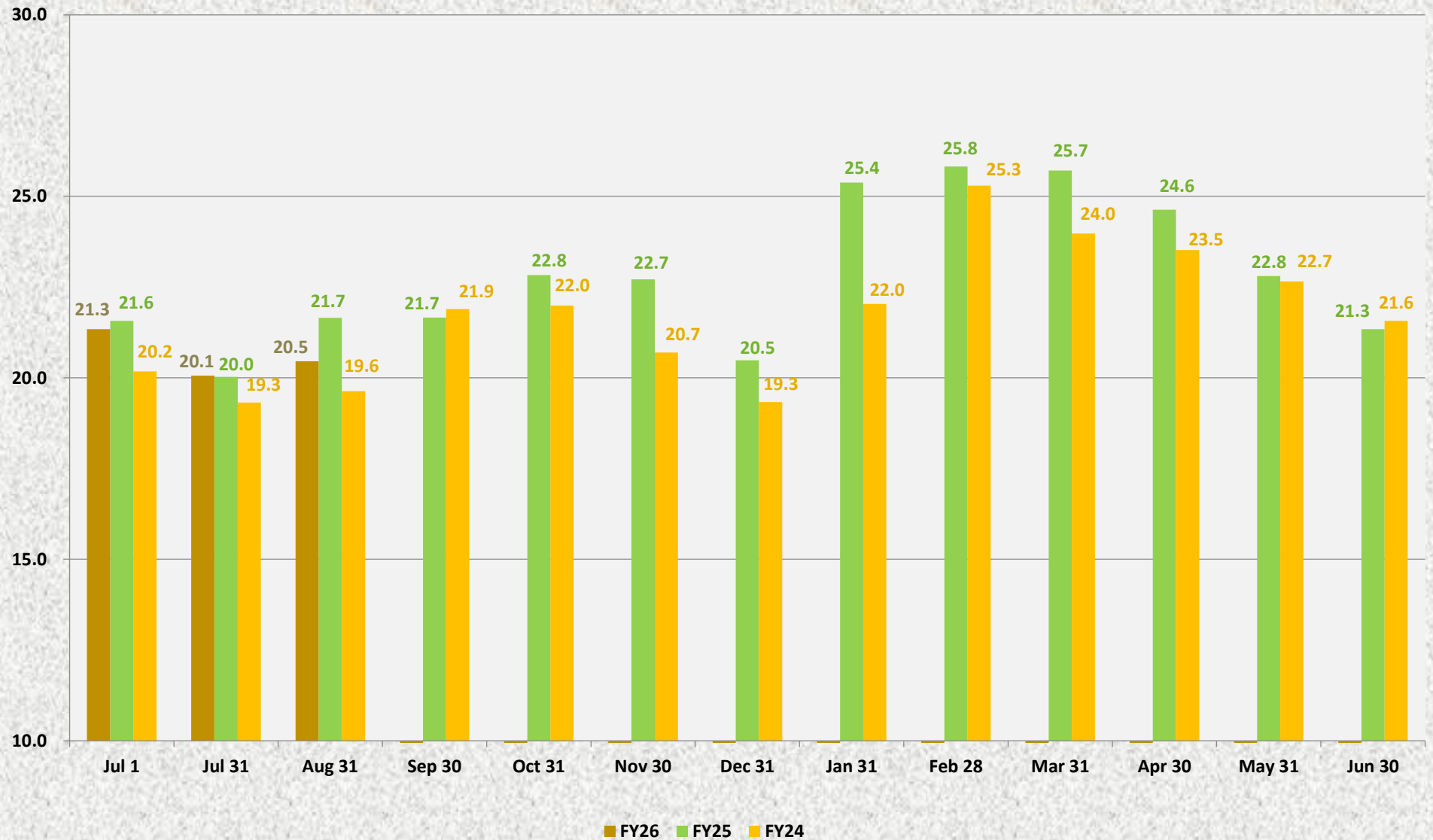


MISSOURI SOUTHERN STATE UNIVERSITY

Cash August 2025



Graph includes reserved cash for designated funds.

MISSOURI SOUTHERN

STATE UNIVERSITY

Statement of Net Position August 31, 2025

	Total All Funds	Prior Month		Prior Year	
		Totals	Difference	Totals	Difference
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	\$ 14,725,743	\$ 14,260,177	\$ 465,566	\$ 16,605,476	\$ (1,879,733)
Reserved cash	5,733,190	5,802,969	(69,779)	5,050,445	682,745
Short-term investments	761	761	-	35,761	(35,000)
Accounts receivable, net	17,520,506	18,693,584	(1,173,078)	16,927,292	593,214
Inventories and supplies	456,813	496,583	(39,770)	468,124	(11,311)
Deposits and prepaid expenses	200,524	70,117	130,407	197,744	2,780
Total current assets	38,637,537	39,324,191	(686,654)	39,284,842	(647,305)
Noncurrent Assets					
Restricted cash & cash equivalents	10,646,165	11,834,702	(1,188,537)	6,446,616	4,199,549
Other long-term investments	21,851	21,851	-	21,851	-
Lease receivable	412,998	412,998	-	411,324	1,674
Right to use - lease assets, net	75,476	75,476	-	1,574,763	(1,499,287)
Subscription assets, net	3,149,616	3,149,616	-	2,963,924	185,692
Capital assets, net	163,830,808	160,835,612	2,995,196	142,869,865	20,960,943
Total noncurrent assets	178,136,914	176,330,255	1,806,659	154,288,343	23,848,571
Deferred Outflows of Resources	12,381,348	12,382,737	(1,389)	12,806,225	(424,877)
Total assets	229,155,799	228,037,183	1,118,616	206,379,410	22,776,389
Liabilities, Deferred Inflows of Resources					
Current Liabilities					
Accounts payable and accrued liabilities	4,156,380	4,266,239	(109,859)	3,147,056	1,009,324
Deferred revenue	528,177	303,759	224,418	285,329	242,848
Total current liabilities	4,684,557	4,569,998	114,559	3,432,385	1,252,172
Noncurrent Liabilities					
Deferred vending	21,875	22,500	(625)	29,375	(7,500)
Deposits	171,600	172,632	(1,032)	167,700	3,900
Bonds payable	47,142,283	47,150,492	(8,209)	48,955,797	(1,813,514)
Notes payable	9,358,551	9,464,181	(105,630)	9,917,311	(558,760)
Lease liabilities	99,885	99,885	-	1,842,545	(1,742,660)
Subscription liabilities	2,616,516	2,616,516	-	2,390,713	225,803
Other postemployment benefit liability	1,436,876	1,436,876	-	1,549,802	(112,926)
Net pension liability	56,384,108	56,384,108	-	56,382,069	2,039
Accrued compensated absences	1,434,551	1,434,551	-	1,434,551	-
Total noncurrent liabilities	118,666,245	118,781,741	(115,496)	122,669,863	(4,003,618)
Deferred Inflows of Resources	4,814,579	4,814,579	-	6,869,723	(2,055,144)
Total liabilities	128,165,381	128,166,318	(937)	132,971,971	(4,806,590)
Net Position					
Invested in capital assets, net of related debt	104,121,868	97,228,416	6,893,452	82,456,216	21,665,652
Restricted:					
Nonexpendable loans	-	-	-	679,575	(679,575)
Expendable scholarships and fellowships	295,504	295,504	-	312,303	(16,799)
Capital projects	1,889,184	1,889,184	-	1,029,408	859,776
Unrestricted	(5,316,136)	457,762	(5,773,898)	(11,070,062)	5,753,926
Total net position	\$ 100,990,418	\$ 99,870,865	\$ 1,119,553	\$ 73,407,439	\$ 27,582,979

MISSOURI SOUTHERN

STATE UNIVERSITY

Comparative Statement of Revenues, Expenses and Changes in Net Position For Two Months ending August 31, 2025

	Year-To-Date Totals				Current Month Total		
	Current Year	Prior Year	Difference		Current Year	Prior Year	Difference
Operating Revenues							
Student tuition and fees	\$ 15,524,070	\$ 15,264,350	\$ 259,720	(1)	\$ 938,025	\$ 1,631,866	\$ (693,841)
Federal grants and contracts	130,543	195,328	(64,785)		90,015	169,847	(79,832)
State and local grants and contracts	243,603	140,798	102,805	(2)	66,608	125,071	(58,463)
Auxiliary enterprises	4,564,216	4,975,011	(410,795)	(3)	726,806	947,919	(221,113)
Total operating revenues	20,462,432	20,575,487	(113,055)		1,821,454	2,874,703	(1,053,249)
Operating Expenses							
Compensation and benefits:							
Compensation	3,990,917	4,006,889	(15,972)		2,396,016	2,106,899	289,117
Health insurance	679,304	503,231	176,073	(4)	255,660	296,668	(41,008)
Other benefits	1,234,228	1,181,340	52,888		715,808	615,270	100,538
Travel	77,221	154,609	(77,388)		57,116	67,601	(10,485)
Contracted services	1,129,122	1,268,684	(139,562)	(5)	558,012	493,203	64,809
Supplies and materials	799,086	1,024,852	(225,766)	(6)	354,629	482,733	(128,104)
Scholarships	478,730	464,327	14,403		208,575	189,546	19,029
Depreciation and amortization	1,290,252	1,236,825	53,427		645,317	618,370	26,947
Utilities	445,412	409,445	35,967		383,662	362,524	21,138
Repairs and maintenance	245,087	438,283	(193,196)	(7)	113,346	323,497	(210,151)
Other operating expenses	1,538,278	1,534,463	3,815		517,604	448,465	69,139
Total operating expenses	11,907,637	12,222,948	(315,311)		6,205,745	6,004,776	200,969
Operating Income (Loss)	8,554,795	8,352,539	202,256		(4,384,291)	(3,130,073)	(1,254,218)
Nonoperating Revenues (Expenses)							
State appropriations (Net Governor's withholding)	5,131,326	5,055,494	75,832		2,565,663	2,527,747	37,916
State appropriations - Science to Jobs	-	173,584	(173,584)	(8)	-	173,584	(173,584)
State appropriations - MoExcels	-	-	-		-	-	-
Federal grants and contracts (Pell)	1,849	2,854	(1,005)		1,849	2,854	(1,005)
Contributions	769,763	605,678	164,085	(9)	522,799	404,725	118,074
Investment income	121,931	129,750	(7,819)		121,221	129,020	(7,799)
Interest on capital asset-related debt	(103,035)	(107,049)	4,014		(109,721)	(113,651)	3,930
Gain (Loss) on disposal of fixed assets	-	-	-		-	-	-
Other nonoperating revenues	190,179	283,904	(93,725)		136,841	185,825	(48,984)
Total nonoperating revenues (expenses)	6,112,013	6,144,215	(32,202)		3,238,652	3,310,104	(71,452)
Income (loss) before other revenues	14,666,808	14,496,754	170,054		(1,145,639)	180,031	(1,325,670)
Other Revenues							
Capital gifts	1,000,000	1,000,000	-		-	-	-
Capital appropriations	2,265,194	-	2,265,194	(10)	2,265,194	-	2,265,194
Total other revenues	3,265,194	1,000,000	2,265,194		2,265,194	-	2,265,194
Increase (decrease) in Net Position	\$ 17,932,002	\$ 15,496,754	\$ 2,435,248		\$ 1,119,555	\$ 180,031	\$ 939,524

Explanation Notes to Year-To-Date "Difference" Column:

- (1) Tuition and fees variance from tuition rate increase, expanded graduate programs, and timing MOSO CAPS program enrollment.
- (2) State awards increase due timing of payments for Nursing grant.
- (3) Auxiliary decrease from reduced Residence Hall occupancy.
- (4) Health insurance variance due to increased claims activity.
- (5) Contract services decrease is due to entry for GASB96 (SBITA) in the current year offset by timing of software licenses.
- (6) Supplies and materials decrease related to food services contract structure and timing of electronic library materials and athletic apparel and gear.
- (7) Repair and maintenance decrease due to timing of prior year capital improvements and storm damage expense.
- (8) Science to Jobs decrease due to timing of purchases.
- (9) Contributions increase from additional scholarships and foundation support.
- (10) Capital appropriations increase due to additional funding for the Roy Blunt HSIC project.

MISSOURI SOUTHERN

STATE UNIVERSITY

Cash Flow Statement For Two Months ending August 31, 2025

	Current Month		Prior Month		Prior Year	
	Notes	Balance	Balance	Difference	Balance	Difference
		07/01/25	07/01/25		07/01/24	
Beginning Unrestricted Cash Balance - July 1st		16,641,148	16,641,148	-	17,713,916	(1,072,768)
Beginning Reserved Cash Balance - July 1st		4,698,870	4,698,870	-	3,855,322	843,548
Total Beginning Balance - July 1st	A	\$ 21,340,018	\$ 21,340,018	\$ -	\$ 21,569,238	\$ (229,220)
Financial Transactions:						
Increase (decrease) in Net Position	B	17,932,002	16,812,447	1,119,555	15,496,754	2,435,248
(Increase) decrease in student receivables	C	(12,365,542)	(13,538,620)	1,173,078	(12,191,849)	(173,693)
Depreciation & amortization	D	1,290,252	644,935	645,317	1,236,825	53,427
Bond liability accounts	E	(16,419)	(8,210)	(8,209)	(16,419)	-
Capital asset expenditures	F	(3,648,614)	(8,101)	(3,640,513)	(1,058,200)	(2,590,414)
Changes in other assets & liabilities	G	6,573,401	6,655,379	(81,978)	3,066,188	3,507,213
Net increase (decrease) in cash		9,765,080	10,557,830	(792,750)	6,533,299	3,231,781
		08/31/25	7/31/25		8/31/24	
Ending cash balance	H	\$ 31,105,098	\$ 31,897,848	\$ (792,750)	\$ 28,102,537	\$ 3,002,561
Summary:						
Unrestricted cash balance		14,725,743	14,260,177	465,566	16,605,476	(1,879,733)
Unrestricted reserved cash		5,733,190	5,802,969	(69,779)	5,050,445	682,745
Total unrestricted		20,458,933	20,063,146	395,787	21,655,921	(1,196,988)
Restricted cash balance		10,646,165	11,834,702	(1,188,537)	6,446,616	4,199,549
Total		\$ 31,105,098	\$ 31,897,848	\$ (792,750)	\$ 28,102,537	\$ 3,002,561