and maintenance of plant	5,936,860		5,936,860						
Student aid	4,947,586	13,067,665	18,015,251						
Total educational and general	63,225,611	36,311,087	99,536,698						
Auxiliary	6,712,982		6,712,982						
Hospital									
Independent operations									
Indirect costs recovered									
Administrative costs recovered									
Refunds to grantors									
Loan cancellations and write-offs				7,547					
Collection costs				13,223					
Expended for plant facilities						9,575,476	153,401		
Repairs and maintenance						136,326	1,414,389		
Plant assets sold or retired									6,611,281
Long-term debt incurred									
Retirement of indebtedness								1,636,536	
Interest on indebtedness								570,443	
Provision for uncollectible accounts	380,165		380,165						

Provision for accrued leave	243,668		243,668						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other	217,774		217,774					7,600	
Total Expenditures and Other Deductions	70,780,200	36,311,087	107,091,287	20,770		9,711,802	1,567,790	2,214,579	6,611,281
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(2,027,179)		(2,027,179)					2,027,179	
Restricted fund matching	(517,905)	517,905							
Loan fund matching									
Facility expansion									
Renewals and replacements	(22,200)		(22,200)				22,200		
Total mandatory	(2,567,284)	517,905	(2,049,379)				22,200	2,027,179	
Other									
Auxiliary support									
Building projects									
Other	(5,409,808)		(5,409,808)			2,509,808	2,900,000		
Total other	(5,409,808)		(5,409,808)			2,509,808	2,900,000		
Total Transfers	(7,977,092)	517,905	(7,459,187)			2,509,808	2,922,200	2,027,179	
Net Change for the Year	3,389,636		3,389,636	45,572	557,898	2,509,808	2,732,731	(169,696)	8,675,294
Beginning Fund Balance									
As previously reported	5,652,857	10,457	5,663,314	1,371,835	1,175,452	3,791,520	6,107,783	482,139	110,931,413
Adjustments									
Total	5,652,857	10,457	5,663,314	1,371,835	1,175,452	3,791,520	6,107,783	482,139	110,931,413
Ending Fund Balance $	9,042,493	10,457	9,052,950	1,417,407	1,733,350	6,301,328	8,840,514	312,443	119,606,707

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Mississippi State University
Balance Sheet
June 30, 2000

		Current					Plant Funds				
		Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets											
Cash and other deposits	$	17,234,334	1,951,500	19,185,834	956,259	1,270,593	1,957,548	909,645	308,624		36,618
Investments		40,193,714		40,193,714		13,836,844		20,958,887	1,654,355		
Deposits											
Student accounts receivable		4,088,626		4,088,626							
Student accounts receivable - allowance		(1,678,089)		(1,678,089)							
Patient accounts receivable											
Patient accounts receivable - allowance											
Other accounts receivable		5,137,396	14,749,020	19,886,416	94,070	890	3,089,061				13,511
Other acounts receivable - allowance		(512,727)		(512,727)	(38,618)						
Notes receivable - federal					16,969,629						
Notes receivable - federal - allowance					(1,581,294)						
Notes receivable - institutional					787,999						
Notes receivable - institutional - allowance					(142,928)						
Inventories		2,497,556		2,497,556							
Land grant principal						239,789					
Prepaid expenses and deferred charges		700,723	97,832	798,555			384,965				5,048
Due from depositors											227
Due from other funds							691,510				145,316
Land										9,049,236	
Buildings										270,773,436	
Furniture, machinery and equipment										136,180,661	
Improvements other than buildings										48,379,829	
Books and films											
Livestock										1,841,339	
Assets under capital lease										7,144,554	
Construction in progress										31,832,037	
Other assets											
Total Assets	$	67,661,533	16,798,352	84,459,885	17,045,117	15,348,116	6,123,084	21,868,532	1,962,979	505,201,092	200,720
Liabilities and Fund Balance											
Liabilities											
Accounts payable	$	13,982,366	5,246,105	19,228,471	6,413		473,442		3,026		35,014
Accrued leave		14,249,049	1,886,331	16,135,380							
Due to depositors											165,706
Due to grantors											
Due to other funds		122,868	22,448	145,316				691,510			
Deposits refundable		92,142		92,142							
Deferred revenue		7,757,276	6,750	7,764,026	(12,838)						
Bonds payable										51,065,000	
Notes payable											
Obligations under capital lease										4,647,011	
Other liabilities											
Total Liabilities		36,203,701	7,161,634	43,365,335	(6,425)		473,442	691,510	3,026	55,712,011	200,720
Fund Balance											
Net investment in plant										449,489,081	
Allocated		963,387	9,636,718	10,600,105	17,051,542	15,348,116	5,649,642	21,177,022	1,959,953		
Unallocated		30,494,445		30,494,445							
Total Fund Balance		31,457,832	9,636,718	41,094,550	17,051,542	15,348,116	5,649,642	21,177,022	1,959,953	449,489,081	
Total Liabilities and Fund Balance	$	67,661,533	16,798,352	84,459,885	17,045,117	15,348,116	6,123,084	21,868,532	1,962,979	505,201,092	200,720

Mississippi State University
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 62,127,791	95,182	62,222,973			10,465			
Federal appropriations	12,593,215		12,593,215						
State appropriations	156,158,142		156,158,142			7,400,696			
Local appropriations	2,454,486		2,454,486						
Federal grants and contracts	6,000	68,937,251	68,943,251			37,890			
State grants and contracts	145,033	12,772,134	12,917,167						
Local grants and contracts	17,514	1,301,791	1,319,305			3,500			
Private gifts, grants and contracts	2,283,784	17,542,365	19,826,149	15,000	604,227	2,112,552			
Endowment income		377,643	377,643	7,948			16,130		
Interest income	2,577,311	18,647	2,595,958	55,646	92,413	176,750	1,328,010	86,635	
Interest on loans receivable				324,399					
Federal advances				112,714					
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									43,755,158
Retirement of indebtedness									2,856,623
Sales and services of educational activities	18,734,517	700,268	19,434,785			328,806			
Sales and services of auxiliary activities	29,063,476		29,063,476						
Sales and services of hospitals									
Independent operations	181,609		181,609						
Net increase (decrease) in the fair value of investments	(339,816)	(27,499)	(367,315)	(5,759)	231,383	(3,856,808)	82,530	20,413	
Premium income									
Other sources	10,573,079	670	10,573,749	326,011					
Total Revenues and Other Additions	296,576,141	101,718,452	398,294,593	835,959	928,023	6,213,851	1,426,670	107,048	46,611,781
Expenditures and Other Deductions									
Educational and general									
Instruction	73,752,284	5,164,312	78,916,596						
Research	46,986,100	54,346,324	101,332,424						
Public service	39,363,112	13,580,250	52,943,362						
Academic support	19,138,766	960,094	20,098,860						
Student services	9,264,176	298,583	9,562,759						
Institutional support	23,789,396	1,647,162	25,436,558						
Operation and maintenance of plant	19,214,572	1,105	19,215,677						
Student aid	7,933,387	18,926,028	26,859,415						
Total educational and general	239,441,793	94,923,858	334,365,651						
Auxiliary	33,507,555		33,507,555						
Hospital									
Independent operations	1,818,570		1,818,570						
Indirect costs recovered		9,998,652	9,998,652						
Administrative costs recovered				169,863					
Refunds to grantors		3,415	3,415	100,000					
Loan cancellations and write-offs				277,670					
Collection costs				22,266					
Expended for plant facilities						21,208,467			
Repairs and maintenance						4,321,543	218,531		
Plant assets sold or retired									12,940,282
Long-term debt incurred									1,978,988
Retirement of indebtedness								2,856,623	
Interest on indebtedness								2,671,320	
Provision for uncollectible accounts	83,869		83,869	183,129					

Provision for accrued leave	719,465	(26,066)	693,399						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other	375,445	940,883	1,316,328	(19,389)	85,007	222,203	5,093	17,947	
Total Expenditures and Other Deductions	275,946,697	105,840,742	381,787,439	733,539	85,007	25,752,213	223,624	5,545,890	14,919,270
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(3,965,355)	(193,571)	(4,158,926)			(823,342)	(100,000)	5,082,268	
Restricted fund matching	(5,973,861)	5,990,665	16,804			(16,804)			
Loan fund matching	(37,571)		(37,571)	37,571					
Facility expansion									
Renewals and replacements	(214,690)		(214,690)				214,690		
Total mandatory	(10,191,477)	5,797,094	(4,394,383)	37,571		(840,146)	114,690	5,082,268	
Other									
Auxiliary support	981,667	(2,091)	979,576			(9,900)	(689,965)	(279,711)	
Building projects	(6,354,430)		(6,354,430)		(17,509)	17,419,650	(11,047,711)		
Other	1,595,107	(1,340,684)	254,423			(254,423)			
Total other	(3,777,656)	(1,342,775)	(5,120,431)		(17,509)	17,155,327	(11,737,676)	(279,711)	
Total Transfers	(13,969,133)	4,454,319	(9,514,814)	37,571	(17,509)	16,315,181	(11,622,986)	4,802,557	
Net Change for the Year	6,660,311	332,029	6,992,340	139,991	825,507	(3,223,181)	(10,419,940)	(636,285)	31,692,511
Beginning Fund Balance									
As previously reported	24,797,521	9,304,689	34,102,210	16,911,551	14,522,609	8,872,823	31,596,962	2,596,238	417,796,570
Adjustments									
Total	24,797,521	9,304,689	34,102,210	16,911,551	14,522,609	8,872,823	31,596,962	2,596,238	417,796,570
Ending Fund Balance $	31,457,832	9,636,718	41,094,550	17,051,542	15,348,116	5,649,642	21,177,022	1,959,953	449,489,081

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Mississippi University for Women

Balance Sheet

June 30, 2000

		Current					Plant Funds				
		Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets											
Cash and other deposits	$	5,335,517	501,043	5,836,560	285,126	2,876,520	5,944,305	168,000	9,974		221,251
Investments											
Deposits											
Student accounts receivable		883,441		883,441							
Student accounts receivable - allowance		(493,319)		(493,319)							
Patient accounts receivable											
Patient accounts receivable - allowance											
Other accounts receivable		340,643	559,592	900,235							
Other acounts receivable - allowance											
Notes receivable - federal					2,127,779						
Notes receivable - federal - allowance					(505,000)						
Notes receivable - institutional											
Notes receivable - institutional - allowance											
Inventories		412,643		412,643							
Land grant principal						156,600					
Prepaid expenses and deferred charges		50,019		50,019							
Due from depositors											1,600
Due from other funds											
Land										1,600,405	
Buildings										42,470,315	
Furniture, machinery and equipment										7,399,244	
Improvements other than buildings										2,868,490	
Books and films											
Livestock											
Assets under capital lease										581,341	
Construction in progress										278,579	
Other assets											
Total Assets	$	6,528,944	1,060,635	7,589,579	1,907,905	3,033,120	5,944,305	168,000	9,974	55,198,374	222,851
Liabilities and Fund Balance											
Liabilities											
Accounts payable	$	1,226,242	60,338	1,286,580							
Accrued leave		692,238	80,004	772,242							
Due to depositors											222,851
Due to grantors											
Due to other funds											
Deposits refundable											
Deferred revenue		652,140	517,246	1,169,386							
Bonds payable											
Notes payable											
Obligations under capital lease										187,080	
Other liabilities											
Total Liabilities		2,570,620	657,588	3,228,208						187,080	222,851
Fund Balance											
Net investment in plant										55,011,294	
Allocated			403,047	403,047	1,907,905	3,033,120	5,944,305	168,000	9,974		
Unallocated		3,958,324		3,958,324							
Total Fund Balance		3,958,324	403,047	4,361,371	1,907,905	3,033,120	5,944,305	168,000	9,974	55,011,294	
Total Liabilities and Fund Balance	$	6,528,944	1,060,635	7,589,579	1,907,905	3,033,120	5,944,305	168,000	9,974	55,198,374	222,851

Mississippi University for Women
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 6,950,991		6,950,991						
Federal appropriations									
State appropriations	15,298,369		15,298,369			243,997			
Local appropriations	427,992		427,992						
Federal grants and contracts		2,420,633	2,420,633						
State grants and contracts		4,982,512	4,982,512						
Local grants and contracts	442,298	38,223	480,521			1,000			
Private gifts, grants and contracts	243,975	1,187,924	1,431,899		236,441				
Endowment income	62,294	41,945	104,239			6,567			
Interest income	440,708	52,950	493,658		13,478	185,118			
Interest on loans receivable				34,780					
Federal advances									
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									1,220,175
Retirement of indebtedness									189,117
Sales and services of educational activities	980,565		980,565						
Sales and services of auxiliary activities	3,341,451		3,341,451						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments					(40,693)	(70,612)			
Premium income									
Other sources	116,712		116,712	893		148,402			
Total Revenues and Other Additions	28,305,355	8,724,187	37,029,542	35,673	209,226	514,472			1,409,292
Expenditures and Other Deductions									
Educational and general									
Instruction	9,846,938	493,517	10,340,455						
Research	11,489		11,489						
Public service	312,683	432,189	744,872						
Academic support	2,478,299	3,715,834	6,194,133						
Student services	2,659,250	146,964	2,806,214						
Institutional support	3,453,569		3,453,569						
Operation and maintenance of plant	2,844,851		2,844,851						
Student aid	1,740,000	4,141,575	5,881,575						
Total educational and general	23,347,079	8,930,079	32,277,158						
Auxiliary	3,090,226		3,090,226						
Hospital									
Independent operations									
Indirect costs recovered		72,266	72,266						
Administrative costs recovered									
Refunds to grantors									
Loan cancellations and write-offs				77,524					
Collection costs				902					
Expended for plant facilities						732,153			
Repairs and maintenance						425,456			
Plant assets sold or retired									339,792
Long-term debt incurred									
Retirement of indebtedness								189,117	
Interest on indebtedness								14,959	
Provision for uncollectible accounts	36,144		36,144	(70,000)					

Provision for accrued leave	55,171	25,572	80,743						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other									
Total Expenditures and Other Deductions	26,528,620	9,027,917	35,556,537	8,426		1,157,609		204,076	339,792
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(204,076)		(204,076)					204,076	
Restricted fund matching	(382,040)	382,040							
Loan fund matching									
Facility expansion									
Renewals and replacements									
Total mandatory	(586,116)	382,040	(204,076)					204,076	
Other									
Auxiliary support									
Building projects	(1,015,000)		(1,015,000)			1,010,000	5,000		
Other		(244,159)	(244,159)			244,159			
Total other	(1,015,000)	(244,159)	(1,259,159)			1,254,159	5,000		
Total Transfers	(1,601,116)	137,881	(1,463,235)			1,254,159	5,000	204,076	
Net Change for the Year	175,619	(165,849)	9,770	27,247	209,226	611,022	5,000		1,069,500
Beginning Fund Balance									
As previously reported	3,782,705	568,896	4,351,601	1,880,658	2,823,894	5,333,283	163,000	9,974	53,941,794
Adjustments									
Total	3,782,705	568,896	4,351,601	1,880,658	2,823,894	5,333,283	163,000	9,974	53,941,794
Ending Fund Balance $	3,958,324	403,047	4,361,371	1,907,905	3,033,120	5,944,305	168,000	9,974	55,011,294

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Mississippi Valley State University
Balance Sheet
June 30, 2000

	Current Unrestricted Funds	Current Restricted Funds	Current Total Funds	Loan Funds	Endowment Funds	Plant Funds Unexpended	Plant Funds Renewals and Replacements	Plant Funds Retirement of Indebtedness	Plant Funds Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 2,530,733	25,870	2,556,603	38,915	205,362	1,550,000		1,244,541		32,098
Investments	3,686,786		3,686,786		1,262,610					
Deposits										
Student accounts receivable	871,903		871,903							
Student accounts receivable - allowance	(661,218)		(661,218)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	2,575,599	5,428,141	8,003,740	6,021	825					
Other acounts receivable - allowance										
Notes receivable - federal				1,664,130						
Notes receivable - federal - allowance				(1,257,211)						
Notes receivable - institutional										
Notes receivable - institutional - allowance										
Inventories	97,137		97,137							
Land grant principal										
Prepaid expenses and deferred charges	79,305	525	79,830					17,128		
Due from depositors										
Due from other funds	5,195,000		5,195,000							
Land									47,500	
Buildings									23,140,794	
Furniture, machinery and equipment									10,139,963	
Improvements other than buildings									7,176,383	
Books and films										
Livestock										
Assets under capital lease									537,475	
Construction in progress									10,757,427	
Other assets										
Total Assets	$ 14,375,245	5,454,536	19,829,781	451,855	1,468,797	1,550,000		1,261,669	51,799,542	32,098
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 3,139,158	288,964	3,428,122	2,554						
Accrued leave	1,146,873		1,146,873							
Due to depositors	103,690		103,690							32,098
Due to grantors										
Due to other funds	450,000	4,745,000	5,195,000							
Deposits refundable										
Deferred revenue	370		370					49,113		
Bonds payable									219,000	
Notes payable										
Obligations under capital lease									479,368	
Other liabilities										
Total Liabilities	4,840,091	5,033,964	9,874,055	2,554				49,113	698,368	32,098
Fund Balance										
Net investment in plant									51,101,174	
Allocated		420,572	420,572	449,301	1,468,797	1,550,000		1,212,556		
Unallocated	9,535,154		9,535,154							
Total Fund Balance	9,535,154	420,572	9,955,726	449,301	1,468,797	1,550,000		1,212,556	51,101,174	
Total Liabilities and Fund Balance	$ 14,375,245	5,454,536	19,829,781	451,855	1,468,797	1,550,000		1,261,669	51,799,542	32,098

Mississippi Valley State University
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 7,714,418		7,714,418					57,193	
Federal appropriations									
State appropriations	14,845,280		14,845,280			4,135,494			
Local appropriations									
Federal grants and contracts		11,223,123	11,223,123						
State grants and contracts		104,191	104,191						
Local grants and contracts									
Private gifts, grants and contracts	164,117	15,000	179,117		298,767				
Endowment income									
Interest income	345,328		345,328	514	125,091			13,540	
Interest on loans receivable				37,770					
Federal advances									
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									3,027,420
Retirement of indebtedness									148,957
Sales and services of educational activities	233,335		233,335						
Sales and services of auxiliary activities	5,074,949		5,074,949						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments	(157,704)		(157,704)		(8,342)				
Premium income									
Other sources	663,639	11,564	675,203	13,215		369,212			
Total Revenues and Other Additions	28,883,362	11,353,878	40,237,240	51,499	415,516	4,504,706		70,733	3,176,377
Expenditures and Other Deductions									
Educational and general									
Instruction	8,672,134	914,860	9,586,994						
Research		3,572	3,572						
Public service	74,619	2,743,822	2,818,441						
Academic support	1,868,896	621,100	2,489,996						
Student services	2,943,522		2,943,522						
Institutional support	4,087,797	755,610	4,843,407						
Operation and maintenance of plant	3,528,948	3,600	3,532,548						
Student aid	1,804,397	6,393,265	8,197,662						
Total educational and general	22,980,313	11,435,829	34,416,142						
Auxiliary	4,725,875		4,725,875						
Hospital									
Independent operations									
Indirect costs recovered									
Administrative costs recovered				40					
Refunds to grantors									
Loan cancellations and write-offs				71,886					
Collection costs				10,853					
Expended for plant facilities						1,811,860			
Repairs and maintenance						2,692,846			
Plant assets sold or retired									401,854
Long-term debt incurred									567,325
Retirement of indebtedness								148,957	
Interest on indebtedness								25,473	
Provision for uncollectible accounts									

Provision for accrued leave	(411,727)		(411,727)						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other	115,209		115,209	26	10,858			21	
Total Expenditures and Other Deductions	27,409,670	11,435,829	38,845,499	82,805	10,858	4,504,706		174,451	969,179
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(155,323)		(155,323)					155,323	
Restricted fund matching	(189,136)	189,136							
Loan fund matching									
Facility expansion									
Renewals and replacements									
Total mandatory	(344,459)	189,136	(155,323)					155,323	
Other									
Auxiliary support									
Building projects									
Other	(507,780)	7,780	(500,000)			500,000			
Total other	(507,780)	7,780	(500,000)			500,000			
Total Transfers	(852,239)	196,916	(655,323)			500,000		155,323	
Net Change for the Year	621,453	114,965	736,418	(31,306)	404,658	500,000		51,605	2,207,198
Beginning Fund Balance									
As previously reported	8,913,701	305,607	9,219,308	480,607	1,064,139	1,050,000		1,160,951	48,893,976
Adjustments									
Total	8,913,701	305,607	9,219,308	480,607	1,064,139	1,050,000		1,160,951	48,893,976
Ending Fund Balance $	9,535,154	420,572	9,955,726	449,301	1,468,797	1,550,000		1,212,556	51,101,174

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University of Mississippi
Balance Sheet
June 30, 2000

	Current					Plant Funds				
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 8,620,645	1,305,272	9,925,917	995,739	454,123	14,509,565	1,421,149	2,516,789		696,556
Investments	35,967,581		35,967,581		17,399,911		359,038	136,273		
Deposits										
Student accounts receivable	4,645,100		4,645,100							
Student accounts receivable - allowance	(1,133,469)		(1,133,469)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	2,812,665	17,259,596	20,072,261	182,244		7,495,618	7,484	3,028		66,460
Other acounts receivable - allowance										
Notes receivable - federal				7,928,098						
Notes receivable - federal - allowance				(196,673)						
Notes receivable - institutional				6,083,086						
Notes receivable - institutional - allowance				(393,764)						
Inventories	702,749		702,749							
Land grant principal					733,808					
Prepaid expenses and deferred charges	1,450,016		1,450,016		123,145					
Due from depositors										
Due from other funds						5,000,000	4,000,000	2,000,000		
Land									3,785,379	
Buildings									145,515,697	
Furniture, machinery and equipment									70,236,529	
Improvements other than buildings									36,164,461	
Books and films										
Livestock										
Assets under capital lease									10,273,113	
Construction in progress									70,922,869	
Other assets										
Total Assets	$ 53,065,287	18,564,868	71,630,155	14,598,730	18,710,987	27,005,183	5,787,671	4,656,090	336,898,048	763,016
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 6,111,506	683,912	6,795,418			3,880,258		2,577		183,576
Accrued leave	5,348,104	637,018	5,985,122							
Due to depositors										579,440
Due to grantors										
Due to other funds	3,000,000	8,000,000	11,000,000							
Deposits refundable	506,121		506,121							
Deferred revenue	8,506,469		8,506,469							
Bonds payable									34,142,013	
Notes payable									1,553,012	
Obligations under capital lease									10,290,678	
Other liabilities										
Total Liabilities	23,472,200	9,320,930	32,793,130			3,880,258		2,577	45,985,703	763,016
Fund Balance										
Net investment in plant									290,912,345	
Allocated	8,388,883	9,243,938	17,632,821	14,598,730	18,710,987	23,124,925	5,787,671	4,653,513		
Unallocated	21,204,204		21,204,204							
Total Fund Balance	29,593,087	9,243,938	38,837,025	14,598,730	18,710,987	23,124,925	5,787,671	4,653,513	290,912,345	
Total Liabilities and Fund Balance	$ 53,065,287	18,564,868	71,630,155	14,598,730	18,710,987	27,005,183	5,787,671	4,656,090	336,898,048	763,016

University of Mississippi
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 47,899,425		47,899,425			43,957		183,156	
Federal appropriations									
State appropriations	79,353,774		79,353,774			19,860,404			
Local appropriations									
Federal grants and contracts		28,549,894	28,549,894			10,375,324			
State grants and contracts		9,359,247	9,359,247			50,800			
Local grants and contracts									
Private gifts, grants and contracts	474,341	13,445,347	13,919,688	492,761	83,677	3,127,659		1,266,901	
Endowment income	49,834	241,113	290,947	4,598					
Interest income	2,032,365		2,032,365		82,040	627,953	60,288	29,013	
Interest on loans receivable				272,366					
Federal advances				46,522					
Prceeds from bonds						12,220,000			
Proceeds from notes/capital leases						7,885,037			
Addition to plant facilities									48,444,754
Retirement of indebtedness									2,726,086
Sales and services of educational activities	4,261,107		4,261,107						
Sales and services of auxiliary activities	31,381,347		31,381,347						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments					1,763,120				
Premium income									
Other sources	8,067,471	120,009	8,187,480	116,947	14,166	561,909		(14,306)	
Total Revenues and Other Additions	173,519,664	51,715,610	225,235,274	933,194	1,943,003	54,753,043	60,288	1,464,764	51,170,840
Expenditures and Other Deductions									
Educational and general									
Instruction	59,456,124	11,379,740	70,835,864						
Research	8,980,089	19,579,972	28,560,061						
Public service	1,129,125	925,930	2,055,055						
Academic support	17,396,820	2,492,355	19,889,175						
Student services	9,008,780	191,569	9,200,349						
Institutional support	16,976,995	773,442	17,750,437						
Operation and maintenance of plant	10,625,119		10,625,119						
Student aid	9,008,337	13,587,758	22,596,095						
Total educational and general	132,581,389	48,930,766	181,512,155						
Auxiliary	26,963,808	48,152	27,011,960						
Hospital									
Independent operations									
Indirect costs recovered		3,756,382	3,756,382						
Administrative costs recovered									
Refunds to grantors	246	21,948	22,194						
Loan cancellations and write-offs				81,144					
Collection costs				11,585					
Expended for plant facilities						38,473,974			
Repairs and maintenance						4,620,616			
Plant assets sold or retired									6,024,302
Long-term debt incurred									20,265,500
Retirement of indebtedness								2,726,086	
Interest on indebtedness								1,792,647	
Provision for uncollectible accounts	155,814		155,814	21,253					

Provision for accrued leave	1,028,681	103,630	1,132,311						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
	(314,428)		(314,428)					22,747	
Total Expenditures and Other Deductions	160,415,510	52,860,878	213,276,388	113,982		43,094,590		4,541,480	26,289,802
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(4,806,734)		(4,806,734)			(822,416)	188,137	5,441,013	
Restricted fund matching	(709,346)	687,513	(21,833)			21,833			
Loan fund matching	(15,508)		(15,508)	15,508					
Facility expansion									
Renewals and replacements									
Total mandatory	(5,531,588)	687,513	(4,844,075)	15,508		(800,583)	188,137	5,441,013	
Other									
Auxiliary support	(318,151)		(318,151)				318,151		
Building projects	(3,126,043)	(14,306)	(3,140,349)			3,298,057	(157,708)		
Other	(571,742)	391,980	(179,762)	3,476	(1,088,430)	371,580	893,136		
Total other	(4,015,936)	377,674	(3,638,262)	3,476	(1,088,430)	3,669,637	1,053,579		
Total Transfers	(9,547,524)	1,065,187	(8,482,337)	18,984	(1,088,430)	2,869,054	1,241,716	5,441,013	
Net Change for the Year	3,556,630	(80,081)	3,476,549	838,196	854,573	14,527,507	1,302,004	2,364,297	24,881,038
Beginning Fund Balance									
As previously reported	26,036,457	9,324,019	35,360,476	13,760,534	17,856,414	8,597,418	4,485,667	2,289,216	266,031,307
Adjustments									
Total	26,036,457	9,324,019	35,360,476	13,760,534	17,856,414	8,597,418	4,485,667	2,289,216	266,031,307
Ending Fund Balance $	29,593,087	9,243,938	38,837,025	14,598,730	18,710,987	23,124,925	5,787,671	4,653,513	290,912,345

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University of Mississippi Medical Center
Balance Sheet
June 30, 2000

		Current					Plant Funds				
		Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets											
Cash and other deposits	$	83,768,799	11,317,205	95,086,004	2,412,982	2,765,564	36,326,286		1,700,739		1,112,310
Investments		300,000		300,000		30,699,568	460,095		815,694		
Deposits											
Student accounts receivable		395,298		395,298							
Student accounts receivable - allowance		(17,748)		(17,748)							
Patient accounts receivable		925,403,843		925,403,843							
Patient accounts receivable - allowance		(861,058,120)		(861,058,120)							
Other accounts receivable		2,465,162	2,355,552	4,820,714			175,359				3,497
Other acounts receivable - allowance											
Notes receivable - federal					10,935,291						
Notes receivable - federal - allowance					(260,727)						
Notes receivable - institutional					2,050,316						
Notes receivable - institutional - allowance					(175,051)						
Inventories		9,810,212		9,810,212							
Land grant principal											
Prepaid expenses and deferred charges		381,902		381,902							
Due from depositors											
Due from other funds											
Land										1,734,733	
Buildings										162,174,090	
Furniture, machinery and equipment										141,480,713	
Improvements other than buildings										5,001,851	
Books and films											
Livestock											
Assets under capital lease										8,618,237	
Construction in progress										50,927,574	
Other assets							40,118			77,842	
Total Assets	$	161,449,348	13,672,757	175,122,105	14,962,811	33,465,132	37,001,858		2,516,433	370,015,040	1,115,807
Liabilities and Fund Balance											
Liabilities											
Accounts payable	$	23,441,734	370,408	23,812,142			558,178				59,773
Accrued leave		17,785,365	613,246	18,398,611							458,033
Due to depositors											598,001
Due to grantors											
Due to other funds											
Deposits refundable		14,478		14,478							
Deferred revenue		919,391		919,391							
Bonds payable										70,810,893	
Notes payable											
Obligations under capital lease										4,283,349	
Other liabilities		8,002,968		8,002,968							
Total Liabilities		50,163,936	983,654	51,147,590			558,178			75,094,242	1,115,807
Fund Balance											
Net investment in plant										294,920,798	
Allocated		23,268,006	2,081,371	25,349,377	14,962,811	33,465,132	36,443,680		2,516,433		
Unallocated		88,017,406	10,607,732	98,625,138							
Total Fund Balance		111,285,412	12,689,103	123,974,515	14,962,811	33,465,132	36,443,680		2,516,433	294,920,798	
Total Liabilities and Fund Balance	$	161,449,348	13,672,757	175,122,105	14,962,811	33,465,132	37,001,858		2,516,433	370,015,040	1,115,807

University of Mississippi Medical Center
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 4,871,564		4,871,564						
Federal appropriations									
State appropriations	158,178,213		158,178,213			874,502			
Local appropriations									
Federal grants and contracts		15,139,911	15,139,911						
State grants and contracts		1,024,949	1,024,949						
Local grants and contracts									
Private gifts, grants and contracts	10,883,697	7,901,136	18,784,833	613,390	2,271,767	3,525			
Endowment income	456,252	1,377,968	1,834,220	113,442					
Interest income	3,079,719		3,079,719			2,574,945		64,138	
Interest on loans receivable				459,999					
Federal advances				270,212					
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									26,711,212
Retirement of indebtedness									4,404,652
Sales and services of educational activities	760,594		760,594						
Sales and services of auxiliary activities	6,239,655		6,239,655						
Sales and services of hospitals	257,254,439		257,254,439						
Independent operations									
Net increase (decrease) in the fair value of investments					2,107,021				
Premium income									
Other sources	21,013,060		21,013,060	859,434		528,531			
Total Revenues and Other Additions	462,737,193	25,443,964	488,181,157	2,316,477	4,378,788	3,981,503		64,138	31,115,864
Expenditures and Other Deductions									
Educational and general									
Instruction	85,100,853	2,225,458	87,326,311						
Research	325,644	10,889,295	11,214,939						
Public service	392,149	3,867,730	4,259,879						
Academic support	11,713,889	639,030	12,352,919						
Student services	738,500	67,768	806,268						
Institutional support	24,737,268	(101,926)	24,635,342						
Operation and maintenance of plant	23,121,965		23,121,965						
Student aid		2,748,448	2,748,448						
Total educational and general	146,130,268	20,335,803	166,466,071						
Auxiliary	5,685,036		5,685,036						
Hospital	285,345,430		285,345,430						
Independent operations									
Indirect costs recovered		2,689,810	2,689,810						
Administrative costs recovered		65,503	65,503	9,360					
Refunds to grantors									
Loan cancellations and write-offs				251,762					
Collection costs									
Expended for plant facilities						17,298,371			
Repairs and maintenance						6,337,274			
Plant assets sold or retired									7,367,236
Long-term debt incurred									
Retirement of indebtedness								4,404,652	
Interest on indebtedness								4,145,833	
Provision for uncollectible accounts	(2,761)		(2,761)	92,627					

Provision for accrued leave	1,617,166	68,470	1,685,636						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other	5,875,347		5,875,347	458,580		10,763		4,125	
Total Expenditures and Other Deductions	444,650,486	23,159,586	467,810,072	812,329		23,646,408		8,554,610	7,367,236
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(8,538,404)		(8,538,404)					8,538,404	
Restricted fund matching									
Loan fund matching	(83,445)	(854)	(84,299)	84,299					
Facility expansion									
Renewals and replacements									
Total mandatory	(8,621,849)	(854)	(8,622,703)	84,299				8,538,404	
Other									
Auxiliary support									
Building projects	(10,199,475)	1,500,000	(8,699,475)			8,699,475			
Other	(2,402,380)	497,186	(1,905,194)	298,948	40,400	1,565,846			
Total other	(12,601,855)	1,997,186	(10,604,669)	298,948	40,400	10,265,321			
Total Transfers	(21,223,704)	1,996,332	(19,227,372)	383,247	40,400	10,265,321		8,538,404	
Net Change for the Year	(3,136,997)	4,280,710	1,143,713	1,887,395	4,419,188	(9,399,584)		47,932	23,748,628
Beginning Fund Balance									
As previously reported	114,422,409	8,408,393	122,830,802	13,075,416	29,045,944	45,843,264		2,468,501	271,172,170
Adjustments									
Total	114,422,409	8,408,393	122,830,802	13,075,416	29,045,944	45,843,264		2,468,501	271,172,170
Ending Fund Balance $	111,285,412	12,689,103	123,974,515	14,962,811	33,465,132	36,443,680		2,516,433	294,920,798

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University of Southern Mississippi

Balance Sheet

June 30, 2000

	Current Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Plant Funds Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets										
Cash and other deposits	$ 7,671,776	2,609	7,674,385	2,562,479		2,289,393	516,646	444,812		488,106
Investments	19,101,039		19,101,039		2,100,213	14,827,581	1,605,161	1,277,346		
Deposits										
Student accounts receivable	3,306,453		3,306,453							
Student accounts receivable - allowance	(1,000,000)		(1,000,000)							
Patient accounts receivable										
Patient accounts receivable - allowance										
Other accounts receivable	3,351,160	12,336,305	15,687,465			9,164				
Other acounts receivable - allowance	(200,000)		(200,000)							
Notes receivable - federal				25,565,911						
Notes receivable - federal - allowance				(2,200,000)						
Notes receivable - institutional				86,387						
Notes receivable - institutional - allowance										
Inventories	3,095,110		3,095,110							
Land grant principal										
Prepaid expenses and deferred charges	3,437,927		3,437,927							
Due from depositors										107,135
Due from other funds	8,000,000		8,000,000							
Land									6,247,678	
Buildings									128,494,455	
Furniture, machinery and equipment									59,380,434	
Improvements other than buildings									9,443,360	
Books and films										
Livestock										
Assets under capital lease									3,587,143	
Construction in progress									13,300,644	
Other assets										
Total Assets	$ 46,763,465	12,338,914	59,102,379	26,014,777	2,100,213	17,126,138	2,121,807	1,722,158	220,453,714	595,241
Liabilities and Fund Balance										
Liabilities										
Accounts payable	$ 8,132,073	670,015	8,802,088			29,306				
Accrued leave	6,211,806	687,078	6,898,884							
Due to depositors										595,241
Due to grantors										
Due to other funds		8,000,000	8,000,000							
Deposits refundable	584,287		584,287							
Deferred revenue	6,488,114		6,488,114							
Bonds payable									19,250,000	
Notes payable									1,295,000	
Obligations under capital lease									2,984,995	
Other liabilities										
Total Liabilities	21,416,280	9,357,093	30,773,373			29,306			23,529,995	595,241
Fund Balance										
Net investment in plant									196,923,719	
Allocated	2,349,366	2,981,821	5,331,187	26,014,777	2,100,213	17,096,832	2,121,807	1,722,158		
Unallocated	22,997,819		22,997,819							
Total Fund Balance	25,347,185	2,981,821	28,329,006	26,014,777	2,100,213	17,096,832	2,121,807	1,722,158	196,923,719	
Total Liabilities and Fund Balance	$ 46,763,465	12,338,914	59,102,379	26,014,777	2,100,213	17,126,138	2,121,807	1,722,158	220,453,714	595,241

University of Southern Mississippi
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$ 51,021,907	3,468	51,025,375			431,502		475,159	
Federal appropriations									
State appropriations	80,895,428		80,895,428			8,104,033			
Local appropriations									
Federal grants and contracts		34,240,947	34,240,947						
State grants and contracts		9,246,314	9,246,314						
Local grants and contracts		56,815	56,815						
Private gifts, grants and contracts	486,737	3,323,041	3,809,778	19,666		1,570,557			
Endowment income		37,080	37,080						
Interest income	2,075,520		2,075,520	4,803	84,820	679,906	16,399	123,555	
Interest on loans receivable				465,180					
Federal advances				889,654					
Proceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									20,855,443
Retirement of indebtedness									1,111,668
Sales and services of educational activities	679,863	718	680,581						
Sales and services of auxiliary activities	35,493,397		35,493,397						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments	(205,611)		(205,611)		(82,524)	(82,399)	(5,624)	(12,035)	
Premium income									
Other sources	5,598,867	172,606	5,771,473	359,075		347,394	39,475		
Total Revenues and Other Additions	176,046,108	47,080,989	223,127,097	1,738,378	2,296	11,050,993	50,250	586,679	21,967,111
Expenditures and Other Deductions									
Educational and general									
Instruction	63,861,677	4,172,623	68,034,300						
Research	5,375,567	15,775,022	21,150,589						
Public service	3,699,684	5,140,970	8,840,654						
Academic support	12,804,184	1,579,378	14,383,562						
Student services	6,007,711	424,136	6,431,847						
Institutional support	16,400,617	1,258,331	17,658,948						
Operation and maintenance of plant	8,597,034	8,377	8,605,411						
Student aid	9,840,806	16,169,026	26,009,832						
Total educational and general	126,587,280	44,527,863	171,115,143						
Auxiliary	38,076,803	302,650	38,379,453						
Hospital									
Independent operations									
Indirect costs recovered		2,882,875	2,882,875						
Administrative costs recovered				141,344					
Refunds to grantors				28,985					
Loan cancellations and write-offs				597,803					
Collection costs				39,654					
Expended for plant facilities						16,159,232			
Repairs and maintenance						1,334,795			
Plant assets sold or retired									2,945,732
Long-term debt incurred									723,621
Retirement of indebtedness								1,111,668	
Interest on indebtedness								1,164,534	
Provision for uncollectible accounts				200,000					

Provision for accrued leave	610,047	103,444	713,491						
Payment to refund debt									
Loss on refunding debt									
Claims paid									
Other					8,475			21,491	
Total Expenditures and Other Deductions	165,274,130	47,816,832	213,090,962	1,007,786	8,475	17,494,027		2,297,693	3,669,353
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(2,200,123)		(2,200,123)					2,200,123	
Restricted fund matching	(965,241)	965,241							
Loan fund matching	(296,255)		(296,255)	296,255					
Facility expansion									
Renewals and replacements									
Total mandatory	(3,461,619)	965,241	(2,496,378)	296,255				2,200,123	
Other									
Auxiliary support									
Building projects	(3,468,476)		(3,468,476)			4,366,427	(897,951)		
Other	(242,367)		(242,367)			(60,666)	303,033		
Total other	(3,710,843)		(3,710,843)			4,305,761	(594,918)		
Total Transfers	(7,172,462)	965,241	(6,207,221)	296,255		4,305,761	(594,918)	2,200,123	
Net Change for the Year	3,599,516	229,398	3,828,914	1,026,847	(6,179)	(2,137,273)	(544,668)	489,109	18,297,758
Beginning Fund Balance									
As previously reported	21,747,669	2,752,423	24,500,092	24,987,930	2,106,392	19,234,105	2,666,475	1,233,049	178,625,961
Adjustments									
Total	21,747,669	2,752,423	24,500,092	24,987,930	2,106,392	19,234,105	2,666,475	1,233,049	178,625,961
Ending Fund Balance	$ 25,347,185	2,981,821	28,329,006	26,014,777	2,100,213	17,096,832	2,121,807	1,722,158	196,923,719

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Institutions of Higher Learning - Board Office

Balance Sheet

June 30, 2000

		Current					Plant Funds				
		Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant	Agency Funds
Assets											
Cash and other deposits	$	3,119,395	533,994	3,653,389	409,643	4,723	966				726
Investments		9,524,934		9,524,934	507,000						
Deposits											
Student accounts receivable											
Student accounts receivable - allowance											
Patient accounts receivable											
Patient accounts receivable - allowance											
Other accounts receivable		1,308,509	1,030,797	2,339,306	28,594						
Other acounts receivable - allowance		(7,532)		(7,532)							
Notes receivable - federal					177,268						
Notes receivable - federal - allowance					(6,256)						
Notes receivable - institutional					18,255,945						
Notes receivable - institutional - allowance					(546,262)						
Inventories		688,105		688,105							
Land grant principal											
Prepaid expenses and deferred charges		82,807		82,807							
Due from depositors											
Due from other funds											
Land											
Buildings										6,174,883	
Furniture, machinery and equipment										1,986,169	
Improvements other than buildings										790,539	
Books and films											
Livestock											
Assets under capital lease										408,282	
Construction in progress											
Other assets										75,666	
Total Assets	$	14,716,218	1,564,791	16,281,009	18,825,932	4,723	966			9,435,539	726
Liabilities and Fund Balance											
Liabilities											
Accounts payable	$	919,342	762,750	1,682,092	893						
Accrued leave		620,034	60,499	680,533							
Due to depositors											726
Due to grantors											
Due to other funds											
Deposits refundable											
Deferred revenue											
Bonds payable											
Notes payable											
Obligations under capital lease										126,174	
Other liabilities		7,769,000		7,769,000							
Total Liabilities		9,308,376	823,249	10,131,625	893					126,174	726
Fund Balance											
Net investment in plant										9,309,365	
Allocated		1,000,000	741,542	1,741,542	18,825,039	4,723	966				
Unallocated		4,407,842		4,407,842							
Total Fund Balance		5,407,842	741,542	6,149,384	18,825,039	4,723	966			9,309,365	
Total Liabilities and Fund Balance	$	14,716,218	1,564,791	16,281,009	18,825,932	4,723	966			9,435,539	726

Institutions of Higher Learning - Board Office
Statement of Changes in Fund Balances
For the Year Ended June 30, 2000

	Current					Plant Funds			
	Unrestricted Funds	Restricted Funds	Total Funds	Loan Funds	Endowment Funds	Unexpended	Renewals and Replacements	Retirement of Indebtedness	Investment in Plant
Revenues and Other Additions									
Tuition and fees	$								
Federal appropriations									
State appropriations	9,300,520	19,880,160	29,180,680	6,722,180		325,891			
Local appropriations									
Federal grants and contracts		5,714,717	5,714,717						
State grants and contracts		939,385	939,385	3,936,956					
Local grants and contracts									
Private gifts, grants and contracts	424,560	273,541	698,101	50,000					
Endowment income									
Interest income	868,521	5,376	873,897	57,837	116				
Interest on loans receivable									
Federal advances									
Prceeds from bonds									
Proceeds from notes/capital leases									
Addition to plant facilities									454,541
Retirement of indebtedness									83,620
Sales and services of educational activities	827,723		827,723						
Sales and services of auxiliary activities	1,947,011		1,947,011						
Sales and services of hospitals									
Independent operations									
Net increase (decrease) in the fair value of investments	(144,718)		(144,718)						
Premium income	6,219,467		6,219,467						
Other sources	354,444	253,300	607,744	87,517					
Total Revenues and Other Additions	19,797,528	27,066,479	46,864,007	10,854,490	116	325,891			538,161
Expenditures and Other Deductions									
Educational and general									
Instruction									
Research									
Public service									
Academic support		1,074,949	1,074,949						
Student services	914,139		914,139	54,972					
Institutional support	8,279,293	5,678,829	13,958,122						
Operation and maintenance of plant	1,364,901		1,364,901						
Student aid		20,096,350	20,096,350	3,935,260	127				
Total educational and general	10,558,333	26,850,128	37,408,461	3,990,232	127				
Auxiliary	2,214,579		2,214,579						
Hospital									
Independent operations									
Indirect costs recovered									
Administrative costs recovered									
Refunds to grantors									
Loan cancellations and write-offs				4,451,470					
Collection costs									
Expended for plant facilities									
Repairs and maintenance						325,891			
Plant assets sold or retired									463,652
Long-term debt incurred									14,098
Retirement of indebtedness								83,620	
Interest on indebtedness									
Provision for uncollectible accounts	1,720		1,720	61,583					

Provision for accrued leave	60,080	10,186	70,266						
Payment to refund debt									
Loss on refunding debt									
Claims paid	5,832,615		5,832,615						
Other	12,420		12,420						
Total Expenditures and Other Deductions	18,679,747	26,860,314	45,540,061	8,503,285	127	325,891		83,620	477,750
Transfers - Additions (Deductions)									
Mandatory:									
Principal and interest	(83,620)		(83,620)					83,620	
Restricted fund matching									
Loan fund matching									
Facility expansion									
Renewals and replacements									
Total mandatory	(83,620)		(83,620)					83,620	
Other									
Auxiliary support									
Building projects									
Other									
Total other									
Total Transfers	(83,620)		(83,620)					83,620	
Net Change for the Year	1,034,161	206,165	1,240,326	2,351,205	(11)				60,411
Beginning Fund Balance									
As previously reported	4,373,681	535,377	4,909,058	16,473,834	4,734	966			9,248,954
Adjustments									
Total	4,373,681	535,377	4,909,058	16,473,834	4,734	966			9,248,954
Ending Fund Balance $	5,407,842	741,542	6,149,384	18,825,039	4,723	966			9,309,365

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title		Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Student Financial Aid - Cluster:															
U.S. Department of Education:															
Federal Supplemental Educational Opportunity Grants (FSEOG)		84.007		$ 4,720,591	844,139	205,279		1,006,243	827,913	107,009	612,920	30,000	265,123	821,965	
Federal Family Education Loans (FFEL)	(2)	84.032		101,459,706		5,048,354		24,526,462	23,962,772	3,644,436		3,395,157	17,185,485	23,697,040	
Federal Work-study Program (FWS)		84.033		6,248,403	441,421	408,871		2,095,796	1,190,444	99,553	489,868	105,000	506,525	910,925	
Federal Perkins Loan Program (FPL)	(1)	84.038		14,001,221		234,783		4,245,957	2,665,071	169,437	11,653	1,404,594	905,917	4,363,809	
Federal PELL Grant Program		84.063		45,806,163	4,744,473	2,859,724		9,390,450	7,746,138	1,872,969	5,245,584	269,682	4,302,999	9,374,144	
Patricia R. Harris Fellowships		84.094		10,123					10,123						
William D. Ford Federal Direct Loan Program (Direct Loan)	(2)	84.268		16,009,762	7,423,587						8,586,175				
Subtotal Direct Programs				188,255,969	13,453,620	8,757,011	0	41,264,908	36,402,461	5,893,404	14,946,200	5,204,433	23,166,049	39,167,883	0
Pass-through Programs From:															
Leveraging Educational Assistance Partnership		84.069		462,018	20,350	7,350			28,373	4,145	4,506	1,746	85,810	93,548	216,190
Subtotal Pass-through Programs				462,018	20,350	7,350	0	0	28,373	4,145	4,506	1,746	85,810	93,548	216,190
Total U.S. Department of Education				188,717,987	13,473,970	8,764,361	0	41,264,908	36,430,834	5,897,549	14,950,706	5,206,179	23,251,859	39,261,431	216,190
U.S. Department of Defense:															
Department of Air Force		12.000	F01600-79-D0289	48,571									48,571		
Department of Army		12.000	DABT 23-92-H-0046	3,104									3,104		
Department of Army		12.000	ROTC	92,354									92,354		
Department of Navy		12.000	N00612-93-G-0029	162,261									162,261		
Total U.S. Department of Defense				306,290	0	0	0	0	0	0	0	0	306,290	0	0
Veterans Administration:															
Veterans Administration		64.000		35,042									35,042		
Total Veterans Administration				35,042	0	0	0	0	0	0	0	0	35,042	0	0
U.S. Department of Health and Human Services:															
Professional Nurse Traineeships		93.358		55,020						55,020					
Nursing Student Loans	(1)	93.364		25,972								25,972			
Scholarships for Students of Exceptional Financial Need		93.820		6,865								6,865			
Scholarships for Health Professions Students from Disadvantaged Backgrounds		93.925		631,929								631,929			
Total U.S. Department of Health and Human Services				719,786	0	0	0	0	0	55,020	0	664,766	0	0	0
Total Student Financial Aid				189,779,105	13,473,970	8,764,361	0	41,264,908	36,430,834	5,952,569	14,950,706	5,870,945	23,593,191	39,261,431	216,190
Research and Development - Cluster:															
U.S. Department of Agriculture:															
Agricultural Research - Basic and Applied Research		10.001		7,281,073					4,340,628				2,686,095	254,350	
Plant and Animal Disease, Pest Control, and Animal Care		10.025		16,661					16,661						
Grants for Agricultural Research, Special Research Grants		10.200		6,491,301		740,049			5,751,252						
Cooperative Forestry Research		10.202		517				517							
Payments to Agricultural Experiment Stations under the Hatch Act		10.203		4,624,581					4,624,581						
Payments to 1890 Land-Grant Colleges and Tuskegee University		10.205		1,802,745	1,802,745										
Grants for Agricultural Research - Competitive Research Grants		10.206		130,714					14,909			90,158	25,647		
Sustainable Agriculture Research and Education		10.215		518	518										
1890 Institution Capacity Building Grants		10.216		1,179,889	1,179,889										
Agricultural and Rural Economic Research		10.250		22,540					22,540						
Rural Business - Technical Assistance to Cooperatives		10.350		10,770					10,770						
Cooperative Extension Service		10.500		13,894,299	2,045,327				10,560,067					1,288,905	
Nutrition Education and Training Program		10.564		839,159									761,752	77,407	
Foreign Market Development Cooperation Program		10.600		80,278					80,278						
Forestry Research		10.652		647,163					638,202				5,801	3,160	
National Forest-Dependent Rural Communities		10.670		11,425									11,425		
Rural Development Grants		10.769		70,418					70,418						
Resource Conservation and Development		10.901		512,673	512,673										

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Soil Survey	10.903		6,266	6,266										
Scientific Cooperation Program	10.961		6,766	6,766										
International Training - Foreign Participant	10.962		15,072									15,072		
Subtotal Direct Programs			37,644,828	5,554,184	740,049	0	517	26,130,306	0	0	90,158	3,505,792	1,623,822	0
Pass-through Programs From:														
Mississippi State University - Nutrient Intakes of Food	10.000	98-1-940-06	9,576										9,576	
North Carolina State SE Dairy Foods Research	10.000	93-0768-01	(2,031)					(2,031)						
Ohio State University	10.000	735617/865760	4,294					4,294						
North Carolina State University	10.000	99-0415-02	8,068					8,068						
University of Arkansas	10.000	AES95-1	3,732					3,732						
University of Florida	10.000	PO#L51611	10,997					10,997						
North Carolina State University	10.000	54-0030-01	18,526					18,526						
Mississippi State University	10.001	99-38500-7375	1,112									1,112		
Mississippi State University	10.001	96-38500-2630	3,245									3,245		
Mississippi State University	10.001	96-38500-4124	18,218									18,218		
Perry Institute of Marine Science	10.001	N.A.	1,117									1,117		
Gulf Coast Research Laboratory - Molecular Biology of Shrimp	10.025	N.A.	35,044										35,044	
Mississippi State University	10.200	99-03-265-01	2,858									2,858		
Mississippi State University	10.200	00-02-0089	72,405									72,405		
University of Arkansas	10.200	UA AES 2000-104	5,450					5,450						
South Carolina State University	10.200	446297	2,069					2,069						
University of Arkansas	10.200	AES 99-108	28,000					28,000						
Oklahoma State Univ.-Grants for Agricultural Research, Special Research Grants	10.200	USDA-CSREES	10,880					10,880						
United Soybean Board - Soybean Derived Monomers- Phase II	10.206	USB#8427	79,905										79,905	
MS Department of Health - Breastfeeding Promotion Grant	10.206	750-314-89	74,293										74,293	
Wombat Tech International - Coverting an Environmental Hazard	10.212	0221705145-A10	1,041										1,041	
University of Arkansas	10.217	AES 99-104	43,429					43,429						
North Carolina State University - Cooperative Extension Service	10.500	98-0409-15	1,542					1,542						
Mississippi State University	10.500	N.A.	923									923		
North Carolina State University - Cooperative Extension Service	10.500	98-1080-01	1,321					1,321						
North Carolina State University - Cooperative Extension Service	10.500	97-0496-25	7,371					7,371						
Texas Agricultural Extension Service	10.500	622650-2	579					579						
North Carolina State University - Cooperative Extension Service	10.500	99-0263-01	1,276					1,276						
North Carolina State University	10.500	2000-0352-07	2,213					2,213						
Mississippi State Department of Health - Breastfeeding Promotion Grant	10.564	750-93	720										720	
National Forest in MS - Clarke Late Site (Archaeological Invest)	10.652	N.A.	2,071										2,071	
National Forest in MS - Forest Service Internships	10.664	08-99-07-CCS-018	6,206										6,206	
Subtotal Pass-through Programs			456,450	0	0	0	0	147,716	0	0	0	99,878	208,856	0
Total U.S. Department of Agriculture			38,101,278	5,554,184	740,049	0	517	26,278,022	0	0	90,158	3,605,670	1,832,678	0
U.S. Department of Commerce:														
National Oceanic and Atmospheric Administration	11.000		1,586,239			1,586,239								
Geodetic Surveys and Services	11.400		2,098,618					1,785					2,096,833	
Marine Fisheries Initiative	11.433		35,625									35,625		
Telecommunications and Information Infrastructure Assistance Program	11.552		847,805										847,805	
Manufacturing Extension Partnership	11.611		1,198,009									92,478	1,105,531	
Subtotal Direct Programs			5,766,296	0	0	1,586,239	0	1,785	0	0	0	128,103	4,050,169	0
Pass-through Programs From:														
MS Dept.of Finance and Admin.- State and Local Economic Development Planning	11.305	N.A.	17,930									17,930		
University of Southern Mississippi	11.400	NIST Grant	132,984					132,984						
Mississippi Department of Marine Resources	11.400	NA96FW0378	870					870						
University of Mississippi	11.400	99-03-008	39,172					39,172						
State Department. of Marine Resources (Commerce) Monitoring & Assessments	11.407	N.A.	(8,686)										(8,686)	
Mississippi-Alabama Sea Grant - Menhaden Soluble Protein	11.417	R/MT-43 PD/NA56RG0129	3,311										3,311	
MS-AL Sea Grant - Habitat-Use by Inter-Continental Bird Migrants	11.417	N.A.	28,878										28,878	
Mississippi-Alabama Sea Grant Consortium - Sea Grant Support	11.417	Various	175,198									175,198		
Mississippi-Alabama Sea Grant Consortium - Sea Grant Support	11.417	NA86RG0039	125,139					122,391					2,748	
MS-AL Sea Grant - Effects of Endocrine Disrupting Chemicals	11.417	N.A.	(10,121)										(10,121)	
MS-AL Sea Grant - Nekton Densities	11.417	N.A.	10,894										10,894	
MS-AL Sea Grant - Chemiluminescent Methods for Sea Food	11.417	N.A.	(34)										(34)	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
MS-AL Sea Grant - Important Estuarine	11.417	N.A.	(2,678)										(2,678)	
MS-AL Sea Grant - Recruitment Dynamics	11.417	N.A.	49,159										49,159	
MS-AL Sea Grant - Consortium for Oceanographic Activities	11.417	N.A.	54,126										54,126	
MS-AL Sea Grant - Effects of Endocrine Disrupting Chemicals	11.417	N.A.	64,420										64,420	
MS Department of Marine Resources - Brown Shrimp	11.427	N.A.	59,913										59,913	
Northrop Grumman - Pet Program	11.427	DAHC94-96-C-0008	(32,017)										(32,017)	
Logicon - Tardis	11.427	N.A.	26,592										26,592	
MS Department of Marine Resources - Ms Interjurisdictional Marine Resources	11.433	N.A.	75,153										75,153	
University of Mississippi - Mississippi SBIR/STTR Project	11.600	N.A.	1,358								1,358			
University of Southern Mississippi - Manufacturing Extension Partnership	11.611	70NANB6H0171	103,540		103,540									
University of Southern Mississippi - Manufacturing Extension Partnership	11.611	79NANB6H0171	135,270									135,270		
University of Mississippi - Competitive Technology	11.611	N.A.	12,807										12,807	
Subtotal Pass-through Programs			1,063,178	0	103,540	0	0	295,417	0	0	1,358	328,398	334,465	0
Total U.S. Department of Commerce			6,829,474	0	103,540	1,586,239	0	297,202	0	0	1,358	456,501	4,384,634	0
U.S. Department of Defense:														
Department of the Army	12.000		120										120	
Fungus ID	12.000		2,314										2,314	
NATO	12.000		21										21	
Elastomeric Nanocomposites	12.000		1,065										1,065	
Marine Geological & Geophysics	12.000		23,801										23,801	
Analytical Services at AMS	12.000		99										99	
ASSERT-Dev of Coupling Tech	12.000		3,904										3,904	
U.S. Army Space and Missle Defense Command	12.000		4,300,859									4,300,859		
Membranes for Water Remediation	12.000		(579)										(579)	
Data Assimilation	12.000		59,826										59,826	
Office of the Chief of Naval Research - Basic and Applied Scientific Research	12.300		11,520,999				287,592	7,890,233				1,805,892	1,537,282	
U.S. Army Materiel Command - Basic Scientific Research	12.431		2,813,056				337,444	145,531			6,302	1,905,760	418,019	
Basic, Applied, & Advanced Research in Science/Engineering	12.630		525,993					287,766					238,227	
Air Force Defense Research Sciences Program	12.800		173,598					104,779			9,972	58,847		
Research and Technology Development	12.910		1,558,281					1,558,281						
Subtotal Direct Programs			20,983,357	0	0	0	625,036	9,986,590	0	0	16,274	8,071,358	2,284,099	0
Pass-through Programs From:														
Craft-Tech	12.000	99-C-0041.001	35,494									35,494		
ISX Corporation	12.000	P.O. 97045	206,560					206,560						
MS Military Department	12.000	MS00095001	18,412					18,412						
National Biological Service	12.000	Work Order #44	94,142					94,142						
University of Tennessee	12.000	46776	10,681					10,681						
Northrop Grumman	12.000	9720393-06	26,364					26,364						
Astec University of Alabama	12.000	DA5G60-99-C-0018	74,605									74,605		
Calspan-University at Buffalo Research Center	12.000	4800-4	561,575									561,575		
Jackson State University - Best	12.114	N.A.	11,361										11,361	
Mississippi State University - Digital (Maps) Viewer	12.300	SSC-160/NAS136-564	(870)										(870)	
Mississippi State University - Littoral Optical Environment	12.300	NAS13-564/SSC-134	256										256	
Mississippi State University - Naval Meterology and Oceanography Support	12.300	SSC-135/NAS13-564	(69)										(69)	
Mississippi State University - CNMOC: Marco Polo, Jason Project	12.300	SSC-135/NAS13-564	8,451										8,451	
Mississippi State University - Basic and Applied Scientific Research	12.300	N62306	826,910				826,910							
Mississippi State University - Technology Transfer Outreach Support	12.300	NAS13-564/SSC-161	1,566										1,566	
Mississippi State University - Settling Characteristics Analysis Program	12.300	SSC-3/NAS13-98033	1,253										1,253	
Northrop Grumman	12.300	PO#979022	28,814					28,814						
Lockheed Martin	12.300	HH9-264190	108,872					108,872						
Berkeley R.A.	12.300	MSU-002-W Soni	13,242					13,242						
University of Southern California	12.300	036470	25,716					25,716						
Anteon Corp	12.300	99-5608-34-2	59,369					59,369						
Mississippi State University - High Performance Network Regional Partnership	12.300	N.A.	10,242										10,242	
Univ of Cal/Lawrence Livermore	12.300	B342021	34,851					34,851						
Nichols Res Corp	12.300	DAHC94-96-C0005	325,121					325,121						
Raytheon	12.300	CLIN 0001D CO 017	12,731					12,731						
Logicon	12.300	PO 979102	92,690					92,690						
Mississippi State University - Fire Retardant Clay	12.300	99-03-0281-02/taskf	6,064										6,064	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Foundation of California Monterey - Ocean Observing Network	12.300	090-398-B/GCA#F9910040	160,440										160,440	
Mississippi State University - Protective Coatings for Vinyl Composites	12.300	99-3-281-2/naskm	(2,169)										(2,169)	
Mississippi State University Computational Technological Areas	12.300	SSC-44/NAS13-98033	20,926										20,926	
Logicon - CTA Support	12.300	N.A.	96,161										96,161	
Mississippi State University - Basic and Applied Scientific Research	12.300	060700-301300	41,395									41,395		
Dupont Aerospace Company	12.300	98121081	463,115					463,115						
University of Southern California-Circuit Design	12.300	PO 023747	17,994					17,994						
Computer Syst Tech	12.300	RG00-0001	3,145					3,145						
APT Aerospace, Inc.	12.300	F29601-98-C-0184	775					775						
ISX Corporation	12.300	P097030	16					16						
Bosch Aerospace	12.300	5004-S1	12,723					12,723						
Acad of Applied Science	12.300	1010	1,117					1,117						
North Carolina State University/Proff-of-Conc	12.300	97-1034-03	21,275					21,275						
MPI Software Tech	12.300	00070544	1,274					1,274						
Raytheon E-Systems	12.300	CLIN 0002	35,056					35,056						
USGS RWO	12.300	1434-HQ-97-RU-01543	12,189					12,189						
US Geological Survey	12.300	1434-HQ-97-RU-01543	2,785					2,785						
MPI Software Tech.	12.300	99060632	21,842					21,842						
NASA/SSC	12.300	NAS13-98033 DO 3	10,587					10,587						
Core-Consortium for Oceanographic Research - National Ocean Sciences Bowl	12.300	N.A.	20,277										20,277	
Ford Motor Company	12.300	PO99-566702	74,186					74,186						
General Electric	12.300	PO A02-42459	45,278					45,278						
Logicon Inform System	12.300	PO 9720393-00, 979137	201,555					201,555						
CTC	12.300	990900108 Koshel	150,073					150,073						
Mississippi State University - Protective Coatings for Vinyl Composites	12.300	N.A.	75,781										75,781	
Mississippi State University - Fire Retardant Clay	12.300	N.A.	69,430										69,430	
E-Systems	12.300	SUBCONTRACT AA221	322,683					322,683						
Intergrated Sensors, Inc.	12.300	SISI971	9,030					9,030						
Naval Research Lab - Grass Project	12.300	N.A.	795,739										795,739	
Mississippi State University - Basic and Applied Scientific Research	12.300	00-02-0119-03	6,617									6,617		
Johns Hopkins University - Basic and Applied Scientific Research	12.300	98-C-6663/806442	57,487									57,487		
Mississippi Military Department - Camp Shelby-Delineation Study	12.401	MS21093004	79,636										79,636	
MS Military Depart - LRAM-Camp Shelby	12.401	N.A.	12,440										12,440	
Mississippi Military Department - Aquatic Bio Monitoring	12.401	CPY090S061CPC090S003	63,136										63,136	
Mississippi Military Department - LRAM-Camp McCain	12.401	MS18592006	5,329										5,329	
Mississippi Military Department - Water Quality Study	12.401	CPY090S061/090S003	65,844										65,844	
Mississippi Military Department - Land Condition Trend Analysis	12.401	CPY090S061/090S003	150,540										150,540	
Mississippi Military Department - Wetlands Mitigation Plan	12.401	MS21097004/#705/12932	26,306										26,306	
MS Military Depart - LRAM-Camp Shelby	12.401	N.A.	18,483										18,483	
Academy of Applied Science	12.431	REAP 958	477					477						
Raytheon Aerospace	12.431	634402/273	73,099				73,099							
Academy of Applied Science	12.431	DAAD1999	2,500				2,500							
Martin-Marietta - Climate and Atmospheric Research - Basic Scientific Research	12.431	PO# RL5-250016	62,149					62,149						
Nichols Research Corporation - Basic Scientific Research	12.431	NRC-CR 96-0003	458,431					458,431						
University of Minnesota	12.431	DAAH0495/9504	602,855				602,855							
Tulane University - Transgenerational Effects	12.431	N.A.	3,809										3,809	
Rust College - Air Force Defense Research Sciences Program	12.800	F33615-96-C-5629	1,536									1,536		
Air Force Defense Research Sciences Program	12.800	N.A.	4,884								4,884			
Eglin Air Force Base	12.800	F08630-98-1-0005	1,610					1,610						
RDL	12.800	99-0827	18,348					18,348						
Stennis Space Center	12.910	634367	487				487							
Nichols Research Corporation	12.910	DCHD9/NS13	275,347				275,347							
Subtotal Pass-through Programs			7,270,431	0	0	0	1,781,198	3,005,278	0	0	4,884	778,709	1,700,362	0
Total U.S. Department of Defense			28,253,788	0	0	0	2,406,234	12,991,868	0	0	21,158	8,850,067	3,984,461	0
Department of the Interior:														
USDI - Catfish in Yalobusha River	15.000		38,794					38,794						
USDOI 1443CA509097006	15.000		9,887					9,887						
Grants for Mining and Mineral Resources and Research Institutes - MMTC	15.308		444,710									444,710		
Sport Fish Restoration	15.605		1,684					1,684						

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
F&WS Ctr 14-48-0009-93-004	15.607		39,151					39,151						
Fish and Wildlife Management Assistance	15.608		26,150										26,150	
COOP F&W 14-16-0009-1543	15.610		21,601					21,601						
Fish and Wildlife Service	15.612		1,089					1,089						
Wildlife Conservation and Appreciation	15.617		3,792									3,792		
Assistance to State Water Resources Research Institutes	15.805		137,052					137,052						
U.S. Geological Survey	15.806		152,620					152,620						
U.S. Geological Survey - Research and Data Acquisition	15.808		18,399					18,399						
National Park Service	15.900		4,707										4,707	
Subtotal Direct Programs			899,636	0	0	0	0	420,277	0	0	0	448,502	30,857	0
Pass-through Programs From:														
Puerto Rico DRNA	15.000	050-00-000116/117/118	72,757					72,757						
National Fish and Wildlife Foundation	15.000	97-208	2,353					2,353						
Puerto Rico Department of Environmental Resources	15.000	98-1-329	23,417					23,417						
Alabama Department of Conservation	15.000	N.A.	8,408					8,408						
Mississippi Department of Marine Resources	15.000	USFWS C-10	148,994					148,994						
Mississippi Department of Marine Resources	15.000	S-01-S-AM-02-036	10,040					10,040						
University of Tennessee	15.308	97-1-978-01	66,116									66,116		
American Fisheries Society - Sport Fish Restoration	15.605	98-1-807	14,186					14,186						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	99080771	42,598					42,598						
Mississippi Department of Wildlife, Fisheries and Parks - Sport Fish Restoration	15.605	W-48 Study 45	14,859					14,859						
Mississippi Department of Wildlife, Fisheries and Parks - Sport Fish Restoration	15.605	W-48 Study 47	24,908					24,908						
Mississippi Department orf Wildlife, Fisheries and Parks	15.605	14-16-0009-1543	27,492					27,492						
MS Department of Marine Resources -Tripletail &Cobia	15.605	N.A.	100,338										100,338	
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-41	1,420					1,420						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-46, Study 52	30,061					30,061						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-46, Study 52	5,000					5,000						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-46, Study 53	39,981					39,981						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-46, Study 52	45,000					45,000						
Mississippi Department of Marine Resources - Sport Fish Restoration	15.605	W-48-46, Study 52	34,000					34,000						
State Department of Marine Resources - Spotted Sea Trout	15.608	F-103/Segment 8	101,339										101,339	
MS Dept. of Wildlife, Fisheries & Parks-Pearl Darter-Fish & Wildlife Mgt. Assistance	15.608	N.A.	17,306										17,306	
Gulf States Fisheries Commission- Gulf & Atlantic Race Striped Bass	15.608	GSMFC#749-97-003	40,327										40,327	
MS Department of Wildlife, Fisheries & Parks - Gulf Sturgeon	15.608	N.A.	23,917										23,917	
MS Department of Marine Resources -Striped Bass Restoration Program	15.608	N.A.	38,582										38,582	
MS Department of Wildlife, Fisheries & Parks - Saltmarsh Topminnow	15.608	N.A.	4,836										4,836	
MS Dept. of Wildlife, Fisheries & Parks-Gulf Sturgeon-Fish & Wildlife Mgt. Assistance	15.608	N.A.	18,933										18,933	
Gulf States Marine Fisheries Commission	15.608	GSMFC #749-97-004	27,346					27,346						
U.S. Department of Interior - Stopover Ecology at Bon Secour NWR	15.608	N.A.	1,861										1,861	
Florida Fish & Wildlife Commission - Sturgeon Trophic Study	15.608	N.A.	19,832										19,832	
Mississippi Department of Wildlife, Fisheries & Parks - Woodduck Nest Box Study	15.610	W-48-46 Study 45	22,450					22,450						
University of Guam - Ilsand Karst Hydrology of Guam - Research & Data Acquisition	15.808	14-34-HQ-96-GR-02665	32,413					32,413						
National Park Service - Rivers, Trails and Conservation Assistance	15.921	CA-5320-5-9050	2,410					2,410						
Subtotal Pass-through Programs			1,063,480	0	0	0	0	630,093	0	0	0	66,116	367,271	0
Total Department of the Interior			1,963,116	0	0	0	0	1,050,370	0	0	0	514,618	398,128	0
U.S. Department of the Justice:														
Pass-through Programs From:														
Mississippi Department of Public Safety	16.710	6NR4011	32,626					32,626						
Mississippi Department of Public Safety	16.710	9JP4011	11,769					11,769						
Total U.S. Department of the Justice			44,395	0	0	0	0	44,395	0	0	0	0	0	0
U.S. Department of Labor:														
Consultation Agreements	17.504		431,628					431,628						
Total U.S. Department of Labor			431,628	0	0	0	0	431,628	0	0	0	0	0	0
U.S. Department of Transportation:														
Highway Planning and Construction	20.205		66,499					48,751				17,748		

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Subtotal Direct Programs			66,499	0	0	0	0	48,751	0	0	0	17,748	0	0
Pass-through Programs From:														
Mississippi State University	20.000	302645-060800	4,720									4,720		
University of Denver	20.000	DTRS98-G-0017	6,618					6,618						
University of Illinois-Chicago	20.000	00-013	5,938					5,938						
Industrial Affiliates	20.000	TV-93724V	46					46						
Mississippi Department of Transportation - Highway Planning and Construction	20.205	79-0018-03-018-10	68,660					68,660						
Mississippi Department of Transportation - Highway Planning and Construction	20.205	Studies 119,122,126	155,637									155,637		
University of Denver - Intermodal Transportation - Transit Planning and Research	20.514	DTRS98-G-0017	74,893					74,893						
Mississippi Department of Transportation - Transit Planning and Research	20.514	79-999-00-027-05 PE	111,377					111,377						
MS Office of Highway Safety - Juvenile Drug & Violence Prev. Program	20.600	8DF4011	7,784					7,784						
Mississippi Department of Public Safety - State and Community Highway Safety	20.600	8J74011	218					218						
MS Office of Highway Safety - State and Community Highway Safety	20.600	8DF4013	18,236					18,236						
Mississippi Department of Transportation	20.600	97-0056-02-003-10	(1,001)					(1,001)						
Mississippi Department of Public Safety	20.600	0-OP-401-1	58,281					58,281						
Mississippi Department of Transportation	20.600	97-0011-03-06-10	28,150					28,150						
Mississippi Department of Public Safety	20.600	8JS4011	14,287					14,287						
Mississippi Department of Public Safety	20.600	0-OP-401-2	87,782					87,782						
MS Dept. of Transportation - Alcohol Traffic Safety & Drunk Driving Prevention Grants	20.601	STP9999(228)	65,531					65,531						
MS Dept. of Transportation - Alcohol Traffic Safety & Drunk Driving Prevention Grants	20.601	79-999-00-027-08	67,758					67,758						
Subtotal Pass-through Programs			774,915	0	0	0	0	614,558	0	0	0	160,357	0	0
Total U.S. Department of Transportation			841,414	0	0	0	0	663,309	0	0	0	178,105	0	0
National Aeronautics and Space Administration:														
Ames Research Center - Otolith Canal Convergence	43.000		43,388								43,388			
Aerospace Education Services Program	43.001		1,742,767									1,742,767		
Technology Transfer	43.002		10,190,069					9,754,453				251,570	184,046	
Subtotal Direct Programs			11,976,224	0	0	0	0	9,754,453	0	0	43,388	1,994,337	184,046	0
Pass-through Programs From:														
Ames Research Center - Adaptive Visual Vestibular	43.000	43.NAGW-4377	81,018								81,018			
Mississippi State University - CNMOC Media Prep	43.001	SSC-21/NAS13-98033	52,205										52,205	
Mississippi State University - Visiting Scientist Program	43.001	SSC-29/NAS13-98033	31,209										31,209	
Mississippi State University - Develop of Degree PRG/Hydrographic Science	43.001	SSC-30/NAS13-98033	98,303										98,303	
Mississippi State University - Currents from Multi-Temporal Image Sequence	43.001	SSC-83/NAS13-98033	13,883										13,883	
Mississippi State University - Center for Higher Learning - Technology Transfer	43.002	SSC-117	(11)										(11)	
Mississippi State University - NASA Tech Transfer Officer - Technology Transfer	43.002	NAS13-564/SSC-137/170	6,337										6,337	
Mississippi State University - CNMOC Media Prep - Technology Transfer	43.002	NAS13-564/SSC-133	(47,452)										(47,452)	
Mod Works, Inc. - Technology Transfer	43.002	N.A.	43,867					43,867						
University of Florida - MS Tech Transfer Operations - Technology Transfer	43.002	NAS8-97110	(1,876)										(1,876)	
Mississippi State University - Total Quality Management - Technology Transfer	43.002	SSC-164/NAS13-564	1,065										1,065	
Mississippi State University - Technology Transfer	43.002	SSC-156/NAS13-564	4										4	
Creare, Inc. - Technology Transfer	43.002	22592	1,733					1,733						
University of Mississippi - Technology Transfer	43.002	MSC1-99-01-003	623					623						
Global Aircraft Corp. - Technology Transfer	43.002	95-4-648	10,127					10,127						
SPECTRUMedix - Technology Transfer	43.002	99-05-0479	54,765					54,765						
JPL - Technology Transfer	43.002	1202306	50,798					50,798						
Thiokol - Technology Transfer	43.002	PO# M9H0001	12,055					12,055						
Mississippi State University - Technology Transfer	43.002	SSC-10/NAS13-98033	6,078									2,850	3,228	
Mississippi State University - NRL Mhone Training	43.002	NAS13-564/SSC-138	(19)										(19)	
Mississippi State University - Naval Meteorology & Oceanography Support	43.002	SSC-37/NAS13-98033	69										69	
Mississippi State University - Commercial Remote Sensing Workforce Dev.	43.002	SSC-40/NAS13-98033	53,878										53,878	
Mississippi State University - Education Outreach Support	43.002	SSC-31/NAS13-98033	23,075										23,075	
Mississippi State University - SSC History Project	43.002	NAS13-98033/SSC-32	5,182										5,182	
Mississippi State University - Hycode Optics & Bathymetry Research	43.002	SSC-48/NAS13-98033	3,699										3,699	
Mississippi State University - Incubator Support	43.002	SSC-12/NAS13-98033	288,740										288,740	
Mississippi State University - Modas Evaluation	43.002	SSC-43 (NAS13-98033)	34,820										34,820	
Mississippi State University - MAPS 98-99	43.002	SSC-38/NAS13-98033	736										736	
Mississippi State University - Littoraloptical Environment & Thin Layers	43.002	SSC-51/NAS13-98033	6,167										6,167	
Mississippi State University - Satellite Modeling/Web Viewer	43.002	SSC-27/NAS13-98033	5,813										5,813	
Mississippi State University - MODAS-Initialized Relocatable Pom Model	43.002	SSC-17/NAS13-98033	1,171										1,171	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Mississippi State University - Outreach Support	43.002	SSC-35/NAS13/98033	96,274										96,274	
Mississippi State University - Satellite Imagery Support	43.002	SSC-45/NAS13-98033	7,653										7,653	
Mississippi State University - NASA Liaison Support	43.002	SSC-53/NAS13-98033	28,066										28,066	
University of Florida - MS Tech Transfer Operations	43.002	UF-EIES-9728009-USM	48,918										48,918	
Mississippi State University - SSC Commercial Tech Support	43.002	SSC-84/NAS13-98033	27,745										27,745	
Mississippi State University - Community Support for Tech Transfer	43.002	SSC-85/NAS13-98033	15,651										15,651	
Mississippi State University - Technology Transfer	43.002	SSC-15/NAS13-98033	34										34	
Mississippi State University - Outreach Support	43.002	SSC-80/NAS13-98033	168,242										168,242	
Mississippi State University - High Performance Computing Support	43.002	SSC-150/NAS13-564	(7,224)										(7,224)	
Mississippi State University - Support for NASA Tech Transfer Office	43.002	SSC-72/NAS13-98033	34,517										34,517	
Boeing Company	43.002	KA0753	43,945					43,945						
Mississippi State University - Biophysical Modeling	43.002	SSC-142/NAS213-564	580										580	
Mississippi State University - Bottom Sediment Sampling	43.002	SSC-105/NAS13-98033	15,273										15,273	
Seemann Composites	43.002	PO4411	31,895					31,895						
Mississippi State University - NRL Post Doc-Task4	43.002	SSC-81/NAS13-98033	32,260										32,260	
Mississippi State University - Study of Pearl River Data	43.002	SSC-24/NAS13-98033	18,053										18,053	
University of Mississippi - MS Space Commerce Initiative Workforce Dev	43.002	N.A.	300,422										300,422	
Mississippi State University - Optical Properties	43.002	SSC-60/NAS13-98033	4,742										4,742	
University of Mississippi - Noninvasive Flow Measurement	43.002	UM# 00-07-011/NCC5-405	(4,254)										(4,254)	
Mississippi State University - Technology Transfer	43.002	SSC-11/76	11,900									11,900		
Mississippi State University	43.002	302778-190100-02100	31,780									31,780		
State of Mississippi, Board of Institutions of Higher Learning	43.002	N.A.	12,202									12,202		
Mississippi State University - Separation of Euler Lagrange Equations	43.002	SSC-96/NAS13-98033	9,981										9,981	
Mississippi State University - Hydrographic Science Center	43.002	SSC-110/NAS13-98033	593										593	
Mississippi State University - NRL Post Doc-Task 3	43.002	SSC-82/NAS13-98033	32,477										32,477	
Mississippi State University - NRL Post Doc-Task 5	43.002	SSC-97/NAS13-98033	3,068										3,068	
Mississippi State University - Support for Simulated Annealing	43.002	SSC-93/NAS13-98033	18,379										18,379	
Mississippi State University - Support for Neural Network	43.002	SSC-67/NAS13-98033	9,510										9,510	
Mississippi State University - Object Oriented Software for Auv's	43.002	SSC-64/NAS13-98033	99,050										99,050	
Mississippi State University - Spatial Info Tech Center	43.002	SSC-103/NAS13-98033	22,363										22,363	
University of Mississippi - Noninvasive Flow Measurement	43.002	UM# 00-07-011/NCC5-405	84,880										84,880	
Mississippi State University - SSC History Project	43.002	SSC-77/NAS13-98033	20,060										20,060	
Mississippi State University - Assessing Diffuser Design	43.002	SSC-057 NAS13-564	21										21	
University of Alabama-Birmingham - Technology Transfer	43.002	N.A.	136,013					136,013						
Mississippi State University - CNMOC Media Prep	43.002	SSC-73/NAS13-98033	55,140										55,140	
Mississippi State University - NRL Post Doc-Task 6	43.002	SSC-98/NAS13-98033	4,711										4,711	
Mississippi State University - NRL Post Doc-Task 7	43.002	SSC-102/NAS13-98033	12										12	
Mississippi State University - Optical Assessment of Biochemical Properties	43.002	NAG5-4570	60,836										60,836	
Mississippi State University - Neural Network Bathymetry Algorithm Research	43.002	SSC-39/NAS13-98033	7,988										7,988	
Mississippi State University - MODAS Version 2	43.002	SSC-68/NAS13-98033	85,981										85,981	
Mississippi State University - MODAS Vision II	43.002	SSC-18/NAS13-98033	17,300										17,300	
Mississippi State University - SSC Commercial Technology Support	43.002	SSC-62/NAS13-98033	29,916										29,916	
State of Mississippi - Board of Institutions of Higher Learning	43.002	00110345	41,119					41,119						
University of Mississippi - Technology Transfer	43.002	N.A.	250,334					250,334						
Mississippi State University - Asee Summer Faculty Fellowship	43.002	SSC-99/NAS13-98033	114,032										114,032	
University of Mississippi - Atlas Imagery	43.002	00-07-008	17,613										17,613	
University of Mississippi - Faculty Research - Technology Transfer	43.002	NAG13-98004	57,138							57,138				
Mississippi State University - Technology Transfer	43.002	SSC-9/NAS13-98033	18,437										18,437	
Mississippi State University - Science & Technology Support	43.002	SSC-79/NAS13-98033	65,363										65,363	
Mississippi State University - Naval Meterology & Oceano Support	43.002	NAS13-564/SSC-087	272										272	
Mississippi State University - SECNAV - Engineering & Science Residential	43.002	SSC-58/NAS13-98033	17,475										17,475	
University of Mississippi - Application of Seawifs	43.002	00-07-008	18,850										18,850	
Mississippi State University - BDA & NOS	43.002	SSC-83/NAS13-98013	17,701										17,701	
University of Mississippi - Internet Based Teaching Materials	43.002	MSG-99-03	2,454										2,454	
University of Mississippi - Hyperspectral Algorithm Develop	43.002	00-107-008	20,399										20,399	
University of Mississippi - On - Campus Represenative to MSCI	43.002	00-07-002	41,459										41,459	
University of Mississippi - Parallel Processing & Storage System	43.002	00-07-008	18,854										18,854	
University of Mississippi	43.002	MSCI-99-04-012	65,155					65,155						
Mississippi State University - Citizens Advisory Committee Support	43.002	SSC-86/NAS13-98033	1,043										1,043	
Mississippi State University - Engineering and Science Residential Program	43.002	SSC-58/NAS13-98033	78,933										78,933	
Mississippi State University - NRL/USM Posidoctoral Project - Task 2	43.002	SSC-50/NAS13-98033	39,254										39,254	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
University of Mississippi - Technology Transfer	43.002	99-04-014	60,352					60,352						
University of Mississippi - On Campus Representation to MSCI	43.002	MSCI-99-01-002	(30)										(30)	
Mississippi State University - NRL Post Doc Project - Task 1	43.002	SSC-49/NAS13-98033	29,867										29,867	
University of Mississippi - Assessing Fire Risk	43.002	00-07-008	17,639										17,639	
Mississippi State University - Hydrographic Science Degree Implement Yr	43.002	SSC-74/NAS13-98033	281,192										281,192	
Subtotal Pass-through Programs			3,729,920	0	0	0	0	802,781	0	57,138	81,018	58,732	2,730,251	0
Total National Aeronautics and Space Administration			15,706,144	0	0	0	0	10,557,234	0	57,138	124,406	2,053,069	2,914,297	0
National Foundation on the Arts and the Humanities:														
National Endowment for the Humanities	45.000		50,861										50,861	
Promotion of the Humanities - Challenge Grants	45.130		3,359									3,359		
Subtotal Direct Programs			54,220	0	0	0	0	0	0	0	0	3,359	50,861	0
Pass-through Programs From:														
MS Arts Commission-Simply Gifts	45.024	99-0137-A1/PG	2,032										2,032	
Mississippi Humanities Council	45.129	MHC-2292	1,336									1,336		
Mississippi Arts Commission	45.129	00-210-A1/PG	7,410									7,410		
Subtotal Pass-through Programs			10,778	0	0	0	0	0	0	0	0	8,746	2,032	0
Total National Foundation on the Arts and the Humanities			64,998	0	0	0	0	0	0	0	0	12,105	52,893	0
National Science Foundation:														
National Science Foundation	47.000		720,752					37,943				15,246	667,563	
Engineering Grants	47.041		2,999,356					2,910,315				89,041		
Mathematical and Physical Sciences	47.049		191,852					98,303				93,549		
Geosciences	47.050		114,628					1,280				113,348		
Computer and Information Science and Engineering	47.070		1,122,737					1,122,737						
Biological Sciences	47.074		539,409					9,858			86,050	443,501		
Social, Behaviorial, and Economic Sciences	47.075		139,453					139,453						
Education and Human Resources	47.076		3,418,333				1,966,986	1,420,490				30,857		
Subtotal Direct Programs			9,246,520	0	0	0	1,966,986	5,740,379	0	0	86,050	785,542	667,563	0
Pass-through Programs From:														
Functional Anatomy of Auditory System	47.000	47.IBN-0096113	28,904								28,904			
Mississippi State University - Meltonin Coordinator	47.000	47.94475612	10,584								10,584			
North Dakota State University - Molecular Level Degradation of Coatings	47.000	4138-1	559										559	
Arizona State University - Evolutionary Ecology of Disease	47.000	00-133	32,787								32,787			
University of Denver	47.000	DTRS98-G-0017	3,617					3,617						
Jackson State University - Electrochemical Biosensors Base	47.000	47.CHE9728944	57,632								57,632			
Florida A&M University	47.000	PO 209902	15,808					15,808						
Mississippi State University - Epscor Campus Strengthening	47.000	47.EPS9874669	10,293								10,293			
University of Florida	47.041	PO 413731	1,756					1,756						
Mississippi State University - NSF EPSCOR	47.049	EPS-9874669	60,339									60,339		
Mississippi State University - NSF EPSCOR	47.049	EPS-9452857	26,229									26,229		
Mississippi State University - NSF EPSCOR	47.049	99-01-0072-05	87,038									87,038		
University of Mississippi - Delta Rural Systemic Initiative	47.049	ESR-9700041	837										837	
Mississippi State University - Epscor-Structure & Dynamic ANA	47.049	94-4-756-06/EPS-9452857	569										569	
Eastern Michigan University - Mechanical & Spectroscopic Properties	47.049	N.A.	7,319										7,319	
Mississippi State University - Epscor - Mathematical and Physical Sciences	47.049	94-4-756-06	24,696										24,696	
Skidaway Institute of Oceanography - A Synthesis & Modeling Project	47.049	137/004011	8,168										8,168	
Texas A & M Ocean Drilling Prog.- ODP Leg 182, Paleontology	47.049	USSSP#182-F000873	7,861										7,861	
Smithsonian Institute - Antarctic Studies on Cumacea & Tanaidacea	47.049	F-99-22-UU-0210-000-0000	271										271	
Mississippi State University - WOMAT Technology	47.049	99-01-0072-11	1,701										1,701	
Mississippi State University - Mathematical and Physical Sciences	47.049	94475601	29,161				29,161							
National Research Council - NRC International Collaborative Study	47.049	N.A.	2,750										2,750	
Southeastern Louisiana University - Endocrine Disruption in Male & Female Fish	47.050	SUB01/IBN-9815883	32,811										32,811	
Texas A & M -Leg 182-Great Australian Bight	47.050	182-F001007	7,403										7,403	
Mississippi State University - HPMRG-Moore	47.067	94-4-756-5	45										45	
Mississippi State University - Epscor Management Council	47.067	94-4-756-08/OSR-9452857	64										64	
Mississippi State University - HPMRG-Storey	47.067	94-4-756-05/EPS-9452857	(6,028)										(6,028)	
Mississippi State University - HPMRG-Pandey	47.067	94-4-756-5	10,070										10,070	
Mississippi State University - HPMRG-Mauritz - Education and Human Resources	47.067	94-4-756-05	101										101	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Mississippi State University - HPMRG-Master - Education and Human Resources	47.067	94-4-756-05	26										26	
Columbia University - Numerical Model of the Indonesian	47.068	OCE96-33470	33,596										33,596	
Texas A & M University - LEG 169 - Sedimented Ridges III	47.068	169-F000451	(434)										(434)	
Mississippi State University - Conductive Polymers	47.068	94-4-756-11	8,907										8,907	
Mississippi State University - Gene Regulation Group	47.068	94-4-756-09	25,223										25,223	
MPI Software Technology, Inc.	47.070	98-1-985-01	9,795					9,795						
Jackson State University - AMP Site Component	47.071	HRD-9623750	86,931										86,931	
Jackson State University - AMP Site Component	47.071	HRD-9623750	84,702										84,702	
Mississippi State University - Gene Regulation - Planning Project	47.074	N.A.	33,025										33,025	
Mississippi State University - Gene Regulation	47.074	99-1-72-2	88,323										88,323	
Mississippi State University - Education and Human Resources	47.076	3023/NRCC/9901	252,330				252,330							
University of South Carolina	47.076	99-530	38,879					38,879						
University of Mississippi	47.076	HRD9978	2,190				2,190							
Jackson Public Schools	47.076	HRD9625	(22)				(22)							
Mississippi State University - Campus Strengthening	47.076	99-1-72-1	14,057										14,057	
University of Mississippi	47.076	00-10-019	27,139					27,139						
Mississippi State University - Wombat Powder	47.076	99-1-72-13	827										827	
Mississippi State University - Novel Conducting Polymers	47.077	99-01-0072-03	125,825										125,825	
University of Maine - Collaboration in Antarctic Research	47.078	OPP-9726186	26,791										26,791	
Subtotal Pass-through Programs			1,321,455	0	0	0	283,659	96,994	0	0	140,200	173,606	626,996	0
Total National Science Foundation			10,567,975	0	0	0	2,250,645	5,837,373	0	0	226,250	959,148	1,294,559	0
Tennessee Valley Authority:														
TVA Environmental Research and Services	62.001		32,102					32,102						
Subtotal Direct Programs			32,102	0	0	0	0	32,102	0	0	0	0	0	0
Pass-through Programs From:														
University of Alabama	62.001	1301618	4,932									4,932		
Subtotal Pass-through Programs			4,932	0	0	0	0	0	0	0	0	4,932	0	0
Total Tennessee Valley Authority			37,034	0	0	0	0	32,102	0	0	0	4,932	0	0
Veterans Administration:														
VA Medical Center - UMC Neurocognitive Assessment	64.000		42,925								42,925			
VA Medical Center - Mental Illness Research and Education	64.000		74,564								74,564			
VA Medical Center - MIRREC: Prefrontal Cell Pathology	64.000		4,246								4,246			
Total Veterans Administration			121,735	0	0	0	0	0	0	0	121,735	0	0	0
Environmental Protection Agency:														
Office of Research and Development	66.000		473,025									416,362	56,663	
Water Quality Cooperative Agreements	66.463		46,497					46,497						
Surveys, Studies, Investigations and Special Purpose Grants	66.606		877,685					661,502					216,183	
EPA Integrating Environmental Education	66.951		3,343					3,343						
Subtotal Direct Programs			1,400,550	0	0	0	0	711,342	0	0	0	416,362	272,846	0
Pass-through Programs From:														
Effects of PCB's on Brain NOS Isoforms	66.000	66.PRRT79800765	(6,239)								(6,239)			
Effects of Environmental Pollutants	66.000	N.A.	454								454			
Salton Sea Science Authority Role of Tilapia Feeding Ecology	66.419	EPA#A-98-013	29,678										29,678	
MS Department of Environmental Quality - Wet Water Monitoring	66.419	N.A.	6,226										6,226	
Florida Dept. of Environmental Protection - Nearshore Marine & Estuarine Gammaridean	66.463	WM724	21,560										21,560	
GCHSRC	66.500	028MSU2706	26,216					26,216						
Florida Department of Environmental Protection - Ecosystem Assessment	66.505	DEP # MR208	56,953										56,953	
Mississippi Department of Agriculture - Performance Partnership Grants	66.605	N.A.	15,817									15,817		
GCHSRC - Surveys, Studies, Investigations and Special Purpose Grants	66.606	GCHSRC/027MSU3442	55					55						
Miss. Band of Choctaw Indians-Surveys, Studies, Investigations & Special Purpose Grants	66.606	98-1-420	4,195					4,195						
Surveys, Studies, Investigations and Special Purpose Grants	66.606	GCHSRC/028MSU2622	402					402						
Surveys, Studies, Investigations and Special Purpose Grants	66.606	GCHSRC/038MSU0706	32,814					32,814						
GCHSRC	66.606	111MSU2137	5,972					5,972						

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
OCEDA	66.606	99-07-0627	81,208					81,208						
GCHSRC	66.606	028MSU2622	19,043					19,043						
GCHSRC	66.606	118MSU3622	23,353					23,353						
Mississippi Department of Environmental Quality	66.606	C9994866-97	16,738					16,738						
Mississippi Department of Environmental Quality	66.606	51447	112,658					112,658						
Subtotal Pass-through Programs			447,103	0	0	0	0	322,654	0	0	(5,785)	15,817	114,417	0
Total Environmental Protection Agency			1,847,653	0	0	0	0	1,033,996	0	0	(5,785)	432,179	387,263	0
Department of Energy:														
Department of Energy	81.000		286,673										286,673	
Office of Energy Research Financial Assistance Program	81.049		196,509				39,277					157,232		
Renewable Energy Research and Development	81.087		5,066,492					5,066,492						
Fossil Energy Research and Development	81.089		240,309									240,309		
DOE - "App of Modern Diag Methods"	81.092		228					228						
Subtotal Direct Programs			5,790,211	0	0	0	39,277	5,066,720	0	0	0	397,541	286,673	0
Pass-through Programs From:														
International Fuel Cells - Novel Fuel Cell Membranes	81.000	DE-AC08-96NV11984	11										11	
University of Calif. Livermore Nat'l Lan	81.004	B504883/W-7405-ENG-48	25,503										25,503	
University of Georgia	81.049	RR1002	37,639				37,639							
University of Califorfnia at Berkley	81.049	6450/6482	634,544				634,544							
Mississippi Department of Commerce and Economics	81.049	6198/635178	7,716				7,716							
Clark-Atlanta University	81.049	OSP901	50,553				50,553							
Southern State Energy Board	81.049	99R4107	9,999				9,999							
Fermi Lab	81.049	N.A.	26,468									26,468		
Oak Ridge Assoc Universities - Polymer/Ferroelectric Liquid Crystal Composite	81.049	N.A.	247										247	
Oak Ridge Assoc Universities - Cytolytic Toxin CYT1A	81.049	N.A.	2,572										2,572	
Universities Research Associates, Inc. - Office of Energy Research														
Financial Assistance Program	81.049	511124/511151	54,987									54,987		
Applied Pressure	81.086	DE-FC07-98ID13692	137,253					137,253						
NIGEC South Central	81.087	TUL-063-98/99	124,454					124,454						
Lockheed Martin	81.087	DE-FC07-98-ID13439	19,643					19,643						
Lockheed Martin/Desiccant Rech Resr	81.087	19XSZ598C	185,104					185,104						
Energy Research Co.	81.087	C001571-0	97,717					97,717						
University of Georgia	81.087	PO H85871	9,876					9,876						
Institute of Paper Science and Technology	81.087	00-03-187	49,904					49,904						
Lockheed Martin Idaho Tech. Yr. 2	81.087	K98-178735	77,856					77,856						
Argonne National Lab	81.087	PO71481002	2,695					2,695						
ERC, Inc.	81.087	ERC-SPO-96-004	9,356					9,356						
MS Ethanol	81.087	XCO-F-30036-01	3,635					3,635						
University of Alabama	81.087	00-023	1,907					1,907						
Lockheed Martin	81.087	10605-001-00-35	55,108					55,108						
Univeristy of Michigan	81.087	4000000751	14,634					14,634						
Mississippi Department of Economic and Community Development	81.087	GT-95-181-01	1,557					1,557						
Rutgers University	81.087	IAC	152,361					152,361						
UC-LANL	81.087	4500004991	79,935					79,935						
RMI Environmental Services	81.087	88-071B-RMI	1,634					1,634						
Lockheed Martin	81.087	4500004991	114,226					114,226						
LMITCO	81.087	K98-178735	39,141					39,141						
Argonne National Lab	81.087	982392401	82,037					82,037						
MS Dept. of Environmental Quality - Fossil Energy Research and Development	81.089	1998-CN-GE-0881	50,950									50,950		
Clemson University	81.089	99-01-SR076	113,474					113,474						
University of Alabama	81.089	DE-FC26-00BC15129	4,235									4,235		
Mississippi Department of Environmental Quality	81.089	N.A.	34,156									34,156		
Hughes Eastern Corporation	81.501	92-3-268	38,374					38,374						
Subtotal Pass-through Programs			2,351,461	0	0	0	740,451	1,411,881	0	0	0	170,796	28,333	0
Total Department of Energy			8,141,672	0	0	0	779,728	6,478,601	0	0	0	568,337	315,006	0
Federal Emergency Management Agency:														
Pass-through Programs From:														

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Molecular Design	83.848	2R42 DK52238-02A2	50,132									50,132		
Total Federal Emergency Management Agency			50,132	0	0	0	0	0	0	0	0	50,132	0	0
U.S. Department of Education:														
National Institute on Disability and Rehabilitation Research	84.133		338,808					338,808						
Business and International Education	84.153		14,850					14,850						
Subtotal Direct Programs			353,658	0	0	0	0	353,658	0	0	0	0	0	0
Pass-through Programs From:														
Massachusetts Commission for Blind	84.000	SCMCB 40007123059	5,487					5,487						
Commonwealth of Virginia	84.000	99-04-0406	6,191					6,191						
Idaho Commission for the Blind	84.000	98-1-401	3,042					3,042						
Satellite Education Resources Consortium - Calculus/AP Revisioning Project	84.000	N.A.	1,160					1,160						
Alabama Department of Rehabilitation Services	84.000	C9087055	2,069					2,069						
MSDH/Early Intervention Assessment	84.000	N.A.	(932)					(932)						
State of Connecticut	84.000	97-1-161	1,211					1,211						
New Jersey Commission for the Blind	84.000	99-01-0112	5,233					5,233						
Board of Trustees of Institutions of Higher Learning - America Reads Mississippi	84.000	N.A.	169,636					169,636						
Georgia Division of Rehabilitation Services	84.000	427-93-91617	2,961					2,961						
MAET Boling Phase III	84.000	00040313	68,909					68,909						
University of Hawaii	84.000	PO Z507735	3,811					3,811						
North Carolina Division of Serv-Blind	84.000	00-15-190	8,156					8,156						
Alabama Department of Rehabilitative Services	84.000	C00870014	3,701					3,701						
IHL	84.000	2000-54E	6,376					6,376						
Wyoming Department of Employment	84.000	00010032	6,905					6,905						
University of Arkansas	84.000	0019238	12,618					12,618						
Noxubee County School District	84.000	00050532	48					48						
Georgia Division of Rehabilitation 427-93-01426 FY00	84.000	427-93-01426 FY00	7,361					7,361						
Texas Commission for the Blind	84.000	318-99-104	38,489					38,489						
State of Connecticut	84.000	99-557	49					49						
NIBS	84.000	40-10 Lackney	3,500					3,500						
Commonwealth of Virginia 00-02-0106	84.000	00-02-0106	7,689					7,689						
State of Connecticut	84.000	2000-635	6,311					6,311						
New Jersey Commission for the Blind	84.000	2000 00010034	11,265					11,265						
Arkansas Department of Human Services	84.117	C80870114	4,050					4,050						
Subtotal Pass-through Programs			385,296	0	0	0	0	385,296	0	0	0	0	0	0
Total U.S. Department of Education			738,954	0	0	0	0	738,954	0	0	0	0	0	0
U.S. Agency for International Development:														
Association Liasion Office	02.000		22,022					22,022						
USAID/IFDC	02.000		370,819					370,819						
USAID/Collaborative Agri Support Program	02.000		1,094,962					1,094,962						
University of Kentucky	02.000	UKRF 433436-00-20	2,563					2,563						
Total U.S. Agency for International Development			1,490,366	0	0	0	0	1,490,366	0	0	0	0	0	0
U.S. Department of Health and Human Services:														
Public Health Service - I	93.000		2,974,925								2,974,925			
Public Health Service - II	93.000		3,476,713								3,476,713			
Atherosclerosis Risk in Communities Study - ARIC	93.000		464,164								464,164			
National Heart Lung Blood Jackson Heart Study - Planning Phase	93.000		1,015,819								1,015,819			
National Heart Lung Blood Jackson Heart Study - Feasibility Phase	93.000		101,805								101,805			
NIH Minority Doctoral Fellowship	93.000		24,412					24,412						
NIH 1R15 GM/0D55993-01	93.000		22,888					22,888						
NIEHS Hazardous Waste Worker Health and Safety Training	93.142		249,589				249,589							
Rural Health Research Centers	93.155		10,074					10,074						
Research Related to Deafness and Communication Disorders	93.173		70,598									70,598		
Nursing Education-Opportunities for Individuals from Disadvantaged Backgrounds	93.178		231,929	231,929										
Mental Health Research Grants	93.242		590,217				360,501					82,883	146,833	
Alcohol Research Programs	93.273		179,335					179,335						

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Drug Abuse Research Programs	93.279		995,137				487,735	54,600				452,802		
Nursing Training Improvement - Special Projects	93.359		30,218	30,218										
Minority Biomedical Research Support	93.375		1,380,746	587,741			793,005							
Research Infrastructure	93.389		1,423,021				1,423,021							
Academic Research Enhancement Award	93.390		18,671					18,610					61	
Cancer Treatment Research	93.395		53,427									53,427		
Child Care and Development Block Grant	93.575		28,894				28,894							
Health Care Financing Research, Demonstrations and Evaluations	93.779		56,986	56,986										
Heart and Vascular Diseases Research	93.837		1,586,157				1,586,157							
Microbiology and Infectious Diseases Research	93.856		1,155,461									1,155,461		
Population Research	93.864		123,178					123,178						
Cerebellum Development	93.865		10,635										10,635	
Minority Access to Research Careers	93.880		574,801				574,801							
HIV Prevention Activities - Non-Governmental Organization Based	93.939		1,091,683				1,091,683							
HIV Demonstration, Research, Public and Professional Education Projects	93.941		352,613				352,613							
Subtotal Direct Programs			18,294,096	906,874	0	0	6,947,999	433,097	0	0	8,033,426	1,815,171	157,529	0
Pass-through Programs From:														
MS Action for Progress, Inc.	93.000	N.A.	130,754					130,754						
Mississippi Methodist Rehab. Center - Collaborative Study of Impaired	93.000	N.A.	6,700								6,700			
Millsaps College	93.000	90PL008	21,957					21,957						
Bioelectrospec, Inc.	93.000	00-05-0347	4,783					4,783						
University of Maryland - Surgical Treatment Outcomes Project	93.000	93.U01HS09506	6,902								6,902			
National Institutes of Health (Contract) - Effects of D1 Antagonists in the VTA	93.000	N.A.	10,803								10,803			
University of Alabama - Birmingham - DNA Based Typing of HLA Class II Alleles	93.000	93.776658	(62)								(62)			
Mississippi Methodist Rehabilitation Center - Traumatic Brain Injury Model	93.000	93.H133A988067	19,044								19,044			
Maryland Medical Res. Institute - Multicenter Study of Hydroxyurea	93.000	93.N01HB67129	11,015								11,015			
Westat, Inc. - Pediatric and Perinatal Clinical Trials	93.000	93.N01HD33162	353,025								353,025			
University of Alabama - Placebo Controlled Phase III	93.000	93.N01A165306	2,918								2,918			
Institute of Community Service, Inc.	93.000	00050351	6,970					6,970						
Rush Presbyterian - St Lukes - African American Antiplatlet Stroke Prevention Study	93.000	93.R01NS33430	18,978								18,978			
National Institutes of Health - Echocardiography Reading Center (JHS)	93.000	93.N01HC95171	8,782								8,782			
Mississippi Department of Mental Health	93.122	N.A.	(11,709)				(11,709)							
Mississippi Department of Mental Health	93.188	N.A.	49,065				49,065							
Mississippi Deapartment of Health	93.188	N.A.	145,264				145,264							
Partnership for a Healthy Mississippi	93.194	N.A.	57,919				57,919							
Mississippi Department of Mental Health	93.194	N.A.	157,402				157,402							
Elsohly Lab	93.279	N43DA-9-7064	16,953									16,953		
S.W. Oncology Health Group - Cancer Treatment Research	93.395	N.A.	14,092								14,092			
University of Pittsburgh - Cancer Treatment Research	93.395	N.A.	4,018								4,018			
Gyn./Onc. Health Group - Cancer Treatment Research	93.395	N.A.	182,472								182,472			
Mississippi State University - Cancer Treatment Research	93.395	N.A.	31								31			
Anderson Cancer Center	93.395	1 R01 CA79644-01	15,778									15,778		
Cancer Therapy Health Group - Cancer Control	93.399	N.A.	14,263								14,263			
Mississippi Department of Health and Hospitals	93.556	N.A.	170,555				170,555							
Partnership for a Healthy Mississippi	93.570	N.A.	29,718				29,718							
National Youth Sports Program	93.570	N.A.	145,440				145,440							
Mississippi Public Safety and Planning	93.591	N.A.	83,641				83,641							
Mississippi Department of Mental Health	93.632	N.A.	8,626				8,626							
Hinds County Private Industry	93.667	N.A.	15,877				15,877							
City of Jackson - Social Service Block Grant	93.667	N.A.	14,172				14,172							
Mississippi Department of Health and Hospitals	93.667	N.A.	105,356				105,356							
Foundation for Medical Care	93.779	N.A.	(7,603)				(7,603)							
University of Mississippi Medical Center	93.837	N.A.	10,683				10,683							
University of Texas - Heart and Vascular Diseases Research	93.837	N.A.	1,726								1,726			
Jackson State University - Heart and Vascular Diseases Research	93.837	N.A.	7,582								7,582			
Children's Hospital - Oakland - Blood Diseases and Resources Research	93.839	N.A.	2,355								2,355			
Florida State University - Diabetes, Endocrinology and Metabolism Research	93.847	N.A.	21,995								21,995			
University of Tennessee	93.848	N.A.	107,921									107,921		
Mayo Foundation - Clinical Research Related to Neurological Disorders	93.853	N.A.	307								307			
University of New Mexico - Biological Basis Research in the Neurosciences	93.854	N.A.	49,847								49,847			
Emory University - Biological Basis Research in Neuroscience	93.854	N.A.	665								665			

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
MCP Hahnemann University - Biological Basis Research in Neuroscience	93.854	N.A.	21,248								21,248			
Oklahoma Medical Center	93.856	01-07-003	111,248									111,248		
University of Indiana	93.856	N.A.	40,878									40,878		
Elsohly Labs	93.856	NIH TRIA142406-A1A-1	8,484									8,484		
Long Beach Memorial Medical Center - Microbiology and Infectious Diseases Research	93.856	N.A.	25								25			
University of Colorado- Enzyme Cofactor Synthesis by RNA	93.859	UCB# 153	66,710										66,710	
Mississippi Department of Mental Health	93.959	N.A.	255,082				255,082							
American Social Health Association	93.990	N.A.	10,846				10,846							
Subtotal Pass-through Programs			2,531,501	0	0	0	1,240,334	164,464	0	0	758,731	301,262	66,710	0
Total U.S. Department of Health and Human Services			20,825,597	906,874	0	0	8,188,333	597,561	0	0	8,792,157	2,116,433	224,239	0
Other U.S. Agencies:														
Pass-through Programs From:														
Montana State University	99.000	291450 Inglis	10,562					10,562						
U.S. Institute of Peace	91.000	N.A.	3,738					3,738						
National Biological Service	99.000	N.A.	675					675						
Total Other U.S. Agencies			14,975	0	0	0	0	14,975	0	0	0	0	0	0
Total Research and Development			136,072,328	6,461,058	843,589	1,586,239	13,625,457	68,537,956	0	57,138	9,371,437	19,801,296	15,788,158	0
Other Programs:														
U.S. Department of Agriculture:														
USDA/National Partnership Office	10.000		108,185					108,185						
Delta Economic Energy	10.000		26,671	26,671										
Ag-Hope	10.000		84,823	84,823										
Agricultural Research - Basic and Applied Research	10.001		41,910									41,910		
Plant and Animal Disease, Pest Control, and Animal Care	10.025		42,205					42,205						
Grants for Agriculture Research, Special Research Grants	10.200		762,086					343,812		418,274				
Buildings and Facilities Program	10.218		9,959,366									9,959,366		
Small Farmer Outreach Training and Technical Assistance Program	10.443		297,973	297,973										
Child and Adult Care Food Program	10.558		27,275										27,275	
Nutrition Education and Training Program	10.564		2,141,929									2,141,929		
Team Nutrition Grants	10.574		529,919									529,919		
Forestry Research	10.652		45,803					45,803						
Cooperative Forestry Assistance	10.664		22,784										22,784	
National Forest - Dependent Rural Communities	10.670		6,341									6,341		
Rural Cooperative Development Grants	10.771		968,638	968,638										
Rural Economic Development Grant	10.854		129,170	129,170										
Soil and Water Conservation	10.902		121,466	21,765				99,701						
Subtotal Direct Programs			15,316,544	1,529,040	0	0	0	639,706	0	418,274	0	12,679,465	50,059	0
Pass-through Programs From:														
Texas A&M University	10.000	454740-6	2,525					2,525						
Mississippi Department of Human Services	10.000	527D381	130,757					130,757						
Mississippi Department of Human Services	10.000	527D391	555,048					555,048						
Mississippi Department of Human Services	10.000	527B101	1,013,603					1,013,603						
Mississippi Municipal League	10.000	00-02-0107	67,370					67,370						
Ohio State University	10.000	800753	8,049					8,049						
State Department of Education - National School Lunch Program	10.555	983201C4062110001	(1,549)										(1,549)	
MS Depart. of Health - Special Supplemental Nutrition Program for Women, Infants & Children	10.557	N.A.	287,089								287,089			
UMMC Adult Day Care - Children and Adult Care Food Program	10.558	N.A.	2,905								2,905			
Mississippi Special Education - Summer Food Service Program for Children	10.559	N.A.	14,041										14,041	
State Department of Education - Summer Food Service Program for Children	10.559	12-35-2831	28,347							28,347				
Mississippi Department of Human Services - Family Nutrition Program	10.561	527B181	7,225					7,225						
Mississippi Department of Human Services - Family Nutrition Program	10.561	527B191	245,144					245,144						
University of Mississippi - Nutrition Education and Training Program	10.564	3F5385	(16,970)										(16,970)	
University of Mississippi - Food Service Institute Task 10	10.564	'99-06-038	744,025										744,025	
Mississippi Department of Education	10.564	963201 0152102012	2,678									2,678		

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Kentucky State University	10.564	FY 99 NN6501	13,927									13,927		
National Forestry Service - Little Spanish Fort	10.652	N.A.	2,519										2,519	
Mississippi Forestry Commission - Cooperative Forestry Assistance	10.664	Stewardship Subgrant	25,758					25,758						
Subtotal Pass-through Programs			3,132,491	0	0	0	0	2,055,479	0	28,347	289,994	16,605	742,066	0
Total U.S. Department of Agriculture			18,449,035	1,529,040	0	0	0	2,695,185	0	446,621	289,994	12,696,070	792,125	0
U.S. Department of Commerce:														
Department of Commerce - University Center Program	11.000		167,232					167,232						
Naval Oceanographic Office - NAS13-98033 DO29	11.000		8,046					8,046						
Economic Development - Technical Assistance	11.303		210,514					7,450		98,050			105,014	
Economic Development - State and Local Economic Development Planning	11.305		30,522										30,522	
National Oceanic and Atmospheric Administration	11.417		11,631										11,631	
Congressionally Identified Construction Project	11.469		669,587										669,587	
Costal Services Center	11.473		360,156										360,156	
Public Telecommunications Facilites - Planning and Construction	11.550		124,953				124,193						760	
National Standard Reference Data System	11.603		13,913				13,913							
Subtotal Direct Programs			1,596,554	0	0	0	138,106	182,728	0	98,050	0	0	1,177,670	0
Pass-through Programs From:														
University of Southern Mississippi	11.000	00030209	25,796					25,796						
MS-Al Sea Grant - Growth of Larval Anchovies	11.417	E/O-16	5,052										5,052	
MS-AL Sea Grant - Off Shore Petroleum Platforms - Sea Grant Support	11.417	E/0-16	(2)										(2)	
MS-AL Sea Grant - Oceanography and Coastal Processes Resources	11.417	E/0-63/40ANR704260	7,062										7,062	
Mississippi-Alabama Sea Grant Consortium - Sea Grant Support - Zebra Mussels	11.417	NA56RG0129	18,294					18,294						
Mississippi-Alabama Sea Grant Consortium - Sea Grant Support	11.417	A/O-9MS	167,926					167,926						
Mississippi-Alabama Sea Grant Consortium - Sea Grant Support	11.417	A/O-24ZM	24,112					24,112						
MS-Al Sea Grant - Blue Crab Metallothioneins	11.417	E/O-16	4,291										4,291	
MS-Al Sea Grant - Detection of Taura Virus	11.417	E/O-16	5,040										5,040	
MS-Al Sea Grant - Sea Grant Haznet	11.417	E/O-61	9,347										9,347	
MS-AL Sea Grant - Marine Meterology for Middle School	11.417	E/O-16	18,900										18,900	
MS-AL Sea Grant - Do Stone Crabs Need Housing?	11.417	E/O-16	3,205										3,205	
University of Southern Mississippi	11.472	NA86/USM022	157,718				157,718							
Corporation for Public Broadcasting - WUSM-FM Community Service Grant	11.550	N.A.	27,132										27,132	
Corporation for Public Broadcasting - WUSM National Prog and Acquistion Grant	11.550	N.A.	13,441										13,441	
Board of Trustees of IHL - Telecommunications and Information Infrastructure Assistance Program	11.552	28-40-96080	1,417									1,417		
University of Mississippi	11.603	634405	1,133				1,133							
National Institute of Technology	11.609	634412	12,744				12,744							
Subtotal Pass-through Programs			502,608	0	0	0	171,595	236,128	0	0	0	1,417	93,468	0
Total U.S. Department of Commerce			2,099,162	0	0	0	309,701	418,856	0	98,050	0	1,417	1,271,138	0
U.S. Department of Defense:														
Air Force Uniform Fund	12.000		42,466					24,005				18,461		
ROTC	12.000		240,171	240,171										
DodEA IPA for Chatelier	12.000		(2,974)					(2,974)						
U.S. Navy Master's in Counseling	12.000		45,843					45,843						
IPA D Gellar	12.000		7,290									7,290		
U.S. Army Telephone Costs	12.000		1,526					1,526						
Department of the Army, Office of the Chief of Engineers - Aquatic Plant Control	12.100		929										929	
Flood Control Projects	12.106		2,502	2,502										
Office of the Chief of Naval Research-Basic & Applied Scientific Research	12.300		13,958										13,958	
Subtotal Direct Programs			351,711	242,673	0	0	0	68,400	0	0	0	25,751	14,887	0
Pass-through Programs From:														
Applied Resources, Inc.	12.000	AR-95-C-0015-02	38,951					38,951						
University of Mississippi - National Space Grant	12.000	N.A.	13,589							13,589				
State of Mississippi - Board of Trustees of Institutions of Higher Learning	12.000	0225010107	2,000					2,000						
Harris Corporation	12.000	PO 9504662	15,550					15,550						
Sea Probe - Seafloor Sediment	12.000	SPI-99-01-DRI	32,508										32,508	
Mississippi State University - High Performance Visualization Center	12.300	00-4-2817301305	488,729										488,729	
MS Military Department - Sonny Montgomery Range	12.401	EPR#MS00097017	45,781										45,781	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
The Academy of Applied Science - Basic Scientific Research	12.431	DAAH-55-98-1-0468	12,494									12,494		
University of Maryland - Associan for Women in Mathematics	12.901	AWM-NSA-SK	787						787					
Subtotal Pass-through Programs			650,389	0	0	0	0	56,501	787	13,589	0	12,494	567,018	0
Total U.S. Department of Defense			1,002,100	242,673	0	0	0	124,901	787	13,589	0	38,245	581,905	0
U.S. Department of Housing and Urban Development:														
Historically Black Colleges and Universities Program	14.237		166,159	41,372			124,787							
Subtotal Direct Programs			166,159	41,372	0	0	124,787	0	0	0	0	0	0	0
Pass-through Programs From:														
City of Jackson - Community Development Block Grant	14.227	98MC/FY98 JTPA3905	25,206				25,206							
City of Hattiesburg Housing Authority - Hattiesburg Housing Authority Fellowship - Public and Indian Housing Drug Elimination Program	14.854	N.A.	1,471										1,471	
Subtotal Pass-through Programs			26,677	0	0	0	25,206	0	0	0	0	0	1,471	0
Total U.S. Department of Housing and Urban Development			192,836	41,372	0	0	149,993	0	0	0	0	0	1,471	0
U.S. Department of the Interior:														
Department of the Interior - FWS Project-Contaminants Analysis	15.000		464,401					464,401						
Department of Interior - Wilkerson P5570990031/32	15.000		10,966					10,966						
Bureau of Land Management	15.200		2,000					2,000						
Assistance to State Water Resource Institutes	15.805		87,577					87,577						
Subtotal Direct Programs			564,944	0	0	0	0	564,944	0	0	0	0	0	0
Pass-through Programs From:														
MS Department of Wildlife, Fisheries and Parks - Enhancing Wildlife Reserve Management	15.000	N.A.	18					18						
Subtotal Pass-through Programs			18	0	0	0	0	18	0	0	0	0	0	0
Total U.S. Department of the Interior			564,962	0	0	0	0	564,962	0	0	0	0	0	0
U.S. Department of Justice:														
Cops Universal Hiring	16.000		145,455					56,200		89,255				
Public Safety Partnership and Community Policing Grants	16.710		385,351		60,005		284,285					41,061		
Police Corps	16.712		761,749										761,749	
Subtotal Direct Programs			1,292,555	0	60,005	0	284,285	56,200	0	89,255	0	41,061	761,749	0
Pass-through Programs From:														
MS Department of Public Safety - Family Network Partnership	16.540	98-JF-FX-0028	10,263										10,263	
MS Department of Public Safety - Family Network Partnership	16.540	96UMWX0708	11,008										11,008	
MS Department of Public Safety - Family Network Partnership	16.540	9JP4121/99-JF-FY-0028	35,844										35,844	
Mississippi Department of Public Safety - Juvenile Justice and Delinquency Prevention	16.540	8JA4111/98-JF-FX-0028	10,743									10,743		
Mississippi Department of Public Safety - Juvenile Justice and Delinquency Prevention	16.540	9JA4111/JF-FX-0028	6,549									6,549		
Mississippi Department of Public Safety	16.710	0-AL-401-1	33,333					33,333						
Mississippi Department of Public Safety	16.710	8NR4011/7NR4011/8SV4011	109,529					109,529						
Subtotal Pass-through Programs			217,269	0	0	0	0	142,862	0	0	0	17,292	57,115	0
Total U.S. Department of Justice			1,509,824	0	60,005	0	284,285	199,062	0	89,255	0	58,353	818,864	0
U.S. Department of Labor:														
Employment and Training Assistance - Dislocated Workers	17.246		2,994				447							2,547
Employment and Training Research and Development Projects	17.248		2,168				2,168							
Subtotal Direct Programs			5,162	0	0	0	2,615	0	0	0	0	0	0	2,547
Pass-through Programs From:														
Employment and Training Assistance - Dislocated Workers	17.246	N.A.	447				447							
Southern MS Planning and Development District - Management Skills for Older/Dislocated Workers	17.250	N.A.	4,403										4,403	
Three Rivers - Job Training Partnership Act	17.250	7-99-527-TH-71	43,271					43,271						
MS Dept. of Economic and Community Development - Job Training Partnership Act	17.250	8-99-527-TH-71	343					343						
MS Dept. of Economic and Community Development - Job Training Partnership Act	17.250	8-47-527-TH-31	1,353					1,353						
MS Dept. of Economic and Community Development - Job Training Partnership Act	17.250	8-25-527-TH-31	111					111						
Three Rivers Planning and Development District	17.250	9-99-527-TH-71	30,882					30,882						
MS Dept. of Economic and Community Development - Job Training Partnership Act	17.250	9-47-527-TH-31	214,322					214,322						

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
MS Dept. of Economic and Community Development - Job Training Partnership Act	17.250	9-25-527-TH-31	67,311					67,311						
MS Department of Education - Project Link	17.504	N.A.	43,084										43,084	
Subtotal Pass-through Programs			405,527	0	0	0	447	357,593	0	0	0	0	47,487	0
Total U.S. Department of Labor			410,689	0	0	0	3,062	357,593	0	0	0	0	47,487	2,547
U.S. Department of Transportation:														
National Highway Safety Administration - Child Occupant Protection Project	20.000		90,299								90,299			
Federal Aviation Administration - Airport Improvement Program	20.106		1,147,844									1,147,844		
Highway Training and Education	20.215		270,087				270,087							
State and Community Highway Safety	20.600		43,171				43,171							
Subtotal Direct Programs			1,551,401	0	0	0	313,258	0	0	0	90,299	1,147,844	0	0
Pass-through Programs From:														
DUI Enforcement Training Proj. Year 6	20.000	N.A.	5,041					5,041						
MS Dept. of Transportation - Federal Transit Capital and Operating Assistance Formula Grants	20.507	N.A.	587,214							587,214				
MS Department of Public Safety - Police Traffic Services	20.600	9-PT-412-1	19,674										19,674	
MS Department of Public Safety - Youth Initiative Coordination	20.600	9-YA-412-1	32,354										32,354	
MS Department of Public Safety - 410 Evaluation	20.600	9-J7-412-1	12,447										12,447	
MS Department of Highway Safety - 410 Evaluation	20.600	D-J8-412-1	40,161										40,161	
MS Department of Highway Safety - LEL Occupant Protection	20.600	O-OP-412-1	109,825										109,825	
MS Department of Highway Safety - Youth Initiative Coordination	20.600	O-YA-412-1	103,995										103,995	
MS Department of Highway Safety - Police Traffic Services	20.600	O-PT-412-1	109,123										109,123	
Mississippi Department of Public Safety -	20.601	9-J7-411-1	11,522									11,522		
Subtotal Pass-through Programs			1,031,356	0	0	0	0	5,041	0	587,214	0	11,522	427,579	0
Total U.S. Department of Transportation			2,582,757	0	0	0	313,258	5,041	0	587,214	90,299	1,159,366	427,579	0
Appalachian Regional Commission:														
Appalachian Regional Development	23.001		35,150					35,150						
Total Appalachian Regional Commission			35,150	0	0	0	0	35,150	0	0	0	0	0	0
National Aeronautics and Space Administration:														
Aerospace Education Services Program	43.001		1,205,061	241,563			694,595					268,903		
Subtotal Direct Programs			1,205,061	241,563	0	0	694,595	0	0	0	0	268,903	0	0
Pass-through Programs From:														
University of Mississippi - MS Space Grant Consortium	43.000	NGT5-40032	11,319										11,319	
John C. Stennis Space Center - Info Tech	43.000	NAG13-51	75,645							75,645				
John C. Stennis Space Center - MASTAP	43.000	NAG13-95003	129,104							129,104				
NASA - Remote Sensing/GIS Technology	43.000	NAG5-9535	36,478							36,478				
University of Mississippi - MS Space Grant Consortium	43.000	00-04-030 (NGT5-40003)	4,334										4,334	
University of Mississippi	43.001	NCCR-4051 540032	59,745				59,745							
University of Mississippi - Aerospace Education Services Project	43.001	99-04-019	31,166		23,741				7,425					
Stennis Space Center	43.001	NA61349	48,291				48,291							
Space Telescope Science Institute	43.001	ED-90188	19,559				19,559							
Quality Education Network	43.001	634406	16,061				16,061							
Mississippi State University	43.001	NA68131	95,873				95,873							
Jet Propulsion Lab	43.001	1206531	52,311				52,311							
Howard University	43.001	NCC5197	142,196				142,196							
Tennessee State University	43.001	NCC596	8,077				8,077							
Subtotal Pass-through Programs			730,159	0	23,741	0	442,113	0	7,425	241,227	0	0	15,653	0
Total National Aeronautics and Space Administration			1,935,220	241,563	23,741	0	1,136,708	0	7,425	241,227	0	268,903	15,653	0
National Foundation on the Arts and the Humanities:														
Promotion of the Arts - Grants to Organizations and Individuals	45.024		47,012									10,000	37,012	
Promotion of the Humanities - Division of Preservation and Access	45.149		63,432				63,432							
Promotion of the Humanities - Fellowships and Stipends	45.160		5,000							5,000				
Institute of Museum and Library Services - General Operating Support	45.301		20,279									20,279		
Subtotal Direct Programs			135,723	0	0	0	63,432	0	0	5,000	0	30,279	37,012	0

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Pass-through Programs From:														
MS Arts Commission - Roots Reunion: MS Traditional Arts	45.024	98-5500-6024	8,602										8,602	
Mississippi Arts Commission	45.024	00-0248AE/MG	1,685					1,685						
MS Arts Commission - Ballet Florida Residency	45.024	00-0212-AI/PG	23,331										23,331	
MS Arts Commission - Linking the Visual Arts to Early Education	45.024	99-0056--AE/PG	2,251										2,251	
MS Arts Commission - Family Network Partnership Arts Ctr	45.024	99-0262- CORE	10,290										10,290	
MS Arts Commission - Alabama Shakespeare Festival Theatre Tour	45.024	00-072-MH/PG	2,000										2,000	
MS Arts Commission - Jane Comfort and Company Residency	45.025	99-0258-AI/MG	(719)										(719)	
Southern Arts Federation - SAE Jane Comfort	45.025	N.A.	719										719	
Art Alliance of Jackson - Promotion of the Arts: Leadership Initiatives	45.026	FY98/AP02	363				363							
Ms Humanities Council - Faces of Freedom Summer	45.129	MHC-2324	4,489										4,489	
Ms Humanities Council - Visions for Leadership	45.129	MHC-2238	1,285										1,285	
MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships	45.129	MHC-2181	6,904										6,904	
Ms Humanities Council - Colonial Louisiana in the Atlantic World	45.129	MHC-2277	1,075										1,075	
MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships	45.129	MHC2230	31,077				31,077							
Ms Humanities Council - Second Reconstruction: Hollywood and South	45.129	MHC-2307	735										735	
Mississippi Humanities Council	45.129	MHC-2299V	2,610					2,610						
Mississippi Humanities Council	45.129	MHC-2361	1,996									1,996		
Mississippi Humanities Council	45.129	MHC-2299	2,000									2,000		
Mississippi Humanities Council	45.129	MHC-2387	1,016									1,016		
Mississippi Humanities Council	45.129	MHC-2335	5,000									5,000		
Mississippi Humanities Council	45.129	N.A.	1,850									1,850		
MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships	45.129	MHC-2299 LL	400						400					
MS Humanities Council - Gulf Coast Campus Link Summer Reading	45.129	MHC-2356	1,004										1,004	
MS Humanities Council - George Washington and the American South	45.129	MHC-2299DD	4,465										4,465	
Mississippi Arts Commission	45.129	00-0259-AI/MG	455									455		
Mississippi Arts Commission	45.129	99-0132-AI/PG	5,287									5,287		
MS Humanities Council - USM Visual Studies Forum	45.129	MHC-2194	415										415	
MS Humanities Council - African Studies Speaker Series 99-00	45.129	MHC-2299MM	962										962	
MS Humanities Council - Curious George Comes to Hattiesburg	45.129	MHC-2327	874										874	
MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships	45.129	MHC 2299	1,155		1,155									
MS Humanities Council - Promotion of the Humanities - Federal/State Partnerships	45.129	MHC 2290	1,648		1,648									
Subtotal Pass-through Programs			125,224	0	2,803	0	31,440	4,295	400	0	0	17,604	68,682	0
Total National Foundation on the Arts and the Humanities			260,947	0	2,803	0	94,872	4,295	400	5,000	0	47,883	105,694	0
National Science Foundation:														
NSF AGEM	47.000		72,198									72,198		
Building Leadership	47.000		33,633										33,633	
Ms Alliance for Minority Participation	47.000		197,554	197,554										
Engineering Grants	47.041		9,568					9,568						
Mathematical and Physical Sciences	47.049		219,104	25,022									194,082	
Secondary Teacher Inservice	47.066		282										282	
Computer and Information Science and Engineering	47.070		7,228										7,228	
Two-Summer REU Program	47.071		1,106										1,106	
Biological Sciences	47.074		9,795										9,795	
Education and Human Resources	47.076		2,377,598	302,882				331,282				1,743,434		
Subtotal Direct Programs			2,928,066	525,458	0	0	0	340,850	0	0	0	1,815,632	246,126	0
Pass-through Programs From:														
Mississippi State University - M&S Coop grant	47.000	ECD-8907070	4,595						4,595					
Jackson State University - Mathematical and Physical Sciences	47.049	HRD-9623750	66,114									66,114		
Mississippi State University - Commercial Object-Oriented Virtual Machine	47.049	99-01-0072-12	692										692	
Jones County Junior College - Networking Program Develop	47.070	DUE-9950085	115,389										115,389	
Jackson State University - AMP	47.071	HRD-9623750	44,063										44,063	
Jackson State University - MAMP - Education and Human Resources	47.076	HRD9623750	360,655					273,380	87,275					
Jackson State University - MAMP - Education and Human Resources	47.076	HRD9153747	115,748		115,748									
University of Mississippi - Alliance fro Grad Education in MS	47.077	0010-020(HRD-9978889)	52										52	
Subtotal Pass-through Programs			707,308	0	115,748	0	0	273,380	91,870	0	0	66,114	160,196	0
Total National Science Foundation			3,635,374	525,458	115,748	0	0	614,230	91,870	0	0	1,881,746	406,322	0

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Small Business Administration:														
Small Business Development Center	59.037		938,638	51,928								886,710		
Subtotal Direct Programs			938,638	51,928	0	0	0	0	0	0	0	886,710	0	0
Pass-through Programs From:														
University of Mississippi - Small Business Development Center	59.037	8-7770-0025-17	34,611										34,611	
University of Mississippi - Small Business Development Center	59.037	636382/634395	99,096				99,096							
University of Mississippi - Small Business Development Center	59.037	9-7620-0025-18	112,039		112,039									
University of Mississippi - Small Business Development Center	59.037	FY2000	86,130					86,130						
University of Mississippi - Small Business Development Center	59.037	9-7620-0025-18	27,261					27,261						
University of Mississippi - Small Business Development Center	59.037	9-7620-258-18	9,862							9,862				
University of Mississippi - SBDC	59.037	0-7620-0025-19	100,500										100,500	
Subtotal Pass-through Programs			469,499	0	112,039	0	99,096	113,391	0	9,862	0	0	135,111	0
Total Small Business Administration			1,408,137	51,928	112,039	0	99,096	113,391	0	9,862	0	886,710	135,111	0
Tennessee Valley Authority:														
Pass-through Programs From:														
University of Kentucky - TVA Energy Research and Technology Applications	62.001	433650-98-161	8,777					8,777						
Total Tennessee Valley Authority			8,777	0	0	0	0	8,777	0	0	0	0	0	0
Department of Veteran Affairs:														
Interagency Personnel Agreements	64.000		40,509								40,509			
VA Adult Day Care Center - Client Services	64.000		3,162								3,162			
VA Medical Center Contract - Emergency Medicine	64.108		24,180								24,180			
Subtotal Direct Programs			67,851	0	0	0	0	0	0	0	67,851	0	0	0
Pass-through Programs From:														
MS Department of Environmental Quality - Beach Monitoring Program	66.419	N.A.	31,303										31,303	
Subtotal Pass-through Programs			31,303	0	0	0	0	0	0	0	0	0	31,303	0
Total Department of Veteran Affairs			99,154	0	0	0	0	0	0	0	67,851	0	31,303	0
Environmental Protection Agency:														
Environmental Protection - Consolidated Research	66.500		3,488									3,488		
Surveys, Studies, Investigations and Special Purpose Grants	66.606		82,621				40,503	2,631					39,487	
Training and Fellowships for Environmental Protection Agency	66.607		13,008				13,008							
Environmental Education Grants	66.951		1,135									1,135		
Subtotal Direct Programs			100,252	0	0	0	53,511	2,631	0	0	0	4,623	39,487	0
Pass-through Programs From:														
MS Department of Environmental Quality - Beach Monitoring Program	66.419	MX984687-99	81,966										81,966	
Mississippi Department of Environmental Affairs	66.607	PP0359/635190	14,056				14,056							
Subtotal Pass-through Programs			96,022	0	0	0	14,056	0	0	0	0	0	81,966	0
Total Environmental Protection Agency			196,274	0	0	0	67,567	2,631	0	0	0	4,623	121,453	0
U.S. Department of Energy:														
Engineering Enrichment Academy 99	81.000		15,813	15,813										
State Energy Program	81.041		31,182	31,182										
Fossil Energy Research and Development	81.089		23,778	23,778										
Subtotal Direct Programs			70,773	70,773	0	0	0	0	0	0	0	0	0	0
Pass-through Programs From:														
Southeastern University Research Association - SURA - Jefferson National Labs	81.000	98C159803	7,171					7,171						
Southeastern University Research Association - SURA	81.000	98C1519901	70,758					70,758						
Southeastern University Research Association - Condensed Material Scientist Post.	81.000	98C1519902	12,003					12,003						
MDECD Energy Division	81.000	GT-95-181-01	30					30						
Battelle	81.000	143535-A-I1	928					928						
Midwest Research Institute - Solar Energy Research	81.000	ACC-4-14183-01	7,889							7,889				
Condensed Material Scientist Post.	81.000	98C1519803	2,766					2,766						
Mississippi Department of Economic and Community Development	81.000	GT99-011-001	12,687					12,687						
Subtotal Pass-through Programs			114,232	0	0	0	0	106,343	0	7,889	0	0	0	0

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Total U.S. Department of Energy			185,005	70,773	0	0	0	106,343	0	7,889	0	0	0	0
U.S. Department of Education:														
National Youth Sports Program	84.000		2,943	2,943										
Department of Education - Student Support Services	84.000		256,901					256,901						
Undergraduate International Studies and Foreign Language Programs	84.016		70,122										70,122	
International Research and Studies	84.017		11,626	11,626										
Early Education for Children with Disabilities	84.024		47,328										47,328	
Services for Children with Deaf-Blindness	84.025		55,390										55,390	
Special Education - Personnel Development and Parent Training	84.029		2,264										2,264	
Higher Education - Institutional Aid	84.031		7,382,050	1,605,946			4,767,486			1,008,618				
Meeting Critical Shortages in MS Libraries	84.036		28,280										28,280	
TRIO - Student Support Services	84.042		485,979	161,318						154,452			170,209	
TRIO Talent Search	84.044		261,566							261,566				
TRIO - Upward Bound	84.047		1,060,384	305,411			349,106			405,867				
Special Education-Postsecondary Education Programs for Persons with Disabilities	84.078		26,126										26,126	
Women's Education Equity Act Program	84.083		40,812	40,812										
Fund for the Improvement of Postsecondary Education	84.116		70,269									70,269		
Minority Science Improvement	84.120		348,413	151,200			197,213							
Rehabilitation Services - Service Projects	84.128		79,826										79,826	
Rehabilitation Long-term Training	84.129		259,816				74,437	185,379						
National Institute on Disability and Rehabilitation Research	84.133		381,134					381,134						
Migrant Education - High School Equivalency Program	84.141		415,382							415,382				
CPO	84.183		5,710										5,710	
Graduate Assistance in Areas of National Need	84.200		43,811									43,811		
McNair Post-Baccalaureate Achievements	84.217		430,807				108,523					204,329	117,955	
Urban Community Service	84.252		12,775				12,775							
Southern MS Writing Project	84.273		35,438										35,438	
Eisenhower Professional Development State Grants	84.281		577,316	17,776										559,540
Capacity Building for Traditionally Underserved Populations	84.315		54,632				54,632							
Special Education - Personnel Preparation to Improve Services	84.325		100,259				100,259							
Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326		103,142										103,142	
Special Education - Technology and Media Services for Individuals with Disabilities	84.327		197,553					197,553						
Demonstration Projects to Ensure Students with Disabilities Receive a Higher Ed.	84.333		203,134										203,134	
Child Care Access Means Parents in School	84.335		51,153										51,153	
Teacher Quality Enhancement Grants	84.336		1,000,946	124,934			227,837	648,175						
Preparing Tomorrow's Teachers to Use Technology	84.342		542,682	43,753	79,061			281,074					138,794	
Subtotal Direct Programs			14,645,969	2,465,719	79,061	0	5,892,268	1,950,216	0	2,245,885	0	318,409	1,134,871	559,540
Pass-through Programs From:														
Mississippi Department of Rehabilitative Services	84.000	00-331-11000-132	66,667					66,667						
MS Ed Network	84.000	G932	90,500					90,500						
USCOC - Connect 2 Tomorrow	84.000	N.A.	62,608								62,608			
Tupelo Public School District	84.000	CREATE 21420	29,561					29,561						
Mississippi Department of Education	84.000	005167-001	102,281					102,281						
State of North Carolina	84.000	99121196	4,002					4,002						
Mississippi Department of Education	84.000	005112-008	209					209						
Institutions of Higher Learning - America Reads	84.000	N.A.	2,262										2,262	
University of Southern Mississippi	84.000	USM-0614004123-A10	14,394					14,394						
Mississippi Department of Human Services	84.000	99111050	151,723					151,723						
Missouri Department of Family Services	84.000	97-1-487A	7,088					7,088						
MS Institutions of Higher Learning - Delta Physics Project	84.000	99-119E	273,333							273,333				
MS Department of Rehabilitative Services - Amd 5TK Martin - Operations	84.000	99-331-E601-001	47,666					47,666						
State of Arkansas	84.000	0016012	13					13						
Mississippi Department of Rehabilitation Services - Project Start	84.000	98-331-S1800-004	37,120					37,120						
MS Department of Rehabilitative Services - Amd 5TK Martin - Staffing	84.000	99-331-E601-001	258,718					258,718						
Mississippi Board for Community and Junior Colleges - Adult Education	84.002	9520	10,921				10,921							
State Board for Community and Junior Colleges - Adult Basic Education	84.002	N.A.	264,969						264,969					
Mississippi Department of Health - Adult Education: State Grant Program	84.002	635199	1,141				1,141							
Mississippi Department of Education - Adult Education, State Grant Program	84.002	528W906ML/9520	95,140				95,140							
Ms Department of Education - Dubard School (Min Prog)	84.024	N.A.	19,032										19,032	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
MS Dept. of Education - Dubard School - Early Education for Children with Disabilities	84.024	N.A.	35,096										35,096	
MS Dept. of Education - Children's Center for Communication & Development	84.024	N.A.	8,443										8,443	
University of Mississippi - MS Teacher Fellowship	84.031	N.A.	7,917										7,917	
IHL - Nat'l Science & Mathematics Standards	84.031	99-122E	37,803										37,803	
Board of Institutions of Higher Learning - Trio: Student Support	84.042	635117	45,451				45,451							
Mississippi Department of Education - Trio: Student Support	84.042	8615/00-4201	250,652				250,652							
Mississippi Private Industry Council - Trio: Student Support	84.042	72553/636296	6,881				6,881							
MS Department of Education - Vo-tech/Nocti	84.048	N.A.	49,264										49,264	
Board of Institutions of Higher Learning - Higher Education: Trio Staff Training	84.103	635118	299,399				299,399							
University of Illinois-Chicago - Fund for the Improvement of Postsecondary Educ.	84.116	P116N70010	22,257					22,257						
University of North Carolina - Educational Research and Development - Serve	84.117	SRV96L-035	58,211		58,211									
Jackson State University - Minority Science Improvement	84.120	HRD9623750	214,973							214,973				
City of Jackson - Minority Science and Engineering	84.120	635196	10,076				10,076							
South Carolina University/Federal Highway Authority - Minority Science and Engineering	84.120	634407/08636379	35,779				35,779							
Miss. Dept. of Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	CATC	(68)					(68)						
MS Voc. Rehab. for the Blind - Rehabilitation Services - Vocational Grants to States	84.126	N.A.	57,412								57,412			
MS Department of Rehabilitation Services	84.128	99-331-S1800-009	19,243										19,243	
State Department of Education - Secondary Education and Transitional Services for Youth with Disabilities	84.158	N.A.	(176)										(176)	
MS Department of Education - Eisenhower Mathematics and Science Education Act	84.168	4406	22,270						22,270					
Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Dev.	84.168	9911/635197	80,305				80,305							
MS Department of Education - Eisenhower Mathematics and Science Education Act	84.168	99-3201-4645-B877-001	10,311						10,311					
MS Department of Health - Special Education - Grants for Infants and Families with Disabilities	84.181	N.A.	47,130								47,130			
MS Department of Health - First Step for Early Intervention	84.181	N.A.	9,978										9,978	
MS Department of Highway Safety - DVP	84.207	8-DF-412-1	45,454										45,454	
Institutions of Higher Learning - MS Studies Seminar	84.215	N.A.	45,791										45,791	
Mississippi Department of Rehabilitation Services - Project Start FY99	84.224	99-331-51800-04	(12,620)					(12,620)						
MS Valley State University - Eisenhower Professional Development State Grants	84.281	98-80	11,815		11,815									
Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development State Grants	84.281	2000-50E	28,032						28,032					
Board of Trustees of Instit. of Higher Learning - Eisenhower Professional Development State Grants	84.281	99-120E	45,449						45,449					
MS Department of Education - Regional Service Center	84.283	99-4001-005	1,754										1,754	
Petal School District - Ready to Learn	84.298	N.A.	6,631										6,631	
Mississippi State University - Special Education	84.325	300248-051300-02	30,858									30,858		
Mississippi State University - Preparing Teachers to Teach W/ Technology	84.342	99-12-112-03/MSU# 051300-300260	60,054										60,054	
Mississippi State University - Preparing Tomorrow's Teachers to Use Technology	84.345	99-12-1122-02	12,376									12,376		
Mississippi Department of Education - National Writing Project	84.928	635192	13,926				13,926							
National Writing Corporation - National Writing Project	84.928	N.A.	46,229							46,229				
Mississippi State University - National Writing Project	84.928	96M/9822	19,177				19,177							
Univeristy of California Writing Project	84.928	92-M503	29,368					29,368						
Mississippi State University - Preparing Tomorrow's Teachers for Technology	84.342	P342A	40,854				40,854							
MS Dept. of Education - Education of Children with Disabilities in State Operated...	84.009	N.A.	9,937								9,937			
Subtotal Pass-through Programs			3,303,040	0	70,026	0	909,702	848,879	371,031	534,535	177,087	43,234	348,546	0
Total U.S. Department of Education			17,949,009	2,465,719	149,087	0	6,801,970	2,799,095	371,031	2,780,420	177,087	361,643	1,483,417	559,540
Department of Health and Human Services:														
National Institutes of Health - Environmental Health Issues	93.000		11,162					11,162						
Visions	93.000		102,049										102,049	
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		38,315								38,315			
Human Genome Research	93.172		92,756										92,756	
Community Prevention Coalitions Demonstration Grant	93.194		69,394				1,911						67,483	
Mental Health National Research Service Awards	93.282		172,344				172,344							
Center for Disease Control and Prevention - Investigations & Technical Assistance	93.283		18,197	18,197										
PHS 1 R25 GM55379	93.330		137,888									137,888		
Professional Nurse Traineeship	93.358		133,666								74,047		59,619	

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Research Infrastructure	93.389		48,377									48,377		
Head Start	93.600		143,077				143,077							
Child Welfare Traineeship	93.608		(999)										(999)	
Developmental Disabilities University Affiliated Programs	93.632		312,390										312,390	
Health Career Opportunity Programs	93.822		137,555								137,555			
Area Health Education Centers	93.824		355,671								355,671			
Heart and Vascular Diseases Research	93.837		45,370									45,370		
Microbiology and Infectious Diseases Research	93.856		29,730									29,730		
Medical Library Assistance	93.879		145,247								145,247			
Minority Access to Research Careers	93.880		185,918	185,918										
Grants for Predoctoral Training in Family Medicine	93.896		(767)								(767)			
Residency Training & Advanced Education in Dentistry	93.897		259,756								259,756			
Rural Health Medical Education Demonstration Projects	93.906		108,929				108,929							
Family and Community Violence Program	93.910		89,418	89,418										
Rural Outreach - Rural Network Development Program	93.912		938,649										938,649	
NIH Science Education Partnership Award	93.922		93,280	93,280										
Ryan White HIV/AIDS Dental Reimbursements	93.924		6,591								6,591			
Scholarships for Health Professions Students from Disadvantaged Backgrounds	93.925		22,905										22,905	
Special Projects of National Significance	93.928		319,288								319,288			
Public Health Traineeship	93.964		15,650										15,650	
Adolescent Family Life: Demo Projects	93.995		154,541				154,541							
Public Health Service II - Grants for Faculty Development in Family Medicine	93.895		14,016								14,016			
Subtotal Direct Programs			4,200,363	386,813	0	0	580,802	11,162	0	0	1,349,719	261,365	1,610,502	0
Pass-through Programs From:														
MS Department of Health - HIV/AIDS	93.000	726/679	16,930							16,930				
NCAA - National Youth Sports Program	93.000	00-938	73,006							73,006				
Jackson State University - NIMH Cor Honors High School Research Program	93.000	93.MH57113	4,837								4,837			
National Health Institute - National Health Institue Ext. Assoc.	93.000	5G11HD37065-02	27,097							27,097				
NCAA - National Youth Sports Program	93.000	N.A.	(1,788)										(1,788)	
Central Miss. Planning District - Special Programs for the Aging-Title III, Part B	93.044	N.A.	145,026								145,026			
SW Oncology Group - Maternal and Child Health Federal Consolidated Programs	93.110	N.A.	77,917								77,917			
Ms Department of Mental Health - Person Centered Planning On-Site Demo	93.125	99DDC-PCP-USM	54,872										54,872	
MS Department of Mental Health - Person Centered Planning	93.125	4452-DDC-PCP-USM	6,464										6,464	
Louisiana State University - National AIDS Education and Training Centers	93.145	N.A.	92,314								92,314			
Hemophilia Group of Georgia - Substance Abuse Treatment Conference Grants	93.218	N.A.	111,607								111,607			
Mississippi Department of Health - Title V Abstinence Education	93.235	807-968	1,500							1,500				
University of Alabama - Deep South Network For Cancer Control	93.399	U01-CA86128	9,317										9,317	
MS Department of Human Services - CDA Scholarship Assistance Program	93.575	525Q281	19,185										19,185	
Mid-Delta Empowerment Zone - Empowerment Zones Program	93.585	M99-SZ-0002	173,832							173,832				
University of Kansas - National Technical Assistance Center - Developmental Disabilities University Affiliated Programs	93.632	90DN0039	17,154										17,154	
Mississippi Department of Human Services - Foster Care - Title IV-E	93.658	N.A.	(8)										(8)	
MS Department of Health - HIV Care Formula Grants	93.917	N.A.	76,317								76,317			
MS Department of Health - Project MITTS	93.946	714-701--168/16X	117,606										117,606	
MS Department of Health - Project Unite	93.946	714-701--168/16X	117,213										117,213	
MS Dept. of Health - Preventive Health Services - Sexually Transmitted Diseases	93.977	N.A.	(156)								(156)			
MS Department of Health - Health Education / Risk Education Program	93.978	604-708-679	26,797										26,797	
MS Department of Health - Health Education / Risk Education Program	93.978	604-708-670	19,189										19,189	
MS Department of Health - Maternal and Child Health Services Block Grant to States	93.994	N.A.	124,368								124,368			
Subtotal Pass-through Programs			1,310,596	0	0	0	0	0	0	292,365	632,230	0	386,001	0
Total Department of Health and Human Services			5,510,959	386,813	0	0	580,802	11,162	0	292,365	1,981,949	261,365	1,996,503	0
Corporation for National and Community Service:														
State Commissions	94.003		255,641											255,641
Learn and Serve America - School and Community Based Program	94.004		215,243											215,243
AmeriCorps	94.006		4,045,652						2,017					4,043,635
Corporation for National and Community Service - Planning and Program Development Grants	94.007		148,206											148,206
Interim Program Development - Training and Technical Assistance	94.009		189,470											189,470
Volunteers in Service to America	94.013		76,942											76,942

State of Mississippi Institutions of Higher Learning
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2000

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures	ASU	DSU	GCRL	JSU	MSU	MUW	MVSU	UMMC	UM	USM	IHL Board
Subtotal Direct Programs			4,931,154	0	0	0	0	0	2,017	0	0	0	0	4,929,137
Pass-through Programs From:														
Board of Trustees of the Institutions of Higher Learning - AmeriCorps	94.006	98-ARCM S025	890,958		890,958									
Subtotal Pass-through Programs			890,958	0	890,958	0	0	0	0	0	0	0	0	0
Total Corporation for National and Community Service			5,822,112	0	890,958	0	0	0	2,017	0	0	0	0	4,929,137
Corporation For Public Broadcasting:														
CSG Mass Communication	99.000	7470-50026	98,221	98,221										
NPPAG Mass Communications	99.000	7480-30016	30,390	30,390										
Total Corporation for Public Broadcasting			128,611	128,611	0	0	0	0	0	0	0	0	0	0
Other Federal Agencies														
Professional Development - International Educators/Administrators	82.009		720									720		
Subtotal Direct Programs			720	0	0	0	0	0	0	0	0	720	0	0
Pass-through Programs From:														
Thracia Summer	82.021	N.A.	1,462										1,462	
MS Department of Health - Social Security - Research and Demonstration	96.007	713-189-318	999										999	
Subtotal Pass-through Programs			2,461	0	0	0	0	0	0	0	0	0	2,461	0
Total Other Federal Agencies			3,181	0	0	0	0	0	0	0	0	720	2,461	0
Total Other Programs			63,989,275	5,683,950	1,354,381	0	9,841,314	8,060,674	473,530	4,571,492	2,607,180	17,667,044	8,238,496	5,491,224
Total Expenditures of Federal Awards			$ 389,840,708	25,618,978	10,962,331	1,586,239	64,731,679	113,029,464	6,426,099	19,579,336	17,849,562	61,061,531	63,288,075	5,707,414

Notes to Schedule of Expenditures of Federal Awards

This schedule was prepared using the same basis of accounting and the same significant accounting policies, as applicable, used for the general purpose financial statements, with the following exceptions:

A. (1) For purposes of this schedule, loans advanced from the Federal Perkins Loan Program (CFDA #84.038) and the Nursing Student Loan Program (CFDA #93.364) are presented as federal expenditures. These loans are not reported as expenditures on the financial statements but as an increase in notes receivable. The outstanding loan balances and allowance for uncollectible amounts for the loan programs at June 30, 2000 are reflected in Note (8) to the financial statements.

(2) For purposes of this schedule, loans made to students under the William D. Ford Federal Direct Student Loan Program (CFDA #84.268) and/or the Federal Family Educational Loan Program (CFDA #84.032) are presented as federal expenditures. Neither the funds advanced to students, nor the outstanding loan balance is included in the financial statements since the loans are made and subsequently collected by private lending institutions and/or the federal government.

B. Pass-through grants between universities have not been eliminated for purposes of this schedule.

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

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State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

March 26, 2001

Board of Trustees of the State Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211-6463

We have audited the general purpose financial statements of the State of Mississippi Institutions of Higher Learning (IHL), a component unit of the State of Mississippi, as of and for the year ended June 30, 2000, as listed in the table of contents and have issued our report thereon dated March 26, 2001. We did not audit the following amounts which are included in these financial statements:

- the financial statements of the University of Mississippi Medical Center Educational Building Corporation, a component unit of the University of Mississippi Medical Center, which statements reflect total assets of $74,376,425 as of June 30, 2000 and total revenues and other additions of $10,848,510 for the year then ended;

- the financial statements of the University Hospitals and Clinics, a division of the University of Mississippi Medical Center, which statements reflect total assets of $248,588,166 as of June 30, 2000 and total revenues and other additions of $257,254,439 for the year then ended;

- the financial statements of the Division of Correctional Medicine, a division of the University of Mississippi Medical Center, which statements reflect total assets of $4,561,045 as of June 30, 2000 and total revenues and other additions of $22,381,669 for the year then ended;

- the financial statements of the University of Mississippi Medical Center Tort Claims Fund, which statements reflect total assets of $11,835,033 as of June 30, 2000 and total revenues and other additions of $2,849,110 for the year then ended;

- the financial statements of Jackson State University (JSU), which statements reflect total assets of $179,706,417 as of June 30, 2000 and total revenues and other additions of $144,958,752 for the year then ended;

- the financial statements of the State Institutions of Higher Learning Self-Insured Workers' Compensation Program, which statements reflect total assets of $6,556,660 as of June 30, 2000 and total revenues and other additions of $5,517,447 for the year then ended; and

- the financial statements of the State Institutions of Higher Learning Tort Liability Fund, which statements reflect total assets of $3,663,678 as of June 30, 2000 and total revenues and other additions of $776,038 for the year then ended.

These amounts were audited by other auditors and our opinion, insofar as it relates to the amounts included for these financial statement amounts, is based solely on the reports of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the IHL's general purpose financial statements are free of material misstatement, we and other auditors performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests and the reports of other auditors did not disclose any instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of the various universities in separate communications.

Internal Control Over Financial Reporting

In planning and performing our audit, we and other auditors considered the IHL's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. We noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our opinion, could adversely affect the IHL's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs: Section 2 - Findings Relating to the Financial Statements."

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting based on our audit and the reports of other auditors, would not necessarily disclose all reportable conditions and, accordingly, would not also disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the findings referred to above is a material weakness. We also noted certain immaterial internal control deficiencies that we have reported to management of the various universities in separate communications.

This report is intended for the use of the IHL, Members of the Legislature, entities with accreditation overview, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Phil Bryant

PHIL BRYANT
State Auditor

Ramona Hill

RAMONA HILL, CPA
Director, Financial and Compliance Audit Division

State of Mississippi

OFFICE OF THE STATE AUDITOR
PHIL BRYANT
AUDITOR

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

March 26, 2001

Board of Trustees of the State Institutions of Higher Learning
3825 Ridgewood Road
Jackson, MS 39211-6463

Compliance

We have audited the compliance of the State of Mississippi Institutions of Higher Learning (IHL) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2000. The IHL's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the institution's management. Our responsibility is to express an opinion on the institution's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the institution's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the institution's compliance with those requirements.

In our opinion, the IHL complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. However, the results of our auditing procedures disclosed instances of noncompliance with those items that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Finding and Questioned Costs as items 2000-JSU-2 and 2000-MVSU-1.

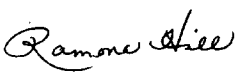
Internal Control Over Compliance

The management of the IHL is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the IHL's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our opinion, could adversely affect the IHL's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying "Schedule of Findings and Questioned Costs: Section 3 - Findings and Questioned Costs for Federal Awards."

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described in the findings referred to above is a material weakness.

This report is intended for the use of the IHL, Members of the Legislature, entities with accreditation overview, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



PHIL BRYANT
State Auditor

RAMONA HILL, CPA
Director, Financial and Compliance Audit Division

STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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STATE OF MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2000

Section 1: Summary of Auditor's Results

1. An unqualified opinion was issued on the general purpose financial statements.

2. As described in Section 2 of this schedule, reportable conditions in internal control over financial reporting were disclosed by the audit of the general purpose financial statements. The reportable conditions described are not considered to be material weaknesses.

3. The audit did not disclose any noncompliance which is material to the general purpose financial statements.

4. As described in Section 3 of this schedule, reportable conditions in internal control over major programs were disclosed by the audit. The reportable conditions described were not considered to be material weaknesses.

5. An unqualified opinion was issued on compliance for major programs.

6. The audit disclosed audit findings which are required to be reported under Section ____.510(a) of OMB Circular A-133. These findings are described in Section 3 of this schedule.

7. The major programs were the Research and Development Cluster (see Schedule of Expenditures of Federal Awards for CFDA numbers), Student Financial Aid Cluster (see Schedule of Expenditures of Federal Awards for CFDA numbers), U.S. Department of Agriculture Buildings and Facilities Program CFDA number 10.218, Higher Education-Institutional Aid CFDA number 84.031 and AmeriCorps CFDA number 94.006.

8. The dollar threshold used to distinguish between Type A and Type B programs was $3,000,000.

9. The auditee did not qualify as a low-risk auditee.

Section 2: Findings Relating to the Financial Statements

Alcorn State University

2000-ASU-1. Finding

Bank reconciliations performed at June 30, 2000 did not reflect correct balances and did not agree with totals in the general ledger. This was caused by several contributing factors:

a) Bank reconciliations were several months late being performed.

b) Not all deposits per the bank statements were reconciled to receipts shown as posted to the general ledger. This led to large unreconcilable amounts to be accumulated and shown as over or under deposits on the bank reconciliation.

c) Checks voided on the university's books were continuing to be carried on the bank reconciliations as outstanding items.

d) General ledger cash accounts were utilized, in great part, as clearing accounts to record payroll and accounts receivable transactions. This practice cluttered the general ledger cash accounts to the point where incorrect cash-related entries could not be detected.

Recommendation

Bank reconciliations should be prepared within 30 days after the applicable month-end. Monthly reconciliations should be made between bank deposits and deposits reflected on the bursar's daily reports. No bank reconciliation should be completed until all deposits have been accounted for either as a deposit made per bank or a deposit in transit. Transmittal documents should be used to ensure that the bank reconciler is notified when a check is voided. Clearing accounts should be established to record payroll and accounts receivable transactions. This will reduce the number of entries recorded in the general ledger cash and, as a result, make detail reports more usable. No month should be closed until all bank reconciliations have been completed and accounting personnel have determined that general ledger cash balances agree with the bank reconciliation.

2000-ASU-2. Finding

Poor accounting control procedures existed during fiscal year 2000 relating to the receipting and recording of funds. Weaknesses were caused by the following:

a) Daily cash reports which listed receipts posted to the general ledger and deposits sent to the bank were not consistently prepared.

b) Proper communication did not exist between the bursar and the bank reconciler to ensure that all deposits were made at the bank.

Recommendation

The bursar should prepare cash receipt/bank deposit reports on a daily basis. These reports would reflect amounts collected and deposited for each day. These reports should then be properly reviewed by management and delivered to the bank reconciler for his reconciliation to the daily bank statements received from each depository.

2000-ASU-3. Finding

During fiscal years 1996, 1997 and 1998, the university fell far behind in the drawing down of federal funds to reimburse its various grant programs. As a result, funds were borrowed from other Current Funds to cover these restricted projects. Per analysis of other auditors, the university drew down approximately $4.98 million in reimbursements during fiscal year 1999 to which they were entitled for fiscal years 1996, 1997 and 1998. Another $3.9 million of undrawn funds is currently being researched by other auditors to determine how much, if any, the university is entitled to request for reimbursement.

Recommendation

The university should continue to follow up on the potential remaining grant funds not drawn down as of the date of this report. All funds drawn down should repay the other Current Funds to the extent of past borrowings. The grants department should strengthen drawdown procedures to ensure that federal reimbursements are requested in a timely manner.

Section 3: Findings and Questioned Costs for Federal Awards

Alcorn State University

2000-ASU-4. Finding

Program: Research and Development Cluster, Student Financial Aid Cluster, Higher Education-Institutional Aid (CFDA #84.031)

Compliance Requirement: Cash management

The university's federal drawdown procedures included several weaknesses, including after-the-fact supervisory reviews and the use of unsound historical estimates in computing drawdown calculations. The use of these estimates predominately covered long periods of activity (usually 10 months) and were not based upon current data. Although no instances of drawdowns of excess cash were discovered, the lack of adequate control procedures in this area increases the likelihood that material errors could occur and not be detected in a timely manner by employees in the normal course of performing their assigned functions.

Recommendation

The university should strengthen its drawdown procedures to avoid future excess cash violations. While the use of estimates is allowable, these estimates should be based upon sound historical data and cover short periods of time. In addition, a supervisory review should be performed before the drawdown is entered into the federal payment system.

2000-ASU-5. Finding

Program: Research and Development Cluster, Student Financial Aid Cluster, Higher Education-Institutional Aid (CFDA #84.031)

Compliance Requirement: Reporting

The university's federal report tracking system procedures were not effective. This tracking system, when functioning properly, is intended to inform the grants director when necessary federal financial reports are required to be prepared and submitted. Our examination revealed that the institution is substantially in arrears in its submission of the following reports. As of the date of this report, these reports either were not prepared or could not be located for review.

a. Department of Agriculture - quarterly 272 Federal Cash Transaction Reports.

b. Department of Health & Human Services - quarterly 272 Federal Cash Transaction Reports.

c. Department of Agriculture - annual Agricultural and Forestry Extension Work Report.

Recommendation

The university should develop an effective tracking system for federal reporting. This system should keep track of all required financial and technical reports as outlined in federal OMB Circular A-110 and/or specific project agreements. Submission due dates and necessary report content should also be summarized in this tracking system. In addition, the university should prepare and submit the missing reports listed above.

2000-ASU-6. Finding

Program: Research and Development Cluster, Student Financial Aid Cluster, Higher Education-Institutional Aid (CFDA #84.031)

Compliance Requirement: Reporting

The university's reconciliation process for many of its federal reports (i.e., reconciliation back to the general ledger and/or underlying support) was ineffective. Our examination revealed numerous unidentified reconciliation differences. Examples of types of reports involved included the following:

a. Periodic 272 Federal Cash Transaction Reports
b. Annual 269 Federal Financial Status Reports

Recommendation

The university should implement federal reporting control procedures which include accurate and timely reconciliations between the reports and the general ledger and/or the specific underlying support. These reconciliations should be documented and included in the appropriate file with the federal report.

Jackson State University

2000-JSU-1. Finding

Program: Education and Human Resources (CFDA #47.076), Higher Education-Institutional Aid (CFDA #84.031), Teacher Quality (CFDA #84.336), Mental Health Research (CFDA #93.242), Drug Abuse Research (CFDA #93.279), Heart and Vascular Research (CFDA #93.837), HIV Prevention (CFDA #93.939), HIV Demonstration (CFDA #93.941)

Compliance Requirement: Subrecipient monitoring

Other auditors noted "that management of the university failed to properly monitor subrecipients including obtaining audit reports on a timely basis from applicable subrecipients during the year ended June 30, 2000. However, we noted by the completion of fieldwork, the university had obtained the majority of the related audit reports."

Recommendation

Other auditors recommended "that management of the university ensure that independent audits are performed, audit reports are received on a timely basis and reviewed, desk reviews of independent audit reports are performed to determine compliance with OMB Circular A-133 and corrective action is taken for instances of noncompliance within six months after receipt of audit reports. Additionally, the university should ensure that subrecipients who receive the federal designated amount of funds are audited and reports are received for resolution in a timely manner."

2000-JSU-2. Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Special tests and provisions

Other auditors reported that "we noted during our audit the following:

- Six (6) students out of (60) tested whose refund amount was not returned to the Title IV program. The amount not returned totaled $2,331;
- Forty-four (44) students out of sixty (60) tested whose refund was not remitted within the prescribed time period; and
- Three (3) students out of sixty (60) tested whose refund calculation was incorrect resulting in a total non-payment to the related Title IV program of $1,314."

Questioned Costs: $3,645

Recommendation

Other auditors recommended "that management of the university adhere to established procedures."

Mississippi Valley State University

2000-MVSU-1. Finding

Program: Student Financial Aid Cluster

Compliance Requirement: Eligibility

One student who was in default on a Federal Perkins Loan received federal student financial aid for the 1999-2000 school year. The Federal Student Financial Aid Handbook requires that a defaulted borrower who makes six on-time consecutive monthly payments may reestablish his or her eligibility for federal student aid. The student noted in our sample did not comply with this provision of the handbook.

Questioned Costs: $13,825

Recommendation

The university should implement procedures to ensure that borrowers who have defaulted on federal student loans have complied with requirements to reestablish eligibility for federal student aid before any federal aid is awarded to the student.

Institutions of Higher Learning - Board Office

2000-IHL-1. Finding

Program: AmeriCorps (CFDA #94.006)

Compliance Requirement: Subrecipient monitoring

Based on our review of the agreed-upon procedures performed by an independent auditor, it was noted that several subrecipients of the America Reads portion of the AmeriCorps program did not submit adequate documentation to support the in-kind match.

Recommendation

Subrecipient monitoring procedures should include ensuring that those entities providing in-kind match submit the necessary documentation to support the required in-kind match.

AUDITEE'S CORRECTIVE ACTION PLAN AND AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

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ALCORN STATE UNIVERSITY
1000 ASU DRIVE, 509
ALCORN STATE, MISSISSIPPI 39096-7500

VICE PRESIDENT FOR BUSINESS AFFAIRS (601) 877-6151

As required by Section __.315(c) of OMB Circular A-133, Alcorn State University has prepared and hereby submits the following corrective action plan for the findings included in the Schedule of Findings and Questioned Costs for the year ended June 30, 2000.

Finding **Corrective Action Plan Details**

Findings Relating to the Financial Statements

2000-ASU-1

A. Norman Jones - Eric Lollis 877-6163 & 877-2334

B. Bank reconciliations are now being performed monthly. Monthly reports will be generated to identify checks that are void and to be removed from the outstanding check list.

The postings to cash are currently dictated by Banner's payroll posting processes . Review of these processes is on-going to determine the feasibility of redirecting the posting of non-cash items. However, specialized reports can be generated to assist in determining any discrepancies.

C. October 2000

2000-ASU-2

A. Twayne Stewart & Eric Lollis 877-6152 & 877-2334

B. Daily cash reports are now being generated and forwarded on a daily basis to the bank reconciler. These reports will greatly enhance the reconciler's ability to record the funds in the proper accounts.

The bank reconciler and the bursar now meet at the end of each day to verify that deposits were made to the proper account.

C. August 2000

2000-ASU-3

A. Elvin Parker 877-6377

B. The university will continue to identify restricted funds received and request reimbursement from the funding agency. Procedures relating to grants and contracts funds management will be adhered to. The coordinator for Grants and Contracts will ensure that the reconciliation between the university's general ledger and the cash confirmation from the funding agency will be performed semiannually. Request for reimbursement will be made as needed and but no less than monthly.

Findings and Questioned Costs for Federal Awards

2000-ASU-4

A. Elvin Parker 877-6377

B. University will continue the procedure of requesting funds for reimbursement, however, quarterly reports will be filed more timely. In the event estimates are necessary, only historical data that is sound and traceable to the ledgers will be used for reporting purposes. The Coordinator of Grants and Contracts will perform the initial review of reports, prior to review by the Comptroller.

C. July 2000

2000-ASU-5

A. Elvin Parker 877-6377

B. The university has modified its tracking system for federal reporting. The Comptroller will review and approve the tracking system and monitor the progress reporting. The federal financial reports will be submitted timely. Currently the university is not delinquent in submitting federally financial reports.

C. July 2000

2000-ASU-6

A. Elvin Parker & Mary S. Scott 877-6377 & 877-6161

B. The university will strengthen the procedures to ensure that prior to submission of financial reports to external funding agencies that reconciliation of reports to the general ledger occurs. The Grants Coordinator will facilitate and monitor this process.

The University has strengthen the procedures of Financial Report C (FISAP-ED form 646-1) and reconciled the report to the general ledger. The Auditor stated this finding will be removed.

NDSL/Perkins Loan Accountant will facilitate and monitor this process.

C. July 2000

Sincerely Yours,

Vice President for Business Affairs

JACKSON STATE UNIVERSITY

P. O. Box 17250
JACKSON, MISSISSIPPI 39217-0250

VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

PHONE: (601) 979-2211
FAX: (601) 979-8644

To: Brent Ballard, Office of the Auditor of State

From: Kevin Appleton
Vice President for Finance and Administration

Subject: Audit Response

Date: March 16, 2001

Enclosed is Jackson State University's corrective action plan related to the audit for the year ended June 30, 2000.

If you have any questions please give me a call.

JACKSON STATE UNIVERSITY
P. O. Box 17250
JACKSON, MISSISSIPPI 39217-0250

VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

PHONE: (601) 979-2211
FAX: (601) 979-8644

Corrective Action Plan Details

Findings and Questioned Costs for Federal Awards

2000JSU-1 Contact Person Ms. Rita Presley, Director of Sponsored Programs

Corrective Action Planned The University is currently requesting the respective audit reports from each sub-recipient, as recommended. A desk review will be performed to determine if corrective action is needed for sub-recipients.

Anticipated Completion Date June 30, 2001

2000JSU-2 Contact Person Mr. Kamal Nabulsi, Director of Financial Services

Corrective Action Planned The University will implement an automated process for Title IV refunds utilizing the Plus 2000 administrative software.

Anticipated Completion Date June 30, 2001

MISSISSIPPI

INSTITUTIONS OF HIGHER LEARNING

March 15, 2001

Office of Finance and Administration

Auditee's Corrective Action Plan
For the Year Ended June 30, 2000

Finding | **Corrective Action Plan Details**

Findings and Questioned Costs for Federal Awards

2000-IHL-1

a. **Name of Contact Person Responsible for Corrective Action:**
Hitesh Desai, MPA, Chief Fiscal/Policy Director
Mississippi Commission for Volunteer Service (MCVS)
Phone: 432-6394

b. **Corrective Action Planned:**
MCVS as the grantor agency awarded the America Reads (federal CNS grant) program to IHL as the sub-grantee. As the state's designated agency to administer federal national service funding, MCVS conducts annual independent audits of all sub grantees. All findings from the independent audit is submitted to the legal applicant (who in this case would be IHL-the sub grantee) with specific requirements to provide corrective action plans within thirty days. IHL-America Reads provided written responses and assurances to MCVS with regards to corrective action plans in relation to in-kind match documentation. MCVS has been working with IHL-America Reads to ensure that match support documentation is maintained as prescribed by the OMB circulars. MCVS staff has provided training, sample forms, and site visits to ensure that all documentation reported as in-kind is supported with verifiable source documentation. MCVS has also implemented on-going continuous improvement activities to ensure that this finding does not occur again. Regular site visits, records monitoring and fiscal reimbursement review are currently in place at MCVS to ensure appropriate corrective action plan is in place to alleviate this problem in the future.

c. **Anticipated Completion Date:**
Corrective action has been taken

Sincerely Yours,

Jim Rhodes
Assistant Commissioner of
Finance and Administration

3825 Ridgewood Road • Jackson, Mississippi 39211-6453 • (601) 432-6147 • FAX (601) 432-6990

Mississippi Valley State University

Finding | Corrective Action Plan Details

Findings and Questioned Costs for Federal Awards

Finding 1

a. Name(s) of Contact Person(s) Responsible for Corrective Action:

Darrell G. Boyd
Director of Student Financial Aid
(662) 254-3338

Joyce Richmond
Assistant Director of Student Financial Aid
(662) 254-3340

b. Corrective Action Planned:

The borrower in question was permitted to re-finance a defaulted Perkins Loan with new repayment arrangements without paying the required six on time payments to officially reestablish eligibility.

Defaulted Perkins Loan regulations have been reviewed and discussed with the Perkins Loan Officer and Financial Aid Counselors as well. Copies of these regulations are being distributed to the Financial Aid Counselors by the Perkins Loan Officer so that all concerned parties will be fully aware of defaulted loan requirements.

c. Anticipated Completion Date:

A followup session discussing defaulted loans and other eligibility requirements will be held within the next 30 days to insure that these procedures have been read and understood.

Sincerely yours,

Andrel L Curry

Vice President for Fiscal & Administrative Affairs

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1000 ASU DRIVE, 509
ALCORN STATE, MISSISSIPPI 39096-7500

VICE PRESIDENT FOR BUSINESS AFFAIRS (601) 877-6151

As required by Section __.315(c) of OMB Circular A-133, Alcorn State University has prepared and hereby submits the following summary schedule of prior audit findings as of June 30, 2000.

Fiscal Year Ended June 30, 1999
Audit Report

Finding	Status
Page number 151 Finding number 99-4	The University met the target day for implementing the corrective action plan.
Page number 151 Finding number 99-5	The corrective action was implemented effective January, 1999.
Page number 151-152 Finding number 99-6	The University's Federal reporting tracking system was operational as of June 1999. Currently, there are no Federal reports outstanding.
Page number 152 Finding number 99-7	Title IV financial aid refunds have been processed in accordance with the requirement outline in the Federal Student Financial Aid Handbook for FY 2000. Refund calculation are processed more timely.
Page number 152-3 Finding number 99-8	The University has implemented reconciliation procedures to ensure that Federal Financial reports are accurate and timely.

Sincerely yours,

Wiley F. Jones, Vice President for Business Affairs

THE UNIVERSITY OF SOUTHERN MISSISSIPPI

As required by Section ___.315(b) of OMB Circular A-133, The University of Southern Mississippi has prepared and hereby submits the following summary schedule of prior audit findings as of June 30, 2000:

Finding	Status
Fiscal Year Ended June 30, 1999 IHL audit report	
page number 153 finding number 99USM-1	Corrective action taken
page number 153 finding number 99USM-2	Corrective action taken

Sincerely,

Vice-President for Business and Finance

VICE PRESIDENT FOR BUSINESS AND FINANCE
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