

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
JANUARY 31, 2019**

ASSETS:

Cash		\$40,566,820
Cash - Central Bank		\$5,500
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>(\$145,042)</u>	
		\$6,127

TOTAL ASSETS

\$42,369,183

DEFERRED OUTFLOWS OF RESOURCES

\$847,040 NOTE 3

LIABILITIES:

Accounts Payable		\$425,077	NOTE 2
Taxes & Misc Deductions Payable		\$11	
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		\$83,714,424	
Net Pension Liability		\$2,323,982	
Net OPEB Liability		\$898,401	

TOTAL LIABILITIES

\$87,978,446

DEFERRED INFLOWS OF RESOURCES

\$47,617 NOTE 3

TOTAL NET POSITION (Accumulated Deficit)

(\$44,809,840)

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.