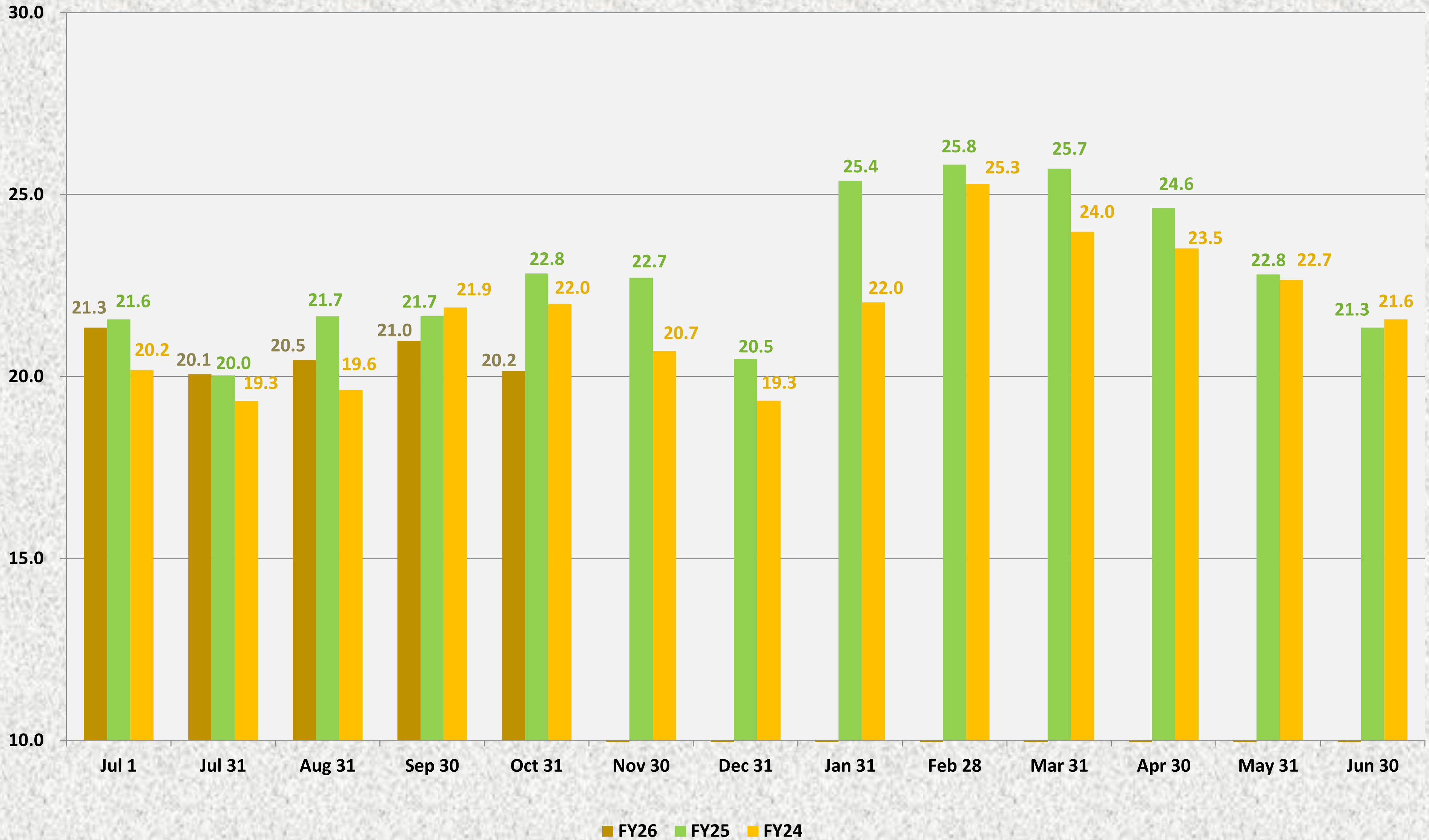
MISSOURI SOUTHERN STATE UNIVERSITY

Cash October 2025



Graph includes reserved cash for designated funds.

MISSOURI SOUTHERN
STATE UNIVERSITY

Statement of Net Position
October 31, 2025

	Total	Prior Month		Prior Year	
	All Funds	Totals	Difference	Totals	Difference
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	$ 14,409,277	$ 15,270,081	$ (860,804)	$ 17,911,489	$ (3,502,212)
Reserved cash	5,744,761	5,710,419	34,342	4,922,562	822,199
Short-term investments	761	761	-	35,761	(35,000)
Accounts receivable, net	3,833,383	8,062,223	(4,228,840)	3,675,047	158,336
Inventories and supplies	453,123	469,451	(16,328)	489,223	(36,100)
Deposits and prepaid expenses	330,084	268,534	61,550	312,591	17,493
Total current assets	**24,771,389**	**29,781,469**	**(5,010,080)**	**27,346,673**	**(2,575,284)**
Noncurrent Assets					
Restricted cash & cash equivalents	9,290,354	8,314,482	975,872	6,090,733	3,199,621
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	168,103,982	165,405,013	2,698,969	144,126,238	23,977,744
Total noncurrent assets	**181,054,277**	**177,379,436**	**3,674,841**	**155,188,833**	**25,865,444**
Deferred Outflows of Resources	**12,378,570**	**12,379,959**	**(1,389)**	**12,803,446**	**(424,876)**
Total assets	**218,204,236**	**219,540,864**	**(1,336,628)**	**195,338,952**	**22,865,284**
Liabilities, Deferred Inflows of Resources					
Current Liabilities					
Accounts payable and accrued liabilities	4,558,712	4,533,313	25,399	2,823,444	1,735,268
Deferred revenue	1,703,673	1,706,276	(2,603)	31,227	1,672,446
Total current liabilities	**6,262,385**	**6,239,589**	**22,796**	**2,854,671**	**3,407,714**
Noncurrent Liabilities					
Deferred vending	20,625	21,250	(625)	28,125	(7,500)
Deposits	171,600	171,600	-	167,250	4,350
Bonds payable	45,340,864	45,349,073	(8,209)	47,224,378	(1,883,514)
Notes payable	9,358,551	9,358,551	-	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	2,476,562	2,476,562	-	1,434,551	1,042,011
Total noncurrent liabilities	**117,905,587**	**117,914,421**	**(8,834)**	**120,936,744**	**(3,031,157)**
Deferred Inflows of Resources	**4,814,579**	**4,814,579**	**-**	**6,869,723**	**(2,055,144)**
Total liabilities	**128,982,551**	**128,968,589**	**13,962**	**130,661,138**	**(1,678,587)**
Net Position					
Invested in capital assets, net of related debt	103,354,375	103,994,147	(639,772)	84,378,538	18,975,837
Restricted:					
Expendable scholarships and fellowships	295,504	295,504	-	295,504	-
Capital projects	1,889,184	1,889,184	-	1,889,184	-
Unrestricted	(16,317,380)	(15,606,559)	(710,821)	(21,885,412)	5,568,032
Total net position	**$ 89,221,685**	**$ 90,572,275**	**$ (1,350,590)**	**$ 64,677,814**	**$ 24,543,871**

MISSOURI SOUTHERN
STATE UNIVERSITY

Comparative Statement of Revenues, Expenses and Changes in Net Position
For Four Months ending October 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	$ 15,542,208	$ 15,351,308	$ 190,900	**(1)**	$ (104,783)	$ (194,399)	$ 89,616
Federal grants and contracts	758,871	923,432	(164,561)	**(2)**	210,391	277,491	(67,100)
State and local grants and contracts	1,238,754	1,353,965	(115,211)	**(3)**	245,739	258,223	(12,484)
Auxiliary enterprises	4,711,899	5,182,662	(470,763)	**(4)**	87,360	126,229	(38,869)
Total operating revenues	**22,251,732**	**22,811,367**	**(559,635)**		**438,707**	**467,544**	**(28,837)**
Operating Expenses							
Compensation and benefits:							
Compensation	8,821,802	8,790,037	31,765		2,413,776	2,407,641	6,135
Health insurance	1,501,502	930,056	571,446	**(5)**	349,277	260,156	89,121
Other benefits	2,590,894	2,482,363	108,531	**(6)**	676,705	647,312	29,393
Travel	307,912	408,144	(100,232)	**(7)**	121,420	117,836	3,584
Contracted services	2,568,490	2,947,242	(378,752)	**(8)**	744,388	915,135	(170,747)
Supplies and materials	2,000,278	2,048,117	(47,839)		310,023	262,936	47,087
Scholarships	10,695,980	11,342,632	(646,652)	**(9)**	556,287	656,517	(100,230)
Depreciation and amortization	2,579,759	2,471,591	108,168		652,660	616,588	36,072
Utilities	1,229,014	1,148,936	80,078		417,801	356,486	61,315
Repairs and maintenance	623,720	1,321,762	(698,042)	**(10)**	174,637	353,028	(178,391)
Other operating expenses	2,041,360	2,233,568	(192,208)	**(11)**	241,444	382,512	(141,068)
Total operating expenses	**34,960,711**	**36,124,448**	**(1,163,737)**		**6,658,418**	**6,976,147**	**(317,729)**
Operating Income (Loss)	**(12,708,979)**	**(13,313,081)**	**604,102**		**(6,219,711)**	**(6,508,603)**	**288,892**
Nonoperating Revenues (Expenses)							
State appropriations (Net Governor's withholding)	10,262,652	10,110,988	151,664	**(12)**	2,565,663	2,527,747	37,916
State appropriations - Science to Jobs	-	173,584	(173,584)	**(13)**	-	-	-
State appropriations - MoExcels	-	8,215	(8,215)		-	8,215	(8,215)
Federal grants and contracts (Pell)	3,395,069	3,951,156	(556,087)	**(14)**	229,601	250,295	(20,694)
Contributions	1,162,487	1,744,351	(581,864)	**(15)**	347,393	850,299	(502,906)
Investment income	369,783	407,305	(37,522)		125,909	141,473	(15,564)
Interest on capital asset-related debt	(948,244)	(981,573)	33,329		6,708	6,621	87
Other nonoperating revenues	493,355	763,759	(270,404)	**(16)**	218,437	128,055	90,382
Total nonoperating revenues (expenses)	**14,735,102**	**16,177,785**	**(1,442,683)**		**3,493,711**	**3,912,705**	**(418,994)**
Income (loss) before other revenues	**2,026,123**	**2,864,704**	**(838,581)**		**(2,726,000)**	**(2,595,898)**	**(130,102)**
Other Revenues							
Capital gifts	1,649,943	1,000,112	649,831	**(17)**	649,943	112	649,831
Capital appropriations	5,030,918	2,902,312	2,128,606	**(18)**	725,466	2,281,947	(1,556,481)
Total other revenues	**6,680,861**	**3,902,424**	**2,778,437**		**1,375,409**	**2,282,059**	**(906,650)**
Increase (decrease) in Net Position	**$ 8,706,984**	**$ 6,767,128**	**$ 1,939,856**		**$ (1,350,591)**	**$ (313,839)**	**$ (1,036,752)**

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

(1) Tuition and fees variance from tuition rate increase, new graduate Lion Fee and expanded graduate programs.
(2) Federal awards decrease due number of students receiving awards.
(3) State awards decrease due timing of state awards offset by timing of nursing grant.
(4) Auxiliary decrease from reduced Residence Hall occupancy.
(5) Health insurance variance due to increased claims activity.
(6) Other benefits variance due to increase in MOSERS.
(7) Travel decrease to timing of student trips and team events.
(8) Contract services decrease is due to entry for GASB96 (SBITA) in the current year offset by difference in recruitment agent expense.
(9) Scholarship decrease due to number of students receiving Pell and Access MO awards.
(10) Repair and maintenance decrease due to timing of prior year capital improvements and storm damage expense.
(11) Other operating expense variance from decreases in property insurance and prior year grant expense offset by timing of additional student athlete insurance.
(12) Appropriations increase from additional base appropriations.
(13) Science to Jobs decrease due to timing of grant subcontractor payments.
(14) Pell grant decrease due to less students.
(15) Contributions decreased due to timing of reimbursements and scholarship revenue.
(16) Decrease in nonoperating revenue due to prior year insurance claims payments.
(17) Capital gifts increase related to gifts for Leggett and Platt renovations and athletic vehicle purchase.
(18) Capital appropriations increase due to additional funding for the Roy Blunt HSIC project.

MISSOURI SOUTHERN STATE UNIVERSITY

Cash Flow Statement
For Four Months ending October 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			**16,665,419**		**16,665,419**	**-**		**17,713,916**	**(1,048,497)**
Beginning Reserved Cash Balance - July 1st			**4,674,599**		**4,674,599**	**-**		**3,855,322**	**819,277**
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		8,706,984		10,057,575	(1,350,591)		6,767,128	1,939,856
(Increase) decrease in student receivables	C		1,321,581		(2,907,259)	4,228,840		(1,750,118)	3,071,699
Depreciation & amortization	D		2,579,759		1,927,099	652,660		2,471,591	108,168
Bond liability accounts	E		(1,817,838)		(1,809,629)	(8,209)		(1,747,838)	(70,000)
Capital asset expenditures	F		(9,211,295)		(5,859,666)	(3,351,629)		(3,549,339)	(5,661,956)
Changes in other assets & liabilities	G		6,525,183		6,546,844	(21,661)		5,164,122	1,361,061
Net increase (decrease) in cash			**8,104,374**		**7,954,964**	**149,410**		**7,355,546**	**748,828**
			09/30/25		***09/30/25***			***10/31/24***	
Ending cash balance	H	**$**	**29,444,392**	**$**	**29,294,982**	**$ 149,410**	**$**	**28,924,784**	**$ 519,608**

Summary:								
Unrestricted cash balance		**14,409,277**		**15,270,081**	**(860,804)**		**17,911,489**	**(3,502,212)**
Unrestricted reserved cash		**5,744,761**		**5,710,419**	**34,342**		**4,922,562**	**822,199**
Total unrestricted		**20,154,038**		**20,980,500**	**(826,462)**		**22,834,051**	**(2,680,013)**
Restricted cash balance		**9,290,354**		**8,314,482**	**975,872**		**6,090,733**	**3,199,621**
Total	**$**	**29,444,392**	**$**	**29,294,982**	**$ 149,410**	**$**	**28,924,784**	**$ 519,608**