

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
SEPTEMBER 30, 2024**

ASSETS:

Cash		\$48,905,593
Cash - Central Bank		\$12,125
Transport Load Fee Receivable, net allowance of \$19,895		\$2,461,289
Interest Receivable		\$339,577
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$23,399	
DNR	\$111,038	
Less: Accum Depreciation	<u>(\$119,100)</u>	
		\$15,337

TOTAL ASSETS

\$51,733,921

DEFERRED OUTFLOWS OF RESOURCES

\$1,199,610 NOTE 3

LIABILITIES:

Accounts Payable		\$24,397 NOTE 2
Taxes & Misc Deductions Payable		\$80
Leave Liability		\$113,880
Site Inspections Payable		\$0
Refunds Payable		\$0
Third Party Administration Services Payable		\$233,541
Deferred Revenue - Unearned Participation Fees		\$471,852
Claim Reserves		\$87,388,710
Net Pension Liability		\$3,977,565
Net OBEP Liability		\$629,426

TOTAL LIABILITIES

\$92,839,451

DEFERRED INFLOWS OF RESOURCES

\$367,223 NOTE 3

TOTAL NET POSITION (Accumulated Deficit)

(\$40,273,143)

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.