

Effective July 1, 2016, the Local Taxes Financial Statement will be available on the Department of Revenue's website at <http://dor.mo.gov/business/citycounty>.

DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS

Balance Sheet  
May 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	\$ (12,988,891)	(61,088)	(9,477)	6,641	1,332,732	(29,924)	(11,750,007)
Investments:							
Investaccount	3,023,217	20,169,415	2,004,313	188,299	2,025,241	6,177,966	33,588,450
Overnight Repurchase Agreements	89,174,967	1,907,828	1,347,892	141,928	10,901,041	1,438,717	104,912,373
Term Securities	291,582,151	6,238,172	4,407,304	464,072	35,643,959	4,704,283	343,039,942
<b>Total Assets</b>	<u>\$ 370,791,444</u>	<u>28,254,327</u>	<u>7,750,032</u>	<u>800,940</u>	<u>49,902,973</u>	<u>12,291,042</u>	<u>469,790,758</u>
<b>Liabilities</b>							
Funds Held in Trust	\$ 370,791,444	28,254,327	7,750,032	800,940	49,902,973	12,291,042	469,790,758
<b>Total Liabilities</b>	<u>\$ 370,791,444</u>	<u>28,254,327</u>	<u>7,750,032</u>	<u>800,940</u>	<u>49,902,973</u>	<u>12,291,042</u>	<u>469,790,758</u>

Statement of Collections and Disbursements  
Month of May, 2016

<b>Collections</b>							
Net Collections	\$ 336,229,971	4,865,780	180,982	4,193,145	1,795,446	40,447,290	387,712,614
Interest	32,036	2,317	3,756	(27)	9,517	(35)	47,564
<b>Total Collections</b>	<u>\$ 336,262,007</u>	<u>4,868,097</u>	<u>184,738</u>	<u>4,193,118</u>	<u>1,804,963</u>	<u>40,447,255</u>	<u>387,760,178</u>
<b>Disbursements</b>							
Political Subdivisions	\$ 189,459,571	23,013,515	0	437,350	0	6,137,453	219,047,889
General Revenue	1,842,833	0	0	4,418	0	0	1,847,251
Transfers to State Funds	0	0	0	3,707,094	0	29,090,405	32,797,499
Refunds to Taxpayers	52,224	0	0	0	986	0	53,210
<b>Total Disbursements</b>	<u>\$ 191,354,628</u>	<u>23,013,515</u>	<u>0</u>	<u>4,148,862</u>	<u>986</u>	<u>35,227,858</u>	<u>253,745,849</u>
Collection Over (Under) Disbursements	\$ 144,907,379	(18,145,418)	184,738	44,256	1,803,977	5,219,397	134,014,329
Beginning Total Assets	225,884,065	46,399,745	7,565,294	756,684	48,098,996	7,071,645	335,776,429
<b>Ending Total Assets</b>	<u>\$ 370,791,444</u>	<u>28,254,327</u>	<u>7,750,032</u>	<u>800,940</u>	<u>49,902,973</u>	<u>12,291,042</u>	<u>469,790,758</u>

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

<b>Collections</b>							
Net Collections	\$ 2,983,352,945	246,150,686	6,358,121	42,433,854	44,922,771	409,796,859	3,733,015,236
Interest	421,084	36,744	79,008	90	113,107	452	650,485
<b>Total Collections</b>	<u>\$ 2,983,774,029</u>	<u>246,187,430</u>	<u>6,437,129</u>	<u>42,433,944</u>	<u>45,035,878</u>	<u>409,797,311</u>	<u>3,733,665,721</u>
<b>Disbursements</b>							
Political Subdivisions	\$ 2,908,007,038	246,721,070	8,178,067	5,052,365	31,447,433	72,320,279	3,271,726,252
General Revenue	28,267,264	0	0	50,941	2,457,545	0	30,775,750
Transfers to State Funds	251,511	0	0	37,305,682	2,055,789	333,350,050	372,963,032
Refunds to Taxpayers	1,911,510	0	0	5,196	3,193,232	0	5,109,938
<b>Total Disbursements</b>	<u>\$ 2,938,437,323</u>	<u>246,721,070</u>	<u>8,178,067</u>	<u>42,414,184</u>	<u>39,153,999</u>	<u>405,670,329</u>	<u>3,680,574,972</u>
Collection Over (Under) Disbursements	\$ 45,336,706	(533,640)	(1,740,938)	19,760	5,881,879	4,126,982	53,090,749
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>	<u>\$ 370,791,444</u>	<u>28,254,327</u>	<u>7,750,032</u>	<u>800,940</u>	<u>49,902,973</u>	<u>12,291,042</u>	<u>469,790,758</u>

Note 1: Cash: -2.50% of total assets.  
Investaccount: 7.15% of total assets.  
Overnight Repurchase Agreements: 22.33% of total assets.  
Term Securities: 73.02% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.296%.

Note 4: Effective interest rate on Term Securities is .596%.

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