



# PARISH OF TERREBONNE

## SALES AND USE TAX DEPARTMENT

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

	Month of Dec. 2023	Month of Dec. 2022	Twelve Months Ending Dec. 31, 2023	Dec. 31, 2022
<b>GROSS COLLECTIONS</b>				
Tax at 1/4% (TPCG)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 3/4% (TPSB)	1,730,464.44	1,695,147.44	21,699,264.90	23,045,711.12
Tax at 1% (TPSB, TPCG/TPCG)	2,307,285.93	2,260,196.61	28,932,353.25	30,727,614.93
Tax at 1/4% (TPSO)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1/4% (TPCG-Drainage)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1/4% (TPCG-Rd & Brdg)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1% (TPSB)	2,307,285.93	2,260,196.59	28,932,353.26	30,727,614.97
Tax at 1/4% (TPSO)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1/4% (TPCG-Library)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1/4% (TPCG-Levee Dist.)	576,821.49	565,049.15	7,233,088.34	7,681,903.69
Tax at 1/2% (TLCD-Levee Dist.)	1,153,642.97	1,130,098.29	14,466,176.64	15,362,682.30
Tax at 1/2% (TPSB)	1,153,642.97	1,130,098.29	14,451,739.30	15,359,417.96
Subtotal	12,690,072.67	12,431,081.27	159,113,505.73	168,996,367.11
Hotel/Motel	123,032.39	122,765.44	1,634,710.08	2,236,336.59
TOTAL	12,813,105.06	12,553,846.71	160,748,215.81	171,232,703.70

<b>NET COLLECTIONS</b>				
Tax at 1/4% (TPCG)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 3/4% (TPSB)	1,719,558.62	1,684,897.24	21,584,806.19	22,933,394.50
Tax at 1% (TPSB, TPCG/TPCG)	2,292,725.56	2,246,510.57	28,782,045.06	30,580,188.08
Tax at 1/4% (TPSO)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1/4% (TPCG-Drainage)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1/4% (TPCG-Rd & Brdg)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1% (TPSB)	2,292,744.84	2,246,529.66	28,779,741.64	30,577,859.51
Tax at 1/4% (TPSO)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1/4% (TPCG-Library)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1/4% (TPCG-Levee Dist.)	573,186.22	561,632.41	7,194,935.46	7,644,464.81
Tax at 1/2% (TLCD-Levee Dist.)	1,146,372.42	1,123,264.82	14,389,870.82	15,287,804.59
Tax at 1/2% (TPSB)	1,146,372.42	1,123,264.82	14,375,433.48	15,284,540.26
Subtotal	12,610,077.40	12,355,893.98	158,276,445.41	168,175,040.61
Hotel/Motel	119,956.58	119,696.30	1,593,842.33	2,180,428.17
TOTAL	12,730,033.98	12,475,590.28	159,870,287.74	170,355,468.78

<b>GROSS COLLECTIONS</b>				
Occ. Lic. - Urban	3,087.74	3,918.50	407,767.62	399,909.93
Occ. Lic. - Rural	7,562.40	8,068.75	1,006,546.07	959,974.64
TOTAL	10,650.14	11,987.25	1,414,313.69	1,359,884.57

<b>NET COLLECTIONS</b>				
Occ. Lic. - Urban	2,935.46	3,718.41	384,458.74	377,802.84
Occ. Lic. - Rural	7,410.12	7,868.66	983,237.16	937,867.55
TOTAL	10,345.58	11,587.07	1,367,695.90	1,315,670.39

<b>Audit Collections - Dec. 2023:</b>	18,052.57 - 2%	<b>Dec. 2022:</b>	25,211.00 - 2%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	9,026.30 - 1%		12,605.51 - 1%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	2,256.58 - 1/4%		3,151.38 - 1/4%
	4,513.15 - 1/2%		6,302.76 - 1/2%
	4,513.15 - 1/2%		6,302.76 - 1/2%
	<u>\$49,644.65</u>		<u>\$69,330.31</u>

**SPECIAL AGENCY AND OPERATING FUNDS BALANCE SHEET DECEMBER 2023**

	<u>Agency Fund</u>	<u>Operating Fund</u>
<b>ASSETS</b>		
Balances per Bank 12/31/23	13,240,057.29	29,903.21
Petty Cash	0.00	0.00
Accounts Receivable	28,879.26	0.00
Due From Agency Fund	0.00	18,400.64
Due From T.P.C.G.	0.00	0.00
Total Assets	<u>13,268,936.55</u>	<u>48,303.85</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts Payable 12/31/23	11,786.82	48,303.85
Taxes Paid Under Protest	463,639.26	
Interest Payable	5,851.01	
Due to Operating Fund	18,400.64	
Due to Governmental Units 1/2024		
T.P. Government @ 1/4%	573,186.22	
T.P. School Board @ 3/4%	1,719,558.62	
T.P. School Board @ 1/3 of 1%	764,248.28	
T.P. Government @ 1/3 of 1%	764,238.64	
T.P. Govt. - Urban @1/3 of 1%	764,238.64	
T.P. Sheriff's Dept. @ 1/4%	573,186.22	
T.P. Government @ 1/4%	573,186.22	
T.P. Government @ 1/4%	573,186.22	
T.P. School Board @ 1%	2,292,744.84	
T.P. Sheriff's Dept. @ 1/4%	573,186.22	
T.P. Government @ 1/4%	573,186.22	
T.P. Government @ 1/4%	573,186.22	
T. Levee District @ 1/2%	1,146,372.42	
T.P. School Board @ 1/2%	1,146,372.42	
Tourist Commission	119,956.58	
	<u>12,730,033.98</u>	
Due to T.P.C.G.		
Occ. Lic. - Urban	2,935.46	
Occ. Lic. - Rural	7,410.12	
	<u>10,345.58</u>	
Due to Govt. Units	<u>28,879.26</u>	
Total Liabilities	13,268,936.55	48,303.85
Fund Balance	<u>0.00</u>	<u>0.00</u>
Total Liabilities & Fund Balance	<u>13,268,936.55</u>	<u>48,303.85</u>

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

	<b><u>Month of DECEMBER 2023</u></b>	<b><u>12 Months Ending DECEMBER 31, 2023</u></b>
<b>Beginning cash balance</b>	13,085,122.44	12,992,094.73
<b>Cash Receipts:</b>		
Sales & Use Taxes	12,690,072.67	159,113,505.73
Taxes Paid Under Protest	0.00	13,313.55
Hotel/Motel	123,032.39	1,634,710.08
Occupational License	10,650.14	1,414,313.69
Miscellaneous:		
Interest (Agency)	0.00	0.00
Other	350.90	2,498.45
Interest (Protest)	79.73	932.57
<b>Total Cash Receipts</b>	12,824,185.83	162,179,274.07
<b>Total Cash Available</b>	25,909,308.27	175,171,368.80
<b>Cash Disbursements</b>		
11/23 Balances Paid 12/23		12,525,833.96
<b>Due to Governmental Units</b>		
T.P. Government 1/4%	565,776.90	6,621,749.24
T.P. School Board 3/4%	1,697,330.70	19,865,247.57
T.P. School Board 1/3 of 1%	754,369.19	8,828,998.94
T.P. Government 1/3 of 1%	754,465.95	8,830,160.28
T.P. Govt.-Urban 1/3 of 1%	754,465.95	8,830,160.28
T.P. Sheriff's Office 1/4%	565,776.90	6,621,749.24
T.P. Government 1/4%	565,776.90	6,621,749.24
T.P. Government 1/4%	565,776.90	6,621,749.24
T.P. School Board 1%	2,263,107.60	26,486,996.80
T.P. Sheriff's Office 1/4%	565,776.90	6,621,749.24
T.P. Government 1/4%	565,776.90	6,621,749.24
T.P. Government 1/4%	565,776.90	6,621,749.24
T. Levee District 1/2%	1,131,553.80	13,243,498.40
T.P. School Board 1/2%	1,131,553.80	13,229,061.06
Tourist Commission	143,296.39	1,473,885.75
<b>Due to T.P.C.G.:</b>		
Occ. License (Urban)	5,157.67	381,523.28
Occ. License (Rural)	8,511.63	975,827.04
<b>Due to Operating Account</b>	0.00	0.00
	12,604,250.98	148,497,604.08
<b>Distribution to:</b>		
Miscellaneous Refund	0.00	
Operating Fund	65,000.00	906,343.39
Other	0.00	1,530.08
<b>Total Cash Disbursements</b>	12,669,250.98	161,931,311.51
<b>Ending Cash Balance 12/31/23</b>	13,240,057.29	13,240,057.29

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

	<u>MONTH OF DEC. 2023</u>	<u>12 MONTHS ENDING DEC. 31, 2023</u>	
<b>REVENUE</b>			
Sales Taxes Transferred	79,995.27	837,060.32	
Hotel-Motel Collection Fee	3,075.81	40,867.75	
Interest Revenue & Misc. Income	0.00	0.00	
Occupational License Revenue	304.56	46,617.79	
Bingo Permits	0.00	2,400.00	
Bingo Reimbursement	19.27	96.58	
Attorney Fees	25.00	198.17	
	<u>83,419.91</u>	<u>927,240.61</u>	
Total Revenue			
<b>EXPENSES: Sales Tax Dept.</b>			
<b>Personnel Services:</b>			
Payroll	40,915.50	291,536.51	
Payroll Taxes	2,511.79	20,843.91	
Life, Hosp., & Disability Ins.	10,835.22	97,025.05	
Employer's Retirement Costs	6,389.57	21,397.05	
Workmen's Comp. Ins.	221.03	932.35	
<b>Supplies &amp; Materials:</b>			
Office Supplies	862.24	4,912.60	
Postage	2,939.68	14,501.06	
Printing & Stationery	91.44	3,133.48	
Bingo Expenses	19.27	96.58	
<b>Equipment Expenses:</b>			
Office Machine Rentals	3,150.00	17,772.43	
Office Machine Main. & Repair	211.00	3,883.14	
Insurance & Bonds	0.00	28,519.23	
Auto & Travel	1,029.72	3,748.09	
<b>Occupational License Expenses:</b>			
Personnel Services	141.75	34,792.02	
Supplies & Materials	162.81	9,934.21	
Office Machine Main. & Repair	0.00	1,891.56	
Legal Fees	0.00	0.00	
Office Rent	3,930.00	47,160.00	
Legal Fees	5,000.00	30,792.00	
Telephone	1,037.05	4,927.54	
<b>Other Charges:</b>			
Contract Auditing	44,801.00	288,000.27	
Bank Charges	0.00	0.00	
Dues, Subs., Memberships	0.00	200.00	
Miscellaneous	302.76	1,241.53	
Continuing Education/Unforseen Cont.	0.00	0.00	
Office Equip. & Furniture	0.00	0.00	
Total Expenses	<u>124,551.83</u>	<u>927,240.61</u>	
<b>Fund Balance</b>			
Ending	0.00	0.00	
Less: Beginning	41,131.92	0.00	0.00
Total	<u>83,419.91</u>	<u>927,240.61</u>	