

Sales Tax Collection Report  
For The Month Ending 2/28/13  
January 2013 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 February 2013 for all Jurisdictions

Page 4 Schedule of Pro-Rata Expenses & Interest Income, February 2013  
Schedule of Increase/Decrease in Cash Received, February 2013

Page 5 Revenue Distribution Recap

Page 6 Budget Variance Schedule Recap, February 2013

School Board 1965 Sales Tax (1%):

Page 7 Statement of Revenue and Expenses, February 2013 - Distribution of Revenues

Page 8 General Fund Revenues Compared to Budget

Page 9 Graph of Gross Receipts (Fiscal Years 08/09 thru 12/13)

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

Page 10 Statement of Revenue and Expenses, February 2013

Page 11 General Fund Revenues Compared to Budget

Page 12 Graph of Gross Receipts (Fiscal Years 08/09 thru 12/13)

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

Page 13 Statement of Revenue and Expenses, February 2013

Page 14 General Fund Revenues Compared to Budget

Page 15 Graph of Gross Receipts (Fiscal Years 08/09 thru 12/13)

Lafayette Parish School System  
**Sales Tax Recap For The Month Ending February 28, 2013**

Note: This schedule represents taxes collected in  
 February 2013 on January 2013 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 %	\$ 460,733,597	4,692,044	\$ -	\$ 30,239	\$ 43,062	\$ 491,957	\$ 4,692,044	25.54%
Sch Board '88	1/2 %	397,696,757	2,005,190	315,184	14,302	21,531	245,966	2,005,190	10.91%
Sch.Board '02	1/2 %	397,696,757	2,005,190	315,184	14,302	21,531	245,966	2,005,190	10.91%
Parish Gov.	1 %	47,786,300	480,474		2,611	9,343	185,565	480,474	2.62%
Sheriff, Laf Parish	1 %	47,786,300	480,474		2,611	9,343	185,565	480,474	2.62%
Lafayette '61	1 %	317,669,200	3,199,172		22,480	33,258	221,094	3,199,172	17.41%
ω Lafayette '85	1 %	265,138,500	2,673,865	525,307	22,484	33,258	221,094	2,673,865	14.55%
Lafayette TIF Zones	1 %	8,205,700	82,448		391	-	116	82,448	0.45%
Broussard	2 1/2 %	52,999,440	1,326,435		1,449	1,156	61,384	1,326,435	7.21%
Carencro	2%	11,654,850	235,035		1,938	-	14,679	235,035	1.28%
Carencro TIF Zone	1%	10,028,600	100,351		65	-	-	100,351	0.55%
Duson	2%	1,955,350	39,938		831	-	4,126	39,938	0.22%
Scott	2 %	14,155,000	286,358		3,258	-	38,489	286,358	1.56%
Scott TIF Zones	1 %	3,628,500	37,303		1,018	-	1,301	37,303	0.20%
Youngsville	3 1/2 %	14,513,457	508,994		1,023	-	85,205	508,994	2.77%
Total Sales Tax			18,153,271	1,155,675	119,002	172,482	2,002,507	18,153,271	
Hotel/Motel Tax	4%	5,508,275	220,331			-	-	220,331	1.20%
TOTAL ----->			\$ 18,373,602	\$ 1,155,675	\$ 119,002	\$ 172,482	\$ 2,002,507	\$ 18,373,602	100.00%

Lafayette Parish School System

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

<b>Tax:</b>	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	25.54%	\$ 18,546	\$ 590
Sch.Bd. '88	10.91%	7,922	252
Sch.Bd. '02	10.91%	7,922	252
Parish	2.62%	1,903	60
Sheriff, Laf Parish	2.62%	1,903	60
Laf '61	17.41%	12,642	402
Laf '85	14.55%	10,566	336
Laf EDD - 103	0.45%	327	10
Broussard	7.21%	5,237	166
Carencro	1.28%	929	30
Carencro I-49 EDD	0.55%	399	13
Duson	0.22%	160	5
Scott	1.56%	1,133	36
Scott EDD - AP	0.20%	145	5
Youngsville	2.77%	2,011	64
Hotel/Motel	1.20%	871	28
<b>Total</b>	<b>100.00%</b>	<b>\$ 72,616 (Note 1)</b>	<b>\$ 2,309</b>

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 0.4%.

**Schedule of Increase/Decrease in Cash Received, February 2013**

<b>Tax:</b>	February 2013 Cash Received		YTD Cash Received	
	Compared to February 2012		Compared to Prior YTD	
Sch.Bd. '65	\$ 257,039	7.5%	\$ 3,040,560	8.1%
Sch.Bd. '88	128,520	5.9%	1,188,376	7.3%
Sch.Bd. '02	128,520	5.9%	1,188,376	7.3%
Parish '72	(29,083)	-5.7%	292,259	7.6%
Sheriff, Laf Parish '03	(29,083)	-5.7%	292,259	7.6%
Laf '61	188,979	6.3%	1,280,148	4.8%
Laf '85	159,685	6.4%	960,213	4.3%
Laf EDD - 103 '08	1,783	2.2%	87,604	13.1%
Broussard '75, '92 & '12	385,009	41.7%	3,699,674	49.3%
Carencro '67 & '93	51,554	28.1%	542,964	32.4%
Carencro I-49 EDD '09	77,037	330.4%	255,329	93.7%
Duson '69 & '83	19,330	93.8%	59,652	19.7%
Scott '68 & '84	18,029	6.7%	382,148	17.1%
Scott EDD - AP '07	11,600	45.1%	77,233	35.4%
Youngsville '61,'81,'99 '12	179,757	54.5%	1,415,299	50.1%
Hotel/Motel	8,747	4.1%	192,304	11.0%
<b>Total</b>	<b>\$ 1,557,423</b>	<b>9.3%</b>	<b>\$ 14,954,398</b>	<b>10.4%</b>

**L.P.S.B. - SALES TAX DIVISION  
REVENUE DISTRIBUTION RECAP - February 28, 2013**

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 18,546.10	\$ 589.64	\$ 2,190.29	\$ 11,841.74	\$ 10.57	\$ 4,692,044.45	\$ 4,660,045.39
LPSB '88	7,922.40	251.89	1,095.14	5,920.87	5.29	2,005,190.21	1,990,498.40
LPSB '02	7,922.40	251.89	1,095.14	5,920.87	5.29	2,005,190.21	1,990,498.40
Parish	1,902.54	60.49		4,472.75		480,473.36	480,533.85
Sheriff	1,902.54	60.49		4,472.75		480,473.36	474,158.56
Lafayette '61	12,642.43	401.96	2,190.28	7,369.01	10.58	3,199,171.97	3,199,573.93
Lafayette '85	10,565.62	335.93	2,190.28	7,369.01	10.58	2,673,865.06	2,674,200.99
LAF EDD - 103	326.77	10.39				82,448.32	82,458.71
Broussard	2,091.34	66.49				529,630.67	527,605.82
Broussard '92	2,091.34	66.49				529,630.67	527,605.82
Broussard '12	1,052.93	33.48				267,173.66	266,154.21
Carencro	464.74	14.78				117,517.41	117,067.45
Carencro '93	464.74	14.78				117,517.41	117,067.45
Carencro I-49 EDD	399.39	12.70				100,351.45	99,964.76
Duson	159.76	5.08				39,937.88	39,783.20
Scott	1,132.81	36.02				286,358.20	285,261.41
Scott EDD - AP	145.23	4.62				37,303.06	37,162.45
Youngsville	1,445.06	45.94				365,106.61	363,707.49
Youngsville '12	566.40	18.01				143,887.55	143,339.16
Hotel / Motel	871.39	27.71				220,330.90	219,487.22
<b>Totals</b>	<b>\$ 72,615.93</b>	<b>\$ 2,308.78</b>	<b>\$ 8,761.13</b>	<b>\$ 47,367.00</b>	<b>\$ 42.31</b>	<b>\$ 18,373,602.41</b>	<b>\$ 18,296,174.67</b>

Expenses Due from City of Lafayette	42,674.56
Expenses Due from Parish Government	6,375.29
Net Revenues Distributed	<u>\$ 18,247,124.82</u>

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

General Fund	\$ 3,309,797.47
Bond Sinking Fund	623,351.04
Capital Improvement Fund	363,448.44
Minor Repair & Improvement Fund	363,448.44
	<u>\$ 4,660,045.39</u>

5

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	\$ 28,137,253	\$ 29,046,906	\$ 909,654
Bond Sinking Fund	4,986,808	4,986,808	-
Capital Improvement Fund	2,000,000	3,061,263	1,061,263
Minor Repair & Improvement Fund	2,000,000	3,061,263	1,061,263
<b>Total 1965 Tax</b>	<b>\$ 37,124,061</b>	<b>\$ 40,156,240</b>	<b>\$ 3,032,179</b>
1988 Tax (Dedicated)	16,164,517	17,364,917	1,200,400
<b>Grand Total</b>	<b>\$ 53,288,578</b>	<b>\$ 57,521,157</b>	<b>\$ 4,232,579</b>
<b>2002 Tax (Dedicated)</b>	<b>\$ 16,180,179</b>	<b>\$ 17,364,709</b>	<b>\$ 1,184,530</b>

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

Lafayette Parish School System

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

	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 4,692,044
Interest Income (pro-rata share, see page 4)	<u>590</u>
Total Revenues	<u>\$ 4,692,634</u>
Operating Expenses:	
Bank Charges	\$ 2,797
Computer Services	549
Equipment Leasing	150
Group Insurance	4,758
Dues & Publications	314
Office Space, etc.	3,793
Office Supplies, Expense	357
Postage, Printing	4,702
Retirement	11,603
Salaries	42,515
Travel	898
Telephone	180
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 72,616</u>
65 Tax Pro-Rata Operating Expenses (25.54%)	\$ (18,546)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(11)
Legal Fees	(2,190)
Contract Audit	<u>(11,842)</u>
Total Shared and Direct Expenses - '65 Tax	<u>(32,589)</u>
Net Revenues	<u>\$ 4,660,045</u>
Distribution of Revenues:	
General Fund	\$ 3,309,797
Bond Sinking Fund	623,351
Capital Projects Funds	<u>726,897</u>
Total Distributions	<u>\$ 4,660,045</u>

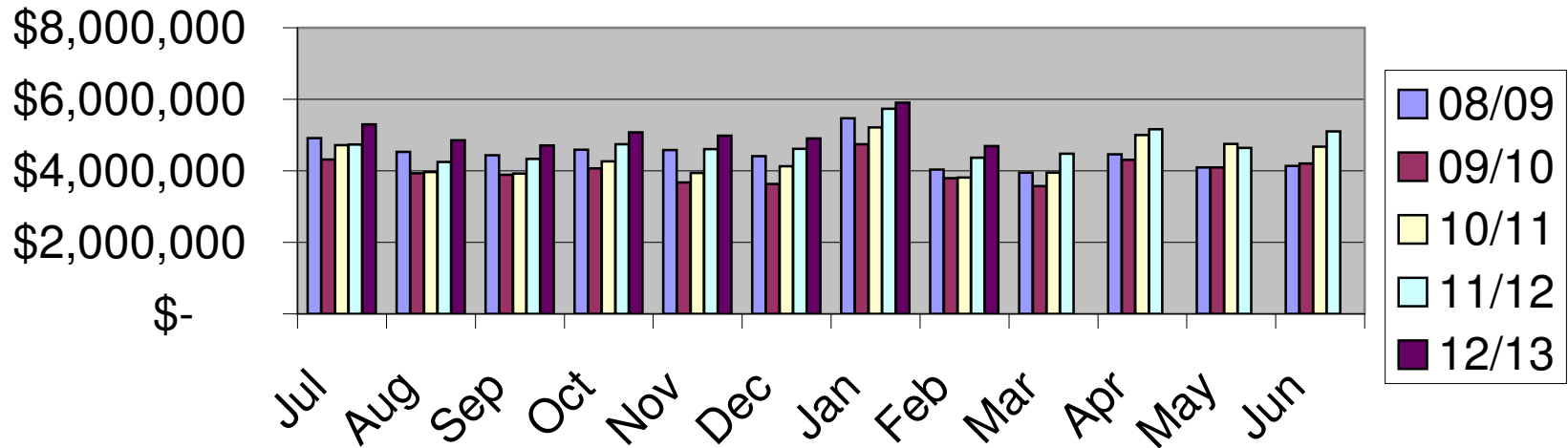
Lafayette Parish School System

**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	4,660,045	324,138	7.48%
Mar	3,921,081			
Apr	4,971,607			
May	4,735,353			
Jun	4,642,617			
<b>TOTAL</b>	<u><u>\$55,394,719</u></u>	<u><u>\$40,156,240</u></u>	<u><u>\$ 3,032,179</u></u>	<u><u>8.17%</u></u>



## Sales Tax Receipts - 1965 Tax



6

	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	4,692,044
Mar	3,950,433	3,570,241	3,952,117	4,476,907	
Apr	4,462,078	4,306,160	5,001,154	5,166,627	
May	4,091,580	4,095,491	4,755,585	4,638,124	
Jun	4,139,719	4,205,117	4,678,155	5,103,867	
<b>Total</b>	<b>\$ 53,603,179</b>	<b>\$ 48,228,448</b>	<b>\$ 52,363,616</b>	<b>\$ 56,770,607</b>	<b>\$ 40,425,640</b>

Lafayette Parish School System

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

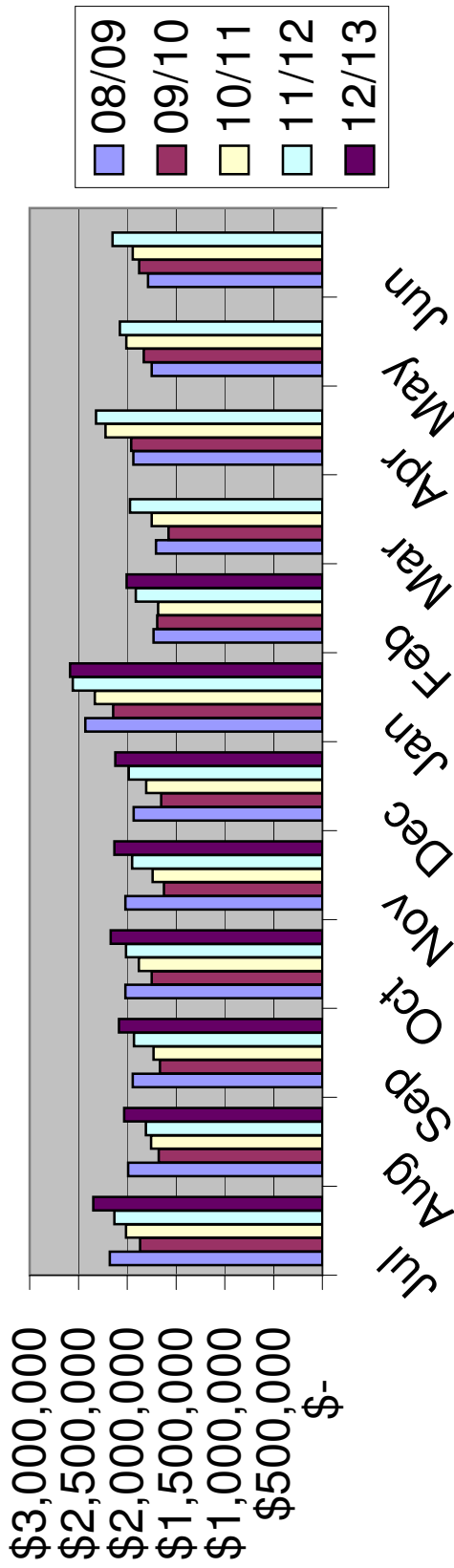
	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 2,005,190
Interest Income (pro-rata share, see page 4)	<u>252</u>
Total Revenues	\$ 2,005,442
Operating Expenses:	
Bank Charges	\$ 2,797
Computer Services	549
Equipment Leasing	150
Group Insurance	4,758
Dues & Publications	314
Office Space, etc.	3,793
Office Supplies, Expense	357
Postage, Printing	4,702
Retirement	11,603
Salaries	42,515
Travel	898
Telephone	180
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 72,616</u>
88 Tax Pro-Rata Operating Expenses (10.91%)	\$ (7,923)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(5)
Legal Fees	(1,095)
Contract Audit	<u>(5,921)</u>
Total Shared and Direct Expenses - '88 Tax	(14,944)
Net Revenues	<u>\$ 1,990,498</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	1,990,498	91,953	4.84%
Mar	1,734,747			
Apr	2,209,868			
May	2,001,830			
Jun	1,927,901			
<b>TOTAL</b>	<u><u>\$24,038,863</u></u>	<u><u>\$17,364,917</u></u>	<u><u>\$ 1,200,400</u></u>	<u><u>7.43%</u></u>

## Sales Tax Receipts - 1988 Tax



	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	2,005,190
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	
<b>Total</b>	<b>\$ 23,424,788</b>	<b>\$ 21,313,003</b>	<b>\$ 22,870,026</b>	<b>\$ 24,804,194</b>	<b>\$ 17,473,449</b>

Lafayette Parish School System

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

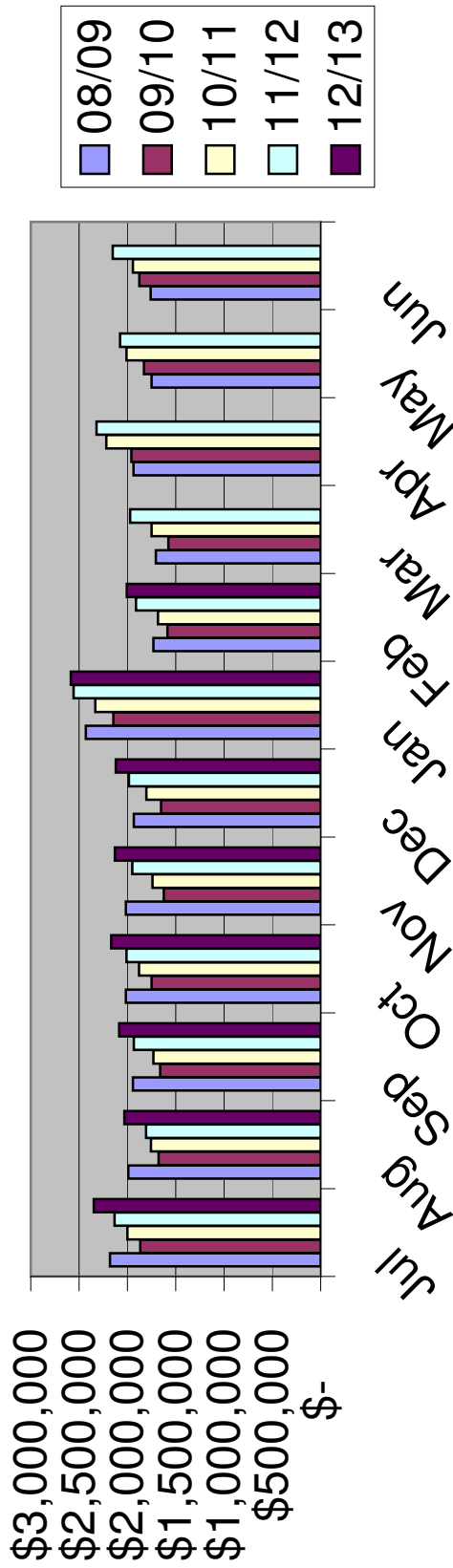
	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 2,005,190
Interest Income (pro-rata share, see page 4)	<u>252</u>
Total Revenues	\$ 2,005,442
Operating Expenses:	
Bank Charges	\$ 2,797
Computer Services	549
Equipment Leasing	150
Group Insurance	4,758
Dues & Publications	314
Office Space, etc.	3,793
Office Supplies, Expense	357
Postage, Printing	4,702
Retirement	11,603
Salaries	42,515
Travel	898
Telephone	180
Annual Audit Fee	-
Total Operating Expenses (see p. 4)	<u>\$ 72,616</u>
02 Tax Pro-Rata Operating Expenses (10.91%)	\$ (7,923)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(5)
Legal Fees	(1,095)
Contract Audit	<u>(5,921)</u>
Total Shared and Direct Expenses - '02 Tax	(14,944)
Net Revenues	<u>\$ 1,990,498</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	1,990,498	92,070	4.85%
Mar	1,734,576			
Apr	2,203,898			
May	2,001,830			
Jun	1,927,901			
<b>TOTAL</b>	<u><u>\$24,048,384</u></u>	<u><u>\$17,364,709</u></u>	<u><u>1,184,530</u></u>	<u><u>7.32%</u></u>

## Sales Tax Receipts - 2002 Tax



	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	2,005,190
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	
<b>Total</b>	<b>\$ 23,393,431</b>	<b>\$ 21,204,875</b>	<b>\$ 22,848,561</b>	<b>\$ 24,804,077</b>	<b>\$ 17,473,242</b>