

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

**ASSETS:**

Cash		\$49,833,301
Cash - Central Bank		\$13,050
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>(\$119,904)</u>	
		\$14,533

**TOTAL ASSETS**

\$52,661,750

**DEFERRED OUTFLOWS OF RESOURCES**

\$1,199,610 NOTE 3

**LIABILITIES:**

Accounts Payable		\$21,422 NOTE 2
Taxes & Misc Deductions Payable		\$79
Leave Liability		\$113,880
Site Inspections Payable		\$0
Refunds Payable		\$0
Third Party Administration Services Payable		\$208,307
Deferred Revenue - Unearned Participation Fees		\$471,852
Claim Reserves		\$87,425,044
Net Pension Liability		\$3,977,565
Net OBEP Liability		\$629,426

**TOTAL LIABILITIES**

\$92,847,575

**DEFERRED INFLOWS OF RESOURCES**

\$367,223 NOTE 3

**TOTAL NET POSITION (Accumulated Deficit)**

(\$39,353,438)

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.