

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND  
BALANCE SHEET  
MAY 31, 2021**

**ASSETS:**

Cash		\$39,549,332
Cash - Central Bank		\$15,510
Transport Load Fee Receivable, net allowance of \$3,303		\$1,854,827
Interest Receivable		\$80,574
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$21,600	
DNR	\$132,445	
Less: Accum Depreciation	<u>(\$138,096)</u>	
		\$15,949

**TOTAL ASSETS**

\$41,516,192

**DEFERRED OUTFLOWS OF RESOURCES**

\$743,358 NOTE 3

**LIABILITIES:**

Accounts Payable		\$30,235	NOTE 2
Taxes & Misc Deductions Payable		\$0	
Leave Liability		\$145,825	
Site Inspections Payable		\$12,364	
Refunds Payable		\$0	
Third Party Administration Services Payable		\$241,951	
Deferred Revenue - Unearned Participation Fees		\$502,108	
Claim Reserves		\$85,588,284	
Net Pension Liability		\$2,789,181	
Net OBEP Liability		\$899,139	

**TOTAL LIABILITIES**

\$90,209,087

**DEFERRED INFLOWS OF RESOURCES**

\$93,272 NOTE 3

**TOTAL NET POSITION (Accumulated Deficit)**

(\$48,042,809)

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.