

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND**  
**BALANCE SHEET**  
**APRIL 30, 2019**

**ASSETS:**

Cash		\$38,956,610
Cash - Central Bank		\$14,980
Transport Load Fee Receivable, net allowance of \$535		\$1,678,120
Interest Receivable		\$112,616
Fixed Assets		
PSTIF	\$14,437	
DNR	\$137,499	
Less: Accum Depreciation	<u>(\$145,500)</u>	
		\$6,436

**TOTAL ASSETS**

\$40,768,762

**DEFERRED OUTFLOWS OF RESOURCES**

\$847,040 NOTE 3

**LIABILITIES:**

Accounts Payable		\$126,002 NOTE 2
Taxes & Misc Deductions Payable		\$56
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		\$82,579,374
Net Pension Liability		\$2,323,982
Net OPEB Liability		\$898,401

**TOTAL LIABILITIES**

\$86,544,366

**DEFERRED INFLOWS OF RESOURCES**

\$47,617 NOTE 3

**TOTAL NET POSITION (Accumulated Deficit)**

(\$44,976,181)

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.