

**PARISH OF TERREBONNE
SALES AND USE TAX DEPARTMENT**

P. O. Box 670, Houma, LA 70361
Phone: 985-876-3734 Fax: 985-876-9841
Email: salestax@tpcg.org

STATEMENT OF SALES TAX
HOTEL/MOTEL REVENUES AND OCCUPATIONAL LICENSE REVENUES
DECEMBER 2025/2024 TWELVE MONTHS ENDING DECEMBER 31, 2025/2024

	<u>Month of Dec. 2025</u>	<u>Month of Dec. 2024</u>	<u>Twelve Months Ending Dec. 31, 2025</u>	<u>Dec. 31, 2024</u>
<u>GROSS COLLECTIONS</u>				
Tax at 1/4% (TPCG)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 3/4% (TPSB)	1,768,720.87	1,684,079.02	22,146,878.11	21,070,557.58
Tax at 1% (TPSB/TPCG/TPCG)	2,358,294.51	2,245,438.71	29,529,170.88	28,094,076.78
Tax at 1/4% (TPSO)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1/4% (TPCG-Drainage)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1/4% (TPCG-Rd & Brdg)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1% (TPSB)	2,358,294.50	2,245,438.73	29,529,170.86	28,094,076.89
Tax at 1/4% (TPSO)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1/4% (TPCG-Library)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1/4% (TPCG-Levee Dist.)	589,573.63	561,359.68	7,382,292.73	7,023,519.21
Tax at 1/2% (TLCD-Levee Dist.)	1,179,147.26	1,122,719.35	14,764,562.37	14,046,897.57
Tax at 1/2% (TPSB)	1,179,147.26	1,122,719.35	14,764,360.55	14,046,897.57
Subtotal	12,970,619.81	12,349,912.92	162,410,191.88	154,517,140.86
Hotel/Motel	124,362.32	127,649.80	1,649,323.87	1,690,940.35
TOTAL	13,094,982.13	12,477,562.72	164,059,515.75	156,208,081.21

<u>NET COLLECTIONS</u>				
Tax at 1/4% (TPCG)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 3/4% (TPSB)	1,752,124.71	1,671,272.55	22,030,578.46	20,952,476.15
Tax at 1% (TPSB/TPCG/TPCG)	2,336,142.42	2,228,342.74	29,376,772.81	27,939,127.17
Tax at 1/4% (TPSO)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1/4% (TPCG-Drainage)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1/4% (TPCG-Rd & Brdg)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1% (TPSB)	2,336,166.30	2,228,363.43	29,374,104.66	27,936,634.98
Tax at 1/4% (TPSO)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1/4% (TPCG-Library)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1/4% (TPCG-Levee Dist.)	584,041.58	557,090.85	7,343,526.19	6,984,158.71
Tax at 1/2% (TLCD-Levee Dist.)	1,168,083.16	1,114,181.70	14,687,029.29	13,968,176.59
Tax at 1/2% (TPSB)	1,168,083.16	1,114,181.70	14,686,827.48	13,968,176.59
Subtotal	12,848,890.81	12,255,978.07	161,559,996.03	153,653,702.45
Hotel/Motel	121,253.26	124,458.55	1,608,090.77	1,648,666.85
TOTAL	12,970,144.07	12,380,436.62	163,168,086.80	155,302,369.30

<u>GROSS COLLECTIONS</u>				
Occ. Lic. - Urban	6,894.20	2,828.00	398,542.90	401,881.54
Occ. Lic. - Rural	8,837.07	2,935.97	986,127.32	997,955.85
TOTAL	15,731.27	5,763.97	1,384,670.22	1,399,837.39

<u>NET COLLECTIONS</u>				
Occ. Lic. - Urban	6,874.17	2,750.96	352,826.44	380,937.04
Occ. Lic. - Rural	8,817.04	2,858.92	940,410.84	977,011.34
TOTAL	15,691.21	5,609.88	1,293,237.28	1,357,948.38

Audit Collections - Dec. 2025:	2,163.53 - 2%	Dec. 2024:	2,270.71 - 2%
	270.44 - 1/4%		283.84 - 1/4%
	270.44 - 1/4%		283.84 - 1/4%
	270.44 - 1/4%		283.84 - 1/4%
	1,081.77 - 1%		1,135.35 - 1%
	270.44 - 1/4%		283.84 - 1/4%
	270.44 - 1/4%		283.84 - 1/4%
	270.44 - 1/4%		283.84 - 1/4%
	540.89 - 1/2%		567.68 - 1/2%
	540.89 - 1/2%		567.68 - 1/2%
	<u>\$5,949.72</u>		<u>\$6,244.46</u>

SPECIAL AGENCY AND OPERATING FUNDS BALANCE SHEET DECEMBER 2025

	<u>Agency Fund</u>	<u>Operating Fund</u>
ASSETS		
Balances per Bank 12/31/25	14,142,927.57	22,239.42
Petty Cash	0.00	0.00
Accounts Receivable	41,061.89	0.00
Due From Agency Fund	0.00	928.12
Due From T.P.C.G.	0.00	0.00
Total Assets	<u>14,183,989.46</u>	<u>23,167.54</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable 12/31/25	11,815.98	23,167.54
Taxes Paid Under Protest	1,131,925.10	
Interest Payable	12,423.09	
Due to Operating Fund	928.12	
Due to Governmental Units 1/2026		
T.P. Government @ 1/4%	584,041.58	
T.P. School Board @ 3/4%	1,752,124.71	
T.P. School Board @ 1/3 of 1%	778,722.10	
T.P. Government @ 1/3 of 1%	778,710.16	
T.P. Govt. - Urban @ 1/3 of 1%	778,710.16	
T.P. Sheriff's Dept. @ 1/4%	584,041.58	
T.P. Government @ 1/4%	584,041.58	
T.P. Government @ 1/4%	584,041.58	
T.P. School Board @ 1%	2,336,166.30	
T.P. Sheriff's Dept. @ 1/4%	584,041.58	
T.P. Government @ 1/4%	584,041.58	
T.P. Government @ 1/4%	584,041.58	
T. Levee District @ 1/2%	1,168,083.16	
T.P. School Board @ 1/2%	1,168,083.16	
Tourist Commission	<u>121,253.26</u>	<u>12,970,144.07</u>
Due to T.P.C.G.		
Occ. Lic. - Urban	6,874.17	
Occ. Lic. - Rural	<u>8,817.04</u>	<u>15,691.21</u>
Due to Govt. Units	<u>41,061.89</u>	
Total Liabilities	14,183,989.46	23,167.54
Fund Balance	<u>0.00</u>	<u>0.00</u>
Total Liabilities & Fund Balance	<u>14,183,989.46</u>	<u>23,167.54</u>

STATEMENT OF RECEIPTS AND DISBURSEMENTS - AGENCY FUND
MONTH OF DECEMBER 2025

	<u>Month of Dec-25</u>	<u>12 Months Ending 31-Dec-25</u>
Beginning cash balance	14,870,816.16	13,011,073.40
Cash Receipts:		
Sales & Use Taxes	12,970,619.81	162,410,191.88
Taxes Paid Under Protest	0.00	552,017.32
Hotel/Motel	124,362.32	1,649,323.87
Occupational License	15,731.27	1,384,670.22
Miscellaneous:		
Interest (Agency)	0.00	0.00
Other	221.81	4,048.28
Interest (Protest)	460.77	4,320.24
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Total Cash Receipts	13,111,395.98	166,004,571.81
Total Cash Available	<hr/>	<hr/>
	27,982,212.14	179,015,645.21
Cash Disbursements		
11/25 Balances Paid 12/25		<hr/>
		12,409,827.93
Due to Governmental Units		
T.P. Government 1/4%	616,828.01	6,759,484.61
T.P. School Board 3/4%	1,850,484.04	20,278,453.75
T.P. School Board 1/3 of 1%	822,437.35	9,012,646.11
T.P. Government 1/3 of 1%	822,437.35	9,013,992.14
T.P. Govt.-Urban 1/3 of 1%	822,437.35	9,013,992.14
T.P. Sheriff's Office 1/4%	616,828.01	6,759,484.61
T.P. Government 1/4%	616,828.01	6,759,484.61
T.P. Government 1/4%	616,828.01	6,759,484.61
T.P. School Board 1%	2,467,312.04	27,037,938.36
T.P. Sheriff's Office 1/4%	616,828.01	6,759,484.61
T.P. Government 1/4%	616,828.01	6,759,484.61
T.P. Government 1/4%	616,828.01	6,759,484.61
T. Levee District 1/2%	1,233,656.01	13,518,946.13
T.P. School Board 1/2%	1,233,656.01	13,518,744.32
Tourist Commission	130,574.47	1,486,837.51
Due to T.P.C.G.:		
Occ. License (Urban)	6,900.58	345,952.27
Occ. License (Rural)	7,538.30	931,593.80
Due to Operating Account	0.00	0.00
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	13,715,229.57	151,475,488.80
Distribution to:		
Miscellaneous Refund	0.00	
Operating Fund	124,000.00	985,218.57
Other	55.00	2,182.34
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Total Cash Disbursements	<hr/>	<hr/>
	13,839,284.57	164,872,717.64
Ending Cash Balance 12/31/25	<hr/>	<hr/>
	14,142,927.57	14,142,927.57

STATEMENT OF SALES TAX
HOTEL/MOTEL, AND OCCUPATIONAL LICENSE DEPARTMENTS
REVENUES & EXPENDITURES FOR DECEMBER 2025

	<u>MONTH OF DEC. 2025</u>	<u>12 MONTHS ENDING DEC. 31, 2025</u>
REVENUE		
Sales Taxes Transferred	121,729.00	850,195.85
Hotel-Motel Collection Fee	3,109.06	41,233.10
Interest Revenue & Misc. Income	0.00	0.00
Occupational License Revenue	40.06	91,432.94
Bingo Permits	0.00	2,800.00
Bingo Reimbursement	23.87	131.83
Attorney Fees	50.00	3,284.80
	<u>124,951.99</u>	<u>989,078.52</u>
Total Revenue		
EXPENSES: Sales Tax Dept.		
Personnel Services:		
Payroll	34,992.66	306,586.19
Payroll Taxes	1,808.39	21,453.62
Life, Hosp., & Disability Ins.	11,008.99	115,758.82
Employer's Retirement Costs	1,793.68	21,201.67
Workmen's Comp. Ins.	180.24	1,086.27
Supplies & Materials:		
Office Supplies	859.81	4,399.65
Postage	7,121.80	13,758.19
Printing & Stationery	65.25	1,083.29
Bingo Expenses	23.87	131.83
Equipment Expenses:		
Office Machine Rentals	39,785.00	51,033.42
Office Machine Main. & Repair	1,746.75	4,990.50
Insurance & Bonds	0.00	25,343.44
Auto & Travel	67.20	2,295.87
Occupational License Expenses:		
Personnel Services	0.00	78,590.05
Supplies & Materials	40.06	10,951.33
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	5,973.00	104,932.71
Telephone	285.56	1,781.48
Other Charges:		
Contract Auditing	27,073.07	171,564.67
Bank Charges	0.00	0.00
Dues, Subs., Memberships	0.00	668.65
Miscellaneous	1,076.55	1,865.31
Continuing Education/Unforeseen Cont.	0.00	550.00
Office Equip. & Furniture	0.00	0.00
Total Expenses	<u>137,831.88</u>	<u>989,078.52</u>
Fund Balance		
Ending	0.00	0.00
Less: Beginning	12,879.89	0.00
Total	<u>124,951.99</u>	<u>989,078.52</u>