

Sales Tax Collection Report  
For The Month Ending 11/30/10  
October 2010 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, 2010**

Note: This schedule represents taxes collected in November 2010 on October 2010 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 %	\$ 390,628,355	\$ 3,906,284	\$ -	0	\$ 26,056	5,465	\$ 3,937,804	25.62%
Sch Board '88	1/2 %	345,193,922	1,725,970	263,786	0	12,439	2,732	1,741,141	11.32%
Sch. Board '02	1/2 %	345,191,922	1,725,960	263,786	0	12,335	2,732	1,741,027	11.32%
Parish Gov.	1 %	41,249,000	412,490		8,250	7,328	475	420,293	2.73%
Sheriff, Laf Parish	1 %	41,249,000	412,490		8,250	7,328	475	420,293	2.73%
Lafayette '61	1 %	286,013,600	2,860,136		57,203	14,447	4,990	2,879,573	18.73%
Lafayette '85	1 %	242,049,300	2,420,493	439,643	48,410	14,447	4,990	2,439,930	15.87%
Lafayette TIF Zones	1 %	6,267,800	62,678		-	131	-	62,809	0.40%
Broussard	2 %	36,722,300	734,446		7,344	5,104	-	739,550	4.80%
Carencro	2 %	8,556,250	171,125		3,423	609	-	171,734	1.12%
Carencro TIF Zone	1 %	3,619,400	36,194			55	-	36,249	0.24%
Duson	1 %	4,093,900	40,939		819	117	-	41,056	0.27%
Scott	2 %	12,353,100	247,062		4,941	437	-	247,499	1.61%
Scott TIF Zones	1 %	2,315,800	23,158		463	5	-	23,163	0.15%
Youngsville	2 1/2 %	8,718,520	217,963		0	358	-	218,321	1.42%
Total Sales Tax			14,997,387	967,215	139,102	101,196	21,860	15,120,442	
Hotel/Motel Tax	4 %	6,405,900	256,236					256,236	1.67%
TOTAL			\$ 15,253,623	\$ 967,215	\$ 139,102	\$ 101,196	\$ 21,860	\$ 15,376,678	100.00%

Lafayette Parish School System

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

<b>Tax:</b>	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.62%	\$ 21,079	\$ 2,109
Sch.Bd. '88	11.32%	9,314	932
Sch.Bd. '02	11.32%	9,314	932
Parish	2.73%	2,246	225
Sheriff, Laf Parish	2.73%	2,246	225
Laf '61	18.73%	15,410	1,542
Laf '85	15.87%	13,057	1,307
Laf EDD - 101	0.14%	115	12
Laf EDD - 103	0.26%	214	21
Broussard	4.80%	3,949	395
Carencro	1.12%	922	92
Carencro I-49 EDD	0.24%	197	20
Duson	0.27%	222	22
Scott	1.61%	1,325	133
Scott EDD - AP	0.15%	123	12
Youngsville	1.42%	1,168	117
Hotel/Motel	1.67%	1,374	138
<b>Total</b>	<b>100.00%</b>	<b>\$ 82,275 (Note 1)</b>	<b>\$ 8,234</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, November 2010**

<b>Tax:</b>	November 2010 Cash Received Compared to November 2009		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ 258,788	7.0%	\$ 936,476	4.7%
Sch.Bd. '88	117,708	7.3%	540,875	6.3%
Sch.Bd. '02	117,615	7.2%	540,709	6.3%
Parish	78,679	23.0%	(150,601)	-7.0%
Sheriff, Laf Parish	78,679	23.0%	(150,781)	-7.0%
Laf '61	49,096	1.7%	899,784	6.2%
Laf '85	58,510	2.5%	548,821	4.5%
Laf EDD - 101	(1,952)	-8.1%	61,547	103.8%
Laf EDD - 103	5,269	14.9%	4,177	2.0%
Broussard	96,651	15.0%	915,107	27.8%
Carencro	17,864	11.6%	71,682	8.6%
Carencro I-49 EDD	1,321	3.8%	152,417	100.0%
Duson	10,558	34.6%	10,698	5.5%
Scott	45,016	22.2%	224,973	19.9%
Scott EDD - AP	3,279	16.5%	5,887	6.7%
Youngsville	38,629	21.5%	70,563	7.1%
Hotel/Motel	26,862	11.7%	50,167	4.9%
<b>Total</b>	<b>\$ 1,002,572</b>	<b>7.0%</b>	<b>\$ 4,732,501</b>	<b>6.2%</b>

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

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 21,078.91	\$ 2,109.43	\$ 1,255.54	\$ 11,815.87	\$ 11.44	\$ 3,937,804.34	\$ 3,905,752.01
LPSB '88	9,313.55	932.03	627.78	5,907.95	5.74	1,741,141.26	1,726,218.27
LPSB '02	9,313.55	932.03	627.78	5,907.95	5.74	1,741,026.97	1,726,103.98
Parish	2,246.11	224.77		3,329.84		420,293.30	420,518.07
Sheriff	2,246.11	224.77		3,329.84		420,293.30	414,942.12
Lafayette '61	15,410.14	1,542.13	1,255.56	8,486.07	11.47	2,879,572.54	2,881,114.67
Lafayette '85	13,057.07	1,306.66	1,255.56	8,486.07	11.47	2,439,930.42	2,441,237.08
LAF EDD - 101	115.19	11.53				22,095.60	22,107.13
LAF EDD - 103	213.92	21.41				40,713.85	40,735.26
Broussard	1,974.60	197.60				369,774.08	367,997.08
Broussard '92	1,974.60	197.60				369,774.08	367,997.08
Carencro	460.75	46.11				85,866.58	85,451.94
Carencro '93	460.74	46.11				85,866.58	85,451.95
Carencro   -49 EDD	197.46	19.76				36,248.57	36,070.87
Duson	222.14	22.23				41,056.18	40,856.27
Scott	1,324.63	132.56				247,499.28	246,307.21
Scott EDD - AP	123.41	12.35				23,162.93	23,051.87
Youngsville	1,168.31	116.92				218,321.40	217,270.01
Hotel / Motel	1,374.00	137.50				256,236.25	254,999.75
Totals	\$ 82,275.19	\$ 8,233.50	\$ 5,022.22	\$ 47,263.59	\$ 45.86	\$ 15,376,677.51	\$ 15,304,182.62

Expenses Due from City of Lafayette 48,302.52  
 Expenses Due from Parish Government 5,575.95  
 Net Revenues Distributed \$ 15,250,304.15

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	\$ 12,533,150	\$ 13,407,606	\$ 874,456
Bond Sinking Fund	3,112,863	3,112,843	-
Capital Improvement Fund	1,057,370	2,077,568	1,020,198
Minor Repair & Improvement Fund	1,041,665	2,061,863	1,020,198
<b>Total 1965 Tax</b>	<b>\$ 17,745,048</b>	<b>\$ 20,659,880</b>	<b>\$ 2,914,853</b>
1988 Tax (Dedicated)	7,538,091	9,048,790	1,510,699
<b>Grand Total</b>	<b>\$ 25,283,139</b>	<b>\$ 29,708,670</b>	<b>\$ 4,425,552</b>
<b>2002 Tax (Dedicated)</b>	<b>\$ 7,567,237</b>	<b>\$ 9,048,067</b>	<b>\$ 1,480,830</b>

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

Lafayette Parish School System

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

	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 3,937,804
Interest Income (pro-rata share, see page 4)	<u>2,109</u>
Total Revenues	<u>\$ 3,939,913</u>
 Operating Expenses:	
Bank Charges	\$ 2,850
Computer Services	549
Equipment Leasing	150
Group Insurance	5,115
Dues & Publications	595
Office Space, etc.	6,964
Office Supplies, Expense	469
Postage, Printing	3,390
General Ledger Expense	-
Retirement	10,278
Salaries	49,693
Telephone	311
Travel	<u>1,911</u>
Total Operating Expenses (see p. 4)	<u>\$ 82,275</u>
 65 Tax Pro-Rata Operating Expenses (25.62%)	 \$ (21,079)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(11)
Legal Fees	(1,255)
Contract Audit	<u>(11,816)</u>
Total Shared and Direct Expenses - '65 Tax	<u>(34,161)</u>
Net Revenues	<u>\$ 3,905,752</u>
 Distribution of Revenues:	
General Fund	\$ 2,424,618
Bond Sinking Fund	622,569
Capital Projects Funds	<u>858,565</u>
Total Distributions	<u>\$ 3,905,752</u>

Lafayette Parish School System

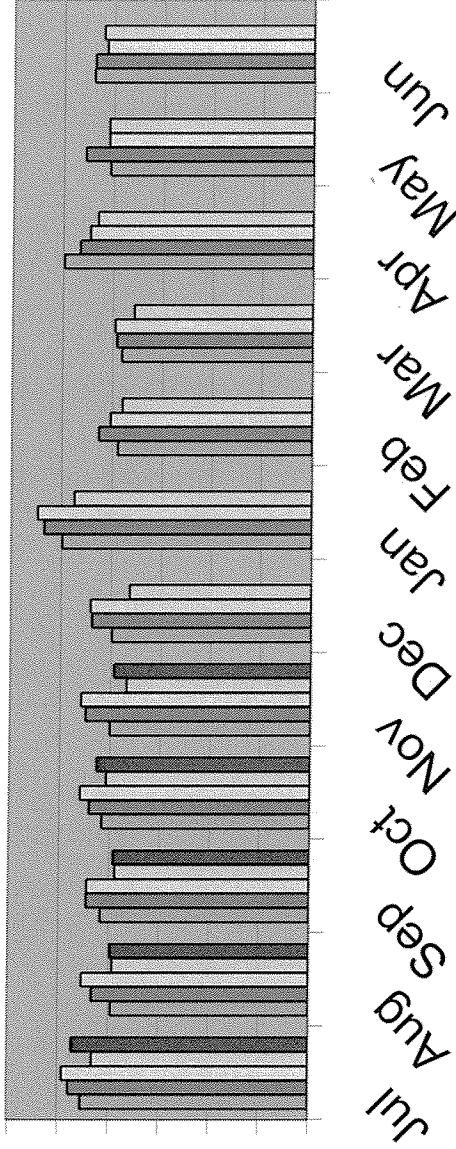
**Budget Variance Schedule  
1965 (1%) Sales Tax**

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	4,227,688	597,407	16.46%
Nov	3,278,955	3,905,752	626,797	19.12%
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>\$20,659,881</u>	<u>\$ 2,914,853</u>	<u>16.43%</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	4,268,122
Nov	4,007,908	4,494,927	4,579,200	3,679,016	3,937,804
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>\$ 20,818,836</b>

Lafayette Parish School System

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

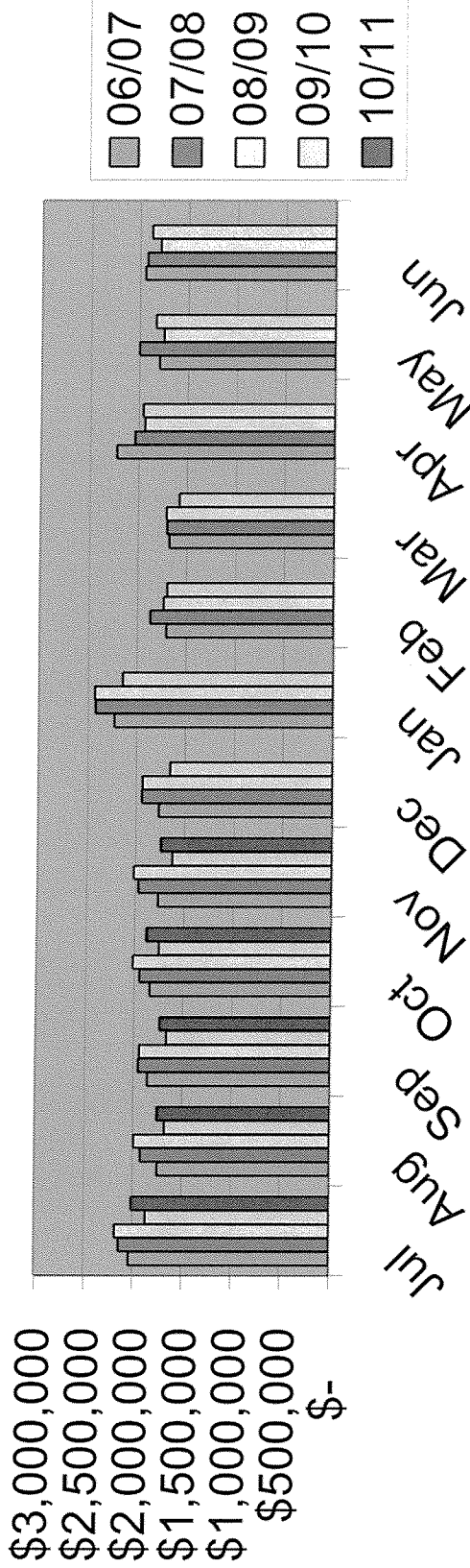
	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 1,741,141
Interest Income (pro-rata share, see page 4)	<u>932</u>
Total Revenues	\$ 1,742,073
Operating Expenses:	
Bank Charges	\$ 2,850
Computer Services	549
Equipment Leasing	150
Group Insurance	5,115
Dues & Publications	595
Office Space, etc.	6,964
Office Supplies, Expense	469
Postage, Printing	3,390
General Ledger Expense	-
Retirement	10,278
Salaries	49,693
Telephone	311
Travel	1,911
Total Operating Expenses (see p. 4)	<u>\$ 82,275</u>
88 Tax Pro-Rata Operating Expenses (11.32%)	\$ (9,313)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(6)
Legal Fees	(628)
Contract Audit	<u>(5,908)</u>
Total Shared and Direct Expenses - '88 Tax	(15,855)
Net Revenues	<u>\$ 1,726,218</u>

Lafayette Parish School System

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

	A	B	(B - A)	
1988	Original	Actual	Budget	Variance
SALES TAX	Budget	Distribution	Variance	Percent
	10/11	10/11		
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	1,861,211	325,071	21.16%
Nov	1,424,291	1,726,218	301,927	21.20%
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><u>\$18,740,725</u></u>	<u><u>\$ 9,048,790</u></u>	<u><u>\$ 1,510,699</u></u>	<u><u>20.04%</u></u>

# Sales Tax Receipts - 1988 Tax



	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	1,880,225
Nov	1,763,674	1,969,706	2,017,888	1,623,434	1,741,141
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>\$ 9,122,399</b>

Lafayette Parish School System

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

	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 1,741,027
Interest Income (pro-rata share, see page 4)	<u>932</u>
Total Revenues	\$ 1,741,959
Operating Expenses:	
Bank Charges	\$ 2,850
Computer Services	549
Equipment Leasing	150
Group Insurance	5,115
Dues & Publications	595
Office Space, etc.	6,964
Office Supplies, Expense	469
Postage, Printing	3,390
General Ledger Expense	-
Retirement	10,278
Salaries	49,693
Telephone	311
Travel	1,911
Total Operating Expenses (see p. 4)	<u>\$ 82,275</u>
02 Tax Pro-Rata Operating Expenses (11.32%)	\$ (9,313)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(6)
Legal Fees	(628)
Contract Audit	<u>(5,908)</u>
Total Shared and Direct Expenses - '02 Tax	(15,855)
Net Revenues	<u>\$ 1,726,104</u>

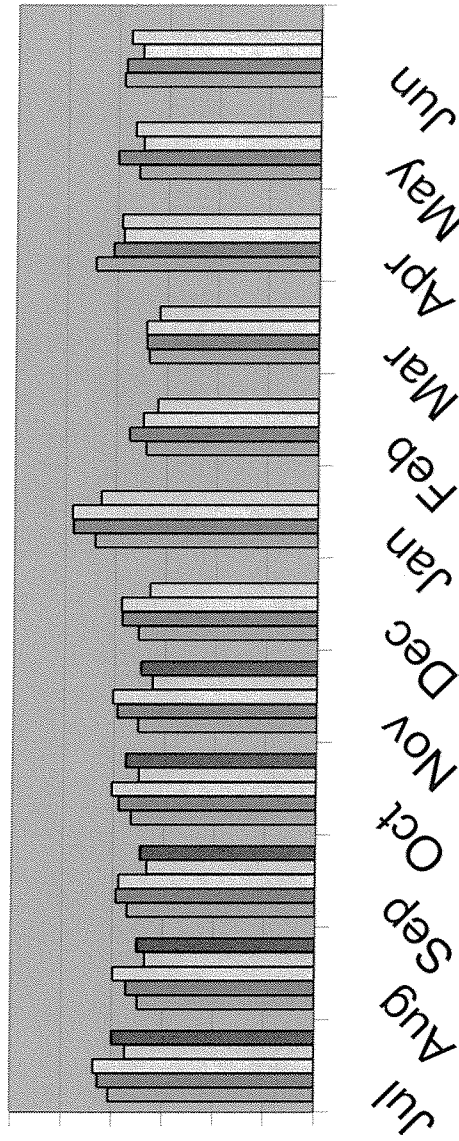
Lafayette Parish School System

**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	1,861,097	319,036	20.69%
Nov	1,429,733	1,726,104	296,371	20.73%
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><u>\$18,717,466</u></u>	<u><u>\$ 9,048,067</u></u>	<u><u>1,480,830</u></u>	<u><u>19.57%</u></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	1,880,110
Nov	1,762,672	1,968,712	2,015,065	1,623,412	1,741,027
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>\$ 9,107,583</b>