



BRANDI B. FONTENOT  
DIRECTOR

# PARISH OF TERREBONNE

## SALES AND USE TAX DEPARTMENT

P.O. Box 670

HOUMA, LOUISIANA 70361

PHONE 985-876-3734  
FAX 985-876-9841  
SALESTAX@TPCG.ORG

### STATEMENT OF SALES TAX, HOTEL/MOTEL REVENUES AND OCCUPATIONAL LICENSE REVENUES AUGUST 2023/2022 EIGHT MONTHS ENDING AUGUST 31, 2023/2022

	Month of Aug. 2023	Month of Aug. 2022	Eight Months Ending Aug. 31, 2023	Aug. 31, 2022
<b>GROSS COLLECTIONS</b>				
Tax at 1/4% (TPCG)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 3/4% (TPSB)	1,777,978.65	1,796,908.49	14,655,097.48	15,778,363.57
Tax at 1% (TPSB/TPCG/TPCG)	2,370,638.25	2,395,877.97	19,540,130.04	21,037,818.18
Tax at 1/4% (TPSO)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1/4% (TPCG-Drainage)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1/4% (TPCG-Rd & Brdg)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1% (TPSB)	2,370,638.23	2,395,878.00	19,540,130.01	21,037,818.22
Tax at 1/4% (TPSO)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1/4% (TPCG-Library)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1/4% (TPCG-Levee Dist)	592,659.56	598,969.49	4,885,032.51	5,259,454.50
Tax at 1/2% (TLC'D-Levee District)	1,185,319.11	1,197,939.00	9,770,065.02	10,517,783.93
Tax at 1/2% (TPSB)	1,185,319.11	1,197,939.00	9,759,102.84	10,514,519.59
Subtotal	13,038,510.27	13,177,328.89	107,459,752.96	115,702,484.99
Hotel/Motel	139,707.62	185,709.74	1,044,554.21	1,659,365.78
TOTAL	13,178,217.89	13,363,038.63	108,504,307.17	117,361,850.77

<b>NET COLLECTIONS</b>				
Tax at 1/4% (TPCG)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 3/4% (TPSB)	1,768,025.39	1,789,682.91	14,576,684.91	15,701,312.30
Tax at 1% (TPSB/TPCG/TPCG)	2,357,367.24	2,386,243.83	19,437,709.14	20,937,235.40
Tax at 1/4% (TPSO)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1/4% (TPCG-Drainage)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1/4% (TPCG-Rd & Brdg)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1% (TPSB)	2,357,367.21	2,386,243.89	19,435,579.91	20,935,083.20
Tax at 1/4% (TPSO)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1/4% (TPCG-Library)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1/4% (TPCG-Levee Dist)	589,341.81	596,560.96	4,858,895.00	5,233,770.74
Tax at 1/2% (TLC'D-Levee District)	1,178,683.60	1,193,121.94	9,717,789.97	10,466,416.42
Tax at 1/2% (TPSB)	1,178,683.60	1,193,121.94	9,706,827.79	10,463,152.09
Subtotal	12,965,519.71	13,124,341.23	106,886,856.72	115,139,594.59
Hotel/Motel	136,214.93	181,067.00	1,018,440.36	1,617,881.63
TOTAL	13,101,734.64	13,305,408.23	107,905,297.08	116,757,476.22

<b>GROSS COLLECTIONS</b>				
Occ. Lic - Urban	7,812.85	12,139.09	386,639.17	380,254.73
Occ. Lic - Rural	13,691.49	12,470.55	964,224.52	920,978.89
TOTAL	21,504.34	24,609.64	1,350,863.69	1,301,233.62

<b>NET COLLECTIONS</b>				
Occ. Lic - Urban	6,054.48	10,954.29	365,546.62	360,845.97
Occ. Lic - Rural	11,933.11	11,285.75	943,131.94	901,570.15
TOTAL	17,987.59	22,240.04	1,308,678.56	1,262,416.12

Audit Collections - August 2023	\$6,159.39 - 2%	August 2022	\$48,664.70 - 2%
	769.93 - 1/4%		6,083.09 - 1/4%
	769.93 - 1/4%		6,083.09 - 1/4%
	769.93 - 1/4%		6,083.09 - 1/4%
	3,079.70 - 1%		24,332.36 - 1%
	769.93 - 1/4%		6,083.09 - 1/4%
	769.93 - 1/4%		6,083.09 - 1/4%
	769.93 - 1/4%		6,083.09 - 1/4%
	1,539.85 - 1/2%		12,166.18 - 1/2%
	1,539.85 - 1/2%		12,166.18 - 1/2%
	<u>\$16,938.37</u>		<u>\$133,827.96</u>

**SPECIAL AGENCY AND OPERATING FUNDS BALANCE SHEET AUGUST 31, 2023**

	<b><u>Agency Fund</u></b>	<b><u>Operating Fund</u></b>
<b>ASSETS</b>		
Balances per Bank 8/31/23	13,600,135.40	59,624.70
Petty Cash	0.00	242.58
Accounts Receivable	12,979.40	0.00
Due From T.P.C.G.	0.00	0.00
Total Assets	<u>13,613,114.80</u>	<u>59,867.28</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts Payable 8/31/23	11,236.62	6,672.67
Taxes Paid Under Protest	463,639.26	
Interest Payable	5,537.29	
Due to Operating Fund	0.00	
Due to Governmental Units 9/2023		
T.P. Government @ 1/4%	589,341.81	
T.P. School Board @ 3/4%	1,768,025.39	
T.P. School Board @ 1/3 of 1%	785,789.08	
T.P. Government @ 1/3 of 1%	785,789.08	
T.P. Govt. - Urban @ 1/3 of 1%	785,789.08	
T.P. Sheriff's Dept. @ 1/4%	589,341.81	
T.P. Government @ 1/4%	589,341.81	
T.P. Government @ 1/4%	589,341.81	
T.P. School Board @ 1%	2,357,367.21	
T.P. Sheriff's Dept. @ 1/4%	589,341.81	
T.P. Government @ 1/4%	589,341.81	
T.P. Government @ 1/4%	589,341.81	
T. Levee District @ 1/2%	1,178,683.60	
T.P. School Board @ 1/2%	1,178,683.60	
Tourist Commission	<u>136,214.93</u>	<u>13,101,734.64</u>
Due to T.P.C.G.		
Occ. Lic. - Urban	6,054.48	
Occ. Lic. - Rural	<u>11,933.11</u>	<u>17,987.59</u>
Due to Govt. Units	<u>12,979.40</u>	
Total Liabilities	13,613,114.80	6,672.67
Fund Balance	<u>0.00</u>	<u>53,194.61</u>
Total Liabilities & Fund Balance	<u>13,613,114.80</u>	<u>59,867.28</u>

**STATEMENT OF RECEIPTS AND DISBURSEMENTS - AGENCY FUND**  
**REVENUES & EXPENDITURES FOR AUGUST 2023**

	<b><u>Month of</u></b> <b><u>AUGUST 2023</u></b>	<b><u>8 Months Ending</u></b> <b><u>AUGUST 31, 2023</u></b>
<b>Beginning cash balance</b>	14,763,397.88	12,992,094.73
Cash Receipts:		
Sales & Use Taxes	13,038,510.27	107,459,752.96
Taxes Paid Under Protest	0.00	13,313.55
Hotel/Motel	139,707.62	1,044,554.21
Occupational License	21,504.34	1,350,863.69
Miscellaneous:		
Interest (Agency)	0.00	0.00
Other	0.00	1,506.95
Interest (Protest)	79.68	618.85
	<hr/>	<hr/>
Total Cash Receipts	13,199,801.91	109,870,610.21
<b>Total Cash Available</b>	<hr/> <b>27,963,199.79</b>	<hr/> <b>122,862,704.94</b>
Cash Disbursements		
7/23 Balances Paid 8/23		<hr/> 12,525,833.96
Due to Governmental Units		
T.P. Government 1/4%	641,967.30	4,269,553.19
T.P. School Board 3/4%	1,925,901.87	12,808,659.52
T.P. School Board 1/3 of 1%	855,956.38	5,692,737.58
T.P. Government 1/3 of 1%	855,956.38	5,693,802.16
T.P. Govt.-Urban 1/3 of 1%	855,956.38	5,693,802.16
T.P. Sheriff's Office 1/4%	641,967.30	4,269,553.19
T.P. Government 1/4%	641,967.30	4,269,553.19
T.P. Government 1/4%	641,967.30	4,269,553.19
T.P. School Board 1%	2,567,869.17	17,078,212.70
T.P. Sheriff's Office 1/4%	641,967.30	4,269,553.19
T.P. Government 1/4%	641,967.30	4,269,553.19
T.P. Government 1/4%	641,967.30	4,269,553.19
T. Levee District 1/2%	1,283,934.60	8,539,106.37
T.P. School Board 1/2%	1,283,934.60	8,528,144.19
Tourist Commission	139,708.80	882,225.43
Due to T.P.C.G.:		
Occ. License (Urban)	7,180.77	359,492.14
Occ. License (Rural)	12,894.34	931,198.83
Due to Operating Account	0.00	0.00
	<hr/> 14,283,064.39	<hr/> 96,094,253.41
Distribution to:		
Operating Fund	80,000.00	641,343.39
Other	0.00	1,138.78
	<hr/>	<hr/>
<b>Total Cash Disbursements</b>	<hr/> <b>14,363,064.39</b>	<hr/> <b>109,262,569.54</b>
<b>Ending Cash Balance 8/31/23</b>	<hr/> <b>13,600,135.40</b>	<hr/> <b>13,600,135.40</b>

**STATEMENT OF SALES TAX,**  
**HOTEL/MOTEL AND OCCUPATIONAL LICENSE DEPARTMENTS**  
**REVENUES & EXPENDITURES FOR AUGUST 2023**

	<u>MONTH OF AUGUST 2023</u>	<u>8 MONTHS ENDING AUGUST 31, 2023</u>
<b>REVENUE</b>		
Sales Taxes Transferred	72,990.56	572,896.24
Hotel-Motel Collection Fee	3,492.69	26,113.85
Interest Revenue & Misc. Income	0.00	0.00
Occupational License Revenue	3,516.75	42,185.13
Bingo Permits	0.00	2,200.00
Bingo Reimbursement	0.00	70.83
Attorney Fee Revenues	0.00	148.17
<b>Total Revenue</b>	<u>80,000.00</u>	<u>643,614.22</u>
<b>EXPENSES: Sales Tax Dept.</b>		
Personnel Services:		
Payroll	22,458.37	174,028.35
Payroll Taxes	1,597.74	12,906.51
Life, Hosp., & Disability Ins.	9,591.93	59,076.06
Employer's Retirement Costs	0.00	10,039.31
Workmen's Comp. Ins.	76.07	483.11
Supplies & Materials:		
Office Supplies	115.39	2,338.29
Postage	680.91	5,315.53
Printing & Stationery	0.00	1,058.99
Bingo Expenses	0.00	70.83
Equipment Expenses:		
Office Machine Rentals	1,012.37	11,666.35
Office Machine Main. & Repair	687.24	3,504.64
Insurance & Bonds	0.00	26,269.23
Auto & Travel	180.22	2,351.16
Occupational License Expenses		
Personnel Services	940.22	31,289.72
Supplies & Materials	2,418.90	9,476.74
Office Machine Main. & Repair	157.63	1,418.67
Legal Fees	0.00	0.00
Office Rent	3,930.00	31,440.00
Legal Fees	2,710.00	18,292.00
Telephone	595.47	2,904.92
Other Charges:		
Contract Auditing	17,622.89	185,856.29
Bank Charges	0.00	0.00
Ducs. Subs., Memberships	0.00	0.00
Miscellaneous	79.94	632.91
Continuing Education/Unforseen Cont.	0.00	0.00
Office Equip. & Furniture	0.00	0.00
<b>Total Expenses</b>	<u>64,855.29</u>	<u>590,419.61</u>
<b>Fund Balance</b>		
Ending	53,194.61	53,194.61
Less: Beginning	38,049.90	0.00
<b>Total</b>	<u>80,000.00</u>	<u>643,614.22</u>