

MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
NOVEMBER 30, 2023

ASSETS:

Cash		\$45,720,632
Cash - Central Bank		\$18,050
Transport Load Fee Receivable, net allowance of \$11,123		\$2,115,970
Interest Receivable		\$263,183
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$19,815	
DNR	\$141,598	
Less: Accum Depreciation	<u>(\$147,023)</u>	
		\$14,390

TOTAL ASSETS

\$48,132,225

DEFERRED OUTFLOWS OF RESOURCES

\$926,282 NOTE 3

LIABILITIES:

Accounts Payable	\$24,831	NOTE 2
Taxes & Misc Deductions Payable	\$0	
Leave Liability	\$154,112	
Site Inspections Payable	\$0	
Refunds Payable	\$0	
Third Party Administration Services Payable	\$221,568	
Deferred Revenue - Unearned Participation Fees	\$480,359	
Claim Reserves	\$88,424,398	
Net Pension Liability	\$3,627,943	
Net OBEP Liability	\$604,673	

TOTAL LIABILITIES

\$93,537,884

DEFERRED INFLOWS OF RESOURCES

\$423,395 NOTE 3

TOTAL NET POSITION (Accumulated Deficit)

(\$44,902,772)

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.

NOTE 4: Recoveries received for subrogation expenses are netted against the expense category of Subrogation Expense, where the expense was recorded and may reflect a negative balance.