

**DEPARTMENT OF REVENUE  
LOCAL TAXES FINANCIAL STATEMENTS**

**Balance Sheet  
October 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	\$ (9,527,972)	14,700,698	(180,212)	(26,482)	(2,920,104)	(2,730,685)	(684,757)
Investments:							
Investaccount	3,003,500	3,512,459	502,138	153,005	506,735	4,445,558	12,123,395
Overnight Repurchase Agreements	204,600,021	4,726,129	1,874,352	350,296	28,606,575	3,293,360	243,450,733
Term Securities	170,887,635	3,947,395	1,565,511	292,577	23,893,008	2,750,706	203,336,832
<b>Total Assets</b>	<b>\$ 368,963,183</b>	<b>26,886,681</b>	<b>3,761,789</b>	<b>769,397</b>	<b>50,086,215</b>	<b>7,758,938</b>	<b>458,226,203</b>
<b>Liabilities</b>							
Funds Held in Trust	\$ 368,963,183	26,886,681	3,761,789	769,397	50,086,215	7,758,938	458,226,203
<b>Total Liabilities</b>	<b>\$ 368,963,183</b>	<b>26,886,681</b>	<b>3,761,789</b>	<b>769,397</b>	<b>50,086,215</b>	<b>7,758,938</b>	<b>458,226,203</b>

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

<b>Collections</b>							
Net Collections	\$ 252,079,474	23,241,147	119,019	4,158,835	61,745	38,489,960	318,150,180
Interest	234,391	8,125	3,937	587	42,329	(1,056)	288,313
<b>Total Collections</b>	<b>\$ 252,313,865</b>	<b>23,249,272</b>	<b>122,956</b>	<b>4,159,422</b>	<b>104,074</b>	<b>38,488,904</b>	<b>318,438,493</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 255,710,850	22,903,201	(28,045)	380,090	0	5,910,629	284,876,725
General Revenue	2,477,077	0	0	3,839	0	0	2,480,916
Transfers to State Funds	0	0	0	3,822,681	0	31,630,498	35,453,179
Refunds to Taxpayers	135,801	0	0	0	312,822	0	448,623
<b>Total Disbursements</b>	<b>\$ 258,323,728</b>	<b>22,903,201</b>	<b>(28,045)</b>	<b>4,206,610</b>	<b>312,822</b>	<b>37,541,127</b>	<b>323,259,443</b>
Collection Over (Under) Disbursement:	\$ (6,009,863)	346,071	151,001	(47,188)	(208,748)	947,777	(4,820,950)
Beginning Total Assets	374,973,046	26,540,610	3,610,788	816,585	50,294,963	6,811,161	463,047,153
<b>Ending Total Assets</b>	<b>\$ 368,963,183</b>	<b>26,886,681</b>	<b>3,761,789</b>	<b>769,397</b>	<b>50,086,215</b>	<b>7,758,938</b>	<b>458,226,203</b>

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

<b>Collections</b>							
Net Collections	\$ 1,125,529,872	96,940,693	687,224	17,125,485	3,733,909	150,146,034	1,394,163,217
Interest	735,794	34,029	18,738	2,478	164,695	1,044	956,778
<b>Total Collections</b>	<b>\$ 1,126,265,666</b>	<b>96,974,722</b>	<b>705,962</b>	<b>17,127,963</b>	<b>3,898,604</b>	<b>150,147,078</b>	<b>1,395,119,995</b>
<b>Disbursements</b>							
Political Subdivisions	\$ 1,161,923,494	95,648,688	3,567,886	1,751,163	9,486,982	25,271,939	1,297,650,152
General Revenue	11,267,786	0	0	17,689	0	0	11,285,475
Transfers to State Funds	0	0	0	15,462,675	0	123,967,147	139,429,822
Refunds to Taxpayers	753,559	0	0	0	312,822	0	1,066,381
<b>Total Disbursements</b>	<b>\$ 1,173,944,839</b>	<b>95,648,688</b>	<b>3,567,886</b>	<b>17,231,527</b>	<b>9,799,804</b>	<b>149,239,086</b>	<b>1,449,431,830</b>
Collection Over (Under) Disbursement:	\$ (47,679,173)	1,326,034	(2,861,924)	(103,564)	(5,901,200)	907,992	(54,311,835)
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>\$ 368,963,183</b>	<b>26,886,681</b>	<b>3,761,789</b>	<b>769,397</b>	<b>50,086,215</b>	<b>7,758,938</b>	<b>458,226,203</b>

Note 1: Cash: -0.15% of total assets.

Investaccount: 2.65% of total assets.

Overnight Repurchase Agreements: 53.13% of total assets.

Term Securities: 44.37% of total assets.

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

Note 3: Effective interest rate on Overnight Repurchase Agreements is 1.010%.

Note 4: Effective interest rate on Term Securities is 0.94%

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