

**DEPARTMENT OF REVENUE
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet
November 30, 2016**

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	\$ (14,435,099)	(1,811)	203,380	14,651	(28,817)	83	(14,247,613)
Investments:							
Investaccount	3,035,684	18,244,771	2,005,353	141,729	2,087,686	808,262	26,323,485
Overnight Repurchase Agreements	201,024,521	3,469,854	1,773,050	300,250	25,765,298	3,542,529	235,875,503
Term Securities	177,925,535	3,071,146	1,569,316	265,750	22,804,702	3,135,471	208,771,920
Total Assets	\$ 367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294
Liabilities							
Funds Held in Trust	\$ 367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294
Total Liabilities	\$ 367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294

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

Collections							
Net Collections	\$ 308,554,006	23,811,568	442,792	3,708,615	3,934,248	34,990,705	375,441,934
Interest	58,117	2,882	3,247	57	15,033	405	79,741
Total Collections	\$ 308,612,123	23,814,450	446,039	3,708,672	3,949,281	34,991,110	375,521,675
Disbursements							
Political Subdivisions	\$ 199,700,318	22,291,473	0	474,394	0	5,833,567	228,299,752
General Revenue	1,942,343	0	0	4,790	500	0	1,947,633
Transfers to State Funds	8,402	0	0	3,401,653	0	32,153,899	35,563,954
Refunds to Taxpayers	166,952	0	0	2,057	101,351	0	270,360
Total Disbursements	\$ 201,818,015	22,291,473	0	3,882,894	101,851	37,987,466	266,081,699
Collection Over (Under) Disbursement	\$ 106,794,108	1,522,977	446,039	(174,222)	3,847,430	(2,996,356)	109,439,976
Beginning Total Assets	260,756,533	23,260,983	5,105,060	896,602	46,781,439	10,482,701	347,283,318
Ending Total Assets	\$ 367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294

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

Collections							
Net Collections	\$ 1,396,707,490	112,943,201	1,192,025	20,524,134	8,484,925	183,118,107	1,722,969,882
Interest	204,460	11,361	17,126	(6)	59,451	(20)	292,372
Total Collections	\$ 1,396,911,950	112,954,562	1,209,151	20,524,128	8,544,376	183,118,087	1,723,262,254
Disbursements							
Political Subdivisions	\$ 1,323,253,399	116,243,826	3,592,380	2,323,582	9,119,311	32,309,545	1,486,842,043
General Revenue	12,860,862	0	0	23,471	13,107	0	12,897,440
Transfers to State Funds	201,067	0	0	18,338,533	0	151,131,267	169,670,867
Refunds to Taxpayers	916,541	1,603	0	6,840	374,650	0	1,299,634
Total Disbursements	\$ 1,337,231,869	116,245,429	3,592,380	20,692,426	9,507,068	183,440,812	1,670,709,984
Collection Over (Under) Disbursement	\$ 59,680,081	(3,290,867)	(2,383,229)	(168,298)	(962,692)	(322,725)	52,552,270
Beginning Total Assets	307,870,560	28,074,827	7,934,328	890,678	51,591,561	7,809,070	404,171,024
Ending Total Assets	\$ 367,550,641	24,783,960	5,551,099	722,380	50,628,869	7,486,345	456,723,294

Note 1: Cash: -3.12% of total assets.

Investaccount: 5.76% of total assets.

Overnight Repurchase Agreements: 51.65% of total assets.

Term Securities: 45.71% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 0.277%.

Note 4: Effective interest rate on Term Securities is 0.46%

Note 5: The negative cash balance in Sales and Use Tax, Fuel Tax and Bonds and Financial Institution Tax are due to investing the float.