

**MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND**  
**BALANCE SHEET**  
**MARCH 31, 2025**

**ASSETS:**

Cash		\$49,855,132
Cash - Central Bank		\$7,375
Transport Load Fee Receivable, net allowance of \$19,895		\$2,461,289
Interest Receivable		\$339,577
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$15,798	
DNR	\$105,038	
Less: Accum Depreciation	<u>(\$107,899)</u>	
		\$12,937

**TOTAL ASSETS** \$52,676,310

**DEFERRED OUTFLOWS OF RESOURCES** \$1,199,610 NOTE 3

**LIABILITIES:**

Accounts Payable		\$10,327 NOTE 2
Taxes & Misc Deductions Payable		\$0
Leave Liability		\$113,880
Site Inspections Payable		\$0
Refunds Payable		\$0
Third Party Administration Services Payable		\$236,516
Deferred Revenue - Unearned Participation Fees		\$471,852
Claim Reserves		\$86,313,388
Net Pension Liability		\$3,977,565
Net OBEP Liability		\$629,426

**TOTAL LIABILITIES** \$91,752,954

**DEFERRED INFLOWS OF RESOURCES** \$367,223 NOTE 3

**TOTAL NET POSITION (Accumulated Deficit)** (\$38,244,257)

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.