

**Sales Tax Collection Report  
For The Month Ending 9/30/10  
August 2010 Sales**

**Report Prepared By The Sales Tax Department**

Lafayette Parish School System

**Sales Tax Report  
Table of Contents**

Page 3 Sales Tax Recap of Gross Receipts Collected During September 2010 for all Jurisdictions

Page 4 Schedule of Pro-Rata Expenses & Interest Income, September 2010  
Schedule of Increase/Decrease in Cash Received, September 2010

Page 5 Revenue Distribution Recap

Page 6 Budget Variance Schedule Recap, September 2010

School Board 1965 Sales Tax (1%):

Page 7 Statement of Revenue and Expenses, September 2010 - Distribution of Revenues

Page 8 General Fund Revenues Compared to Budget

Page 9 Graph of Gross Receipts (Fiscal Years 06/07 thru 10/11)

School Board 1988 Sales Tax (1/2%):

Page 10 Statement of Revenue and Expenses, September 2010

Page 11 General Fund Revenues Compared to Budget

Page 12 Graph of Gross Receipts (Fiscal Years 06/07 thru 10/11)

School Board 2002 Sales Tax (1/2%):

Page 13 Statement of Revenue and Expenses, September 2010

Page 14 General Fund Revenues Compared to Budget

Page 15 Graph of Gross Receipts (Fiscal Years 06/07 thru 10/11)

Lafayette Parish School System

**Sales Tax Recap For The Month Ending September 31, 2010**

Note: This schedule represents taxes collected in September 2010 on August 2010 sales.

Tax	Tax Rate	Taxable Sales	Current Sales Tax	Food & Drug		Vendors Comp.	Penalty & Interest	Audits	Total		Pro-Rata Percent
				Exempt Tax	Tax				Cash Received		
Sch Board '65	1 %	\$ 390,761,830	\$ 3,907,618	\$ -	\$ 0	\$ 0	\$ 11,281	4,353	\$ 3,923,252		25.73%
Sch Board '88	1/2 %	344,812,000	1,724,060	265,415	0	0	5,470	2,176	1,731,706		11.35%
Sch.Board '02	1/2 %	344,811,914	1,724,060	265,415	0	0	5,299	2,176	1,731,535		11.35%
Parish Gov.	1 %	36,442,724	364,427		7,289		465	1,871	366,763		2.40%
Sheriff, Laf Parish	1 %	36,442,724	364,427		7,289		465	1,871	366,763		2.40%
Lafayette '61	1 %	292,804,000	2,928,040		58,561		8,518	1,496	2,938,054		19.26%
Lafayette '85	1 %	248,568,200	2,485,682	442,358	49,714		8,521	1,496	2,495,699		16.36%
Lafayette TIF Zones	1 %	6,022,100	60,221		-		232	-	60,453		0.39%
Broussard	2 %	35,660,000	713,200		7,132		2,270	-	715,470		4.68%
Carencro	2 %	8,305,500	166,110		3,322		725	1,124	167,959		1.10%
Carencro TIF Zone	1 %	3,565,100	35,651				154	-	35,805		0.23%
Duson	1 %	4,323,800	43,238		865		69	-	43,307		0.28%
Scott	2 %	12,563,100	251,262		5,025		537	847	252,646		1.66%
Scott TIF Zones	1 %	2,558,200	25,582		512		23	-	25,605		0.17%
Youngsville	2 1/2 %	7,959,800	198,995		0		677	-	199,672		1.31%
Total Sales Tax			14,992,573	973,188	139,707		44,706	17,410	15,054,689		
Hotel/Motel Tax	4 %	5,068,350	202,734				-	-	202,734		1.33%
TOTAL ----->			\$ 15,195,307	\$ 973,188	\$ 139,707	\$ 44,706	\$ 17,410	\$ 15,257,423			100.00%

Lafayette Parish School System

**Schedule of Pro-Rata Expenses & Interest Income, September 2010**

<b>Tax:</b>	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.73%	\$ 20,852	\$ 2,187
Sch.Bd. '88	11.35%	9,198	965
Sch.Bd. '02	11.35%	9,198	965
Parish	2.40%	1,945	204
Sheriff, Laf Parish	2.40%	1,945	204
Laf '61	19.26%	15,609	1,637
Laf '85	16.36%	13,259	1,390
Laf EDD - 101	0.14%	114	12
Laf EDD - 103	0.25%	203	21
Broussard	4.68%	3,793	398
Carencro	1.10%	891	93
Carencro I-49 EDD	0.23%	186	20
Duson	0.28%	227	24
Scott	1.66%	1,345	141
Scott EDD - AP	0.17%	138	14
Youngsville	1.31%	1,062	111
Hotel/Motel	1.33%	1,078	113
<b>Total</b>	<b>100.00%</b>	<b>\$ 81,043</b> (Note 1)	<b>\$ 8,499</b>

Note 1: The detail of these expenses by cost category is listed on pages 7, 11, and 14.

Note 2: The cost of operation (operating expenses divided by cash received) is 0.5%.

**Schedule of Increase/Decrease in Cash Received, September 2010**

<b>Tax:</b>	September 2010 Cash Received Compared to September 2009		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ 37,372	1.0%	\$ 479,978	4.0%
Sch.Bd. '88	68,663	4.1%	292,886	5.6%
Sch.Bd. '02	68,800	4.1%	292,962	5.6%
Parish	(55,619)	-13.2%	(159,632)	-12.0%
Sheriff, Laf Parish	(55,611)	-13.2%	(159,610)	-12.0%
Laf '61	136,446	4.9%	685,368	7.9%
Laf '85	107,675	4.5%	394,939	5.3%
Laf EDD - 101	10,910	100.5%	40,995	140.5%
Laf EDD - 103	(5,695)	-12.8%	(2,105)	-1.7%
Broussard	88,377	14.1%	530,850	26.6%
Carencro	7,568	4.7%	30,362	5.9%
Carencro I-49 EDD	35,805	100.0%	112,766	100.0%
Duson	9,654	28.7%	(3,133)	-2.5%
Scott	15,654	6.6%	97,021	13.9%
Scott EDD - AP	(1,447)	-5.4%	(2,218)	-2.1%
Youngsville	5,716	3.0%	13,935	2.2%
Hotel/Motel	16,697	9.0%	21,126	3.5%
<b>Total</b>	<b>\$ 490,965</b>	<b>3.3%</b>	<b>\$ 2,666,490</b>	<b>5.8%</b>

L.P.S.B. - SALES TAX DIVISION  
 REVENUE DISTRIBUTION RECAP - September 30, 2010

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 20,852.47	\$ 2,186.85	\$ 498.40	\$ 5,933.06	\$ 19.68	\$ 3,923,252.30	\$ 3,898,135.54
LPSB '88	9,198.42	964.66	249.21	2,966.58	9.85	1,731,706.00	1,720,246.60
LPSB '02	9,198.42	964.66	249.21	2,966.58	9.85	1,731,534.57	1,720,075.17
Parish	1,945.04	203.98		2,570.63		366,763.24	366,967.22
Sheriff	1,945.04	203.98		2,570.63		366,763.24	362,451.55
Lafayette '61	15,608.95	1,636.96	498.42	3,362.51	19.70	2,938,053.55	2,939,690.51
Lafayette '85	13,258.69	1,390.48	498.42	3,362.51	19.70	2,495,699.09	2,497,089.57
LAF EDD - 101	113.46	11.90				21,769.15	21,781.05
LAF EDD - 103	202.61	21.25				38,683.85	38,705.10
Broussard	1,896.41	198.88				357,734.41	356,036.88
Broussard '92	1,896.41	198.88				357,734.41	356,036.88
Carencro	445.74	46.75				83,979.35	83,580.36
Carencro '93	445.74	46.75				83,979.35	83,580.36
Carencro I-49 EDD	186.40	19.55				35,805.28	35,638.43
Duson	226.92	23.80				43,307.15	43,104.03
Scott	1,345.32	141.09				252,646.10	251,441.87
Youngsville	1,061.67	111.34				199,672.37	198,722.04
Hotel / Motel	1,077.88	113.04				202,734.32	201,769.48
Totals	\$ 81,043.36	\$ 8,499.25	\$ 1,993.66	\$ 23,732.50	\$ 78.78	\$ 15,257,423.10	\$ 15,200,534.69

Expenses Due from City of Lafayette 36,944.97  
 Expenses Due from Parish Government 4,515.67

Net Revenues Distributed \$ 15,159,074.05

Lafayette Parish School System

**Budget Variance Recap**

**Actual Distributions Compared to Budget**

FY 2010 - 2011

Fund	A Original Budget FY 10/11	B Actual Distributions	(B - A) Budget Variance
General Fund - 1965 Tax	\$ 7,708,665	\$ 8,215,860	\$ 507,194
Bond Sinking Fund	1,867,706	1,867,706	-
Capital Improvement Fund	634,422	1,226,149	591,727
Minor Repair & Improvement Fund	624,999	1,216,726	591,727
<b>Total 1965 Tax</b>	<b>\$ 10,835,792</b>	<b>\$ 12,526,440</b>	<b>\$ 1,690,649</b>
1988 Tax (Dedicated)	4,577,660	5,461,361	883,701
<b>Grand Total</b>	<b>\$ 15,413,452</b>	<b>\$ 17,987,801</b>	<b>\$ 2,574,350</b>
<b>2002 Tax (Dedicated)</b>	<b>\$ 4,595,443</b>	<b>\$ 5,460,866</b>	<b>\$ 865,423</b>

Notes: (1) Columns A & B above represent three months.

Lafayette Parish School System

**Statement of Revenue & Expenses, September 2010**  
**Lafayette Parish School System 1965 Tax**

	1965 Tax
Sales Tax Revenues '65 Tax - Cash Received	\$ 3,923,252
Interest Income (pro-rata share, see page 4)	2,187
Total Revenues	<u>\$ 3,925,439</u>

Operating Expenses:	
Bank Charges	\$ 2,071
Computer Services	843
Equipment Leasing	438
Group Insurance	5,115
Dues & Publications	464
Office Space, etc.	5,762
Office Supplies, Expense	536
Postage, Printing	3,298
General Ledger Expense	-
Retirement	10,416
Salaries	50,329
Telephone	308
Travel	1,463
Total Operating Expenses (see p. 4)	<u>\$ 81,043</u>

65 Tax Pro-Rata Operating Expenses (25.73%)	\$ (20,852)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(20)
Legal Fees	(498)
Contract Audit	(5,933)
Total Shared and Direct Expenses - '65 Tax	<u>(27,303)</u>
Net Revenues	<u>\$ 3,898,136</u>

Distribution of Revenues:	
General Fund	\$ 2,559,484
Bond Sinking Fund	622,569
Capital Projects Funds	716,083
Total Distributions	<u>\$ 3,898,136</u>

Lafayette Parish School System

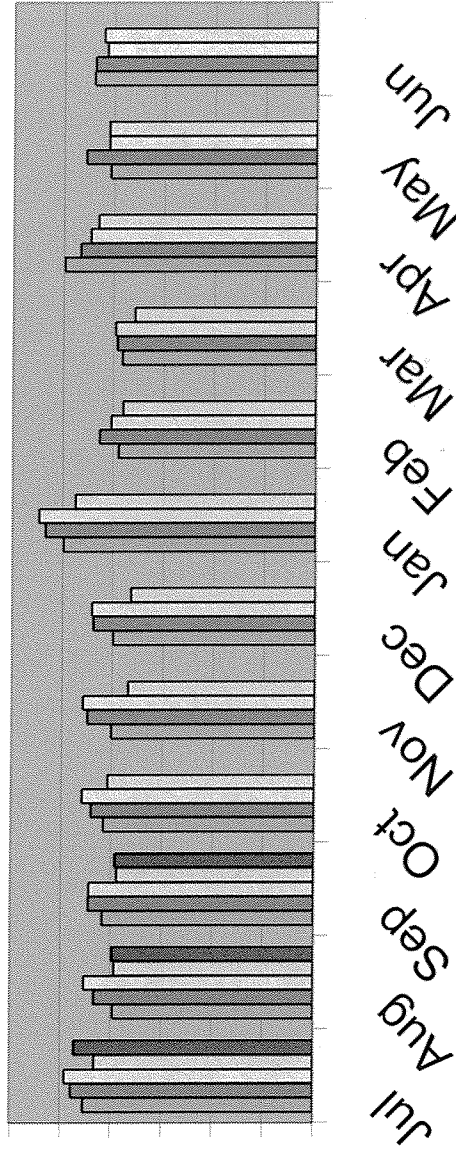
**Budget Variance Schedule  
1965 (1%) Sales Tax**

1965 SALES TAX	A	B	(B - A)	
	Original Budget 10/11	Actual Distribution 10/11	Budget Variance	Variance Percent
Jul	\$ 3,867,917	\$ 4,689,776	\$ 821,859	21.25%
Aug	3,492,991	3,938,529	445,538	12.76%
Sep	3,474,884	3,898,136	423,252	12.18%
Oct	3,630,281			
Nov	3,278,955			
Dec	3,260,668			
Jan	4,246,174			
Feb	3,387,389			
Mar	3,190,588			
Apr	3,850,244			
May	3,640,591			
Jun	3,752,108			
<b>TOTAL</b>	<u>\$43,072,790</u>	<u>\$12,526,441</u>	<u>\$ 1,690,649</u>	<u>15.60%</u>



# Sales Tax Receipts - 1965 Tax

\$6,000,000  
 \$5,000,000  
 \$4,000,000  
 \$3,000,000  
 \$2,000,000  
 \$1,000,000  
 \$-



06/07  
 07/08  
 08/09  
 09/10  
 10/11

	06/07	07/08	08/09	09/10	10/11
Jul	\$ 4,535,997	\$ 4,780,625	\$ 4,912,401	\$ 4,319,142	\$ 4,720,794
Aug	3,949,456	4,329,965	4,530,761	3,927,910	3,968,864
Sep	4,169,952	4,445,256	4,437,656	3,885,880	3,923,252
Oct	4,153,618	4,409,982	4,587,370	4,070,413	
Nov	4,007,908	4,494,927	4,579,200	3,679,016	
Dec	3,985,926	4,382,692	4,408,859	3,629,939	
Jan	4,980,156	5,342,359	5,470,549	4,742,129	
Feb	3,886,506	4,268,685	4,032,573	3,797,010	
Mar	3,818,397	3,917,319	3,950,433	3,570,241	
Apr	4,972,769	4,656,585	4,462,078	4,306,160	
May	4,066,617	4,553,962	4,091,580	4,095,491	
Jun	4,392,857	4,378,192	4,139,719	4,205,117	
<b>Total</b>	<b>\$ 50,920,159</b>	<b>\$ 53,960,549</b>	<b>\$ 53,603,179</b>	<b>\$ 48,228,448</b>	<b>\$ 12,612,910</b>

Lafayette Parish School System

**Statement of Revenue & Expenses, September 2010**  
**Lafayette Parish School System 1988 Tax**

	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 1,731,706
Interest Income (pro-rata share, see page 4)	<u>965</u>
Total Revenues	\$ 1,732,671
Operating Expenses:	
Bank Charges	\$ 2,071
Computer Services	843
Equipment Leasing	438
Group Insurance	5,115
Dues & Publications	464
Office Space, etc.	5,762
Office Supplies, Expense	536
Postage, Printing	3,298
General Ledger Expense	-
Retirement	10,416
Salaries	50,329
Telephone	308
Travel	<u>1,463</u>
Total Operating Expenses (see p. 4)	<u>\$ 81,043</u>
88 Tax Pro-Rata Operating Expenses (11.35%)	\$ (9,198)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(10)
Legal Fees	(249)
Contract Audit	<u>(2,967)</u>
Total Shared and Direct Expenses - '88 Tax	(12,424)
Net Revenues	<u>\$ 1,720,247</u>

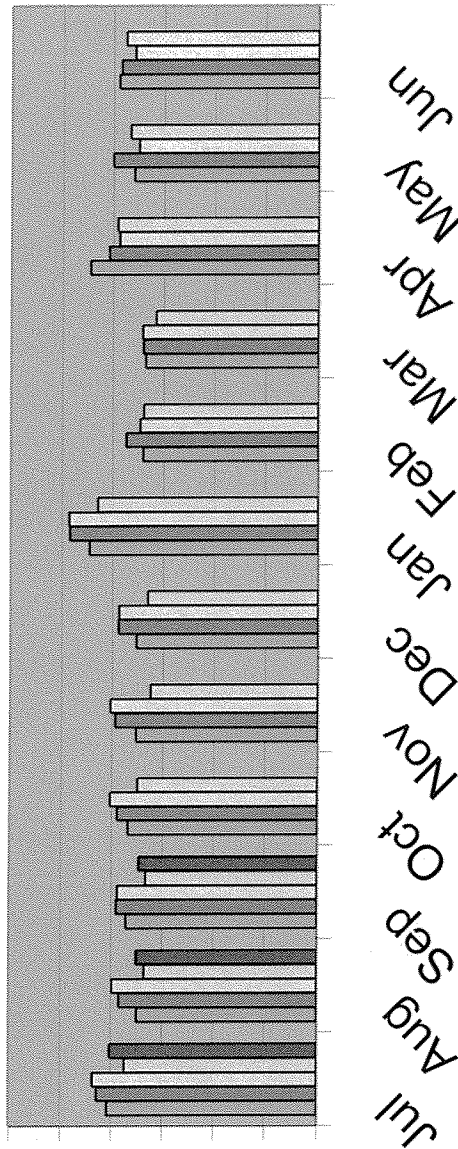
Lafayette Parish School System

**Budget Variance Schedule  
1988 (1/2%) Sales Tax**

1988 SALES TAX	A	B	(B - A)	
	Original Budget 10/11	Actual Distribution 10/11	Budget Variance	Variance Percent
Jul	\$ 1,646,641	\$ 1,999,283	\$ 352,642	21.42%
Aug	1,466,679	1,741,831	275,152	18.76%
Sep	1,464,340	1,720,247	255,907	17.48%
Oct	1,536,140			
Nov	1,424,291			
Dec	1,462,296			
Jan	1,891,397			
Feb	1,488,123			
Mar	1,386,718			
Apr	1,723,584			
May	1,602,020			
Jun	1,648,496			
<b>TOTAL</b>	<u>\$18,740,725</u>	<u>\$ 5,461,361</u>	<u>\$ 883,701</u>	<u>19.30%</u>

# Sales Tax Receipts - 1988 Tax

\$3,000,000  
 \$2,500,000  
 \$2,000,000  
 \$1,500,000  
 \$1,000,000  
 \$500,000  
 \$-



	06/07	07/08	08/09	09/10	10/11
Jul	\$ 2,038,848	\$ 2,138,388	\$ 2,180,186	\$ 1,868,502	\$ 2,013,375
Aug	1,747,630	1,923,434	1,991,726	1,676,602	1,755,952
Sep	1,854,598	1,950,530	1,942,168	1,663,043	1,731,706
Oct	1,840,090	1,948,332	2,017,413	1,749,943	
Nov	1,763,674	1,969,706	2,017,888	1,623,434	
Dec	1,765,437	1,939,640	1,934,934	1,652,413	
Jan	2,229,177	2,422,550	2,430,373	2,144,966	
Feb	1,702,579	1,869,889	1,730,015	1,694,237	
Mar	1,676,124	1,702,015	1,706,492	1,575,967	
Apr	2,223,607	2,039,241	1,936,941	1,957,735	
May	1,791,513	2,001,765	1,749,180	1,829,698	
Jun	1,945,501	1,923,561	1,787,472	1,876,463	
<b>Total</b>	<b>\$ 22,578,778</b>	<b>\$ 23,829,051</b>	<b>\$ 23,424,788</b>	<b>\$ 21,313,003</b>	<b>\$ 5,501,033</b>

Lafayette Parish School System

**Statement of Revenue & Expenses, September 2010**  
**Lafayette Parish School System 2002 Tax**

	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 1,731,534
Interest Income (pro-rata share, see page 4)	<u>965</u>
Total Revenues	\$ 1,732,499
Operating Expenses:	
Bank Charges	\$ 2,071
Computer Services	843
Equipment Leasing	438
Group Insurance	5,115
Dues & Publications	464
Office Space, etc.	5,762
Office Supplies, Expense	536
Postage, Printing	3,298
General Ledger Expense	-
Retirement	10,416
Salaries	50,329
Telephone	308
Travel	<u>1,463</u>
Total Operating Expenses (see p. 4)	<u>\$ 81,043</u>
02 Tax Pro-Rata Operating Expenses (11.35%)	\$ (9,198)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(10)
Legal Fees	(249)
Contract Audit	<u>(2,967)</u>
Total Shared and Direct Expenses - '02 Tax	(12,424)
Net Revenues	<u>\$ 1,720,075</u>

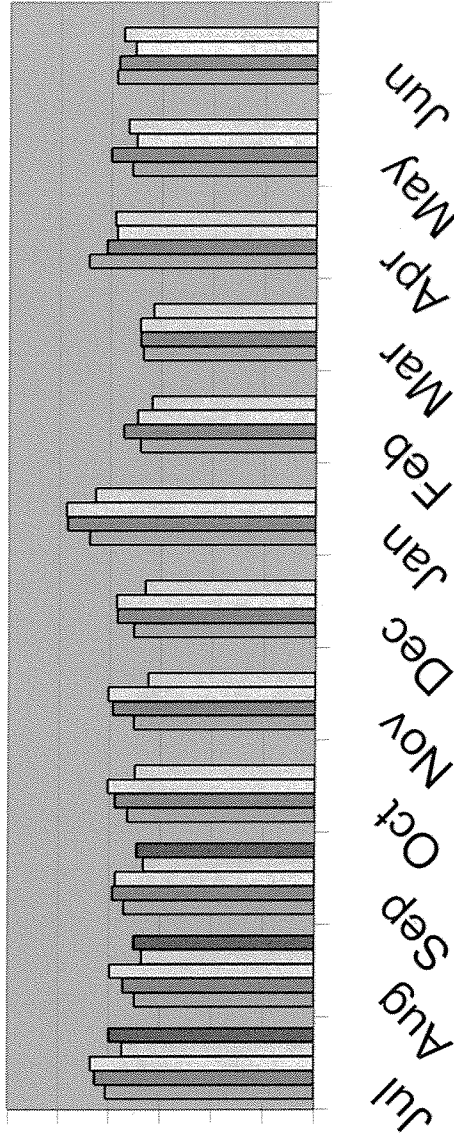
Lafayette Parish School System

**Budget Variance Schedule  
2002 (1/2%) Sales Tax**

	A	B	(B - A)	
2002	Original	Actual	Budget	Variance
SALES TAX	Budget	Distribution	Variance	Percent
	10/11	10/11		
Jul	\$ 1,653,530	\$ 1,999,103	\$ 345,573	20.90%
Aug	1,472,234	1,741,688	269,454	18.30%
Sep	1,469,679	1,720,075	250,396	17.04%
Oct	1,542,061			
Nov	1,429,733			
Dec	1,467,834			
Jan	1,898,608			
Feb	1,398,657			
Mar	1,392,034			
Apr	1,730,193			
May	1,608,086			
Jun	1,654,817			
<b>TOTAL</b>	<u>\$18,717,466</u>	<u>\$ 5,460,866</u>	<u>865,423</u>	<u>18.83%</u>

## Sales Tax Receipts - 2002 Tax

\$3,000,000  
 \$2,500,000  
 \$2,000,000  
 \$1,500,000  
 \$1,000,000  
 \$500,000  
 \$-



06/07  
 07/08  
 08/09  
 09/10  
 10/11

	06/07	07/08	08/09	09/10	10/11
Jul	\$ 2,030,742	\$ 2,137,826	\$ 2,180,105	\$ 1,868,317	\$ 1,999,103
Aug	1,747,498	1,860,468	1,991,403	1,676,526	1,755,809
Sep	1,854,318	1,967,404	1,942,026	1,662,734	1,731,534
Oct	1,822,636	1,948,331	2,017,207	1,749,978	
Nov	1,762,672	1,968,712	2,015,065	1,623,412	
Dec	1,766,734	1,926,826	1,934,754	1,652,336	
Jan	2,202,361	2,421,547	2,430,227	2,144,919	
Feb	1,702,173	1,868,877	1,729,851	1,586,876	
Mar	1,675,432	1,701,806	1,706,380	1,575,967	
Apr	2,214,772	2,038,816	1,936,461	1,957,735	
May	1,791,239	1,999,475	1,749,034	1,829,612	
Jun	1,944,307	1,923,517	1,760,918	1,876,463	
<b>Total</b>	<b>\$ 22,514,884</b>	<b>\$ 23,763,605</b>	<b>\$ 23,393,431</b>	<b>\$ 21,204,875</b>	<b>\$ 5,486,446</b>