

Sales Tax Collection Report
For The Month Ending 11/30/09
October 2009 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 November 30, 2009

Note: This schedule represents taxes collected in
 November 2009 on October 2009 sales.

Tax	Tax Rate	Taxable Sales	Current Sales Tax	Food & Drug Exempt Tax	Vendors Comp.	Penalty & Interest	Audits	Cash Received	Pro-Rata Percent
Sch Board '65	1 %	\$ 357,069,648	\$ 3,570,696	\$ -	\$ 0	\$ 20,155	\$ 88,165	\$ 3,679,016	25.57%
Sch Board '88	1/2 %	312,624,348	1,563,122	269,434	0	9,980	50,332	1,623,434	11.29%
Sch.Board '02	1/2 %	312,624,262	1,563,121	269,434	0	9,959	50,332	1,623,412	11.29%
Parish Gov.	1 %	33,010,823	330,108		3,301	2,433	9,073	341,614	2.38%
Sheriff, Laf Parish	1 %	33,012,304	330,123		3,301	2,418	9,073	341,614	2.38%
Lafayette '61	1 %	278,346,732	2,783,467		27,835	15,015	31,994	2,830,476	19.69%
ω Lafayette '85	1 %	233,441,317	2,334,413	449,056	23,344	15,013	31,994	2,381,420	16.57%
Lafayette TIF Zones	1 %	5,486,260	54,863		-	141	4,489	59,493	0.42%
Broussard	2%	27,932,115	558,642		2,793	2,979	81,276	642,897	4.48%
Carencro	2%	7,662,667	153,253		1,533	616	-	153,869	1.08%
Carencro TIF Zone	1%	1,744,904	34,898			29	-	34,927	0.24%
Duson	1 %	3,028,699	30,287		303	211	-	30,498	0.21%
Scott	2 %	10,064,375	201,288		2,013	567	628	202,483	1.41%
Scott TIF Zones	1 %	1,988,295	19,883		199	1	-	19,884	0.14%
Youngsville	2 1/2 %	7,155,208	178,880		0	812	-	179,692	1.25%
Total Sales Tax			13,707,045	987,923	64,621	80,329	357,356	14,144,731	
Hotel/Motel Tax	4%	5,734,359	229,374			-	-	229,374	1.60%
TOTAL ----->			\$ 13,936,420	\$ 987,923	\$ 64,621	\$ 80,329	\$ 357,356	\$ 14,374,105	100.00%

Lafayette Parish School System

Schedule of Pro-Rata Expenses & Interest Income, November 2009

Tax:	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.57%	\$ 21,275	\$ 1,736
Sch.Bd. '88	11.29%	9,393	767
Sch.Bd. '02	11.29%	9,393	767
Parish	2.38%	1,980	162
Sheriff, Laf Parish	2.38%	1,980	162
Laf '61	19.69%	16,382	1,337
Laf '85	16.57%	13,786	1,125
Laf EDD - 101	0.17%	141	11
Laf EDD - 103	0.25%	208	17
Broussard	4.48%	3,728	304
Carencro	1.08%	900	72
Carencro I-49 EDD	0.24%	200	16
Duson	0.21%	175	14
Scott	1.41%	1,173	96
Scott EDD - AP	0.14%	116	9
Youngsville	1.25%	1,040	85
Hotel/Motel	1.60%	1,331	109
Total	100.00%	\$ 83,201 (Note 1)	\$ 6,789

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, November 2009

Tax:	November 2009 Cash Received Compared to November 2008		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ (900,183)	-19.7%	\$ (3,165,027)	-13.7%
Sch.Bd. '88	(394,454)	-19.6%	(1,567,857)	-15.5%
Sch.Bd. '02	(391,653)	-19.4%	(1,564,840)	-15.4%
Parish	(236,893)	-41.0%	(701,344)	-24.5%
Sheriff, Laf Parish	(231,762)	-40.0%	(695,970)	-24.3%
Laf '61	(306,321)	-9.8%	(1,491,751)	-9.4%
Laf '85	(343,693)	-12.6%	(1,521,506)	-11.0%
Laf EDD - 101	11,484	91.4%	(2,977)	-4.8%
Laf EDD - 103	(513)	-1.4%	59,159	40.5%
Broussard	(293,739)	-31.4%	(1,172,498)	-26.2%
Carencro	(44,426)	-22.4%	(200,946)	-19.4%
Carencro I-49 EDD	34,927	100.0%	34,927	100.0%
Duson	(10,292)	-25.2%	(7,909)	-3.9%
Scott	(56,156)	-21.7%	(147,756)	-11.5%
Scott EDD - AP	(7,267)	-20.3%	9,244	40.0%
Youngsville	(30,815)	-14.6%	(145,504)	-12.7%
Hotel/Motel	(71,308)	-23.7%	(425,414)	-29.2%
Total	\$ (3,273,064)	-18.6%	\$(12,707,969)	-14.3%

L.P.S.B. - SALES TAX DIVISION
REVENUE DISTRIBUTION RECAP - November 30, 2009

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	EDD Expenses	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 21,274.63	\$ 1,736.05	\$ 4,320.84	\$ 12,757.43	\$ 330.73		\$ 3,679,016.48	\$ 3,642,068.90
LPSB '88	9,393.45	766.53	2,160.43	6,378.74	165.36		1,623,433.74	1,606,102.29
LPSB '02	9,393.45	766.53	2,160.43	6,378.74	165.36		1,623,412.31	1,606,080.86
Parish	1,980.20	161.59		3,669.20			341,614.23	341,775.82
Sheriff	1,980.20	161.59		3,669.20			341,614.04	336,126.23
Lafayette '61	16,382.37	1,336.84	4,320.85	9,088.29	330.72		2,830,476.32	2,831,813.16
Lafayette '85	13,786.49	1,125.01	4,320.85	9,088.29	330.72		2,381,420.17	2,382,545.18
LAF EDD - 101	141.44	11.54					24,047.65	24,059.19
LAF EDD - 103	208.00	16.97					35,444.95	35,461.92
Broussard	1,863.71	152.08					321,448.74	319,737.11
Broussard '92	1,863.71	152.08					321,448.55	319,736.92
Carencro	449.29	36.66					76,934.71	76,522.08
CA Carencro '93	449.29	36.66					76,934.62	76,521.99
Carencro I-49 EDD	199.68	16.29					34,927.08	34,743.69
Duson	174.72	14.26					30,497.99	30,337.53
Scott	1,173.14	95.73					202,482.91	201,405.50
Youngsville	1,040.02	84.87					179,692.20	178,737.05
Hotel / Motel	1,331.22	108.63					229,374.35	228,151.76
Totals	\$ 83,201.49	\$ 6,789.42	\$ 17,283.40	\$ 51,029.89	\$ 1,322.89	\$ -	\$ 14,374,104.99	\$ 14,291,704.16

Expenses Due from City of Lafayette 57,998.02

Expenses Due from Parish Government 5,649.40

Net Revenues Distributed \$ 14,228,056.74

Lafayette Parish School System

Budget Variance Recap

Actual Distributions Compared to Budget

FY 2009 - 2010

Fund	Original	A	B	(B - A)
	Budget FY 09/10	Budget Revision #1 FY 09/10	Actual Distributions	Budget Variance
General Fund - 1965 Tax	\$ 14,765,921	\$ 14,024,171	\$ 13,644,098	\$ (380,073)
Bond Sinking Fund	3,130,548	3,130,548	3,130,548	-
Capital Improvement Fund	1,673,386	1,608,748	1,501,632	(107,116)
Self Funded Construction Fund	1,603,894	1,539,808	1,432,692	(107,116)
Total 1965 Tax	\$ 21,173,749	\$ 20,303,275	\$ 19,708,969	\$ (594,305)
1988 Tax (Dedicated)	9,288,152	8,580,874	8,501,051	(79,823)
Grand Total	\$ 30,461,901	\$ 28,884,149	\$ 28,210,021	\$ (674,128)
2002 Tax (Dedicated)	\$ 9,468,215	\$ 9,151,516	\$ 8,500,495	\$ (651,021)

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

Lafayette Parish School System

Statement of Revenue & Expenses, November 2009
Lafayette Parish School System 1965 Tax

	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 3,679,016
Interest Income (pro-rata share, see page 4)	<u>1,736</u>
Total Revenues	\$ 3,680,752

Operating Expenses:	
Bank Charges	\$ 3,927
Computer Services	1,849
Equipment Leasing	139
Group Insurance	4,950
Dues & Publications	216
Office Space, etc.	3,988
Office Supplies, Expense	861
Postage, Printing	4,432
Repairs	-
Retirement	14,000
Salaries	47,000
Telephone	435
Travel	1,404
Total Operating Expenses (see p. 4)	<u>\$ 83,201</u>

65 Tax Pro-Rata Operating Expenses (25.57%)	\$ (21,274)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(331)
Legal Fees	(4,321)
Contract Audit	<u>(12,757)</u>
Total Shared and Direct Expenses - '65 Tax	<u>(38,683)</u>
Net Revenues	<u>\$ 3,642,069</u>

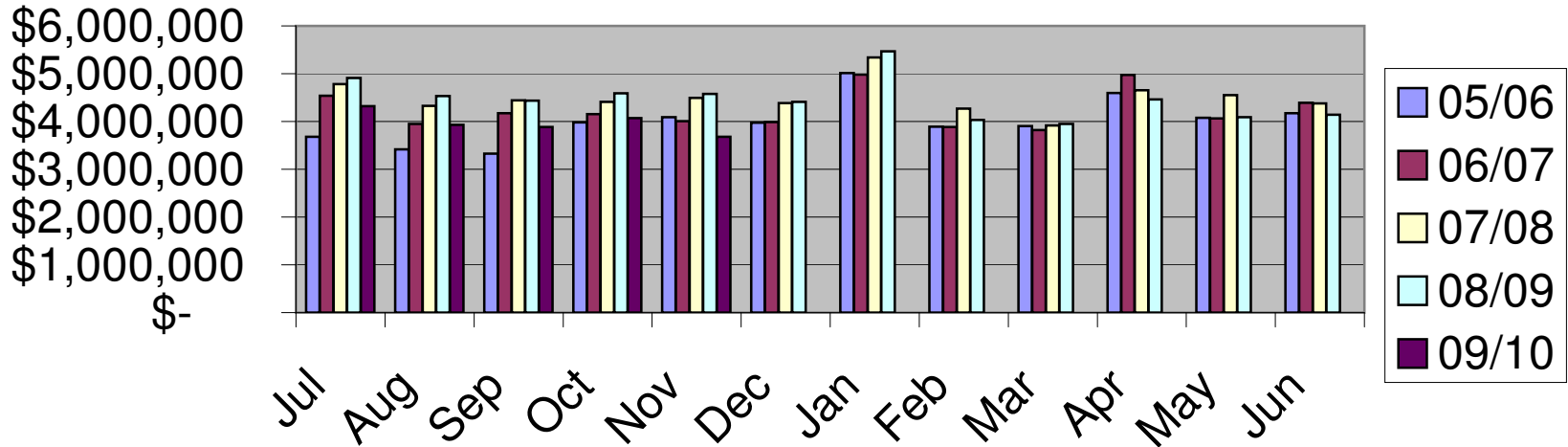
Distribution of Revenues:	
General Fund	\$ 2,505,692
Bond Sinking Fund	626,110
Capital Projects Funds	510,267
Total Distributions	<u>\$ 3,642,069</u>

Lafayette Parish School System

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

1965 SALES TAX	Actual 08/09	Original Budget 09/10	A Budget Revision #1 09/10	B Actual Distribution 09/10	(B - A) Budget Variance	Variance Percent
Jul	\$ 4,867,341	\$ 4,417,192	\$ 4,295,096	\$ 4,295,096	\$ -	0.00%
Aug	4,505,599	4,100,095	3,879,808	3,879,808	-	0.00%
Sep	4,415,006	4,017,655	3,897,855	3,859,696	(38,159)	-0.98%
Oct	4,560,886	4,241,624	4,121,825	4,032,301	(89,524)	-2.17%
Nov	4,546,765	4,228,491	4,108,691	3,642,069	(466,622)	-11.36%
Dec	4,374,410	4,177,562	4,057,762			
Jan	5,432,724	5,215,415	5,095,615			
Feb	4,006,372	3,886,181	3,766,381			
Mar	3,924,144	3,845,661	3,725,861			
Apr	4,432,451	4,343,802	4,224,002			
May	4,063,113	3,981,851	3,862,051			
Jun	4,099,428	4,017,439	3,897,639			
TOTAL	<u>\$53,228,239</u>	<u>\$50,472,968</u>	<u>\$48,932,586</u>	<u>\$19,708,970</u>	<u>\$ (594,305)</u>	<u>-2.93%</u>

Sales Tax Receipts - 1965 Tax



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	05/06	06/07	07/08	08/09	09/10
Jul	\$ 3,680,015	\$ 4,535,997	\$ 4,780,625	\$ 4,912,401	\$ 4,319,142
Aug	3,416,970	3,949,456	4,329,965	4,530,761	3,927,910
Sep	3,324,920	4,169,952	4,445,256	4,437,656	3,885,880
Oct	3,980,240	4,153,618	4,409,982	4,587,370	4,070,413
Nov	4,090,404	4,007,908	4,494,927	4,579,200	3,679,016
Dec	3,973,635	3,985,926	4,382,692	4,408,859	
Jan	5,015,203	4,980,156	5,342,359	5,470,549	
Feb	3,891,815	3,886,506	4,268,685	4,032,573	
Mar	3,901,875	3,818,397	3,917,319	3,950,433	
Apr	4,597,826	4,972,769	4,656,585	4,462,078	
May	4,077,501	4,066,617	4,553,962	4,091,580	
Jun	4,170,505	4,392,857	4,378,192	4,139,719	
Total	\$ 33,398,504	\$ 33,957,007	\$ 35,879,468	\$ 53,603,179	\$ 19,882,361

Lafayette Parish School System

Statement of Revenue & Expenses, November 2009
Lafayette Parish School System 1988 Tax

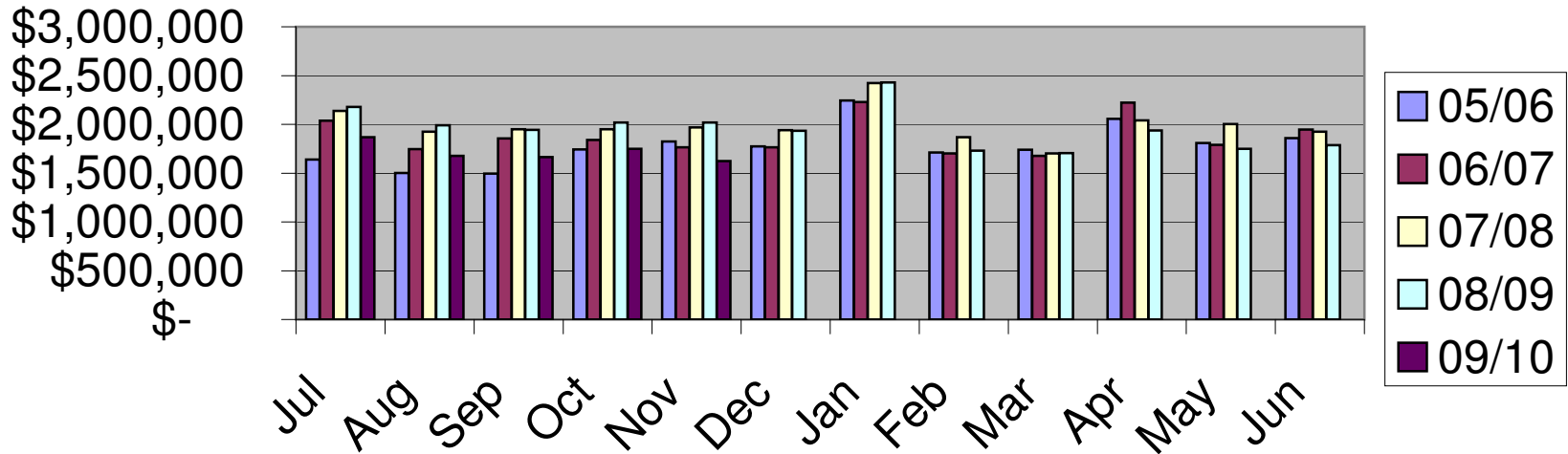
	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 1,623,434
Interest Income (pro-rata share, see page 4)	<u>767</u>
Total Revenues	\$ 1,624,201
Operating Expenses:	
Bank Charges	\$ 3,927
Computer Services	1,849
Equipment Leasing	139
Group Insurance	4,950
Dues & Publications	216
Office Space, etc.	3,988
Office Supplies, Expense	861
Postage, Printing	4,432
Repairs	-
Retirement	14,000
Salaries	47,000
Telephone	435
Travel	1,404
Total Operating Expenses (see p. 4)	<u>\$ 83,201</u>
88 Tax Pro-Rata Operating Expenses (11.29%)	\$ (9,394)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(165)
Legal Fees	(2,161)
Contract Audit	<u>(6,379)</u>
Total Shared and Direct Expenses - '88 Tax	(18,099)
Net Revenues	<u>\$ 1,606,102</u>

Lafayette Parish School System

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

1988	Actual	Original	A	B	(B - A)	
SALES TAX	08/09	Budget	Budget	Actual	Budget	Variance
		09/10	Revision #1	Distribution	Variance	Percent
			09/10	09/10		
Jul	\$ 2,158,481	\$ 1,985,225	\$ 1,857,558	\$ 1,857,558	\$ -	0.00%
Aug	1,980,040	1,821,637	1,653,900	1,653,900	-	0.00%
Sep	1,931,753	1,777,213	1,629,513	1,651,263	21,750	1.22%
Oct	2,005,151	1,868,800	1,721,100	1,732,228	11,128	0.60%
Nov	2,002,686	1,866,503	1,718,803	1,606,102	(112,701)	-6.04%
Dec	1,918,694	1,832,353	1,684,653			
Jan	2,412,435	2,315,938	2,168,238			
Feb	1,718,189	1,666,643	1,518,943			
Mar	1,694,536	1,660,645	1,512,945			
Apr	1,923,262	1,884,797	1,737,097			
May	1,736,403	1,701,675	1,553,975			
Jun	1,768,592	1,733,220	1,585,520			
TOTAL	\$23,250,221	\$22,114,648	\$20,342,244	\$ 8,501,051	\$ (79,823)	-0.93%

Sales Tax Receipts - 1988 Tax



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	05/06	06/07	07/08	08/09	09/10
Jul	\$ 1,640,303	\$ 2,038,848	\$ 2,138,388	\$ 2,180,186	\$ 1,868,502
Aug	1,502,398	1,747,630	1,923,434	1,991,726	1,676,602
Sep	1,495,225	1,854,598	1,950,530	1,942,168	1,663,043
Oct	1,741,973	1,840,090	1,948,332	2,017,413	1,749,943
Nov	1,824,128	1,763,674	1,969,706	2,017,888	1,623,434
Dec	1,772,892	1,765,437	1,939,640	1,934,934	
Jan	2,243,955	2,229,177	2,422,550	2,430,373	
Feb	1,712,786	1,702,579	1,869,889	1,730,015	
Mar	1,738,251	1,676,124	1,702,015	1,706,492	
Apr	2,057,555	2,223,607	2,039,241	1,936,941	
May	1,807,570	1,791,513	2,001,765	1,749,180	
Jun	1,858,692	1,945,501	1,923,561	1,787,472	
Total	\$ 33,398,504	\$ 33,957,007	\$ 35,879,468	\$ 23,424,788	\$ 8,581,524

Lafayette Parish School System

Statement of Revenue & Expenses, November 2009
Lafayette Parish School System 2002 Tax

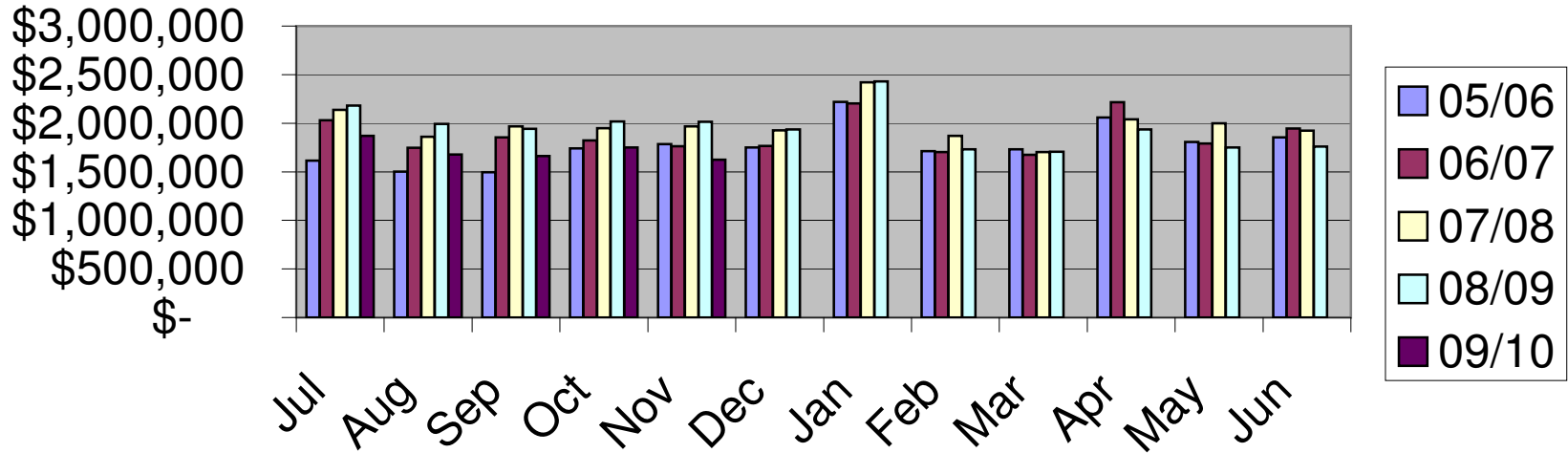
	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 1,623,412
Interest Income (pro-rata share, see page 4)	<u>767</u>
Total Revenues	\$ 1,624,179
Operating Expenses:	
Bank Charges	\$ 3,927
Computer Services	1,849
Equipment Leasing	139
Group Insurance	4,950
Dues & Publications	216
Office Space, etc.	3,988
Office Supplies, Expense	861
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Repairs	-
Retirement	14,000
Salaries	47,000
Telephone	435
Travel	<u>1,404</u>
Total Operating Expenses (see p. 4)	<u><u>\$ 83,201</u></u>
02 Tax Pro-Rata Operating Expenses (11.29%)	\$ (9,394)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(165)
Legal Fees	(2,160)
Contract Audit	<u>(6,379)</u>
Total Shared and Direct Expenses - '02 Tax	(18,098)
Net Revenues	<u><u>\$ 1,606,081</u></u>

Lafayette Parish School System

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

2002	Actual	Original	A	B	(C - B)	
SALES TAX	08/09	Budget	Budget	Actual	Budget	Variance
		09/10	Revision #1	Distribution	Variance	Percent
		09/10	09/10	09/10		
Jul	\$ 2,158,399	\$ 2,029,268	\$ 1,857,373	\$ 1,857,373	\$ -	0.00%
Aug	1,979,717	1,860,934	1,653,824	1,653,824	-	0.00%
Sep	1,931,611	1,815,714	1,815,714	1,650,954	(164,760)	-9.07%
Oct	2,004,952	1,914,729	1,914,729	1,732,263	(182,466)	-9.53%
Nov	1,999,870	1,909,876	1,909,876	1,606,081	(303,795)	-15.91%
Dec	1,918,514	1,887,818	1,887,818			
Jan	2,412,289	2,364,043	2,364,043			
Feb	1,718,025	1,700,845	1,700,845			
Mar	1,694,424	1,685,952	1,685,952			
Apr	1,922,782	1,913,168	1,913,168			
May	1,736,256	1,727,575	1,727,575			
Jun	1,742,158	1,733,447	1,733,447			
TOTAL	\$23,218,997	\$22,543,369	\$22,164,364	\$ 8,500,495	(651,021)	-7.11%

Sales Tax Receipts - 2002 Tax



15

	05/06	06/07	07/08	08/09	09/10
Jul	\$ 1,614,512	\$ 2,030,742	\$ 2,137,826	\$ 2,180,105	\$ 1,868,317
Aug	1,502,107	1,747,498	1,860,468	1,991,403	1,676,526
Sep	1,494,432	1,854,318	1,967,404	1,942,026	1,662,734
Oct	1,741,415	1,822,636	1,948,331	2,017,207	1,749,978
Nov	1,784,378	1,762,672	1,968,712	2,015,065	1,623,412
Dec	1,751,274	1,766,734	1,926,826	1,934,754	
Jan	2,219,277	2,202,361	2,421,547	2,430,227	
Feb	1,711,051	1,702,173	1,868,877	1,729,851	
Mar	1,732,875	1,675,432	1,701,806	1,706,380	
Apr	2,057,513	2,214,772	2,038,816	1,936,461	
May	1,805,371	1,791,239	1,999,475	1,749,034	
Jun	1,852,939	1,944,307	1,923,517	1,760,918	
Total	\$ 21,267,144	\$ 22,514,884	\$ 23,763,605	\$ 23,393,431	\$ 8,580,967