

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
JANUARY 31, 2023**

ASSETS:

Cash		\$43,226,742
Cash - Central Bank		\$5,975
Transport Load Fee Receivable, net allowance of \$6,953		\$1,929,936
Interest Receivable		\$85,307
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$19,815	
DNR	\$143,320	
Less: Accum Depreciation	<u>(\$144,334)</u>	
		\$18,801

TOTAL ASSETS

\$45,266,761

DEFERRED OUTFLOWS OF RESOURCES

\$734,385 NOTE 3

LIABILITIES:

Accounts Payable		\$45,928	NOTE 2
Taxes & Misc Deductions Payable		\$0	
Leave Liability		\$195,340	
Site Inspections Payable		\$0	
Refunds Payable		\$0	
Third Party Administration Services Payable		\$229,038	
Deferred Revenue - Unearned Participation Fees		\$497,898	
Claim Reserves		\$89,007,662	
Net Pension Liability		\$2,656,794	
Net OBEP Liability		\$857,342	

TOTAL LIABILITIES

\$93,490,002

DEFERRED INFLOWS OF RESOURCES

\$785,585 NOTE 3

TOTAL NET POSITION (Accumulated Deficit)

(\$48,274,441)

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.