

Sales Tax Collection Report
For The Month Ending 1/31/13
December 2012 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, 2013

Note: This schedule represents taxes collected in
 January 2013 on December 2012 sales.

Tax	Tax Rate	Taxable Sales	Tax, P & I Less Vendors Comp.	Food & Drug Exempt Tax	Penalty & Interest	Audits	Dept. of Motor Vehicle Distribution	Gross Receipts	Pro-Rata Percent
Sch Board '65	1 %	\$ 596,318,269	5,908,756	\$ -	\$ 38,107	\$ 37,194	\$ 424,630	\$ 5,908,756	25.46%
Sch Board '88	1/2 %	527,187,709	2,585,092	345,653	18,491	18,108	212,112	2,585,092	11.14%
Sch.Board '02	1/2 %	527,187,709	2,585,092	345,653	18,491	18,108	212,112	2,585,092	11.14%
Parish Gov.	1 %	52,297,833	519,403		2,929	6,978	147,615	519,403	2.24%
Sheriff, Laf Parish	1 %	52,297,833	519,403		2,929	6,978	147,615	519,403	2.24%
Lafayette '61	1 %	435,452,150	4,257,501		27,425	27,511	196,148	4,257,501	18.35%
ω Lafayette '85	1 %	377,843,350	3,681,413	576,088	27,425	27,511	196,148	3,681,413	15.87%
Lafayette TIF Zones	1 %	14,666,433	147,404		137	-	241	147,404	0.64%
Broussard	2 1/2 %	57,482,805	1,476,227		3,902	1,094	60,353	1,476,227	6.37%
Carencro	2%	15,357,974	307,856		1,622	1,448	18,150	307,856	1.32%
Carencro TIF Zone	1%	4,689,314	46,464		44	1,224	11	46,464	0.20%
Duson	2%	2,041,656	50,474		131	-	5,156	50,474	0.22%
Scott	2 %	18,033,961	347,205		7,672	3,618	27,514	347,205	1.50%
Scott TIF Zones	1 %	3,798,564	40,224		214	-	849	40,224	0.17%
Youngsville	3 1/2 %	15,651,890	532,946		758	-	86,588	532,946	2.30%
Total Sales Tax			23,005,460	1,267,394	150,277	149,772	1,735,242	23,005,460	
Hotel/Motel Tax	4%	4,854,475	194,179			-	-	194,179	0.84%
TOTAL ----->			\$ 23,199,639	\$ 1,267,394	\$ 150,277	\$ 149,772	\$ 1,735,242	\$ 23,199,639	100.00%

Lafayette Parish School System

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

Tax:	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.46%	\$ 19,669	\$ 527
Sch.Bd. '88	11.14%	8,606	230
Sch.Bd. '02	11.14%	8,606	230
Parish	2.24%	1,730	46
Sheriff, Laf Parish	2.24%	1,730	46
Laf '61	18.35%	14,176	380
Laf '85	15.87%	12,260	328
Laf EDD - 103	0.64%	495	13
Broussard	6.37%	4,921	132
Carencro	1.32%	1,020	28
Carencro I-49 EDD	0.20%	155	4
Duson	0.22%	170	5
Scott	1.50%	1,159	31
Scott EDD - AP	0.17%	131	4
Youngsville	2.30%	1,777	48
Hotel/Motel	0.84%	649	17
Total	100.00%	\$ 77,254 (Note 1)	\$ 2,069

Note 1: The detail of these expenses by cost category is listed on pages 7, 10, and 13.

Note 2: The cost of operation (operating expenses divided by cash received) is 0.3%.

Schedule of Increase/Decrease in Cash Received, January 2013

Tax:	January 2013 Cash Received		YTD Cash Received	
	Compared to January 2012		Compared to Prior YTD	
Sch.Bd. '65	\$ 171,836	3.0%	\$ 2,713,182	8.2%
Sch.Bd. '88	28,016	1.5%	1,095,026	7.6%
Sch.Bd. '02	28,016	1.5%	1,094,818	7.6%
Parish '72	8,634	1.7%	321,342	9.6%
Sheriff, Laf Parish '03	8,634	1.7%	321,338	9.6%
Laf '61	(2,225)	-0.1%	1,091,169	4.6%
Laf '85	(28,859)	-0.8%	800,528	4.0%
Laf EDD - 103 '08	(10,799)	-6.8%	85,821	14.6%
Broussard '75, '92 & '12	347,221	30.8%	3,314,365	57.3%
Carencro '67 & '93	18,542	6.4%	491,410	32.9%
Carencro I-49 EDD '09	2,570	5.9%	178,292	71.6%
Duson '69 & '83	11,480	29.4%	40,322	14.3%
Scott '68 & '84	29,397	9.3%	364,119	18.5%
Scott EDD - AP '07	9,931	32.8%	65,633	34.1%
Youngsville '61,'81,'99 '12	165,946	41.8%	1,235,542	49.6%
Hotel/Motel	24,543	14.5%	183,557	11.9%
Total	\$ 812,883	3.6%	\$ 13,396,464	10.5%

**L.P.S.B. - SALES TAX DIVISION
REVENUE DISTRIBUTION RECAP - January 31, 2013**

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 19,668.81	\$ 526.75	\$ 1,726.62	\$ 10,884.35	\$ 5.94	\$ 5,908,756.00	\$ 5,876,997.03
LPSB '88	8,606.06	230.48	863.31	5,442.21	2.98	2,585,091.91	2,570,407.83
LPSB '02	8,606.06	230.48	863.31	5,442.21	2.98	2,585,091.91	2,570,407.83
Parish	1,730.48	46.34		3,610.32		519,403.30	519,449.64
Sheriff	1,730.48	46.34		3,610.32		519,403.30	514,108.84
Lafayette '61	14,176.06	379.66	1,726.62	7,274.07	5.95	4,257,500.75	4,257,880.41
Lafayette '85	12,260.16	328.35	1,726.62	7,274.07	5.95	3,681,412.57	3,681,740.92
LAF EDD - 103	494.42	13.24				147,404.18	147,417.42
Broussard	1,969.97	52.76				590,472.94	588,555.73
Broussard '92	1,969.97	52.76				590,472.94	588,555.73
Broussard '12	981.12	26.28				295,281.84	294,327.00
Carencro	509.87	13.66				153,927.86	153,431.65
Carencro '93	509.87	13.66				153,927.86	153,431.65
Carencro I-49 EDD	154.51	4.14				46,464.40	46,314.03
Duson	169.96	4.55				50,473.59	50,308.18
Scott	1,158.81	31.03				347,204.64	346,076.86
Scott EDD - AP	131.33	3.52				40,224.28	40,096.47
Youngsville	1,274.69	34.14				382,170.04	380,929.49
Youngsville '12	502.15	13.45				150,776.41	150,287.71
Hotel / Motel	648.93	17.38				194,178.75	193,547.20
Totals	\$ 77,253.71	\$ 2,068.97	\$ 6,906.48	\$ 43,537.55	\$ 23.80	\$ 23,199,639.47	\$ 23,124,271.62

Expenses Due from City of Lafayette 44,943.92
Expenses Due from Parish Government 5,340.80

Net Revenues Distributed \$ 23,073,986.90

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

General Fund \$ 4,632,040.57
Bond Sinking Fund 623,351.04
Capital Improvement Fund 310,802.71
Minor Repair & Improvement Fund 310,802.71
\$ 5,876,997.03

Lafayette Parish School System

Budget Variance Recap

Actual Distributions Compared to Budget

FY 2012 - 2013

	A	B	(B - A)
Fund	Budget FY 12/13	Actual Distributions	Budget Variance
General Fund - 1965 Tax	\$ 24,049,697	\$ 25,737,109	\$ 1,687,412
Bond Sinking Fund	4,363,457	4,363,457	-
Est. Debt Svc. - 2012 ST Rev Bonds	875,000	-	(875,000)
Capital Improvement Fund	1,750,000	2,697,814	947,814
Minor Repair & Improvement Fund	1,750,000	2,697,814	947,814
Total 1965 Tax	\$ 32,788,154	\$ 35,496,195	\$ 2,708,041
1988 Tax (Dedicated)	14,265,972	15,374,419	1,108,447
Grand Total	\$ 47,054,126	\$ 50,870,614	\$ 3,816,488
2002 Tax (Dedicated)	\$ 14,281,751	\$ 15,374,211	\$ 1,092,460

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

Lafayette Parish School System

Statement of Revenue & Expenses, January 2013
Lafayette Parish School System 1965 Tax

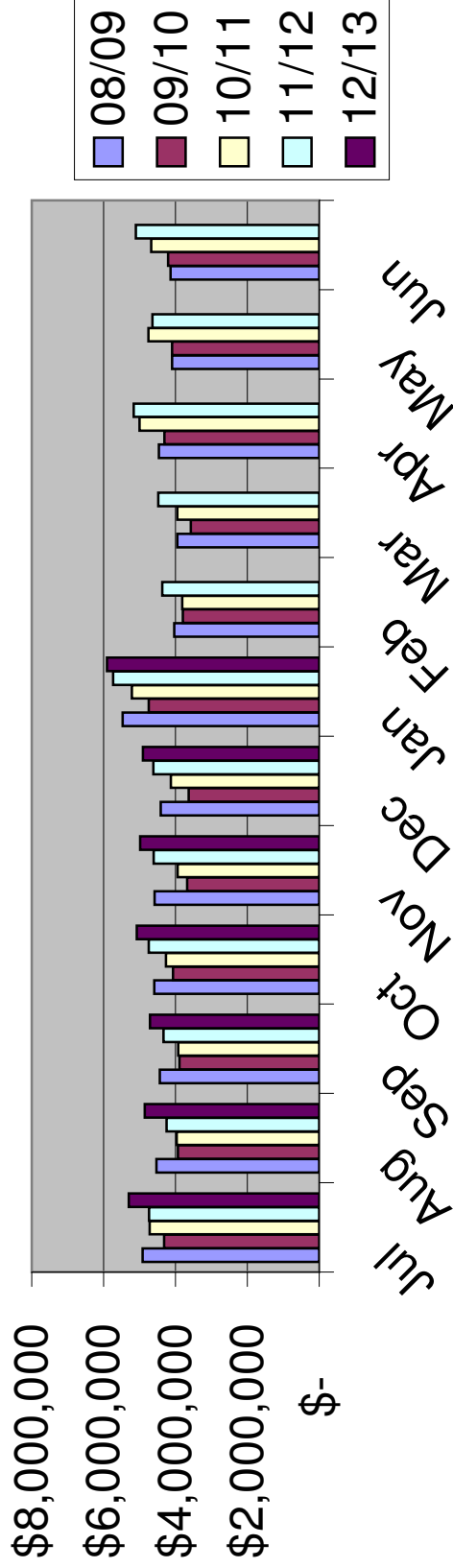
	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 5,908,756
Interest Income (pro-rata share, see page 4)	<u>527</u>
Total Revenues	<u>\$ 5,909,283</u>
Operating Expenses:	
Bank Charges	\$ 2,389
Computer Services	549
Equipment Leasing	150
Group Insurance	4,090
Dues & Publications	1,199
Office Space, etc.	2,895
Office Supplies, Expense	901
Postage, Printing	6,587
Retirement	11,796
Salaries	46,594
Travel	104
Asset Purchases	-
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 77,254</u>
65 Tax Pro-Rata Operating Expenses (25.46%)	\$ (19,669)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(6)
Legal Fees	(1,727)
Contract Audit	<u>(10,884)</u>
Total Shared and Direct Expenses - '65 Tax	<u>(32,286)</u>
Net Revenues	<u>\$ 5,876,997</u>
Distribution of Revenues:	
General Fund	\$ 4,632,041
Bond Sinking Fund	623,351
Capital Projects Funds	621,605
Total Distributions	<u>\$ 5,876,997</u>

Lafayette Parish School System

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

	A	B	(B - A)	
1965	Budget	Actual	Budget	Variance
SALES TAX	12/13	Distribution	Variance	Percent
		12/13		
Jul	\$ 4,705,203	\$ 5,265,554	\$ 560,351	11.91%
Aug	4,211,339	4,818,399	607,060	14.41%
Sep	4,300,407	4,676,870	376,463	8.75%
Oct	4,702,250	5,042,765	340,515	7.24%
Nov	4,582,950	4,945,349	362,399	7.91%
Dec	4,582,730	4,870,261	287,531	6.27%
Jan	5,703,275	5,876,997	173,722	3.05%
Feb	4,335,907			
Mar	3,921,081			
Apr	4,971,607			
May	4,735,353			
Jun	4,642,617			
TOTAL	<u><u>\$55,394,719</u></u>	<u><u>\$35,496,195</u></u>	<u><u>\$ 2,708,041</u></u>	<u><u>8.26%</u></u>

Sales Tax Receipts - 1965 Tax



	08/09	09/10	10/11	11/12	12/13
Jul	\$ 4,912,401	\$ 4,319,142	\$ 4,720,794	\$ 4,735,105	\$ 5,302,425
Aug	4,530,761	3,927,910	3,968,864	4,245,714	4,853,061
Sep	4,437,656	3,885,880	3,923,252	4,334,349	4,705,340
Oct	4,587,370	4,070,413	4,268,122	4,746,207	5,074,480
Nov	4,579,200	3,679,016	3,937,804	4,608,131	4,979,552
Dec	4,408,859	3,629,939	4,130,792	4,613,990	4,909,982
Jan	5,470,549	4,742,129	5,216,165	5,736,920	5,908,756
Feb	4,032,573	3,797,010	3,810,812	4,364,666	4,979,552
Mar	3,950,433	3,570,241	3,952,117	4,476,907	4,909,982
Apr	4,462,078	4,306,160	5,001,154	5,166,627	5,908,756
May	4,091,580	4,095,491	4,755,585	4,638,124	4,909,982
Jun	4,139,719	4,205,117	4,678,155	5,103,867	5,908,756
Total	\$ 53,603,179	\$ 48,228,448	\$ 52,363,616	\$ 56,770,607	\$ 35,733,596

Lafayette Parish School System

Statement of Revenue & Expenses, January 2013
Lafayette Parish School System 1988 Tax

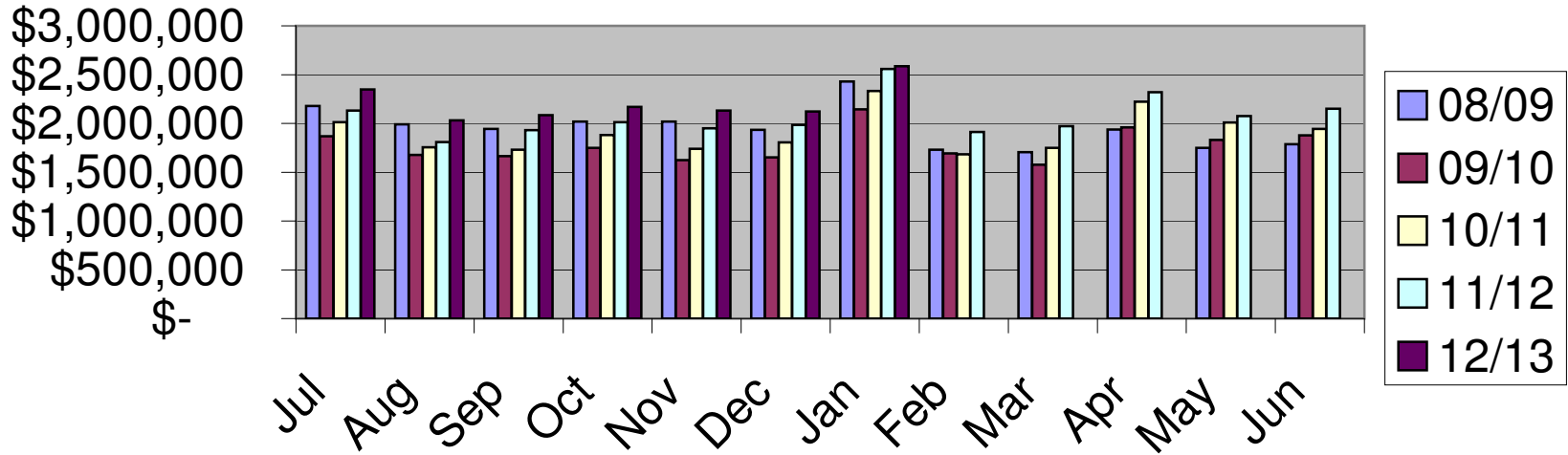
	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 2,585,092
Interest Income (pro-rata share, see page 4)	<u>230</u>
 Total Revenues	 \$ 2,585,322
 Operating Expenses:	
Bank Charges	\$ 2,389
Computer Services	549
Equipment Leasing	150
Group Insurance	4,090
Dues & Publications	1,199
Office Space, etc.	2,895
Office Supplies, Expense	901
Postage, Printing	6,587
Retirement	11,796
Salaries	46,594
Travel	104
Asset Purchases	-
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 77,254</u>
 88 Tax Pro-Rata Operating Expenses (11.14%)	 \$ (8,606)
 Direct Expenses - '88 Tax:	
Tax Free Shopping	(3)
Legal Fees	(863)
Contract Audit	<u>(5,442)</u>
 Total Shared and Direct Expenses - '88 Tax	 (14,914)
 Net Revenues	 <u>\$ 2,570,408</u>

Lafayette Parish School System

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

	A	B	(B - A)	
1988	Budget	Actual	Budget	Variance
SALES TAX	12/13	Distribution	Variance	Percent
		12/13		
Jul	\$ 2,118,653	\$ 2,330,405	\$ 211,752	9.99%
Aug	1,792,223	2,030,757	238,534	13.31%
Sep	1,916,146	2,071,932	155,786	8.13%
Oct	1,990,664	2,153,503	162,839	8.18%
Nov	1,937,739	2,114,822	177,083	9.14%
Dec	1,969,250	2,102,592	133,342	6.77%
Jan	2,541,297	2,570,408	29,111	1.15%
Feb	1,898,545			
Mar	1,734,747			
Apr	2,209,868			
May	2,001,830			
Jun	1,927,901			
TOTAL	<u><u>\$24,038,863</u></u>	<u><u>\$15,374,419</u></u>	<u><u>\$ 1,108,447</u></u>	<u><u>7.77%</u></u>

Sales Tax Receipts - 1988 Tax



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	08/09	09/10	10/11	11/12	12/13
Jul	\$ 2,180,186	\$ 1,868,502	\$ 2,013,375	\$ 2,132,744	\$ 2,347,619
Aug	1,991,726	1,676,602	1,755,952	1,807,905	2,030,757
Sep	1,942,168	1,663,043	1,731,706	1,932,046	2,085,016
Oct	2,017,413	1,749,943	1,880,225	2,011,008	2,168,032
Nov	2,017,888	1,623,434	1,741,141	1,948,853	2,130,617
Dec	1,934,934	1,652,413	1,805,132	1,983,603	2,121,126
Jan	2,430,373	2,144,966	2,332,923	2,557,076	2,585,092
Feb	1,730,015	1,694,237	1,682,453	1,911,840	
Mar	1,706,492	1,575,967	1,749,073	1,972,622	
Apr	1,936,941	1,957,735	2,223,618	2,320,415	
May	1,749,180	1,829,698	2,010,468	2,074,425	
Jun	1,787,472	1,876,463	1,943,960	2,151,657	
Total	\$ 23,424,788	\$ 21,313,003	\$ 22,870,026	\$ 24,804,194	\$ 15,468,259

Lafayette Parish School System

Statement of Revenue & Expenses, January 2013
Lafayette Parish School System 2002 Tax

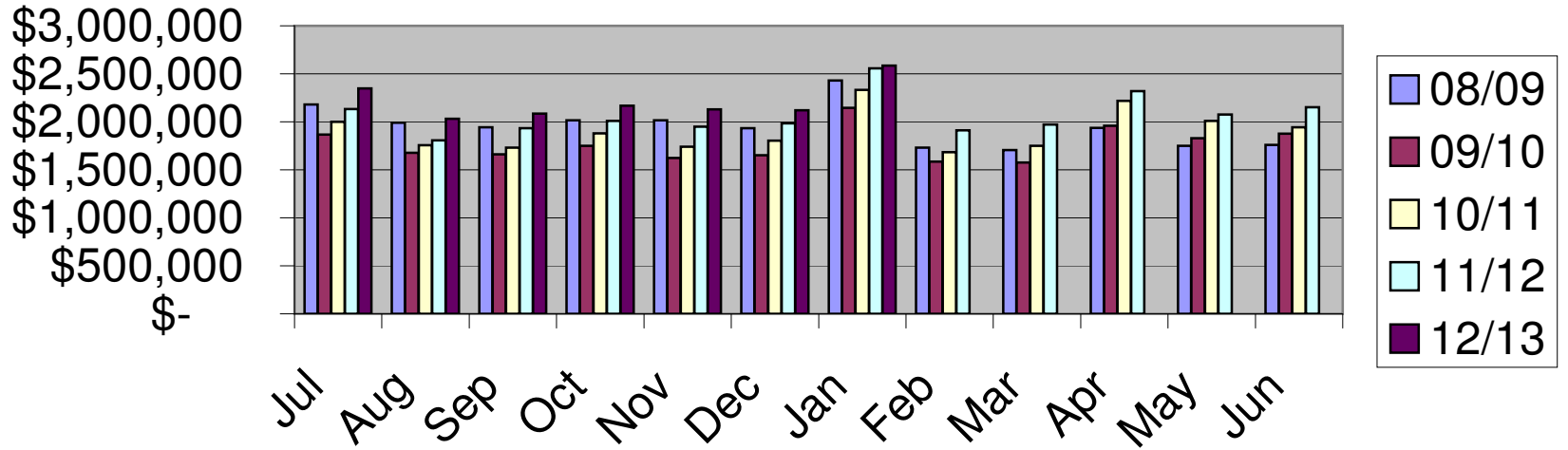
	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 2,585,092
Interest Income (pro-rata share, see page 4)	<u>230</u>
Total Revenues	\$ 2,585,322
Operating Expenses:	
Bank Charges	\$ 2,389
Computer Services	549
Equipment Leasing	150
Group Insurance	4,090
Dues & Publications	1,199
Office Space, etc.	2,895
Office Supplies, Expense	901
Postage, Printing	6,587
Retirement	11,796
Salaries	46,594
Travel	104
Asset Purchases	-
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 77,254</u>
02 Tax Pro-Rata Operating Expenses (11.14%)	\$ (8,606)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(3)
Legal Fees	(863)
Contract Audit	<u>(5,442)</u>
Total Shared and Direct Expenses - '02 Tax	(14,914)
Net Revenues	<u>\$ 2,570,408</u>

Lafayette Parish School System

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

	A	B	(B - A)	
2002	Budget	Actual	Budget	Variance
SALES TAX	12/13	Distribution	Variance	Percent
		12/13		
Jul	\$ 2,118,653	\$ 2,330,405	\$ 211,752	9.99%
Aug	1,792,223	2,030,757	238,534	13.31%
Sep	1,916,146	2,071,932	155,786	8.13%
Oct	1,990,664	2,153,503	162,839	8.18%
Nov	1,937,739	2,114,614	176,875	9.13%
Dec	1,969,250	2,102,592	133,342	6.77%
Jan	2,557,076	2,570,408	13,332	0.52%
Feb	1,898,428			
Mar	1,734,576			
Apr	2,203,898			
May	2,001,830			
Jun	1,927,901			
TOTAL	<u><u>\$24,048,384</u></u>	<u><u>\$15,374,211</u></u>	<u><u>1,092,460</u></u>	<u><u>7.65%</u></u>

Sales Tax Receipts - 2002 Tax



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	08/09	09/10	10/11	11/12	12/13
Jul	\$ 2,180,105	\$ 1,868,317	\$ 1,999,103	\$ 2,132,744	\$ 2,347,619
Aug	1,991,403	1,676,526	1,755,809	1,807,905	2,030,757
Sep	1,942,026	1,662,734	1,731,534	1,932,046	2,085,016
Oct	2,017,207	1,749,978	1,880,110	2,011,008	2,168,032
Nov	2,015,065	1,623,412	1,741,027	1,948,853	2,130,410
Dec	1,934,754	1,652,336	1,804,989	1,983,603	2,121,126
Jan	2,430,227	2,144,919	2,332,752	2,557,076	2,585,092
Feb	1,729,851	1,586,876	1,682,282	1,911,723	
Mar	1,706,380	1,575,967	1,748,901	1,972,622	
Apr	1,936,461	1,957,735	2,217,626	2,320,415	
May	1,749,034	1,829,612	2,010,468	2,074,425	
Jun	1,760,918	1,876,463	1,943,960	2,151,657	
Total	\$ 23,393,431	\$ 21,204,875	\$ 22,848,561	\$ 24,804,077	\$ 15,468,052