

MISSOURI PETROLEUM STORAGE TANK INSURANCE FUND
BALANCE SHEET
MARCH 31, 2026

ASSETS:

Cash		\$54,488,144
Cash - Deposits in Transit		\$7,550
Transport Load Fee Receivable, net allowance of \$27,922		\$2,414,976
Interest Receivable		\$330,767
Receivable - Other		\$0
Fixed Assets		
PSTIF	\$15,798	
DNR	\$105,038	
Less: Accum Depreciation	<u>(\$112,295)</u>	
		\$8,541

TOTAL ASSETS \$57,249,978

DEFERRED OUTFLOWS OF RESOURCES \$1,151,984 NOTE 3

LIABILITIES:

Accounts Payable		\$16,645 NOTE 2
Taxes & Misc Deductions Payable		\$0
Leave Liability		\$170,468
Site Inspections Payable		\$0
Refunds Payable		\$0
Fund Administration Services Payable		\$166,538
Deferred Revenue - Unearned Participation Fees		\$465,531
Claim Reserves		\$87,204,826
Net Pension Liability		\$4,274,006
Net OBEP Liability		\$753,470

TOTAL LIABILITIES \$93,051,484

DEFERRED INFLOWS OF RESOURCES \$271,103 NOTE 3

TOTAL NET POSITION (Accumulated Deficit) (\$34,920,625)

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.