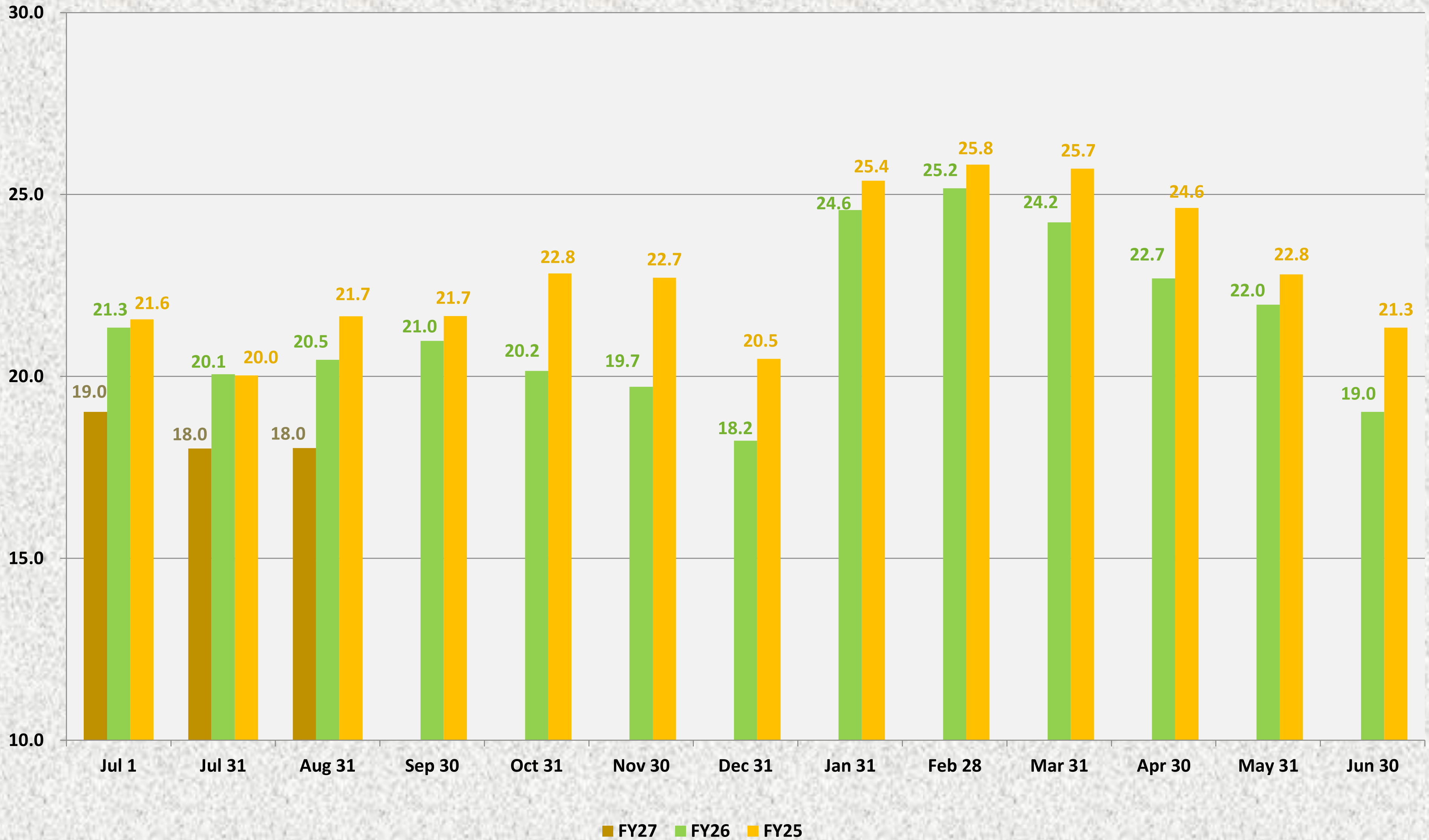
MISSOURI SOUTHERN STATE UNIVERSITY

Cash August 2026



Graph includes reserved cash for designated funds.

MISSOURI SOUTHERN STATE UNIVERSITY

Statement of Net Position
August 31, 2026

	Total	Prior Month		Prior Year	
	All Funds	Totals	Difference	Totals	Difference
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	$ 11,249,448	$ 10,850,695	$ 398,753	$ 14,725,743	$ (3,476,295)
Reserved cash	6,783,571	7,165,862	(382,291)	5,733,190	1,050,381
Short-term investments	761	761	-	761	-
Accounts receivable, net	17,025,760	17,906,682	(880,922)	17,520,506	(494,746)
Inventories and supplies	399,473	430,293	(30,820)	456,813	(57,340)
Deposits and prepaid expenses	231,917	106,719	125,198	200,524	31,393
Total current assets	**35,690,930**	**36,461,012**	**(770,082)**	**38,637,537**	**(2,946,607)**
Noncurrent Assets					
Restricted cash & cash equivalents	5,716,542	6,799,487	(1,082,945)	10,646,165	(4,929,623)
Other long-term investments	21,851	21,851	-	21,851	-
Lease receivable	414,100	414,100	-	412,998	1,102
Right to use - lease assets, net	88,993	88,993	-	75,476	13,517
Subscription assets, net	2,417,079	2,417,079	-	3,149,616	(732,537)
Capital assets, net	180,250,053	179,402,110	847,943	163,830,808	16,419,245
Total noncurrent assets	**188,908,618**	**189,143,620**	**(235,002)**	**178,136,914**	**10,771,704**
Deferred Outflows of Resources	**10,084,628**	**10,086,017**	**(1,389)**	**12,381,348**	**(2,296,720)**
Total assets	**234,684,176**	**235,690,649**	**(1,006,473)**	**229,155,799**	**5,528,377**
Liabilities, Deferred Inflows of Resources					
Current Liabilities					
Accounts payable and accrued liabilities	3,698,474	3,618,999	79,475	4,156,380	(457,906)
Deferred revenue	186,128	177,753	8,375	528,177	(342,049)
Total current liabilities	**3,884,602**	**3,796,752**	**87,850**	**4,684,557**	**(799,955)**
Noncurrent Liabilities					
Deferred vending	14,375	15,000	(625)	21,875	(7,500)
Deposits	216,900	214,800	2,100	171,600	45,300
Bonds payable	45,258,769	45,266,978	(8,209)	47,142,283	(1,883,514)
Notes payable	8,810,851	8,928,571	(117,720)	9,358,551	(547,700)
Lease liabilities	114,064	114,064	-	99,885	14,179
Subscription liabilities	2,002,577	2,002,577	-	2,616,516	(613,939)
Other postemployment benefit liability	1,079,088	1,079,088	-	1,436,876	(357,788)
Net pension liability	56,382,194	56,382,194	-	56,384,108	(1,914)
Accrued compensated absences	2,497,872	2,497,872	-	1,434,551	1,063,321
Total noncurrent liabilities	**116,376,690**	**116,501,144**	**(124,454)**	**118,666,245**	**(2,289,555)**
Deferred Inflows of Resources	**2,306,166**	**2,306,166**	**-**	**4,814,579**	**(2,508,413)**
Total liabilities	**122,567,458**	**122,604,062**	**(36,604)**	**128,165,381**	**(5,597,923)**
Net Position					
Invested in capital assets, net of related debt	116,254,644	117,969,497	(1,714,853)	104,121,868	12,132,776
Restricted:					
Expendable scholarships and fellowships	295,504	295,504	-	295,504	-
Capital projects	1,889,184	1,889,184	-	1,889,184	-
Unrestricted	(6,322,614)	(7,067,596)	744,982	(5,316,136)	(1,006,478)
Total net position	**$ 112,116,718**	**$ 113,086,587**	**$ (969,869)**	**$ 100,990,418**	**$ 11,126,300**

MISSOURI SOUTHERN STATE UNIVERSITY

Comparative Statement of Revenues, Expenses and Changes in Net Position
For Two Months ending August 31, 2026

	Year-To-Date Totals				Current Month Total		
	Current Year	Prior Year	Difference		Current Year	Prior Year	Difference
Operating Revenues							
Student tuition and fees	$ 14,804,172	$ 15,524,070	$ (719,898)	**(1)**	$ 898,697	$ 938,025	$ (39,328)
Federal grants and contracts	181,229	130,543	50,686		156,570	90,015	66,555
State and local grants and contracts	138,052	243,603	(105,551)	**(2)**	8,161	66,608	(58,447)
Auxiliary enterprises	4,432,279	4,564,216	(131,937)	**(3)**	778,182	726,806	51,376
Total operating revenues	**19,555,732**	**20,462,432**	**(906,700)**		**1,841,610**	**1,821,454**	**20,156**
Operating Expenses							
Compensation and benefits:							
Compensation	3,845,027	3,990,917	(145,890)	**(4)**	2,179,127	2,396,016	(216,889)
Health insurance	542,056	679,304	(137,248)	**(5)**	294,507	255,660	38,847
Other benefits	1,237,283	1,234,228	3,055		686,683	715,808	(29,125)
Travel	120,237	77,221	43,016		52,268	57,116	(4,848)
Contracted services	1,183,058	1,129,122	53,936		587,443	558,012	29,431
Supplies and materials	859,602	799,086	60,516		387,529	354,629	32,900
Scholarships	290,056	478,730	(188,674)	**(6)**	184,470	208,575	(24,105)
Depreciation and amortization	1,306,081	1,290,252	15,829		652,805	645,317	7,488
Utilities	400,388	445,412	(45,024)		364,075	383,662	(19,587)
Repairs and maintenance	305,435	245,087	60,348		210,042	113,346	96,696
Other operating expenses	1,498,487	1,538,278	(39,791)		502,588	517,604	(15,016)
Total operating expenses	**11,587,710**	**11,907,637**	**(319,927)**		**6,101,537**	**6,205,745**	**(104,208)**
Operating Income (Loss)	**7,968,022**	**8,554,795**	**(586,773)**		**(4,259,927)**	**(4,384,291)**	**124,364**
Nonoperating Revenues (Expenses)							
State appropriations (Net Governor's withholding)	5,131,326	5,131,326	-		2,565,663	2,565,663	-
Federal grants and contracts (Pell)	377	1,849	(1,472)		377	1,849	(1,472)
Contributions	807,159	769,763	37,396		624,692	522,799	101,893
Investment income	83,672	121,931	(38,259)		83,442	121,221	(37,779)
Interest on capital asset-related debt	(98,332)	(103,035)	4,703		(105,133)	(109,721)	4,588
Gain (Loss) on disposal of fixed assets	850	-	850		850	-	850
Other nonoperating revenues	184,786	190,179	(5,393)		120,168	136,841	(16,673)
Total nonoperating revenues (expenses)	**6,109,838**	**6,112,013**	**(2,175)**		**3,290,059**	**3,238,652**	**51,407**
Income (loss) before other revenues	**14,077,860**	**14,666,808**	**(588,948)**		**(969,868)**	**(1,145,639)**	**175,771**
Other Revenues							
Capital gifts	1,000,000	1,000,000	-		-	-	-
Capital appropriations	-	2,265,194	(2,265,194)	**(7)**	-	2,265,194	(2,265,194)
Total other revenues	**1,000,000**	**3,265,194**	**(2,265,194)**		**-**	**2,265,194**	**(2,265,194)**
Increase (decrease) in Net Position	**$ 15,077,860**	**$ 17,932,002**	**$ (2,854,142)**		**$ (969,868)**	**$ 1,119,555**	**$ (2,089,423)**

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

(1) Tuition and fees decrease due to reduced enrollment offset with tuition rate increase and timing of MOSO CAPS allocations.

(2) State contracts difference due to timing of awards.

(3) Auxiliary decrease primarily from reduced residence hall occupancy offset by increase in bookstore digital course materials.

(4) Compensation variance due to one less bi-weekly pay period in the current year (timing) and vacant positions.

(5) Health insurance variance due to timing of claims payment in FY26.

(6) Scholarship variance due to decrease in institutional scholarships.

MISSOURI SOUTHERN STATE UNIVERSITY

Cash Flow Statement
For Two Months ending August 31, 2026

		Current Month	Prior Month		Prior Year	
	Notes	Balance	Balance	Difference	Balance	Difference
		07/01/26	*07/01/26*		*07/01/25*	
Beginning Unrestricted Cash Balance - July 1st		**12,994,632**	**12,994,632**	**-**	**16,665,419**	**(3,670,787)**
Beginning Reserved Cash Balance - July 1st		**6,033,477**	**6,033,477**	**-**	**4,674,599**	**1,358,878**
Total Beginning Balance - July 1st	A	**$ 19,028,109**	**$ 19,028,109**	**$ -**	**$ 21,340,018**	**$ (2,311,909)**
Financial Transactions:						
Increase (decrease) in Net Position	B	15,077,860	16,047,728	(969,868)	17,932,002	(2,854,142)
(Increase) decrease in student receivables	C	(13,460,130)	(14,341,052)	880,922	(12,365,542)	(1,094,588)
Depreciation & amortization	D	1,306,081	653,276	652,805	1,290,252	15,829
Bond liability accounts	E	(16,419)	(8,210)	(8,209)	(16,419)	-
Capital asset expenditures	F	(1,582,727)	(81,979)	(1,500,748)	(3,648,614)	2,065,887
Changes in other assets & liabilities	G	3,396,787	3,518,172	(121,385)	6,573,401	(3,176,614)
Net increase (decrease) in cash		**4,721,452**	**5,787,935**	**(1,066,483)**	**9,765,080**	**(5,043,628)**
		8/31/2026	***7/31/26***		***8/31/25***	
Ending cash balance	H	**$ 23,749,561**	**$ 24,816,044**	**$ (1,066,483)**	**$ 31,105,098**	**$ (7,355,537)**
Summary:						
Unrestricted cash balance		**11,249,448**	**10,850,695**	**398,753**	**14,725,743**	**(3,476,295)**
Unrestricted reserved cash		**6,783,571**	**7,165,862**	**(382,291)**	**5,733,190**	**1,050,381**
Total unrestricted		**18,033,019**	**18,016,557**	**16,462**	**20,458,933**	**(2,425,914)**
Restricted cash balance		**5,716,542**	**6,799,487**	**(1,082,945)**	**10,646,165**	**(4,929,623)**
Total		**$ 23,749,561**	**$ 24,816,044**	**$ (1,066,483)**	**$ 31,105,098**	**$ (7,355,537)**