

DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS

Balance Sheet  
October 31, 2015

Description	Sales and Use Tax	Fuel Tax and Bonds	County/Other Miscellaneous	Cigarette Tax	Financial Institution Tax	Riverboat Gaming Tax and Fee	Total
<b>Assets</b>							
Cash	\$ (11,969,584)	\$ (190)	\$ (867)	\$ (55)	\$ (234,828)	\$ 36	\$ (12,205,488)
<b>Investments:</b>							
Investaccount	\$ 530,673	\$ 15,598,095	\$ 596,331	\$ 166,036	\$ 1,026,232	\$ 926,618	\$ 18,843,985
Overnight Repurchase Agreements	\$ 206,771,553	\$ 5,944,008	\$ 4,995,466	\$ 547,854	\$ 29,971,309	\$ 4,914,207	\$ 253,144,397
Term Securities	\$ 44,213,447	\$ 1,270,992	\$ 1,068,168	\$ 117,146	\$ 6,408,691	\$ 1,050,793	\$ 54,129,237
<b>Total Assets</b>	<b>\$ 239,546,089</b>	<b>\$ 22,812,905</b>	<b>\$ 6,659,098</b>	<b>\$ 830,981</b>	<b>\$ 37,171,404</b>	<b>\$ 6,891,654</b>	<b>\$ 313,912,131</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 239,546,089	\$ 22,812,905	\$ 6,659,098	\$ 830,981	\$ 37,171,404	\$ 6,891,654	\$ 313,912,131
<b>Total Liabilities</b>	<b>\$ 239,546,089</b>	<b>\$ 22,812,905</b>	<b>\$ 6,659,098</b>	<b>\$ 830,981</b>	<b>\$ 37,171,404</b>	<b>\$ 6,891,654</b>	<b>\$ 313,912,131</b>

Statement of Collections and Disbursements  
Month of October, 2015

<b>Collections</b>							
Net Collections	\$ 221,327,918	\$ 18,546,291	\$ 179,512	\$ 4,274,835	\$ 1,118,920	\$ 34,664,899	\$ 280,112,375
Interest	\$ 27,284	\$ 3,444	\$ 7,126	\$ (3)	\$ 9,393	\$ (63)	\$ 47,181
<b>Total Collections</b>	<b>\$ 221,355,202</b>	<b>\$ 18,549,735</b>	<b>\$ 186,638</b>	<b>\$ 4,274,832</b>	<b>\$ 1,128,313</b>	<b>\$ 34,664,836</b>	<b>\$ 280,159,556</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 269,397,053	\$ 24,629,573	\$ -	\$ 480,503	\$ -	\$ 7,029,850	\$ 301,536,979
General Revenue	\$ 2,619,749	\$ -	\$ -	\$ 4,854	\$ -	\$ -	\$ 2,624,603
Transfers to State Funds	\$ -	\$ -	\$ -	\$ 3,990,069	\$ -	\$ 28,505,621	\$ 32,495,690
Refunds to Taxpayers	\$ 274,618	\$ -	\$ -	\$ -	\$ 553,387	\$ -	\$ 828,005
<b>Total Disbursements</b>	<b>\$ 272,291,420</b>	<b>\$ 24,629,573</b>	<b>\$ -</b>	<b>\$ 4,475,426</b>	<b>\$ 553,387</b>	<b>\$ 35,535,471</b>	<b>\$ 337,485,277</b>
Collection Over (Under) Disbursements	\$ (50,936,218)	\$ (6,079,838)	\$ 186,638	\$ (200,594)	\$ 574,926	\$ (870,635)	\$ (57,325,721)
Beginning Total Assets	\$ 290,482,307	\$ 28,892,743	\$ 6,472,460	\$ 1,031,575	\$ 36,596,478	\$ 7,762,289	\$ 371,237,852
<b>Ending Total Assets</b>	<b>\$ 239,546,089</b>	<b>\$ 22,812,905</b>	<b>\$ 6,659,098</b>	<b>\$ 830,981</b>	<b>\$ 37,171,404</b>	<b>\$ 6,891,654</b>	<b>\$ 313,912,131</b>

Fiscal Year to Date  
July 1, 2015 - June 30, 2016 - RESTATED

<b>Collections</b>							
Net Collections	\$ 1,039,687,467	\$ 88,167,475	\$ 774,715	\$ 15,330,950	\$ 3,741,677	\$ 145,307,805	\$ 1,293,010,089
Interest	\$ 121,550	\$ 10,184	\$ 29,815	\$ 12	\$ 40,021	\$ (50)	\$ 201,532
<b>Total Collections</b>	<b>\$ 1,039,809,017</b>	<b>\$ 88,177,659</b>	<b>\$ 804,530</b>	<b>\$ 15,330,962</b>	<b>\$ 3,781,698</b>	<b>\$ 145,307,755</b>	<b>\$ 1,293,211,621</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 1,113,835,533	\$ 94,152,721	\$ 3,636,402	\$ 1,915,460	\$ 9,641,078	\$ 26,815,065	\$ 1,249,996,259
General Revenue	\$ 10,837,991	\$ -	\$ -	\$ 19,256	\$ 89,329	\$ -	\$ 10,946,576
Transfers to State Funds	\$ 250,389	\$ -	\$ -	\$ 13,344,682	\$ -	\$ 119,765,096	\$ 133,360,167
Refunds to Taxpayers	\$ 793,753	\$ -	\$ -	\$ 1,763	\$ 900,981	\$ -	\$ 1,696,497
<b>Total Disbursements</b>	<b>\$ 1,125,717,666</b>	<b>\$ 94,152,721</b>	<b>\$ 3,636,402</b>	<b>\$ 15,281,161</b>	<b>\$ 10,631,388</b>	<b>\$ 146,580,161</b>	<b>\$ 1,395,999,499</b>
Collection Over (Under) Disbursements	\$ (85,908,649)	\$ (5,975,062)	\$ (2,831,872)	\$ 49,801	\$ (6,849,690)	\$ (1,272,406)	\$ (102,787,878)
Beginning Total Assets	\$ 325,454,738	\$ 28,787,967	\$ 9,490,970	\$ 781,180	\$ 44,021,094	\$ 8,164,060	\$ 416,700,009
<b>Ending Total Assets</b>	<b>\$ 239,546,089</b>	<b>\$ 22,812,905</b>	<b>\$ 6,659,098</b>	<b>\$ 830,981</b>	<b>\$ 37,171,404</b>	<b>\$ 6,891,654</b>	<b>\$ 313,912,131</b>

Note 1: Cash: -3.8882% of total assets.

Investaccount: 6.0029% of total assets.

Overnight Repurchase Agreements: 80.6418% of total assets.

Term Securities: 17.2434% of total assets.

Note 2: All funds are 100% secured by collateral and FDIC.

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.071%.

Note 4: Effective interest rate on Term Securities is 1.588%

Note 5: The negative cash balance in Sales and Use, Fuel Tax and Bonds, County and Other Misc Taxes, Cigarette Tax and Financial Institution Tax