

Sales Tax Collection Report  
For The Month Ending 1/31/12  
December 2011 Sales

Report Prepared By The Sales Tax Department

Lafayette Parish School System

**Sales Tax Report  
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Lafayette Parish School System

**Sales Tax Recap For The Month Ending January 31, 2012**

Note: This schedule represents taxes collected in January 2012 on December 2011 sales.

Tax	Tax Rate	Taxable Sales	Current Sales Tax	Food & Drug Exempt Tax	Vendors Comp.	Penalty & Interest	Audits	Total Cash Received	Pro-Rata Percent
Sch Board '65	1 %	\$ 566,686,828	\$ 5,666,868	\$ -	\$ -	\$ 35,598	34,454	\$ 5,736,920	25.62%
Sch Board '88	1/2 %	504,626,780	2,523,134	329,677	-	16,715	17,227	2,557,076	11.42%
Sch.Board '02	1/2 %	504,626,778	2,523,134	329,677	-	16,715	17,227	2,557,076	11.42%
Parish Gov.	1 %	50,737,951	507,380		10,148	2,046	1,344	510,770	2.28%
Sheriff, Laf Parish	1 %	50,737,955	507,380		10,148	2,046	1,344	510,770	2.28%
Lafayette '61	1 %	421,336,110	4,213,361		84,267	13,435	32,930	4,259,726	19.03%
Lafayette '85	1 %	366,389,967	3,663,900	549,461	73,278	13,442	32,930	3,710,272	16.57%
Lafayette TIF Zones	1 %	14,548,992	145,490		-	242	12,471	158,203	0.71%
Broussard	2%	55,628,509	1,112,570		11,126	16,078	359	1,129,007	5.04%
Carencro	2%	14,377,813	287,556		-	1,757	-	289,313	1.30%
Carencro TIF Zone	1%	4,329,081	43,291		476	604	-	43,895	0.20%
Duson	2%	3,898,690	38,987		780	7	-	38,994	0.17%
Scott	2 %	15,800,658	316,013		-	1,794	-	317,807	1.42%
Scott TIF Zones	1 %	3,029,355	30,294		303	-	-	30,294	0.14%
Youngsville	2 1/2 %	14,662,602	366,565		-	435	-	367,000	1.64%
Total Sales Tax			21,945,922	1,208,815	190,525	120,914	150,286	22,217,121	
Hotel/Motel Tax	4%	4,240,883	169,635		-	-	-	169,635	0.76%
<b>TOTAL</b>			\$ 22,115,557	\$ 1,208,815	\$ 190,525	\$ 120,914	\$ 150,286	\$ 22,386,757	100.00%

Lafayette Parish School System

**Schedule of Pro-Rata Expenses & Interest Income, January 2012**

<b>Tax:</b>	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.62%	\$ 21,894	\$ 2,663
Sch.Bd. '88	11.42%	9,759	1,187
Sch.Bd. '02	11.42%	9,759	1,187
Parish	2.28%	1,948	237
Sheriff, Laf Parish	2.28%	1,948	237
Laf '61	19.03%	16,263	1,978
Laf '85	16.57%	14,160	1,722
Laf EDD - 101	0.00%	-	-
Laf EDD - 103	0.71%	607	74
Broussard	5.04%	4,307	523
Carencro	1.30%	1,111	135
Carencro I-49 EDD	0.20%	171	21
Duson	0.17%	145	18
Scott	1.42%	1,213	148
Scott EDD - AP	0.14%	120	14
Youngsville	1.64%	1,402	170
Hotel/Motel	0.76%	650	79
<b>Total</b>	<b>100.00%</b>	<b>\$ 85,457 (Note 1)</b>	<b>\$ 10,393</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 0.4%.

**Schedule of Increase/Decrease in Cash Received, January 2012**

<b>Tax:</b>	January 2012 Cash Received Compared to January 2011		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ 520,755	10.0%	\$ 2,854,622	9.5%
Sch.Bd. '88	224,153	9.6%	1,112,780	8.4%
Sch.Bd. '02	224,324	9.6%	1,113,817	8.4%
Parish	106,286	26.3%	541,780	19.4%
Sheriff, Laf Parish	106,286	26.3%	541,784	19.4%
Laf '61	231,934	5.8%	1,031,081	4.6%
Laf '85	208,276	6.0%	1,113,681	5.9%
Laf EDD - 101	(41,455)	-100.0%	(81,746)	-42.7%
Laf EDD - 103	83,841	112.8%	255,727	77.0%
Broussard	193,411	20.7%	(139,617)	-2.4%
Carencro	82,012	39.6%	216,751	17.0%
Carencro I-49 EDD	3,201	7.9%	(13,271)	-5.1%
Duson	(5,120)	-11.6%	(860)	-0.3%
Scott	1,107	0.4%	52,521	2.7%
Scott EDD - AP	4,537	17.6%	22,547	13.3%
Youngsville	100,218	37.6%	740,169	47.5%
Hotel/Motel	(1,944)	-1.1%	93,609	6.5%
<b>Total</b>	<b>\$ 2,041,822</b>	<b>10.0%</b>	<b>\$ 9,455,375</b>	<b>8.1%</b>

L.P.S.B. - SALES TAX DIVISION  
 REVENUE DISTRIBUTION RECAP - January 31, 2012

Tax	Pro-Rata		Legal	Audit	Tax Free		Gross	Net Revenues
	Expenses	Interest			Shopping	Revenues		
LPSB '65	\$ 21,894.15	\$ 2,662.74	\$ 2,681.42	\$ 11,715.62	\$ 16.49	\$ 5,736,919.94	\$ 5,703,275.00	
LPSB '88	9,759.21	1,186.90	1,340.71	5,857.86	8.25	2,557,075.90	2,541,296.77	
LPSB '02	9,759.21	1,186.90	1,340.71	5,857.86	8.25	2,557,075.89	2,541,296.76	
Parish	1,948.42	236.96		2,124.94		510,769.51	511,006.47	
Sheriff	1,948.42	236.96		2,124.94		510,769.55	506,933.15	
Lafayette '61	16,262.50	1,977.82	2,681.43	9,590.77	16.49	4,259,726.10	4,261,703.92	
Lafayette '85	14,160.25	1,722.15	2,681.43	9,590.77	16.49	3,710,271.67	3,711,993.82	
LAF EDD - 101	-	-						
LAF EDD - 103	606.75	73.79				158,202.92	158,276.71	
Broussard	2,153.52	261.91				564,503.59	562,611.98	
Broussard '92	2,153.52	261.91				564,503.59	562,611.98	
Carencro	555.47	67.56				144,656.63	144,168.72	
Carencro '93	555.47	67.56				144,656.63	144,168.72	
Carencro I-49 EDD	170.91	20.79				43,894.81	43,744.69	
Duson	145.28	17.67				38,993.90	38,866.29	
Scott	1,213.49	147.58				317,807.16	316,741.25	
Scott EDD - AP	119.64	14.55				30,293.55	30,188.46	
Youngsville	1,401.50	170.45				367,000.06	365,769.01	
Hotel / Motel	649.47	78.99				169,635.33	169,064.85	
<b>Totals</b>	<b>\$ 85,457.18</b>	<b>\$ 10,393.19</b>	<b>\$ 10,725.70</b>	<b>\$ 46,862.76</b>	<b>\$ 65.97</b>	<b>\$ 22,386,756.73</b>	<b>\$ 22,313,718.55</b>	

Expenses Due from City of Lafayette 55,606.88  
 Expenses Due from Parish Government 4,073.36

Net Revenues Distributed \$ 22,254,038.31

L.P.S.B. '65 - REVENUE DISTRIBUTION:

General Fund \$ 4,211,396.02  
 Bond Sinking Fund 623,659.38  
 Capital Improvement Fund 434,109.80  
 Minor Repair & Improvement Fund 434,109.80  
**\$ 5,703,275.00**

Lafayette Parish School System

**Budget Variance Recap**

**Actual Distributions Compared to Budget**

FY 2011 - 2012

Fund	A Budget FY 11/12	B Actual Distributions	(B - A) Budget Variance
General Fund - 1965 Tax	\$ 22,068,789	\$ 22,924,914	\$ 856,125
Bond Sinking Fund	4,365,616	4,365,616	-
Capital Improvement Fund	1,750,000	2,748,812	998,812
Minor Repair & Improvement Fund	1,750,000	2,748,812	998,812
<b>Total 1965 Tax</b>	<b>\$ 29,934,405</b>	<b>\$ 32,788,154</b>	<b>\$ 2,853,749</b>
1988 Tax (Dedicated)	13,152,773	14,265,972	1,113,199
<b>Grand Total</b>	<b>\$ 43,087,178</b>	<b>\$ 47,054,126</b>	<b>\$ 3,966,948</b>
<b>2002 Tax (Dedicated)</b>	<b>\$ 13,151,742</b>	<b>\$ 14,281,751</b>	<b>\$ 1,130,009</b>

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

Lafayette Parish School System

**Statement of Revenue & Expenses, January 2012**  
**Lafayette Parish School System 1965 Tax**

	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 5,736,920
Interest Income (pro-rata share, see page 4)	<u>2,663</u>
Total Revenues	\$ 5,739,583
Operating Expenses:	
Bank Charges	\$ 2,378
Computer Services	1,098
Equipment Leasing	150
Group Insurance	5,187
Dues & Publications	1,255
Office Space, etc.	2,778
Office Supplies, Expense	746
Postage, Printing	8,614
Annual Audit Fee	-
Retirement	12,755
Salaries	49,613
Telephone	551
Travel	332
Total Operating Expenses (see p. 4)	<u>\$ 85,457</u>
65 Tax Pro-Rata Operating Expenses (25.62%)	\$ (21,894)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(17)
Legal Fees	(2,681)
Contract Audit	<u>(11,716)</u>
Total Shared and Direct Expenses - '65 Tax	(36,308)
Net Revenues	<u>\$ 5,703,275</u>
Distribution of Revenues:	
General Fund	\$ 4,211,396
Bond Sinking Fund	623,659
Capital Projects Funds	868,220
Total Distributions	<u>\$ 5,703,275</u>

Lafayette Parish School System

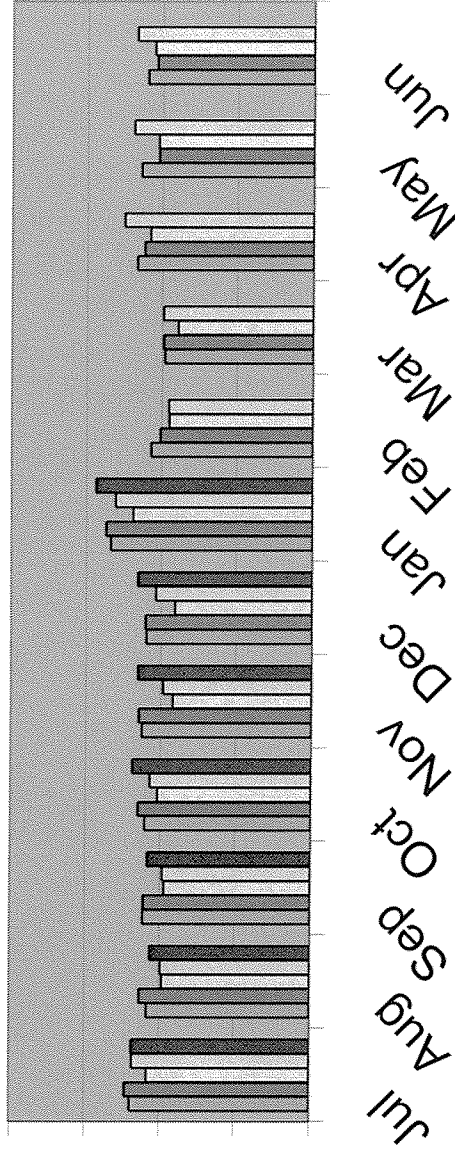
**Budget Variance Schedule  
1965 (1%) Sales Tax**

	A	B	(B - A)	
1965	Budget	Actual	Budget	Variance
SALES TAX	11/12	Distribution	Variance	Percent
		11/12		
Jul	\$ 4,689,776	\$ 4,705,203	\$ 15,427	0.33%
Aug	3,938,529	4,211,339	272,810	6.93%
Sep	3,898,136	4,300,407	402,271	10.32%
Oct	4,227,688	4,702,250	474,562	11.23%
Nov	3,905,752	4,582,950	677,198	17.34%
Dec	4,097,277	4,582,730	485,453	11.85%
Jan	5,177,247	5,703,275	526,028	10.16%
Feb	3,763,011			
Mar	3,543,917			
Apr	4,276,623			
May	4,043,753			
Jun	4,167,620			
<b>TOTAL</b>	<u><u>\$49,729,329</u></u>	<u><u>\$32,788,154</u></u>	<u><u>\$ 2,853,749</u></u>	<u><u>9.53%</u></u>



## Sales Tax Receipts - 1965 Tax

\$8,000,000  
 \$6,000,000  
 \$4,000,000  
 \$2,000,000  
 \$-



07/08  
 08/09  
 09/10  
 10/11  
 11/12

	07/08	08/09	09/10	10/11	11/12
Jul	\$ 4,780,625	\$ 4,912,401	\$ 4,319,142	\$ 4,720,794	\$ 4,735,105
Aug	4,329,965	4,530,761	3,927,910	3,968,864	4,245,714
Sep	4,445,256	4,437,656	3,885,880	3,923,252	4,334,349
Oct	4,409,982	4,587,370	4,070,413	4,268,122	4,746,207
Nov	4,494,927	4,579,200	3,679,016	3,937,804	4,608,131
Dec	4,382,692	4,408,859	3,629,939	4,130,792	4,613,990
Jan	5,342,359	5,470,549	4,742,129	5,216,165	5,736,920
Feb	4,268,685	4,032,573	3,797,010	3,810,812	
Mar	3,917,319	3,950,433	3,570,241	3,952,117	
Apr	4,656,585	4,462,078	4,306,160	5,001,154	
May	4,553,962	4,091,580	4,095,491	4,755,585	
Jun	4,378,192	4,139,719	4,205,117	4,678,155	
<b>Total</b>	<b>\$ 53,960,549</b>	<b>\$ 53,603,179</b>	<b>\$ 48,228,448</b>	<b>\$ 52,363,616</b>	<b>\$ 33,020,416</b>

Lafayette Parish School System

**Statement of Revenue & Expenses, January 2012**  
**Lafayette Parish School System 1988 Tax**

	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 2,557,076
Interest Income (pro-rata share, see page 4)	<u>1,187</u>
Total Revenues	\$ 2,558,263
Operating Expenses:	
Bank Charges	\$ 2,378
Computer Services	1,098
Equipment Leasing	150
Group Insurance	5,187
Dues & Publications	1,255
Office Space, etc.	2,778
Office Supplies, Expense	746
Postage, Printing	8,614
Annual Audit Fee	-
Retirement	12,755
Salaries	49,613
Telephone	551
Travel	332
Total Operating Expenses (see p. 4)	<u>\$ 85,457</u>
88 Tax Pro-Rata Operating Expenses (11.42%)	\$ (9,759)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(8)
Legal Fees	(1,341)
Contract Audit	<u>(5,858)</u>
Total Shared and Direct Expenses - '88 Tax	(16,966)
Net Revenues	<u>\$ 2,541,297</u>

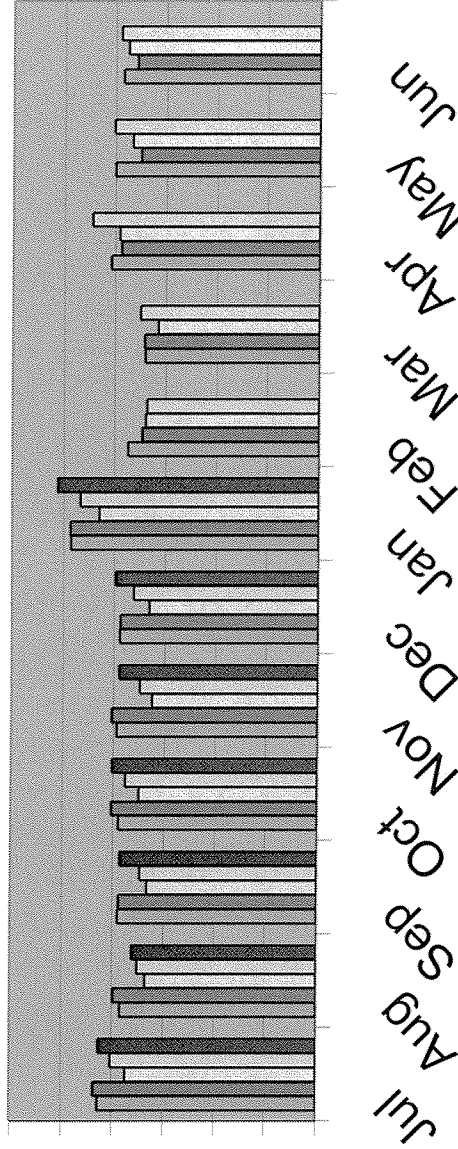
Lafayette Parish School System

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

	A	B	(B - A)	
1988	Budget	Actual	Budget	Variance
SALES TAX	11/12	Distribution	Variance	Percent
		11/12		
Jul	\$ 1,999,283	\$ 2,118,653	\$ 119,370	5.97%
Aug	1,741,831	1,792,223	50,392	2.89%
Sep	1,720,247	1,916,146	195,899	11.39%
Oct	1,861,211	1,990,664	129,453	6.96%
Nov	1,726,218	1,937,739	211,521	12.25%
Dec	1,789,535	1,969,250	179,715	10.04%
Jan	2,314,448	2,541,297	226,849	9.80%
Feb	1,678,082			
Mar	1,563,732			
Apr	1,943,600			
May	1,806,518			
Jun	1,858,927			
<b>TOTAL</b>	<u><u>\$22,003,632</u></u>	<u><u>\$14,265,972</u></u>	<u><u>\$ 1,113,199</u></u>	<u><u>8.46%</u></u>

## Sales Tax Receipts - 1988 Tax

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



■ 07/08  
 ■ 08/09  
 □ 09/10  
 □ 10/11  
 ■ 11/12

	07/08	08/09	09/10	10/11	11/12
Jul	\$ 2,138,388	\$ 2,180,186	\$ 1,868,502	\$ 2,013,375	\$ 2,132,744
Aug	1,923,434	1,991,726	1,676,602	1,755,952	1,807,905
Sep	1,950,530	1,942,168	1,663,043	1,731,706	1,932,046
Oct	1,948,332	2,017,413	1,749,943	1,880,225	2,011,008
Nov	1,969,706	2,017,888	1,623,434	1,741,141	1,948,853
Dec	1,939,640	1,934,934	1,652,413	1,805,132	1,983,603
Jan	2,422,550	2,430,373	2,144,966	2,332,923	2,557,076
Feb	1,869,889	1,730,015	1,694,237	1,682,453	
Mar	1,702,015	1,706,492	1,575,967	1,749,073	
Apr	2,039,241	1,936,941	1,957,735	2,223,618	
May	2,001,765	1,749,180	1,829,698	2,010,468	
Jun	1,923,561	1,787,472	1,876,463	1,943,960	
<b>Total</b>	<b>\$ 23,829,051</b>	<b>\$ 23,424,788</b>	<b>\$ 21,313,003</b>	<b>\$ 22,870,026</b>	<b>\$ 14,373,235</b>

Lafayette Parish School System

**Statement of Revenue & Expenses, January 2012**  
**Lafayette Parish School System 2002 Tax**

	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 2,557,076
Interest Income (pro-rata share, see page 4)	<u>1,187</u>
Total Revenues	\$ 2,558,263
Operating Expenses:	
Bank Charges	\$ 2,378
Computer Services	1,098
Equipment Leasing	150
Group Insurance	5,187
Dues & Publications	1,255
Office Space, etc.	2,778
Office Supplies, Expense	746
Postage, Printing	8,614
Annual Audit Fee	-
Retirement	12,755
Salaries	49,613
Telephone	551
Travel	332
Total Operating Expenses (see p. 4)	<u>\$ 85,457</u>
02 Tax Pro-Rata Operating Expenses (11.42%)	\$ (9,759)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(8)
Legal Fees	(1,341)
Contract Audit	<u>(5,858)</u>
Total Shared and Direct Expenses - '02 Tax	(16,966)
Net Revenues	<u>\$ 2,541,297</u>

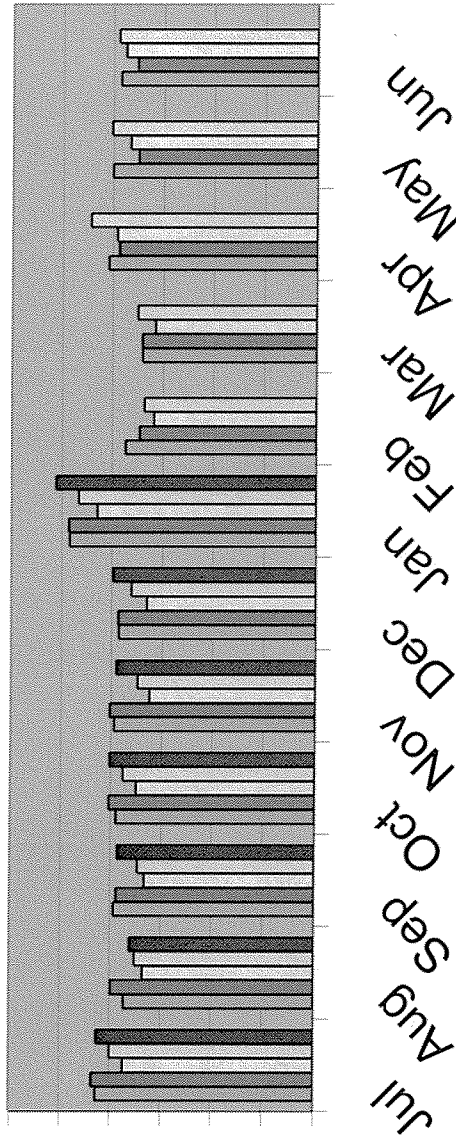
Lafayette Parish School System

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

	A	B	(B - A)	
2002	Budget	Actual	Budget	Variance
SALES TAX	11/12	Distribution	Variance	Percent
		11/12		
Jul	\$ 1,999,103	\$ 2,118,653	\$ 119,550	5.98%
Aug	1,741,688	1,792,223	50,535	2.90%
Sep	1,720,075	1,916,146	196,071	11.40%
Oct	1,861,097	1,990,664	129,567	6.96%
Nov	1,726,104	1,937,739	211,635	12.26%
Dec	1,789,399	1,969,250	179,851	10.05%
Jan	2,314,276	2,557,076	242,800	10.49%
Feb	1,571,172			
Mar	1,563,732			
Apr	1,943,600			
May	1,806,432			
Jun	1,858,927			
<b>TOTAL</b>	<u><u>\$21,895,605</u></u>	<u><u>\$14,281,751</u></u>	<u><u>1,130,009</u></u>	<u><u>8.59%</u></u>

## Sales Tax Receipts - 2002 Tax

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



07/08  
 08/09  
 09/10  
 10/11  
 11/12

	07/08	08/09	09/10	10/11	11/12
Jul	\$ 2,137,826	\$ 2,180,105	\$ 1,868,317	\$ 1,999,103	\$ 2,132,744
Aug	1,860,468	1,991,403	1,676,526	1,755,809	1,807,905
Sep	1,967,404	1,942,026	1,662,734	1,731,534	1,932,046
Oct	1,948,331	2,017,207	1,749,978	1,880,110	2,011,008
Nov	1,968,712	2,015,065	1,623,412	1,741,027	1,948,853
Dec	1,926,826	1,934,754	1,652,336	1,804,989	1,983,603
Jan	2,421,547	2,430,227	2,144,919	2,332,752	2,557,076
Feb	1,868,877	1,729,851	1,586,876	1,682,282	
Mar	1,701,806	1,706,380	1,575,967	1,748,901	
Apr	2,038,816	1,936,461	1,957,735	2,217,626	
May	1,999,475	1,749,034	1,829,612	2,010,468	
Jun	1,923,517	1,760,918	1,876,463	1,943,960	
<b>Total</b>	<b>\$ 23,763,605</b>	<b>\$ 23,393,431</b>	<b>\$ 21,204,875</b>	<b>\$ 22,848,561</b>	<b>\$ 14,373,235</b>