

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
October 31, 2016**

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	\$ (14,230,706)	(1,700)	(3,106)	(47)	24,668	73	(14,210,818)
Investments:							
Investaccount	2,641,557	16,701,683	2,009,728	245,649	2,026,771	4,784,628	28,410,016
Overnight Repurchase Agreements	144,244,034	3,474,941	1,641,044	344,793	23,690,611	3,017,865	176,413,287
Term Securities	128,101,649	3,086,059	1,457,394	306,207	21,039,389	2,680,135	156,670,833
<b>Total Assets</b>	<b>\$ 260,756,533</b>	<b>23,260,983</b>	<b>5,105,060</b>	<b>896,602</b>	<b>46,781,439</b>	<b>10,482,701</b>	<b>347,283,318</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 260,756,533	23,260,983	5,105,060	896,602	46,781,439	10,482,701	347,283,318
<b>Total Liabilities</b>	<b>\$ 260,756,533</b>	<b>23,260,983</b>	<b>5,105,060</b>	<b>896,602</b>	<b>46,781,439</b>	<b>10,482,701</b>	<b>347,283,318</b>

**Statement of Collections and Disbursements  
Month of October, 2016**

<b>Collections</b>							
Net Collections	\$ 234,898,902	19,250,455	152,726	4,410,965	261,249	37,191,997	296,166,294
Interest	27,430	1,872	3,033	1	9,337	(1,684)	39,989
<b>Total Collections</b>	<b>\$ 234,926,332</b>	<b>19,252,327</b>	<b>155,759</b>	<b>4,410,966</b>	<b>270,586</b>	<b>37,190,313</b>	<b>296,206,283</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 269,790,402	23,828,391	0	462,114	0	6,102,844	300,183,751
General Revenue	2,621,620	0	0	4,668	0	0	2,626,288
Transfers to State Funds	140,309	0	0	3,881,370	0	27,652,313	31,673,992
Refunds to Taxpayers	92,676	0	0	554	0	0	93,230
<b>Total Disbursements</b>	<b>\$ 272,645,007</b>	<b>23,828,391</b>	<b>0</b>	<b>4,348,706</b>	<b>0</b>	<b>33,755,157</b>	<b>334,577,261</b>
Collection Over (Under) Disbursements	\$ (37,718,675)	(4,576,064)	155,759	62,260	270,586	3,435,156	(38,370,978)
Beginning Total Assets	298,475,208	27,837,047	4,949,301	834,342	46,510,853	7,047,545	385,654,296
<b>Ending Total Assets</b>	<b>\$ 260,756,533</b>	<b>23,260,983</b>	<b>5,105,060</b>	<b>896,602</b>	<b>46,781,439</b>	<b>10,482,701</b>	<b>347,283,318</b>

**Fiscal Year to Date  
July 1, 2016 - June 30, 2017 - RESTATED**

<b>Collections</b>							
Net Collections	\$ 1,088,153,484	89,131,633	749,233	16,815,519	4,550,677	148,127,402	1,347,527,948
Interest	146,343	8,479	13,879	(63)	44,418	(425)	212,631
<b>Total Collections</b>	<b>\$ 1,088,299,827</b>	<b>89,140,112</b>	<b>763,112</b>	<b>16,815,456</b>	<b>4,595,095</b>	<b>148,126,977</b>	<b>1,347,740,579</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 1,123,553,081	93,952,353	3,592,380	1,849,188	9,119,311	26,475,978	1,258,542,291
General Revenue	10,918,519	0	0	18,681	12,607	0	10,949,807
Transfers to State Funds	192,665	0	0	14,936,880	0	118,977,368	134,106,913
Refunds to Taxpayers	749,589	1,603	0	4,783	273,299	0	1,029,274
<b>Total Disbursements</b>	<b>\$ 1,135,413,854</b>	<b>93,953,956</b>	<b>3,592,380</b>	<b>16,809,532</b>	<b>9,405,217</b>	<b>145,453,346</b>	<b>1,404,628,285</b>
Collection Over (Under) Disbursements	\$ (47,114,027)	(4,813,844)	(2,829,268)	5,924	(4,810,122)	2,673,631	(56,887,706)
Beginning Total Assets	307,870,560	28,074,827	7,934,328	890,678	51,591,561	7,809,070	404,171,024
<b>Ending Total Assets</b>	<b>\$ 260,756,533</b>	<b>23,260,983</b>	<b>5,105,060</b>	<b>896,602</b>	<b>46,781,439</b>	<b>10,482,701</b>	<b>347,283,318</b>

Note 1: Cash: -4.09% of total assets.

Investaccount: 8.18% of total assets.

Overnight Repurchase Agreements: 50.80% of total assets.

Term Securities: 45.11% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.347%.

Note 4: Effective interest rate on Term Securities is 0.49%

Note 5: The negative cash balance in Sales and Use Tax, Fuel Tax and Bonds, County/Other Miscellaneous and Cigarette Tax is due to investing the float.