DEPARTMENT OF REVENUE
LOCAL TAXES FINANCIAL STATEMENTS

Balance Sheet
September 30, 2015

Description	Sales and Use Tax	Fuel Tax and Bonds	County/Other Miscellaneous	Cigarette Tax	Financial Institution Tax	Riverboat Gaming Tax and Fee	Total
Assets							
Cash	$ (11,601,747)	$ (226)	$ 2,554	$ 5,870	$ 2,938	$ 43	$ (11,590,568)
Investments:							
Cash Management/Investaccount	$ 11,594,054	$ 20,467,969	$ 518,279	$ 400,705	$ 2,938,540	$ 947,246	$ 36,866,792
Overnight Repurchase Agreements	$ 244,623,158	$ 7,094,737	$ 5,011,896	$ 526,316	$ 28,341,053	$ 5,738,947	$ 291,336,107
Term Securities	$ 45,866,842	$ 1,330,263	$ 939,731	$ 98,684	$ 5,313,947	$ 1,076,053	$ 54,625,520
Total Assets	290,482,307	28,892,743	6,472,460	1,031,575	36,596,478	7,762,289	371,237,852
Liabilities							
Funds Held in Trust	290,482,307	28,892,743	6,472,460	1,031,575	36,596,478	7,762,289	371,237,852
Total Liabilities	290,482,307	28,892,743	6,472,460	1,031,575	36,596,478	7,762,289	371,237,852

Statement of Collections and Disbursements
Month of September, 2015 - RESTATED

Description	Sales and Use Tax	Fuel Tax and Bonds	County/Other Miscellaneous	Cigarette Tax	Financial Institution Tax	Riverboat Gaming Tax and Fee	Total
Collections							
Net Collections	$ 257,502,926	$ 23,152,138	$ 218,376	$ 4,043,469	$ 1,262,881	$ 35,399,798	$ 321,579,588
Interest	$ 25,494	$ 3,673	$ 7,647	$ (3)	$ 10,025	$ (22)	$ 46,814
Total Collections	257,528,420	23,155,811	226,023	4,043,466	1,272,906	35,399,776	321,626,402
Disbursements							
Political Subdivisions	$ 343,709,872	$ 24,186,127	$ 3,636,402	$ 487,766	$ -	$ 6,154,467	$ 378,174,634
General Revenue	$ 3,345,410	$ -	$ -	$ 4,927	$ 82,829	$ -	$ 3,433,166
Transfers to State Funds	$ -	$ -	$ -	$ 3,282,374	$ -	$ 32,348,402	$ 35,630,776
Refunds to Taxpayers	$ 89,734	$ -	$ -	$ 1,763	$ 139,825	$ -	$ 231,322
Total Disbursements	347,145,016	24,186,127	3,636,402	3,776,830	222,654	38,502,869	417,469,898
Collection Over (Under) Disbursements	$ (89,616,596)	$ (1,030,316)	$ (3,410,380)	$ 266,636	$ 1,050,252	$ (3,103,093)	$ (95,843,497)
Beginning Total Assets	$ 380,098,903	$ 29,923,059	$ 9,882,840	$ 764,939	$ 35,546,226	$ 10,865,382	$ 467,081,349
Ending Total Assets	290,482,307	28,892,743	6,472,460	1,031,575	36,596,478	7,762,289	371,237,852

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

Description	Sales and Use Tax	Fuel Tax and Bonds	County/Other Miscellaneous	Cigarette Tax	Financial Institution Tax	Riverboat Gaming Tax and Fee	Total
Collections							
Net Collections	$ 818,359,549	$ 69,621,184	$ 595,203	$ 11,056,115	$ 2,622,757	$ 110,642,906	$ 1,012,897,714
Interest	$ 94,266	$ 6,740	$ 22,689	$ 15	$ 30,628	$ 13	$ 154,351
Total Collections	818,453,815	69,627,924	617,892	11,056,130	2,653,385	110,642,919	1,013,052,065
Disbursements							
Political Subdivisions	$ 844,438,480	$ 69,523,148	$ 3,636,402	$ 1,434,957	$ 9,641,078	$ 19,785,215	$ 948,459,280
General Revenue	$ 8,218,242	$ -	$ -	$ 14,402	$ 89,329	$ -	$ 8,321,973
Transfers to State Funds	$ 250,389	$ -	$ -	$ 9,354,613	$ -	$ 91,259,475	$ 100,864,477
Refunds to Taxpayers	$ 519,135	$ -	$ -	$ 1,763	$ 347,594	$ -	$ 868,492
Total Disbursements	853,426,246	69,523,148	3,636,402	10,805,735	10,078,001	111,044,690	1,058,514,222
Collection Over (Under) Disbursements	$ (34,972,431)	$ 104,776	$ (3,018,510)	$ 250,395	$ (7,424,616)	$ (401,771)	$ (45,462,157)
Beginning Total Assets	$ 325,454,738	$ 28,787,967	$ 9,490,970	$ 781,180	$ 44,021,094	$ 8,164,060	$ 416,700,009
Ending Total Assets	290,482,307	28,892,743	6,472,460	1,031,575	36,596,478	7,762,289	371,237,852

Note 1: Cash: -3.1221% of total assets.
   Investaccount: 9.9308% of total assets.
   Overnight Repurchase Agreements: 78.4769% of total assets.
   Term Securities: 14.7144% of total assets.
Note 2: All funds are 100% secured by collateral and FDIC.
Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.085%.
Note 4: Effective interest rate on Term Securities is 1.622%
Note 5: The negative cash balance in Sales and Use Tax, Fuel Tax and Bonds and Riverboat Gaming Taxes is due to investing the float.