

MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
JANUARY 31, 2024

ASSETS:

Cash		\$45,959,645
Cash - Central Bank		\$17,000
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	\$145,808	
Less: Accum Depreciation	<u>(\$148,070)</u>	
		\$17,553

TOTAL ASSETS \$48,373,351

DEFERRED OUTFLOWS OF RESOURCES \$926,282 NOTE 3

LIABILITIES:

Accounts Payable		\$26,197 NOTE 2
Taxes & Misc Deductions Payable		\$198
Leave Liability		\$154,112
Site Inspections Payable		\$0
Refunds Payable		\$0
Third Party Administration Services Payable		\$218,807
Deferred Revenue - Unearned Participation Fees		\$480,359
Claim Reserves		\$88,852,013
Net Pension Liability		\$3,627,943
Net OBEP Liability		\$604,673

TOTAL LIABILITIES \$93,964,302

DEFERRED INFLOWS OF RESOURCES \$423,395 NOTE 3

TOTAL NET POSITION (Accumulated Deficit) (\$45,088,064)

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.