



# PARISH OF TERREBONNE

## SALES AND USE TAX DEPARTMENT

P.O. Box 670

HOUMA, LOUISIANA 70361

### STATEMENT OF SALES TAX

HOTEL/MOTEL REVENUES AND OCCUPATIONAL LICENSE REVENUES  
FEBRUARY 2023/2022 TWO MONTHS ENDING FEBRUARY 28, 2023/2022

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DIRECTOR

|                                   | Month of<br>Feb. 2023 | Month of<br>Feb. 2022 | Two Months Ending<br>Feb. 28, 2023 | Two Months Ending<br>Feb. 28, 2022 |
|-----------------------------------|-----------------------|-----------------------|------------------------------------|------------------------------------|
| <b>GROSS COLLECTIONS</b>          |                       |                       |                                    |                                    |
| Tax at 1/4% (TPCG)                | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 3/4% (TPSB)                | 1,704,992.02          | 1,816,354.82          | 3,804,511.20                       | 4,325,895.77                       |
| Tax at 1% (TPSB/TPCG/TPCG)        | 2,273,322.72          | 2,421,806.43          | 5,072,681.61                       | 5,767,861.02                       |
| Tax at 1/4% (TPSO)                | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1/4% (TPCG-Drainage)       | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1/4% (TPCG-Rd & Brg)       | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1% (TPSB)                  | 2,273,322.71          | 2,421,806.45          | 5,072,681.61                       | 5,767,861.04                       |
| Tax at 1/4% (TPSO)                | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1/4% (TPCG-Library)        | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1/4% (TPCG-Levee District) | 568,330.67            | 605,451.61            | 1,268,170.39                       | 1,441,965.26                       |
| Tax at 1/2% (TLCD-Levee Dist.)    | 1,136,661.35          | 1,210,077.79          | 2,536,340.80                       | 2,882,805.37                       |
| Tax at 1/2% (TPSB)                | 1,125,699.12          | 1,209,675.83          | 2,525,378.57                       | 2,878,802.88                       |
| Subtotal                          | 12,492,312.61         | 13,317,882.59         | 27,888,786.52                      | 31,716,982.90                      |
| Hotel/Motel                       | 117,283.00            | 222,399.88            | 213,502.28                         | 438,766.50                         |
| TOTAL                             | 12,609,595.61         | 13,540,282.47         | 28,102,288.80                      | 32,155,749.40                      |

|                                   |               |               |               |               |
|-----------------------------------|---------------|---------------|---------------|---------------|
| <b>NET COLLECTIONS</b>            |               |               |               |               |
| Tax at 1/4% (TPCG)                | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 3/4% (TPSB)                | 1,698,264.66  | 1,809,376.20  | 3,786,274.43  | 4,311,500.01  |
| Tax at 1% (TPSB/TPCG/TPCG)        | 2,264,352.90  | 2,413,092.58  | 5,049,720.90  | 5,750,244.12  |
| Tax at 1/4% (TPSO)                | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1/4% (TPCG-Drainage)       | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1/4% (TPCG-Rd & Brg)       | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1% (TPSB)                  | 2,264,352.89  | 2,412,501.63  | 5,048,365.90  | 5,748,666.70  |
| Tax at 1/4% (TPSO)                | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1/4% (TPCG-Library)        | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1/4% (TPCG-Levee District) | 566,088.22    | 603,125.41    | 1,262,091.47  | 1,437,166.68  |
| Tax at 1/2% (TLCD-Levee Dist.)    | 1,132,176.44  | 1,205,425.38  | 2,524,182.94  | 2,873,208.20  |
| Tax at 1/2% (TPSB)                | 1,121,214.21  | 1,205,023.42  | 2,513,220.71  | 2,869,205.71  |
| Subtotal                          | 12,442,978.64 | 13,267,297.08 | 27,756,405.17 | 31,612,991.50 |
| Hotel/Motel                       | 114,350.93    | 216,839.88    | 208,164.73    | 427,797.33    |
| TOTAL                             | 12,557,329.57 | 13,484,136.96 | 27,964,569.90 | 32,040,788.83 |

|                          |            |            |            |            |
|--------------------------|------------|------------|------------|------------|
| <b>GROSS COLLECTIONS</b> |            |            |            |            |
| Occ. Lic. - Urban        | 118,599.40 | 135,275.90 | 218,831.58 | 224,366.02 |
| Occ. Lic. - Rural        | 287,182.52 | 293,811.71 | 523,027.22 | 516,945.29 |
| TOTAL                    | 405,781.92 | 429,087.61 | 741,858.80 | 741,311.31 |

|                        |            |            |            |            |
|------------------------|------------|------------|------------|------------|
| <b>NET COLLECTIONS</b> |            |            |            |            |
| Occ. Lic. - Urban      | 114,732.42 | 132,144.51 | 212,019.34 | 218,975.06 |
| Occ. Lic. - Rural      | 283,315.54 | 290,680.33 | 516,214.97 | 511,554.35 |
| TOTAL                  | 398,047.96 | 422,824.84 | 728,234.31 | 730,529.41 |

|                                |                     |            |                    |
|--------------------------------|---------------------|------------|--------------------|
| Audit Collections - Feb. 2023: | \$87,464.82 - 2%    | Feb. 2022: | \$13,123.17 - 2%   |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 43,732.44 - 1%      |            | 6,561.58 - 1%      |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 10,933.11 - 1/4%    |            | 1,640.40 - 1/4%    |
|                                | 21,866.21 - 1/2%    |            | 3,280.80 - 1/2%    |
|                                | 10,903.99 - 1/2%    |            | 2,878.84 - 1/2%    |
|                                | <u>\$229,566.12</u> |            | <u>\$35,686.79</u> |

**SPECIAL AGENCY AND OPERATING FUNDS BALANCE SHEET FEBRUARY 28, 2023**

|                                     | <u>Agency Fund</u>   | <u>Operating Fund</u> |
|-------------------------------------|----------------------|-----------------------|
| <b>ASSETS</b>                       |                      |                       |
| Balances per Bank 2/28/23           | 13,425,486.92        | 61,146.61             |
| Petty Cash                          | 0.00                 | 368.42                |
| Electronic Bank Balance 2/28/23     | 0.00                 |                       |
| Accounts Receivable                 | 24,833.76            | 0.00                  |
| Due From T.P.C.G.                   | 0.00                 | 0.00                  |
| Total Assets                        | <u>13,450,320.68</u> | <u>61,515.03</u>      |
| <b>LIABILITIES AND FUND BALANCE</b> |                      |                       |
| Liabilities:                        |                      |                       |
| Accounts Payable 2/28/23            | 11,158.62            | 6,850.85              |
| Taxes Paid Under Protest            | 453,884.48           |                       |
| Protest Interest Payable            | 5,066.29             |                       |
| Due to Operating Fund               | 0.00                 |                       |
| Due to Governmental Units 3/23      |                      |                       |
| T.P. Government @ 1/4%              | 566,088.22           |                       |
| T.P. School Board @ 3/4%            | 1,698,264.66         |                       |
| T.P. School Board @ 1/3 of 1%       | 754,784.30           |                       |
| T.P. Government @ 1/3 of 1%         | 754,784.30           |                       |
| T.P. Govt. - Urban @1/3 of 1%       | 754,784.30           |                       |
| T.P. Sheriff's Dept. @ 1/4%         | 566,088.22           |                       |
| T.P. Government @ 1/4%              | 566,088.22           |                       |
| T.P. Government @ 1/4%              | 566,088.22           |                       |
| T.P. School Board @ 1%              | 2,264,352.89         |                       |
| T.P. Sheriff's Dept. @ 1/4%         | 566,088.22           |                       |
| T.P. Government @ 1/4%              | 566,088.22           |                       |
| T.P. Government @ 1/4%              | 566,088.22           |                       |
| T. Levee District @ 1/2%            | 1,132,176.44         |                       |
| T.P. School Board @ 1/2%            | 1,121,214.21         |                       |
| Tourist Commission                  | <u>114,350.93</u>    | <u>12,557,329.57</u>  |
| Due to T.P.C.G.                     |                      |                       |
| Occ. Lic. - Urban                   | 114,732.42           |                       |
| Occ. Lic. - Rural                   | <u>283,315.54</u>    | <u>398,047.96</u>     |
| Due to Govt. Units                  | <u>24,833.76</u>     |                       |
| Total Liabilities                   | 13,450,320.68        | 6,850.85              |
| Fund Balance                        |                      | <u>54,664.18</u>      |
| Total Liabilities & Fund Balance    | <u>13,450,320.68</u> | <u>61,515.03</u>      |

**STATEMENT OF RECEIPTS AND DISBURSEMENTS - AGENCY FUND**  
**MONTH OF FEBRUARY 2023**

|  | <u>Month of<br/>FEB. 2023</u> | <u>2 Months Ending<br/>FEB. 28, 2023</u> |
|--|-------------------------------|--|
| <b>Beginning cash balance</b>          | 16,207,938.16                 | 12,992,094.73                            |
| <b>Cash Receipts:</b>                  |                               |  |
| Sales & Use Taxes                      | 12,492,312.61                 | 27,888,786.52                            |
| Taxes Paid Under Protest               | 0.00                          | 3,558.77                                 |
| Hotel/Motel                            | 117,283.00                    | 213,502.28                               |
| Occupational License                   | 405,781.92                    | 741,858.80                               |
| Miscellaneous:                         |                               |  |
| Interest (Agency)                      | 0.00                          | 0.00                                     |
| Other                                  | 0.00                          | 614.50                                   |
| Interest (Protest)                     | 70.41                         | 147.85                                   |
|  | <hr/>                         | <hr/>                                    |
| Total Cash Receipts                    | 13,015,447.94                 | 28,848,468.72                            |
| <b>Total Cash Available</b>            | <u>29,223,386.10</u>          | <u>41,840,563.45</u>                     |
| <br><b>Cash Disbursements</b>          |                               |  |
| 1/23 Balances Paid 2/23                |                               | <u>12,525,833.96</u>                     |
| <br><b>Due to Governmental Units</b>   |                               |  |
| T.P. Government 1/4%                   | 696,003.25                    | 696,003.25                               |
| T.P. School Board 3/4%                 | 2,088,009.77                  | 2,088,009.77                             |
| T.P. School Board 1/3 of 1%            | 928,004.34                    | 928,004.34                               |
| T.P. Government 1/3 of 1%              | 928,681.83                    | 928,681.83                               |
| T.P. Govt.-Urban 1/3 of 1%             | 928,681.83                    | 928,681.83                               |
| T.P. Sheriff's Office 1/4%             | 696,003.25                    | 696,003.25                               |
| T.P. Government 1/4%                   | 696,003.25                    | 696,003.25                               |
| T.P. Government 1/4%                   | 696,003.25                    | 696,003.25                               |
| T.P. School Board 1%                   | 2,784,013.01                  | 2,784,013.01                             |
| T.P. Sheriff's Office 1/4%             | 696,003.25                    | 696,003.25                               |
| T.P. Government 1/4%                   | 696,003.25                    | 696,003.25                               |
| T.P. Government 1/4%                   | 696,003.25                    | 696,003.25                               |
| T. Levee District 1/2%                 | 1,392,006.50                  | 1,392,006.50                             |
| T.P. School Board 1/2%                 | 1,392,006.50                  | 1,392,006.50                             |
| Tourist Commission                     | 93,813.80                     | 93,813.80                                |
| <b>Due to T.P.C.G.:</b>                |                               |  |
| Occ. License (Urban)                   | 97,286.92                     | 97,286.92                                |
| Occ. License (Rural)                   | 232,899.43                    | 232,899.43                               |
| <b>Due to Operating Account</b>        |                               | 0.00                                     |
|  | <hr/>                         | <hr/>                                    |
|  | 15,737,426.68                 | 15,737,426.68                            |
| <br>Distribution to:                   |                               |  |
| Operating Fund                         | 60,000.00                     | 151,343.39                               |
| Other                                  | 472.50                        | 472.50                                   |
|  | <hr/>                         | <hr/>                                    |
| <b>Total Cash Disbursements</b>        | <u>15,797,899.18</u>          | <u>28,415,076.53</u>                     |
| <br><b>Ending Cash Balance 2/28/23</b> | <u><u>13,425,486.92</u></u>   | <u><u>13,425,486.92</u></u>              |

**STATEMENT OF SALES TAX AND HOTEL/MOTEL REVENUES & EXPENDITURES**  
**MONTH OF FEBRUARY 2023**

|                                      | <b><u>MONTH OF FEB. 2023</u></b> | <b><u>2 MONTHS ENDING FEB. 28, 2023</u></b> |
|--------------------------------------|----------------------------------|---|
| <b>REVENUE</b>                       |                                  |   |
| Sales Taxes Transferred              | 49,333.97                        | 132,381.35                                  |
| Hotel-Motel Collection Fee           | 2,932.07                         | 5,337.55                                    |
| Interest Revenue & Misc. Income      | 0.00                             | 0.00  |
| Occupational License Revenue         | 7,733.96                         | 13,624.49                                   |
| Bingo Permits                        | 0.00                             | 1,400.00                                    |
| Bingo Reimbursement                  | 0.00                             | 45.03                                       |
| Attorney Fee Revenues                | 0.00                             | 0.00  |
| <b>Total Revenue</b>                 | <u>60,000.00</u>                 | <u>152,788.42</u>                           |
| <b>EXPENSES: Sales Tax Dept.</b>     |                                  |   |
| <b>Personnel Services:</b>           |                                  |   |
| Payroll                              | 20,085.57                        | 34,355.37                                   |
| Payroll Taxes                        | 1,436.85                         | 2,876.88                                    |
| Life, Hosp., & Disability Ins.       | 6,764.11                         | 13,528.22                                   |
| Employer's Retirement Costs          | 0.00                             | 0.00  |
| Workmen's Comp. Ins.                 | 40.97                            | 40.97                                       |
| <b>Supplies &amp; Materials:</b>     |                                  |   |
| Office Supplies                      | 134.64                           | 134.64                                      |
| Postage                              | (33.45)                          | (297.26)                                    |
| Printing & Stationery                | 0.00                             | 0.00  |
| <b>Bingo Expenses</b>                | 0.00                             | 45.03                                       |
| <b>Equipment Expenses:</b>           |                                  |   |
| Office Machine Rentals               | 5,082.61                         | 4,906.82                                    |
| Office Machine Main. & Repair        | 0.00                             | 1,202.40                                    |
| Insurance & Bonds                    | 0.00                             | 0.00  |
| Auto & Travel                        | 280.13                           | 356.18                                      |
| <b>Occupational License Expenses</b> |                                  |   |
| Personnel Services                   | 5,009.01                         | 10,013.93                                   |
| Supplies & Materials                 | 2,567.32                         | 3,295.30                                    |
| Office Machine Main. & Repair        | 157.63                           | 315.26                                      |
| Legal Fees                           | 0.00                             | 0.00  |
| Office Rent                          | 3,930.00                         | 7,860.00                                    |
| Legal Fees                           | 2,662.00                         | 2,662.00                                    |
| Telephone                            | 593.00                           | 421.98                                      |
| <b>Other Charges:</b>                |                                  |   |
| Contract Auditing                    | 14,282.55                        | 16,367.55                                   |
| Bank Charges                         | 0.00                             | 0.00  |
| Dues, Subs., Memberships             | 0.00                             | 0.00  |
| Miscellaneous                        | 38.97                            | 38.97                                       |
| Continuing Education/Unforseen Cont. | 0.00                             | 0.00  |
| Office Equip. & Furniture            | 0.00                             | 0.00  |
| <b>Total Expenses</b>                | <u>63,031.91</u>                 | <u>98,124.24</u>                            |
| Ending                               | 54,664.18                        | 54,664.18                                   |
| Less: Beginning                      | 57,696.09                        | 0.00  |
| <b>Total</b>                         | <u>60,000.00</u>                 | <u>152,788.42</u>                           |