

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
August 31, 2017**

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	\$ (12,553,069)	1,853	(5,265)	1,479	(52,294)	645	(12,606,651)
Investments:							
Investaccount	3,030,313	19,506,114	520,975	303,648	521,291	777,512	24,659,853
Overnight Repurchase Agreements	212,724,366	4,628,807	3,247,985	297,906	23,617,179	3,487,251	248,003,494
Term Securities	212,144,658	4,616,193	3,239,134	297,094	23,552,818	3,477,748	247,327,646
<b>Total Assets</b>	<b>\$ 415,346,268</b>	<b>28,752,967</b>	<b>7,002,829</b>	<b>900,127</b>	<b>47,638,994</b>	<b>7,743,157</b>	<b>507,384,342</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 415,346,268	28,752,967	7,002,829	900,127	47,638,994	7,743,157	507,384,342
<b>Total Liabilities</b>	<b>\$ 415,346,268</b>	<b>28,752,967</b>	<b>7,002,829</b>	<b>900,127</b>	<b>47,638,994</b>	<b>7,743,157</b>	<b>507,384,342</b>

**Statement of Collections and Disbursements  
Month of August, 2017**

<b>Collections</b>							
Net Collections	\$ 313,547,302	32,158,792	174,850	4,512,117	582,003	36,547,513	387,522,577
Interest	68,403	7,985	4,551	498	38,712	428	120,577
<b>Total Collections</b>	<b>\$ 313,615,705</b>	<b>32,166,777</b>	<b>179,401</b>	<b>4,512,615</b>	<b>620,715</b>	<b>36,547,941</b>	<b>387,643,154</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 218,871,102	24,580,434	0	453,094	9,486,982	6,355,077	259,746,689
General Revenue	2,125,166	0	0	4,577	0	0	2,129,743
Transfers to State Funds	0	0	0	3,923,115	0	33,625,850	37,548,965
Refunds to Taxpayers	287,699	0	0	0	0	0	287,699
<b>Total Disbursements</b>	<b>\$ 221,283,967</b>	<b>24,580,434</b>	<b>0</b>	<b>4,380,786</b>	<b>9,486,982</b>	<b>39,980,927</b>	<b>299,713,096</b>
Collection Over (Under) Disbursements	\$ 92,331,738	7,586,343	179,401	131,829	(8,866,267)	(3,432,986)	87,930,058
Beginning Total Assets	323,014,530	21,166,624	6,823,428	768,298	56,505,261	11,176,143	419,454,284
<b>Ending Total Assets</b>	<b>\$ 415,346,268</b>	<b>28,752,967</b>	<b>7,002,829</b>	<b>900,127</b>	<b>47,638,994</b>	<b>7,743,157</b>	<b>507,384,342</b>

**Fiscal Year to Date  
July 1, 2017 - June 30, 2018**

<b>Collections</b>							
Net Collections	\$ 571,383,044	51,080,561	370,414	8,966,249	1,064,169	77,173,849	710,038,286
Interest	243,400	15,951	8,702	1,264	74,392	623	344,332
<b>Total Collections</b>	<b>\$ 571,626,444</b>	<b>51,096,512</b>	<b>379,116</b>	<b>8,967,513</b>	<b>1,138,561</b>	<b>77,174,472</b>	<b>710,382,618</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 566,976,941	47,904,192	0	929,548	9,486,982	12,347,526	637,645,189
General Revenue	5,500,452	0	0	9,390	0	0	5,509,842
Transfers to State Funds	0	0	0	8,001,409	0	63,934,735	71,936,144
Refunds to Taxpayers	445,139	0	0	0	0	0	445,139
<b>Total Disbursements</b>	<b>\$ 572,922,532</b>	<b>47,904,192</b>	<b>0</b>	<b>8,940,347</b>	<b>9,486,982</b>	<b>76,282,261</b>	<b>715,536,314</b>
Collection Over (Under) Disbursements	\$ (1,296,088)	3,192,320	379,116	27,166	(8,348,421)	892,211	(5,153,696)
Beginning Total Assets	416,642,356	25,560,647	6,623,713	872,961	55,987,415	6,850,946	512,538,038
<b>Ending Total Assets</b>	<b>\$ 415,346,268</b>	<b>28,752,967</b>	<b>7,002,829</b>	<b>900,127</b>	<b>47,638,994</b>	<b>7,743,157</b>	<b>507,384,342</b>

Note 1: Cash: -2.48% of total assets.

    Investaccount: 4.86% of total assets.

    Overnight Repurchase Agreements: 48.88% of total assets.

    Term Securities: 48.74% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 1.021%.

Note 4: Effective interest rate on Term Securities is 0.92%

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