

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
August 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	\$ (11,586,922)	(1,231)	(2,056)	(10,035)	250,830	56	(11,349,358)
Investments:							
Investaccount	4,940,825	22,154,290	1,016,760	159,974	1,170,396	4,850,326	34,292,571
Overnight Repurchase Agreements	338,371,642	6,798,143	7,758,925	538,077	29,856,707	5,262,655	388,586,149
Term Securities	48,373,358	971,857	1,109,210	76,923	4,268,293	752,345	55,551,987
<b>Total Assets</b>	<b>\$ 380,098,903</b>	<b>29,923,059</b>	<b>9,882,840</b>	<b>764,939</b>	<b>35,546,226</b>	<b>10,865,382</b>	<b>467,081,349</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 380,098,903	29,923,059	9,882,840	764,939	35,546,226	10,865,382	467,081,349
<b>Total Liabilities</b>	<b>\$ 380,098,903</b>	<b>29,923,059</b>	<b>9,882,840</b>	<b>764,939</b>	<b>35,546,226</b>	<b>10,865,382</b>	<b>467,081,349</b>

**Statement of Collections and Disbursements  
Month of August, 2015 - RESTATED**

<b>Collections</b>							
Net Collections	\$ 313,572,411	5,239,310	217,173	3,187,972	1,212,112	38,400,535	361,829,513
Interest	40,743	3,002	7,569	8	10,556	28	61,906
<b>Total Collections</b>	<b>\$ 313,613,154</b>	<b>5,242,312</b>	<b>224,742</b>	<b>3,187,980</b>	<b>1,222,668</b>	<b>38,400,563</b>	<b>361,891,419</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 199,512,609	24,435,664	0	449,356	9,641,078	6,645,899	240,684,606
General Revenue	1,942,002	0	0	4,539	6,500	0	1,953,041
Transfers to State Funds	250,389	0	0	2,878,788	0	28,348,981	31,478,158
Refunds to Taxpayers	169,481	0	0	0	207,769	0	377,250
<b>Total Disbursements</b>	<b>\$ 201,874,481</b>	<b>24,435,664</b>	<b>0</b>	<b>3,332,683</b>	<b>9,855,347</b>	<b>34,994,880</b>	<b>274,493,055</b>
Collection Over (Under) Disbursements	\$ 111,738,673	(19,193,352)	224,742	(144,703)	(8,632,679)	3,405,683	87,398,364
Beginning Total Assets	268,360,230	49,116,411	9,658,098	909,642	44,178,905	7,459,699	379,682,985
<b>Ending Total Assets</b>	<b>\$ 380,098,903</b>	<b>29,923,059</b>	<b>9,882,840</b>	<b>764,939</b>	<b>35,546,226</b>	<b>10,865,382</b>	<b>467,081,349</b>

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

<b>Collections</b>							
Net Collections	\$ 560,856,623	46,469,046	376,827	7,012,646	1,359,876	75,243,108	691,318,126
Interest	68,772	3,067	15,043	18	20,603	35	107,538
<b>Total Collections</b>	<b>\$ 560,925,395</b>	<b>46,472,113</b>	<b>391,870</b>	<b>7,012,664</b>	<b>1,380,479</b>	<b>75,243,143</b>	<b>691,425,664</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 500,728,608	45,337,021	0	947,191	9,641,078	13,630,748	570,284,646
General Revenue	4,872,832	0	0	9,475	6,500	0	4,888,807
Transfers to State Funds	250,389	0	0	6,072,239	0	58,911,073	65,233,701
Refunds to Taxpayers	429,401	0	0	0	207,769	0	637,170
<b>Total Disbursements</b>	<b>\$ 506,281,230</b>	<b>45,337,021</b>	<b>0</b>	<b>7,028,905</b>	<b>9,855,347</b>	<b>72,541,821</b>	<b>641,044,324</b>
Collection Over (Under) Disbursements	\$ 54,644,165	1,135,092	391,870	(16,241)	(8,474,868)	2,701,322	50,381,340
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>\$ 380,098,903</b>	<b>29,923,059</b>	<b>9,882,840</b>	<b>764,939</b>	<b>35,546,226</b>	<b>10,865,382</b>	<b>467,081,349</b>

Note 1: Cash - 2.4298% of total assets.

Investaccount: 7.3419% of total assets.

Overnight Repurchase Agreements: 83.1945% of total assets.

Term Securities: 11.8934% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.115%.

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

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