

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
November 30, 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	\$ (448,205)	1,317	92,175	188	(61,705)	776	(415,454)
Investments:							
Investaccount	2,911,661	19,017,951	497,864	470,295	509,514	773,388	24,180,672
Overnight Repurchase Agreements	180,498,239	2,548,034	1,162,582	197,642	17,466,391	2,062,351	203,935,239
Term Securities	344,625,579	4,864,966	2,219,719	377,358	33,348,609	3,937,649	389,373,881
<b>Total Assets</b>	<b>\$ 527,587,275</b>	<b>26,432,268</b>	<b>3,972,340</b>	<b>1,045,483</b>	<b>51,262,809</b>	<b>6,774,164</b>	<b>617,074,339</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 527,587,275	26,432,268	3,972,340	1,045,483	51,262,809	6,774,164	617,074,339
<b>Total Liabilities</b>	<b>\$ 527,587,275</b>	<b>26,432,268</b>	<b>3,972,340</b>	<b>1,045,483</b>	<b>51,262,809</b>	<b>6,774,164</b>	<b>617,074,339</b>

**Statement of Collections and Disbursements  
Month of November, 2017 - RESTATED**

<b>Collections</b>							
Net Collections	\$ 356,659,341	22,584,769	236,521	4,802,971	1,299,183	34,729,834	420,312,619
Interest	187,706	5,433	2,075	345	27,981	(1,304)	222,236
<b>Total Collections</b>	<b>\$ 356,847,047</b>	<b>22,590,202</b>	<b>238,596</b>	<b>4,803,316</b>	<b>1,327,164</b>	<b>34,728,530</b>	<b>420,534,855</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 196,198,263	23,044,615	28,045	451,939	0	6,585,004	226,307,866
General Revenue	1,901,351	0	0	4,565	951	0	1,906,867
Transfers to State Funds	0	0	0	4,065,482	0	29,128,300	33,193,782
Refunds to Taxpayers	123,341	0	0	5,244	149,619	0	278,204
<b>Total Disbursements</b>	<b>\$ 198,222,955</b>	<b>23,044,615</b>	<b>28,045</b>	<b>4,527,230</b>	<b>150,570</b>	<b>35,713,304</b>	<b>261,686,719</b>
Collection Over (Under) Disbursement	\$ 158,624,092	(454,413)	210,551	276,086	1,176,594	(984,774)	158,848,136
Beginning Total Assets	368,963,183	26,886,681	3,761,789	769,397	50,086,215	7,758,938	458,226,203
<b>Ending Total Assets</b>	<b>\$ 527,587,275</b>	<b>26,432,268</b>	<b>3,972,340</b>	<b>1,045,483</b>	<b>51,262,809</b>	<b>6,774,164</b>	<b>617,074,339</b>

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

<b>Collections</b>							
Net Collections	\$ 1,482,189,213	119,525,462	923,745	21,928,456	5,033,092	184,875,868	1,814,475,836
Interest	923,500	39,462	20,813	2,823	192,676	(260)	1,179,014
<b>Total Collections</b>	<b>\$ 1,483,112,713</b>	<b>119,564,924</b>	<b>944,558</b>	<b>21,931,279</b>	<b>5,225,768</b>	<b>184,875,608</b>	<b>1,815,654,850</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 1,358,121,757	118,693,303	3,595,931	2,203,102	9,486,982	31,856,943	1,523,958,018
General Revenue	13,169,137	0	0	22,254	951	0	13,192,342
Transfers to State Funds	0	0	0	19,528,157	0	153,095,447	172,623,604
Refunds to Taxpayers	876,900	0	0	5,244	462,441	0	1,344,585
<b>Total Disbursements</b>	<b>\$ 1,372,167,794</b>	<b>118,693,303</b>	<b>3,595,931</b>	<b>21,758,757</b>	<b>9,950,374</b>	<b>184,952,390</b>	<b>1,711,118,549</b>
Collection Over (Under) Disbursement	\$ 110,944,919	871,621	(2,651,373)	172,522	(4,724,606)	(76,782)	104,536,301
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>\$ 527,587,275</b>	<b>26,432,268</b>	<b>3,972,340</b>	<b>1,045,483</b>	<b>51,262,809</b>	<b>6,774,164</b>	<b>617,074,339</b>

Note 1: Cash: -0.07% of total assets.

Investaccount: 3.92% of total assets.

Overnight Repurchase Agreements: 33.05% of total assets.

Term Securities: 63.10% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 1.040%.

Note 4: Effective interest rate on Term Securities is 1.08%

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