

Sales Tax Collection Report
For The Month Ending 9/30/09
August 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 September 30, 2009

Note: This schedule represents taxes collected in
 September 2009 on August 2009 sales.

Tax	Tax Rate	Taxable Sales	Current Sales Tax	Food & Drug Exempt Tax	Vendors Comp.	Penalty	Interest	Prior Period Memo's Audits, Refunds	Cash Received	Pro-Rata Percent
Sch Board '65	1 %	\$ 379,340,743	\$ 3,793,407	\$ -	\$ 0	\$ 61,460	\$ 1,351	\$ 29,662	\$ 3,885,880	26.35%
Sch Board '88	1/2 %	323,370,410	1,616,852	266,277	0	30,859	682	14,650	1,663,043	11.26%
Sch.Board '02	1/2 %	323,362,476	1,616,812	266,277	0	30,820	682	14,420	1,662,734	11.26%
Parish Gov.	1 %	40,651,178	406,512		4,065	8,126	357	7,387	422,382	2.86%
Sheriff, Laf Parish	1 %	40,650,470	406,505		4,065	8,126	357	7,387	422,375	2.86%
Lafayette '61	1 %	275,017,321	2,750,173		27,502	31,768	637	19,029	2,801,607	18.97%
ω Lafayette '85	1 %	233,693,729	2,336,937	507,541	23,369	31,606	627	18,854	2,388,024	16.17%
Lafayette TIF Zones	1 %	4,842,794	48,428		-	2,857	-	3,953	55,238	0.37%
Broussard	2%	29,682,639	593,653		2,968	32,070	374	995	627,092	4.24%
Carencro	2%	7,972,170	159,443		1,594	981	66	(99)	160,391	1.08%
Duson	1 %	3,317,152	33,172		332	188	31	263	33,654	0.23%
Scott	2 %	11,157,630	223,153		2,232	9,125	202	4,512	236,992	1.60%
Scott TIF Zones	1 %	1,920,777	19,208		192	224	47	7,574	27,053	0.18%
Youngsville	2 1/2 %	7,647,774	191,194		0	1,663	103	996	193,956	1.31%
Total Sales Tax			14,195,449	1,040,095	66,319	249,873	5,516	129,583	14,580,421	
Hotel/Motel Tax	4%	4,642,289	185,692			258	99	(11)	186,038	1.26%
TOTAL ----->			\$ 14,381,141	\$ 1,040,095	\$ 66,319	\$ 250,131	\$ 5,615	\$ 129,572	\$ 14,766,458	100.00%

Lafayette Parish School System

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

Tax:	Pro-Rata Percent	Pro-Rata Share of Expense	Pro-Rata Share of Interest Inc.
Sch.Bd. '65	26.35%	\$ 20,112	\$ 2,053
Sch.Bd. '88	11.26%	8,594	877
Sch.Bd. '02	11.26%	8,594	877
Parish	2.86%	2,183	223
Sheriff, Laf Parish	2.86%	2,183	223
Laf '61	18.97%	14,479	1,478
Laf '85	16.17%	12,342	1,260
Laf EDD - 101	0.07%	53	5
Laf EDD - 103	0.30%	229	23
Broussard	4.24%	3,236	331
Carencro	1.08%	824	85
Duson	0.23%	176	18
Scott	1.60%	1,221	125
Scott EDD - AP	0.18%	137	14
Youngsville	1.31%	1,000	102
Hotel/Motel	1.26%	962	98
Total	100.00%	\$ 76,325 (Note 1)	\$ 7,792

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, August 2009

Tax:	September 2009 Cash Received Compared to September 2008		YTD Cash Received Compared to Prior YTD	
Sch.Bd. '65	\$ (551,776)	-12.4%	\$ (1,747,887)	-12.6%
Sch.Bd. '88	(279,125)	-14.4%	(905,933)	-14.8%
Sch.Bd. '02	(279,292)	-14.4%	(905,957)	-14.8%
Parish	(152,951)	-26.6%	(452,913)	-25.4%
Sheriff, Laf Parish	(152,952)	-26.6%	(452,901)	-25.4%
Laf '61	(262,031)	-8.6%	(883,906)	-9.2%
Laf '85	(243,296)	-9.3%	(876,139)	-10.5%
Laf EDD - 101	587	5.7%	(6,173)	-17.5%
Laf EDD - 103	4,994	12.7%	47,264	60.1%
Broussard	(203,774)	-24.5%	(567,568)	-22.1%
Carencro	(34,973)	-17.9%	(120,817)	-19.0%
Duson	(9,571)	-22.1%	1,189	1.0%
Scott	958	0.4%	(47,249)	-6.3%
Scott EDD - AP	4,922	29.6%	12,023	72.4%
Youngsville	(19,381)	-9.1%	(111,118)	-15.1%
Hotel/Motel	(71,384)	-27.7%	(143,148)	-19.1%
Total	\$ (2,249,045)	-13.2%	\$ (7,161,233)	-13.4%

**L.P.S.B. - SALES TAX DIVISION
REVENUE DISTRIBUTION RECAP - September 2009**

Tax	Pro-Rata Expenses	Pro-Rata Interest	Legal	Audit	Tax Free Shopping	EDD Expenses	Gross Revenues	Net Revenues Distributed
LPSB '65	\$ 20,111.63	\$ 2,053.37	\$ 1,864.18	\$ 6,233.08	\$ 28.99		\$ 3,885,880.43	\$ 3,859,695.92
LPSB '88	8,594.18	877.46	932.11	3,116.56	14.50		1,663,043.05	1,651,263.16
LPSB '02	8,594.18	877.46	932.11	3,116.56	14.50		1,662,734.38	1,650,954.49
Parish	2,182.89	222.87		2,389.33			422,381.78	422,604.65
Sheriff	2,182.89	222.87		2,389.33			422,374.70	418,025.35
Lafayette '61	14,478.83	1,478.27	1,864.21	3,843.79	29.00		2,801,607.21	2,803,085.48
Lafayette '85	12,341.74	1,260.08	1,864.21	3,843.79	29.00		2,388,024.29	2,389,284.37
LAF EDD - 101	53.43	5.45					10,858.62	10,864.07
LAF EDD - 103	228.97	23.38					44,379.32	44,402.70
Broussard	1,618.09	165.21					313,545.89	312,093.01
Broussard '92	1,618.09	165.21					313,545.89	312,093.01
Carencro	412.15	42.08					80,195.49	79,825.42
5 Carencro '93	412.15	42.08					80,195.48	79,825.41
Duson	175.55	17.92					33,653.52	33,495.89
Scott	1,221.20	124.68					236,991.59	235,895.07
Scott EDD - AP	137.38	14.03					27,052.77	26,929.42
Scott EDD - DP	-	-					-	-
Youngsville	999.86	102.08					193,956.34	193,058.56
Hotel / Motel	961.69	98.19					186,037.55	185,174.05
Totals	\$ 76,324.90	\$ 7,792.69	\$ 7,456.82	\$ 24,932.44	\$ 115.99	\$ -	\$ 14,766,458.30	\$ 14,708,570.03

Expenses Due from City of Lafayette 38,576.97
Expenses Due from Parish Government 4,572.22

Net Revenues Distributed \$ 14,665,420.84

Lafayette Parish School System

Budget Variance Recap

Actual Distributions Compared to Budget

FY 2009 - 2010

	A	B	(B - A)
Fund	Budget FY 09/10	Actual Distributions	Budget Variance
General Fund - 1965 Tax	\$ 8,705,851	\$ 8,355,612	\$ (350,240)
Bond Sinking Fund	1,878,329	1,878,329	-
Capital Improvement Fund	996,063	921,012	(75,051)
Self Funded Construction Fund	954,699	879,648	(75,051)
Total 1965 Tax	\$ 12,534,942	\$ 12,034,600	\$ (500,342)
1988 Tax (Dedicated)	5,584,075	5,162,721	(421,354)
Grand Total	\$ 18,119,017	\$ 17,197,321	\$ (921,696)
2002 Tax (Dedicated)	\$ 5,705,916	\$ 5,162,151	\$ (543,765)

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

Lafayette Parish School System

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

	<u>1965 Tax</u>
Sales Tax Revenues '65 Tax - Cash Received	\$ 3,885,880
Interest Income (pro-rata share, see page 4)	<u>2,053</u>
Total Revenues	\$ 3,887,933

Operating Expenses:	
Bank Charges	\$ 3,803
Computer Services	-
Equipment Leasing	-
Group Insurance	4,950
Dues & Publications	264
Office Space, etc.	4,220
Office Supplies, Expense	257
Postage, Printing	6,727
Repairs	1,459
Retirement	7,187
Salaries	46,256
Telephone	475
Travel	727
Total Operating Expenses (see p. 4)	<u>\$ 76,325</u>

65 Tax Pro-Rata Operating Expenses (26.35%)	\$ (20,111)
Direct Expenses - '65 Tax:	
Tax Free Shopping	(29)
Legal Fees	(1,864)
Contract Audit	<u>(6,233)</u>
Total Shared and Direct Expenses - '65 Tax	<u>(28,237)</u>
Net Revenues	<u>\$ 3,859,696</u>

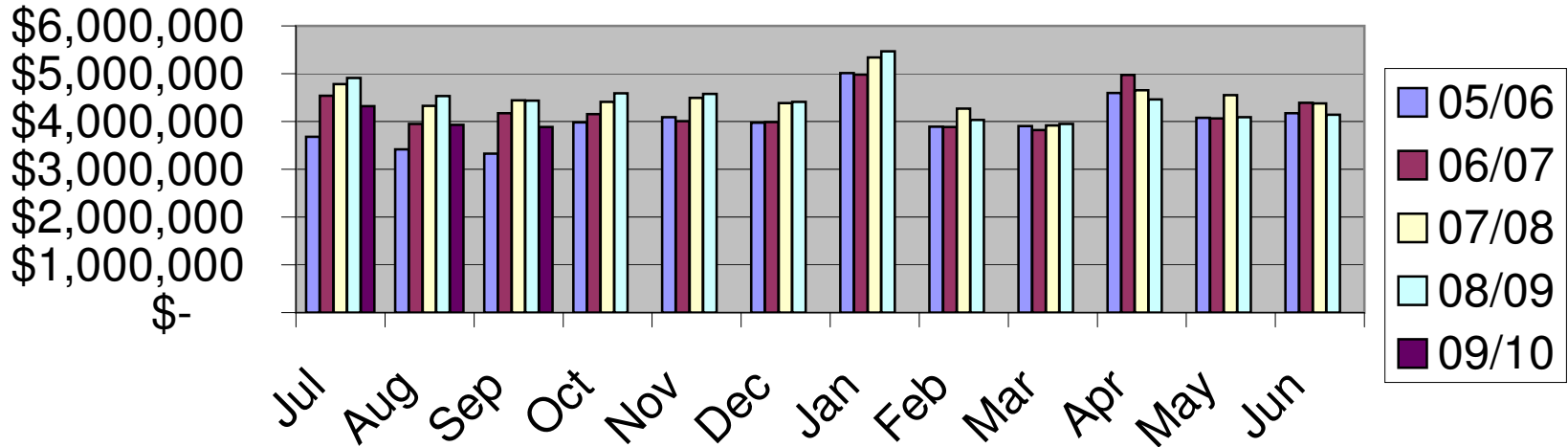
Distribution of Revenues:	
General Fund	\$ 2,630,720
Bond Sinking Fund	626,110
Capital Projects Funds	602,866
Total Distributions	<u>\$ 3,859,696</u>

Lafayette Parish School System

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

1965 SALES TAX	Actual 08/09	A Original Budget 09/10	B Actual Distribution 09/10	(B - A) Budget Variance	Variance Percent
Jul	\$ 4,867,341	\$ 4,417,192	\$ 4,295,096	\$ (122,096)	-2.76%
Aug	4,505,599	4,100,095	3,879,808	(220,287)	-5.37%
Sep	4,415,006	4,017,655	3,859,696	(157,959)	-3.93%
Oct	4,560,886	4,241,624			
Nov	4,546,765	4,228,491			
Dec	4,374,410	4,177,562			
Jan	5,432,724	5,215,415			
Feb	4,006,372	3,886,181			
Mar	3,924,144	3,845,661			
Apr	4,432,451	4,343,802			
May	4,063,113	3,981,851			
Jun	4,099,428	4,017,439			
TOTAL	<u>\$53,228,239</u>	<u>\$50,472,968</u>	<u>\$12,034,600</u>	<u>\$ (500,342)</u>	<u>-3.99%</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	
Nov	4,090,404	4,007,908	4,494,927	4,579,200	
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	\$ 12,132,932

Lafayette Parish School System

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

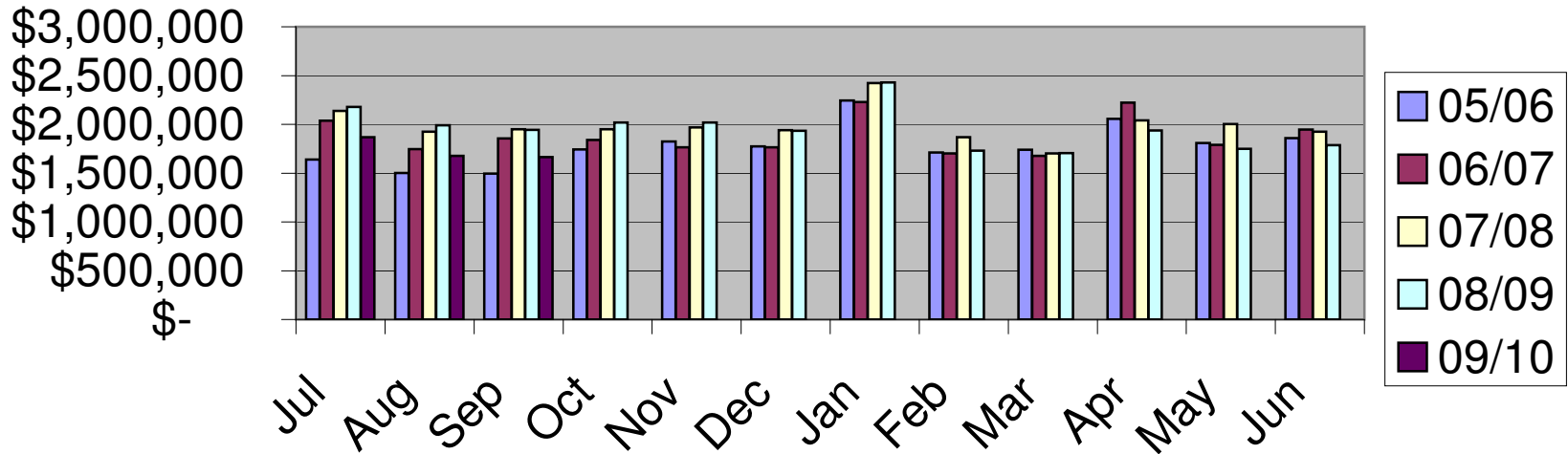
	<u>1988 Tax</u>
Sales Tax Revenues '88 Tax - Cash Received	\$ 1,663,043
Interest Income (pro-rata share, see page 4)	<u>877</u>
Total Revenues	\$ 1,663,920
Operating Expenses:	
Bank Charges	\$ 3,803
Computer Services	-
Equipment Leasing	-
Group Insurance	4,950
Dues & Publications	264
Office Space, etc.	4,220
Office Supplies, Expense	257
Postage, Printing	6,727
Repairs	1,459
Retirement	7,187
Salaries	46,256
Telephone	475
Travel	<u>727</u>
Total Operating Expenses (see p. 4)	<u><u>\$ 76,325</u></u>
88 Tax Pro-Rata Operating Expenses (11.26%)	\$ (8,594)
Direct Expenses - '88 Tax:	
Tax Free Shopping	(14)
Legal Fees	(932)
Contract Audit	<u>(3,117)</u>
Total Shared and Direct Expenses - '88 Tax	(12,657)
Net Revenues	<u><u>\$ 1,651,263</u></u>

Lafayette Parish School System

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

1988 SALES TAX	A		B	(B - A)	
	Actual 08/09	Budget 09/10	Actual Distribution 09/10	Budget Variance	Variance Percent
Jul	\$ 2,158,481	\$ 1,985,225	\$ 1,857,558	\$ (127,667)	-6.43%
Aug	1,980,040	1,821,637	1,653,900	(167,737)	-9.21%
Sep	1,931,753	1,777,213	1,651,263	(125,950)	-7.09%
Oct	2,005,151	1,868,800			
Nov	2,002,686	1,866,503			
Dec	1,918,694	1,832,353			
Jan	2,412,435	2,315,938			
Feb	1,718,189	1,666,643			
Mar	1,694,536	1,660,645			
Apr	1,923,262	1,884,797			
May	1,736,403	1,701,675			
Jun	1,768,592	1,733,220			
TOTAL	<u>\$23,250,221</u>	<u>\$22,114,648</u>	<u>\$ 5,162,721</u>	<u>\$ (421,354)</u>	<u>-7.55%</u>

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	
Nov	1,824,128	1,763,674	1,969,706	2,017,888	
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	\$ 5,208,147

Lafayette Parish School System

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

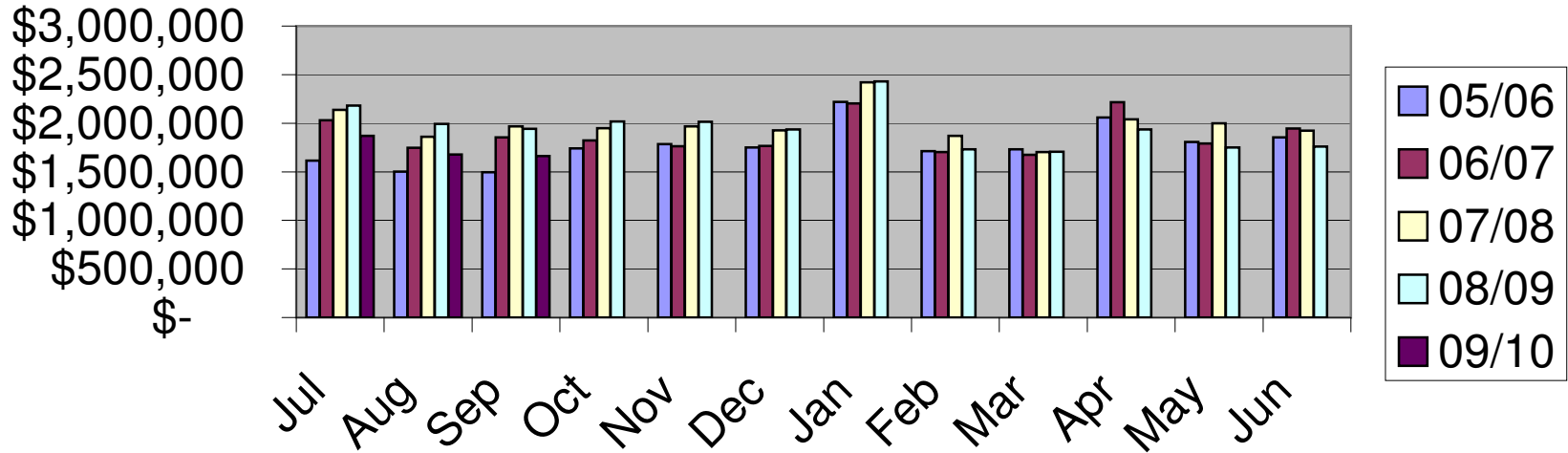
	<u>2002 Tax</u>
Sales Tax Revenues '02 Tax - Cash Received	\$ 1,662,734
Interest Income (pro-rata share, see page 4)	<u>877</u>
Total Revenues	\$ 1,663,611
Operating Expenses:	
Bank Charges	\$ 3,803
Computer Services	-
Equipment Leasing	-
Group Insurance	4,950
Dues & Publications	264
Office Space, etc.	4,220
Office Supplies, Expense	257
Postage, Printing	6,727
Repairs	1,459
Retirement	7,187
Salaries	46,256
Telephone	475
Travel	727
Total Operating Expenses (see p. 4)	<u>\$ 76,325</u>
02 Tax Pro-Rata Operating Expenses (11.26%)	\$ (8,594)
Direct Expenses - '02 Tax:	
Tax Free Shopping	(14)
Legal Fees	(932)
Contract Audit	<u>(3,117)</u>
Total Shared and Direct Expenses - '02 Tax	(12,657)
Net Revenues	<u>\$ 1,650,954</u>

Lafayette Parish School System

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

2002 SALES TAX	A		B	(C - B)	
	Actual 08/09	Budget 09/10	Actual Distribution 09/10	Budget Variance	Variance Percent
Jul	\$ 2,158,399	\$ 2,029,268	\$ 1,857,373	\$ (171,895)	-8.47%
Aug	1,979,717	1,860,934	1,653,824	(207,110)	-11.13%
Sep	1,931,611	1,815,714	1,650,954	(164,760)	-9.07%
Oct	2,004,952	1,914,729			
Nov	1,999,870	1,909,876			
Dec	1,918,514	1,887,818			
Jan	2,412,289	2,364,043			
Feb	1,718,025	1,700,845			
Mar	1,694,424	1,685,952			
Apr	1,922,782	1,913,168			
May	1,736,256	1,727,575			
Jun	1,742,158	1,733,447			
TOTAL	<u>\$23,218,997</u>	<u>\$22,543,369</u>	<u>\$ 5,162,151</u>	<u>(543,765)</u>	<u>-9.53%</u>

Sales Tax Receipts - 2002 Tax



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	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	
Nov	1,784,378	1,762,672	1,968,712	2,015,065	
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	\$ 5,207,577