

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
December 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	\$ (14,858,438)	5	(6,899)	(46)	(1,077,773)	86	(15,943,065)
Investments:							
Investaccount	3,019,592	21,303,095	2,008,368	268,623	2,022,957	1,318,300	29,940,935
Overnight Repurchase Agreements	71,838,756	1,560,893	1,551,118	114,350	3,599,185	1,188,549	79,852,850
Term Securities	283,743,852	6,165,107	6,126,500	451,650	14,215,815	4,694,451	315,397,377
<b>Total Assets</b>	<b>\$ 343,743,762</b>	<b>29,029,100</b>	<b>9,679,087</b>	<b>834,577</b>	<b>18,760,184</b>	<b>7,201,386</b>	<b>409,248,096</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 343,743,762	29,029,100	9,679,087	834,577	18,760,184	7,201,386	409,248,096
<b>Total Liabilities</b>	<b>\$ 343,743,762</b>	<b>29,029,100</b>	<b>9,679,087</b>	<b>834,577</b>	<b>18,760,184</b>	<b>7,201,386</b>	<b>409,248,096</b>

**Statement of Collections and Disbursements  
Month of December, 2016 - RESTATED**

<b>Collections</b>							
Net Collections	\$ 281,688,267	25,750,713	4,124,636	3,927,574	2,315,311	32,259,729	350,066,230
Interest	36,575	2,232	3,352	(90)	8,182	(510)	49,741
<b>Total Collections</b>	<b>\$ 281,724,842</b>	<b>25,752,945</b>	<b>4,127,988</b>	<b>3,927,484</b>	<b>2,323,493</b>	<b>32,259,219</b>	<b>350,115,971</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 302,172,898	21,507,805	0	404,288	29,048,708	6,235,940	359,369,639
General Revenue	2,936,455	0	0	4,084	2,360,824	0	5,301,363
Transfers to State Funds	243,805	0	0	3,406,915	0	26,308,238	29,958,958
Refunds to Taxpayers	178,563	0	0	0	2,782,646	0	2,961,209
<b>Total Disbursements</b>	<b>\$ 305,531,721</b>	<b>21,507,805</b>	<b>0</b>	<b>3,815,287</b>	<b>34,192,178</b>	<b>32,544,178</b>	<b>397,591,169</b>
Collection Over (Under) Disbursements	\$ (23,806,879)	4,245,140	4,127,988	112,197	(31,868,685)	(284,959)	(47,475,198)
Beginning Total Assets	367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294
<b>Ending Total Assets</b>	<b>\$ 343,743,762</b>	<b>29,029,100</b>	<b>9,679,087</b>	<b>834,577</b>	<b>18,760,184</b>	<b>7,201,386</b>	<b>409,248,096</b>

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

<b>Collections</b>							
Net Collections	\$ 1,678,395,757	138,693,914	5,316,661	24,451,708	10,800,236	215,377,836	2,073,036,112
Interest	241,035	13,593	20,478	(96)	67,633	(530)	342,113
<b>Total Collections</b>	<b>\$ 1,678,636,792</b>	<b>138,707,507</b>	<b>5,337,139</b>	<b>24,451,612</b>	<b>10,867,869</b>	<b>215,377,306</b>	<b>2,073,378,225</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 1,625,426,297	137,751,631	3,592,380	2,727,870	38,168,019	38,545,485	1,846,211,682
General Revenue	15,797,317	0	0	27,555	2,373,931	0	18,198,803
Transfers to State Funds	444,872	0	0	21,745,448	0	177,439,505	199,629,825
Refunds to Taxpayers	1,095,104	1,603	0	6,840	3,157,296	0	4,260,843
<b>Total Disbursements</b>	<b>\$ 1,642,763,590</b>	<b>137,753,234</b>	<b>3,592,380</b>	<b>24,507,713</b>	<b>43,699,246</b>	<b>215,984,990</b>	<b>2,068,301,153</b>
Collection Over (Under) Disbursements	\$ 35,873,202	954,273	1,744,759	(56,101)	(32,831,377)	(607,684)	5,077,072
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>\$ 343,743,762</b>	<b>29,029,100</b>	<b>9,679,087</b>	<b>834,577</b>	<b>18,760,184</b>	<b>7,201,386</b>	<b>409,248,096</b>

Note 1: Cash: -3.90% of total assets.

Investaccount: 7.32% of total assets.

Overnight Repurchase Agreements: 19.51% of total assets.

Term Securities: 77.07% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.302%.

Note 4: Effective interest rate on Term Securities is 0.55%

Note 5: The negative cash balance in Sales & Use Tax, County & Other Misc, Cigarette Tax and Financial Institution Taxes is due to investing the float.