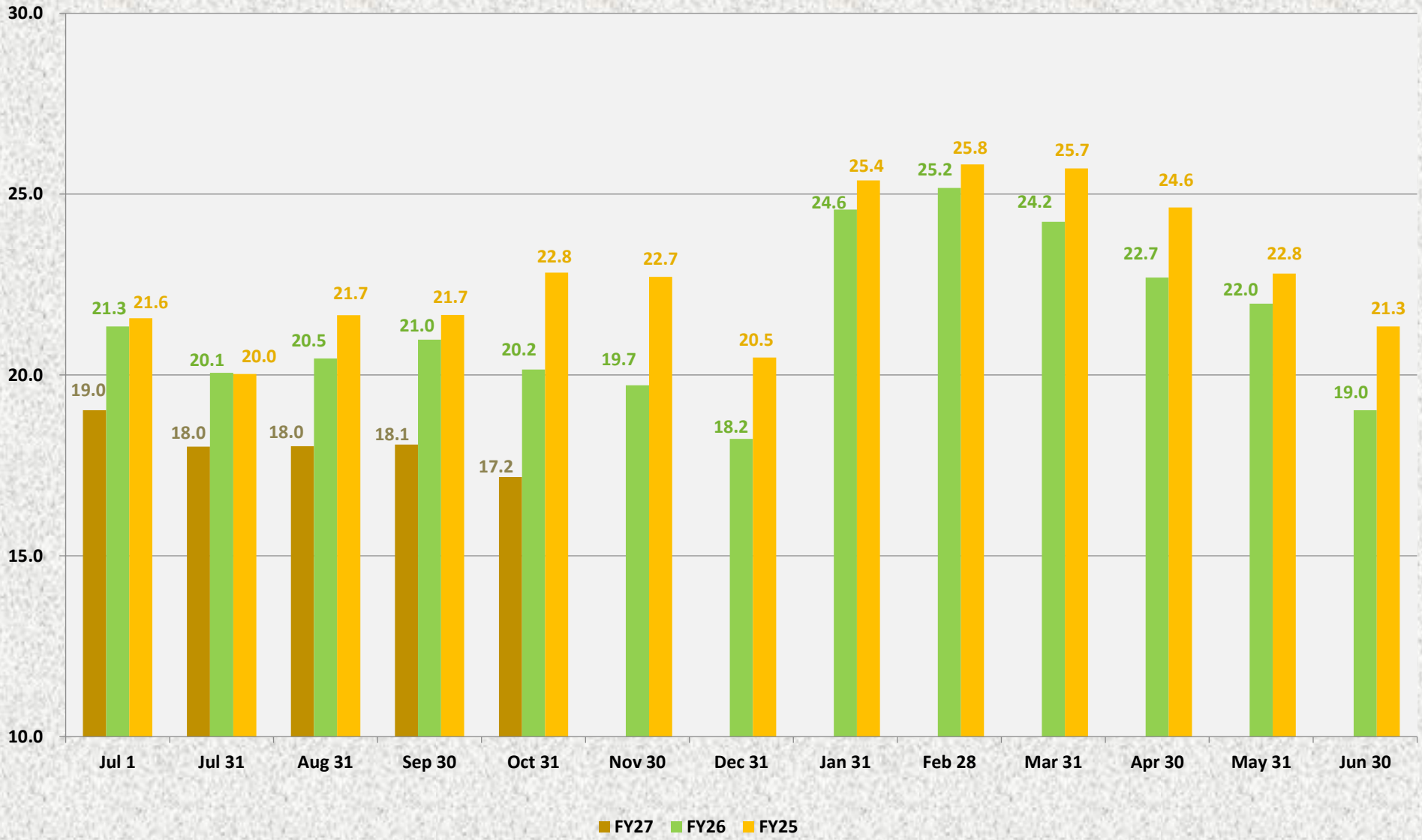
MISSOURI SOUTHERN STATE UNIVERSITY

Cash October 2026



Graph includes reserved cash for designated funds.

MISSOURI SOUTHERN STATE UNIVERSITY

Statement of Net Position
October 31, 2026

	Total All Funds	Prior Month Totals	Prior Month Difference	Prior Year Totals	Prior Year Difference
Assets and Deferred Outflows of Resources					
Current Assets					
Cash and cash equivalents	$ 10,712,930	$ 11,499,754	$ (786,824)	$ 14,409,277	$ (3,696,347)
Reserved cash	6,466,776	6,578,690	(111,914)	5,744,761	722,015
Short-term investments	761	761	-	761	-
Accounts receivable, net	4,538,797	6,123,884	(1,585,087)	3,833,383	705,414
Inventories and supplies	421,418	401,360	20,058	453,123	(31,705)
Deposits and prepaid expenses	346,962	321,228	25,734	330,084	16,878
Total current assets	**22,487,644**	**24,925,677**	**(2,438,033)**	**24,771,389**	**(2,283,745)**
Noncurrent Assets					
Restricted cash & cash equivalents	3,664,825	4,193,451	(528,626)	9,290,354	(5,625,529)
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	180,585,999	180,919,634	(333,635)	168,103,982	12,482,017
Total noncurrent assets	**187,192,847**	**188,055,108**	**(862,261)**	**181,054,277**	**6,138,570**
Deferred Outflows of Resources	**10,081,850**	**10,083,239**	**(1,389)**	**12,378,570**	**(2,296,720)**
Total assets	**219,762,341**	**223,064,023**	**(3,301,682)**	**218,204,236**	**1,558,105**
Liabilities, Deferred Inflows of Resources					
Current Liabilities					
Accounts payable and accrued liabilities	2,898,156	3,625,272	(727,116)	4,558,712	(1,660,556)
Deferred revenue	211,583	201,107	10,476	1,703,673	(1,492,090)
Total current liabilities	**3,109,739**	**3,826,379**	**(716,640)**	**6,262,385**	**(3,152,646)**
Noncurrent Liabilities					
Deferred vending	13,125	13,750	(625)	20,625	(7,500)
Deposits	216,900	216,900	-	171,600	45,300
Bonds payable	43,377,350	43,385,559	(8,209)	45,340,864	(1,963,514)
Notes payable	8,810,851	8,810,851	-	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	-	2,476,562	21,310
Total noncurrent liabilities	**114,494,021**	**114,502,855**	**(8,834)**	**117,905,587**	**(3,411,566)**
Deferred Inflows of Resources	**2,306,166**	**2,306,166**	**-**	**4,814,579**	**(2,508,413)**
Total liabilities	**119,909,926**	**120,635,400**	**(725,474)**	**128,982,551**	**(9,072,625)**
Net Position					
Invested in capital assets, net of related debt	114,836,965	115,478,791	(641,826)	103,354,375	11,482,590
Restricted:					
Expendable scholarships and fellowships	295,504	295,504	-	295,504	-
Capital projects	1,889,184	1,889,184	-	1,889,184	-
Unrestricted	(17,169,236)	(15,234,855)	(1,934,381)	(16,317,380)	(851,856)
Total net position	**$ 99,852,415**	**$ 102,428,623**	**$ (2,576,208)**	**$ 89,221,685**	**$ 10,630,730**

MISSOURI SOUTHERN STATE UNIVERSITY

Comparative Statement of Revenues, Expenses and Changes in Net Position
For Four Months ending October 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	$ 14,974,678	$ 15,542,208	$ (567,530)	**(1)**	$ (58,558)	$ (104,783)	$ 46,225
Federal grants and contracts	959,581	758,871	200,710	**(2)**	424,415	210,391	214,024
Federal grants and contracts (Pell)	3,298,960	3,395,069	(96,109)		296,345	229,601	66,744
State and local grants and contracts	1,193,225	1,238,754	(45,529)		305,713	245,739	59,974
Auxiliary enterprises	4,590,933	4,739,641	(148,708)	**(3)**	83,349	115,102	(31,753)
Other operating revenues	465,083	465,263	(180)		59,273	190,345	(131,073)
Total operating revenues	**25,482,460**	**26,139,806**	**(657,346)**		**1,110,537**	**886,395**	**224,142**
Operating Expenses							
Compensation and benefits:							
Compensation	8,815,745	8,821,802	(6,057)		2,559,051	2,413,776	145,275
Health insurance	952,018	1,501,502	(549,484)	**(4)**	193,960	349,277	(155,317)
Other benefits	2,677,394	2,590,894	86,500		742,219	676,705	65,514
Travel	427,643	307,912	119,731	**(5)**	157,874	121,420	36,454
Contracted services	2,326,467	2,568,490	(242,023)	**(6)**	549,458	744,388	(194,930)
Supplies and materials	2,136,295	2,000,278	136,017	**(7)**	260,464	310,023	(49,559)
Scholarships	10,168,068	10,695,980	(527,912)	**(8)**	527,557	556,287	(28,730)
Depreciation and amortization	2,612,880	2,579,759	33,121		653,927	652,660	1,267
Utilities	1,310,955	1,229,014	81,941		437,970	417,801	20,169
Repairs and maintenance	875,844	623,720	252,124	**(9)**	179,248	174,637	4,611
Other operating expenses	2,153,564	2,041,360	112,204	**(10)**	300,139	241,444	58,695
Total operating expenses	**34,456,873**	**34,960,711**	**(503,838)**		**6,561,867**	**6,658,418**	**(96,551)**
Operating Income (Loss)	**(8,974,413)**	**(8,820,905)**	**(153,508)**		**(5,451,330)**	**(5,772,023)**	**320,693**
Noncapital Subsidies							
State appropriations (Net Governor's withholding)	10,262,652	10,262,652	-		2,565,663	2,565,663	-
Noncapital Contributions	1,064,696	1,162,487	(97,791)		216,571	347,393	(130,822)
Total noncapital subsidies	**11,327,348**	**11,425,139**	**(97,791)**		**2,782,234**	**2,913,056**	**(130,822)**
Income (loss) before other revenues	**2,352,935**	**2,604,234**	**(251,299)**		**(2,669,096)**	**(2,858,967)**	**189,871**
Other Revenues							
Capital gifts	1,125,524	1,649,943	(524,419)	**(11)**	4,524	649,943	(645,419)
Capital appropriations	-	5,030,918	(5,030,918)	**(12)**	-	725,466	(725,466)
Investment income	247,152	369,783	(122,631)	**(13)**	81,546	125,909	(44,363)
Interest on capital asset-related debt	(912,903)	(948,244)	35,341		6,821	6,708	113
Gain (Loss) on disposal of fixed assets	850	350	500		-	350	(350)
Total other revenues	**460,623**	**6,102,750**	**(5,642,127)**		**92,891**	**1,508,376**	**(1,415,485)**
Increase (decrease) in Net Position	**$ 2,813,558**	**$ 8,706,984**	**$ (5,893,426)**		**$ (2,576,205)**	**$ (1,350,591)**	**$ (1,225,614)**

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

(1) Tuition and fees decrease due to reduced enrollment offset with tuition rate increase.

(2) Federal grant increased due to additional Title III allocations and timing of payments.

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

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

(5) Travel variance due to additional away games for team events and timing of payments for annual TRIO grant travel.

(6) Contract service variance from pay for security personnel, reduced food service (decreased occupancy), timing grant sub-contractor pay, recruitment agent expense.

(7) Supplies increase due to additional lab supplies and timing of grant purchases offset by prior year bulk computer purchase.

(8) Scholarship variance due to decrease in institutional scholarships, Pell and Access Missouri awards.

(9) Repair and maintenance increase due to additional service contracts, planned repairs and deferred maintenance items.

(10) Other operating expense variance from additional grant expense, timing of professional fee payment, and increased mission advertising.

(11) Capital gifts decrease due to additional funding in prior year for Leggett and Platt Athletic Center renovations offset with current year x-ray unit gift.

(12) Capital appropriations difference due to prior year final year funding for the Roy Blunt Health Science Innovation Center.

(13) Investment income decrease from lower average cash balances and decrease in overall interest rates.

MISSOURI SOUTHERN STATE UNIVERSITY

Cash Flow Statement
For Four Months ending October 31, 2026

	Notes	Current Month Balance	Prior Month Balance	Prior Month Difference	Prior Year Balance	Prior Year 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	2,813,558	5,389,764	(2,576,206)	8,706,984	(5,893,426)
(Increase) decrease in student receivables	C	(973,167)	(2,558,254)	1,585,087	1,321,581	(2,294,748)
Depreciation & amortization	D	2,612,880	1,958,953	653,927	2,579,759	33,121
Bond liability accounts	E	(1,897,838)	(1,889,629)	(8,209)	(1,817,838)	(80,000)
Capital asset expenditures	F	(3,225,472)	(2,905,180)	(320,292)	(9,211,295)	5,985,823
Changes in other assets & liabilities	G	2,486,461	3,248,132	(761,671)	6,525,183	(4,038,722)
Net increase (decrease) in cash		**1,816,422**	**3,243,786**	**(1,427,364)**	**8,104,374**	**(6,287,952)**
		10/31/26	***9/30/26***		***10/31/25***	
Ending cash balance	H	**$ 20,844,531**	**$ 22,271,895**	**$ (1,427,364)**	**$ 29,444,392**	**$ (8,599,861)**
Summary:						
Unrestricted cash balance		**10,712,930**	**11,499,754**	**(786,824)**	**14,409,277**	**(3,696,347)**
Unrestricted reserved cash		**6,466,776**	**6,578,690**	**(111,914)**	**5,744,761**	**722,015**
Total unrestricted		**17,179,706**	**18,078,444**	**(898,738)**	**20,154,038**	**(2,974,332)**
Restricted cash balance		**3,664,825**	**4,193,451**	**(528,626)**	**9,290,354**	**(5,625,529)**
Total		**$ 20,844,531**	**$ 22,271,895**	**$ (1,427,364)**	**$ 29,444,392**	**$ (8,599,861)**

Notes:

A Agrees with July 1 cash and cash equivalents on the Statement of Net Position.

B Per Statement of Revenues, Expenses and Changes in Net Position.

C This is the amount of tuition recorded as revenue which has not been paid yet.

D These are noncash transactions required by GASB.

E Payments on bond principal plus noncash bond transactions over the life of the bond issues.

F Payments on capital assets plus construction expenditures.

G Cash received or paid for other receivables, inventories and payables.

H Agrees with ending cash and cash equivalents (including restricted cash) on the Statement of Net Position.