

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
NOVEMBER 30, 2018**

ASSETS:

Cash		\$42,440,774
Cash - Central Bank		\$5,375
Transport Load Fee Receivable, net allowance of \$535		\$1,678,120
Interest Receivable		\$112,616
Fixed Assets		
PSTIF	\$14,437	
DNR	\$136,732	
Less: Accum Depreciation	<u>(\$144,581)</u>	
		\$6,588

TOTAL ASSETS

\$44,243,473

DEFERRED OUTFLOWS OF RESOURCES

\$847,040 NOTE 3

LIABILITIES:

Accounts Payable		\$88,147 NOTE 2
Taxes & Misc Deductions Payable		\$32
Leave Liability		\$91,688
Site Inspections Payable		\$0
Refunds Payable		\$0
Third Party Administration Services Payable		\$0
Deferred Revenue - Unearned Participation Fees		\$524,863
Claims Payable		\$85,826,901
Net Pension Liability		\$2,323,982
Net OPEB Liability		\$898,401

TOTAL LIABILITIES

\$89,754,014

DEFERRED INFLOWS OF RESOURCES

\$47,617 NOTE 3

TOTAL NET POSITION (Accumulated Deficit)

(\$44,711,118)

NOTE 1: These financial statements were prepared without audit from information provided by the Missouri PSTIF Executive Director and the Missouri PSTIF third-party administrator.

NOTE 2: Accounts Payable includes funds encumbered under current contracts, which will lapse at the end of the fiscal year if not spent.

NOTE 3: Deferred Outflows of Resources and Deferred Inflows of Resources relate to MOSERS' pension liability and OPEB liability.