

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2012
ISSUED OCTOBER 16, 2013

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

September 12, 2013

Independent Auditor's Report

**COLONEL MICHAEL EDMONSON, DEPUTY SECRETARY
PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Baton Rouge, Louisiana**

Report on the Financial Statement

We have audited the accompanying modified cash basis financial statement of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund, an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2012, and the related notes to the financial statement, as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the modified cash basis of accounting described in note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the modified cash basis financial position of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services as of December 31, 2012, in accordance with the modified cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matters

As discussed in note 1, the director of Public Safety Services serves as collector and distributor of parish and municipal motor vehicle sales and use taxes. As such, the accompanying statement presents information only on the activities of the collector of motor vehicle sales and use taxes included in the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund and does not purport to, and does not, present fairly the financial position of the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2012, in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 3, the Supreme Court of Louisiana issued a judgment upholding the Nineteenth Judicial District Court's decision that declared Louisiana Revised Statutes 47:303(B)(a) and (b)(1) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles as their agent to collect local motor vehicle sales and use taxes. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2012.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and related notes. The Combining Schedule of Changes in Assets and Liabilities - Cash Basis and the Schedule of Distributions - Cash Basis listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement.

The schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2013, on our consideration of the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting and compliance.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

KJ:DG:BDC:THC:ch

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA**

**Statement of Fiduciary Assets and Liabilities
Arising from Cash Transactions
As of December 31, 2012**

ASSETS

Cash (note 2)	<u>\$28,705,188</u>
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LIABILITIES

Due to taxing bodies and others	<u>\$28,705,188</u>
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The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

INTRODUCTION

As provided by Louisiana Revised Statute (R.S.) 47:531, the director of Public Safety Services is designated as vehicle commissioner of the state. The vehicle commissioner is responsible for the collection and distribution of parish and municipal motor vehicle sales and use taxes, as well as the administration and enforcement of the “Vehicle Registration License Tax” under the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund is established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statement does not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

R.S. 47:303(B)(3)(b)(iii) requires the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund to be audited annually. Accordingly, the accompanying financial statement reflects financial activity of Public Safety Services relating only to the vehicle commissioner’s responsibility as collector and distributor of parish and municipal motor vehicle sales and use taxes. Amounts included in the financial statement are also included in the Department of Public Safety and Corrections, Public Safety Services’ annual fiscal report.

2. CASH

At December 31, 2012, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$28,705,188. State law requires that all collections be deposited in the state treasury. Cash balances held and controlled by the state treasurer are secured from risk by the state treasurer through separate custodial agreements and the risk disclosures required by accounting principles generally accepted in the United States of America are included within the state’s basic financial statements in its Comprehensive Annual Financial Report.

**3. COURT DECISION REGARDING MOTOR
VEHICLE SALES TAX COLLECTIONS**

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the Nineteenth Judicial District Court's decision that declared R.S. 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles (OMV) as their agent to collect local motor vehicle sales and use taxes. The Caddo-Shreveport Sales and Use Tax Commission, the central collector of taxes for Caddo Parish, filed suit for a declaratory judgment asserting that it was being unconstitutionally prohibited from collecting locally levied sales and use tax on motor vehicles by the operation of R.S. 47:303. The lower court found for the Caddo-Shreveport Sales and Use Tax Commission, and the Supreme Court upheld the lower court's decision. The judgment became final on April 28, 1998. Therefore, after that date, the legislature cannot require that OMV collect local taxes against the wishes of the central tax collector of any parish or to designate a collection agent for the commission. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by OMV, the office had current contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2012.

SCHEDULES

Combining Schedule of Changes in Assets and Liabilities - Cash Basis

Schedule 1 reflects the changes in Public Safety Services' custodial responsibilities.

Schedule of Distributions - Cash Basis

Schedule 2 reflects the distributions of parish and municipal motor vehicle sales and use taxes to the various taxing authorities during the period January 1, 2012, to December 31, 2012.

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DEPARTMENT OF PUBLIC SAFETY
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**Combining Schedule of Changes in
Assets and Liabilities - Cash Basis
For the Year Ended December 31, 2012**

	BALANCE AS OF DECEMBER 31, 2011	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2012
ASSETS				
Cash	\$27,334,144	\$386,789,715	(\$385,418,671)	\$28,705,188
LIABILITIES				
Due to taxing bodies and others	\$27,334,144	\$386,789,715	(\$385,418,671)	\$28,705,188

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
to December 31, 2012**

Public Safety Services collection costs	\$3,853,615
Louisiana Legislative Auditor audit fee (2 years)	111,720

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	651,074
Acadia Parish Mosquito Control Sales Tax District No. 3	251,092
Acadia Parish Police Jury	2,162,459
Acadia Parish School Board	1,953,222
City of Basile	1,607
City of Crowley	416,585
City of Duson	8,361
City of Eunice	17,607
City of Rayne	243,502
Town of Church Point	85,172
Town of Iota	54,729
Village of Estherwood	17,185
Village of Mermentau	9,902
Village of Morse	12,491

Allen Parish:

Allen Parish Law Enforcement District	399,089
Allen Parish Police Jury	279,362
Allen Parish School Board	1,197,268
City of Oakdale	79,789
Town of Elizabeth	11,755
Town of Kinder	44,906
Town of Oberlin	33,579
Village of Reeves	497

(Continued)

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Ascension Parish:	
Ascension Parish Law Enforcement District	\$1,061,734
Ascension Parish Police Jury	2,123,467
Ascension Parish Sales Tax District No. 2	1,061,734
Ascension Parish School Board	4,926,541
City of Donaldsonville	195,384
City of Gonzales	430,243
East Ascension Parish Drainage District No. 1	1,155,433
Gonzales Tanger Mall Development District	NONE
Town of Sorrento	70,050
West Ascension Hospital Service	62,263
Assumption Parish:	
Assumption Parish Police Jury	432,352
Assumption Parish Road and Drainage District and Library	423,532
Assumption Parish School Board	1,080,880
Assumption Parish School Board District 1	216,176
Town of Napoleonville	8,623
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	389,528
Avoyelles Parish Police Jury	779,055
Avoyelles Parish School Board	1,349,949
City of Bunkie	150,187
City of Marksville	116,232
Town of Cottonport	23,552
Town of Mansura	28,966
Town of Simmesport	35,115
Village of Hessmer	11,158
Village of Moreauville	23,038
Village of Plaquemine	2,459

(Continued)

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Beauregard Parish:	
Beauregard Parish Law Enforcement District	\$406,293
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,273,797
Beauregard Parish School Board	1,611,378
City of DeRidder	363,927
Town of Merryville	41,668
Bienville Parish:	
Bienville Parish Police Jury	308,282
Bienville Parish School Board	616,565
Town of Arcadia	94,504
Town of Gibsland	33,010
Town of Ringgold	40,141
Village of Castor	1,815
Bossier Parish:	
Bossier Parish Law Enforcement District	668,003
Bossier Parish Police Jury	1,953,199
Bossier Parish Police Jury Capital Improvement Fund	935,204
Bossier Parish Police Jury Special District No. 1	352,396
Bossier Parish School Board	4,676,021
Bossier Parish Sheriff Capital Projects Fund	400,801
City of Bossier City	3,054,718
City of Shreveport	112,652
Town of Benton	79,104
Town of Haughton	169,371
Town of Plain Dealing	19,993
Caddo Parish:	
Caddo Law Enforcement District	1,667,140
Caddo Parish Sales Tax District No. 1	2,065,593
Caddo Parish School Board	7,144,886

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Caddo Parish (Cont.):	
City of Shreveport	\$9,213,998
North Caddo Hospital District	90,949
Town of Blanchard	53,985
Town of Greenwood	70,924
Town of Mooringsport	14,091
Town of Oil City	20,632
Town of Vivian	131,125
Village of Ida	6,991
Village of Rodessa	2,981
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	2,739,860
Calcasieu Parish Sales Tax District No. 1	1,919,898
Calcasieu Parish Sales Tax District No. 2	1,826,573
Calcasieu Parish Sales Tax District No. 3	658,203
Calcasieu Parish Sales Tax District No. 4	2,201,145
Calcasieu Parish School Board	5,479,720
City of DeQuincy	119,626
City of Lake Charles	2,577,877
City of Sulphur	926,943
City of Westlake	194,800
Town of Iowa	124,235
Town of Vinton	95,302
Caldwell Parish:	
Caldwell Parish Police Jury	699,843
Caldwell Parish School Board	473,391
Town of Columbia	10,049

(Continued)

**PUBLIC SAFETY SERVICES
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Catahoula Parish:	
Catahoula Parish Police Jury	\$474,577
Catahoula Parish School Board	711,866
Claiborne Parish:	
Claiborne Parish Police Jury	229,408
Claiborne Parish Police Jury No. 2	37,890
Claiborne Parish School Board	631,504
Town of Haynesville	89,822
Town of Homer	98,638
Village of Junction City	1,373
Concordia Parish:	
Concordia Parish Hospital Service District 1	108,273
Concordia Parish Police Jury	762,694
Concordia Parish School Board	866,185
Town of Ferriday	100,823
City of Vidalia	219,223
DeSoto Parish:	
City of Mansfield	84,847
DeSoto Parish Law Enforcement District	323,514
DeSoto Parish Police Jury	647,029
DeSoto Parish School Board	1,617,571
Town of Keachi	7,141
Town of Logansport	26,093
Town of Stonewall	63,216
Village of Grand Cane	8,325
Village of South Mansfield	4,854
East Baton Rouge Parish:	
Baker School Board	347,188
Central Community School Board	1,439,098

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East Baton Rouge Parish (Cont.):	
City of Baker	\$439,335
City of Baton Rouge	6,094,784
City of Central	1,093,825
City of Zachary	624,363
East Baton Rouge Parish Road Tax	3,699,265
East Baton Rouge Parish School Board	12,417,048
East Baton Rouge Sewer Improvement	3,699,265
Parish of East Baton Rouge	6,609,480
Zachary Community Educational Facilities Improvement	440,773
Zachary Community School Board	440,773
East Carroll Parish:	
East Carroll Parish Law Enforcement District	120,789
East Carroll Parish Police Jury	120,789
East Carroll Parish School Board	362,366
Town of Lake Providence	92,252
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	1,829,588
Evangeline Parish:	
City of Ville Platte	175,285
Evangeline Parish School Board	1,270,634
Evangeline Parish School Board/Solid Waste Sales Tax	635,317
Mamou Sales Tax Collection	NONE
Road and Drainage District No. 1	788,003
Town of Basile	38,087
Town of Mamou	81,767
Village of Chataignier	11,329
Village of Pine Prairie	28,648
Village of Turkey Creek	22,351

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Franklin Parish:	
City of Winnsboro	\$115,233
Franklin Parish Law Enforcement District	239,470
Franklin Parish Police Jury	718,409
Franklin Parish School Board	957,879
Town of Wisner	9,910
Village of Baskin	4,409
Village of Gilbert	9,639
Grant Parish:	
Grant Parish Law Enforcement District	399,322
Grant Parish Police Jury	399,322
Grant Parish School Board	798,644
Town of Colfax	27,248
Town of Montgomery	9,559
Town of Pollock	11,978
Village of Creola	NONE
Village of Dry Prong	9,008
Village of Georgetown	7,744
Iberia Parish:	
City of Jeanerette	108,276
City of New Iberia	921,735
Economic Development District No. 1	96,200
Iberia Parish Law Enforcement District	399,154
Iberia Parish Police Jury (Garbage Recycling)	525,369
Iberia Parish Policy Jury (Mosquito)	399,154
Iberia Parish Sales Tax District No. 2	283,722
Iberia Parish School Board	3,193,230
Town of Delcambre	6,526
Village of Loreauville	23,454

(Continued)

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Iberville Parish:	
Iberville Parish	\$547,723
Iberville Parish Police Jury	382,278
Iberville Parish School Board	1,141,131
Iberville Parish Solid Waste	188,286
Parish of Iberville	570,566
Town of St. Gabriel	67,059
Jackson Parish:	
Jackson Parish Police Jury	180,782
Jackson Parish Road Tax	120,522
Jackson Parish School Board	861,069
Town of Chatham	501
Town of Jonesboro	85,655
Village of Hodge	7,692
Village of Hodge (East)	1,577
Village of Hodge (North)	854
Jefferson Parish:	
Jefferson Parish Law Enforcement District	1,617,121
Jefferson Parish School Board	12,937,258
Parish of Jefferson	16,170,929
Jefferson Davis Parish:	
City of Jennings	394,266
Jefferson Davis Parish Law Enforcement District	356,018
Jefferson Davis Parish School Board	1,424,072
Jefferson Davis Road Sales Tax District 1	747,085
Jefferson Davis Sales Tax District No. 1	123,767
Town of Elton	33,791
Town of Lake Arthur	133,283
Town of Welsh	122,073

(Continued)

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Jefferson Davis Parish (Cont.):	
Village of Fenton	\$13,041
Lafayette Parish:	
City of Carencro	235,792
City of Lafayette	4,767,740
City of Scott	378,205
City of Scott Apollo Development District	747
City of Scott Destination Pointe Development District	10,985
I49 Carencro TIF District	1,301
Lafayette Parish Law Enforcement District No. 1	1,987,981
Lafayette Parish Police Jury	1,987,981
Sales Tax Division, Lafayette Parish School Board	5,371,926
Sales Tax Division, Lafayette Parish School Board 02	2,685,963
Sales Tax Division, Lafayette Parish School Board 88	2,685,963
TIF District I-10 at MM 101	366
TIF District I-10 at MM 103	904
Town of Broussard	687,472
Town of Duson	53,953
Town of Youngsville	863,045
Lafourche Parish:	
City of Thibodaux	500,975
Lafourche Parish Law Enforcement Subdistrict 1	1,578,250
Lafourche Parish Levee District	505,023
Lafourche Parish Road Sales Tax District No. 2	294,963
Lafourche Parish Road Sales Tax District No. 4	1,169,962
Lafourche Parish Consolidated Sales Tax District A - Rd Dist. 3, 5, and 6	1,019,310
Lafourche Parish School Board	3,843,904
Lafourche Parish School Board/Golden Meadow	37,667
Town of Lockport	110,862

(Continued)

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LaSalle Parish:	
LaSalle Parish Law Enforcement District	\$210,496
LaSalle Parish School Board	1,262,978
Town of Jena	83,850
Town of Olla	31,232
Lincoln Parish:	
City of Grambling	47,392
City of Ruston	477,439
Lincoln Parish Police Jury	553,073
Lincoln Parish School Board	1,474,861
Lincoln Parish Sheriff's Office	76,150
Sales Tax District No. 1	103,373
Town of Dubach	9,463
Village of Choudrant	34,814
Livingston Parish:	
City of Denham Springs	323,254
City of Denham Springs Annexed Areas	6,569
Livingston Parish Gravity Drainage District 1	269,741
Livingston Parish Gravity Drainage District 5	202,873
Livingston Parish Gravity Drainage District 6	192,040
Livingston Parish Law Enforcement Sub District A	1,235,604
Livingston Parish Road Maintenance	2,471,208
Livingston Parish School Board	4,942,407
Livingston Parish School District No. 22	348,205
Livingston Parish School District No. 33	10,229
Livingston Parish Special Sales Tax District 1	1,173,735
Town of Livingston	38,870
Town of Springfield	11,487
Town of Walker	174,099

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Livingston Parish (Cont.):	
Village of Albany	\$17,476
Madison Parish:	
City of Tallulah	151,625
Madison Parish Law Enforcement District	87,373
Madison Parish Police Jury	87,373
Madison Parish Sales Tax Fund	262,120
Madison Parish School District	174,747
Village of Delta	1,714
Village of Richmond	23,033
Morehouse Parish:	
Bastrop Sales Tax District 1	50,318
City of Bastrop	259,534
City of Oak Ridge	NONE
East Morehouse School District	NONE
Morehouse Parish Law Enforcement District	242,050
Morehouse Parish Law Enforcement Sub District No. 1	359,036
Morehouse Parish Police Jury	242,050
Morehouse Parish Police Jury District No. 1	10,373
Morehouse Parish School Board	968,202
Town of Collinston	5,853
Village of Bonita	4,810
Village of Mer Rouge	21,628
Natchitoches Parish:	
City of Natchitoches	502,479
Natchitoches Parish Law Enforcement District	360,849
Natchitoches Parish School Board	1,443,396
Natchitoches Sales Tax District No. 1	520,512
Town of Campti	26,212
Village of Clarence	7,465

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
to December 31, 2012**

Natchitoches Parish (Cont.):	
Village of Natchez	\$2,963
Village of Robeline	5,066
Orleans Parish:	
City of New Orleans	9,531,859
Orleans Parish School Board	5,719,115
Regional Transit Authority	3,812,743
Ouachita Parish:	
City of Monroe	3,556,145
City of West Monroe	563,500
Monroe School Board	1,362,417
Ouachita Parish Fire Protection Tax	1,845,737
Ouachita Parish Law Enforcement District	1,088,569
Ouachita Parish Police Jury	1,845,737
Ouachita Parish School Board	2,070,903
Ouachita Parish School Board No. 1	1,032,515
Town of Richwood	12,132
Town of Sterlington	37,744
West Ouachita School District	1,346,647
Plaquemines Parish:	
Plaquemines Parish Council	1,129,841
Plaquemines Parish School Board	1,129,829
Pointe Coupee Parish:	
City of New Roads	66,301
Parish of Pointe Coupee	859,853
Pointe Coupee Parish Police Jury	122,837
Pointe Coupee Parish School Board	982,690
Town of Fordoche	15,282
Town of Livonia	30,717
Village of Morganza	9,273

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
to December 31, 2012**

Rapides Parish:	
Rapides Parish Law Enforcement District	\$1,238,959
Rapides Parish (City) Sales Tax	1,716,297
Rapides Parish Sales Tax District 3	782,340
Rapides Parish Sales Tax Fund	2,477,918
Rapides Parish School Board	2,477,918
Rapides (Pineville) Sales Tax Fund	566,617
Town of Ball	132,684
Town of Boyce	11,351
Town of Glenmora	30,598
Town of Lecompte	19,123
Town of Woodworth	33,091
Village of Forest Hill	5,935
Red River Parish:	
Red River Parish Law Enforcement District	229,061
Red River Parish Police Jury	343,592
Red River Parish School Board	458,122
Town of Coushatta	37,700
Village of Hall Summit	4,287
Richland Parish:	
Richland Parish Law Enforcement District	220,757
Richland Parish Police Jury	662,271
Richland Parish School Board	883,028
Town of Delhi	59,933
Town of Mangham	13,224
Town of Rayville	57,074
Sabine Parish:	
11th Judicial Enforcement Sub-District	78,380
Sabine Law Enforcement District	452,160
Sabine Parish Police Jury	753,601

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
to December 31, 2012**

Sabine Parish (Cont.):	
Sabine Parish Sales Tax District 1	\$68,627
Sabine Parish Sales Tax District 2	232,692
Sabine Parish School Board	1,205,756
Town of Many	49,972
Town of Zwolle	52,959
Village of Converse	11,420
Village of Florien	15,178
Village of Pleasant Hill	13,026
St. Bernard Parish:	
St. Bernard Law Enforcement District	267,241
St. Bernard Parish Police Jury	267,241
St. Bernard Sales Tax Department	1,870,682
St. Bernard Water and Sewer District	267,241
St. Charles Parish:	
St. Charles Parish Council	1,993,707
St. Charles Parish School Board	2,990,562
St. Helena Parish:	
St. Helena Parish Police Jury	538,557
St. Helena Parish School Board	359,038
Town of Greensburg	15,238
St. James Parish:	
St. James Parish Council	301,491
St. James Parish Council/Gramercy	47,567
St. James Parish Council/Lutcher	55,440
St. James Parish School Board	1,012,076
Town of Gramercy	NONE
Town of Lutcher	NONE

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
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St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	\$1,117,231
St. John the Baptist Law Enforcement District	279,308
St. John the Baptist Parish Council	1,396,539
St. John the Baptist Parish School Board	2,513,770
St. Landry Parish:	
City of Eunice	293,936
City of Opelousas	388,420
St. Landry Parish Educational Facility Improvement District	1,600,542
St. Landry Parish Law Enforcement District	1,200,407
St. Landry Parish School Board	1,600,542
St. Landry Parish Solid Waste Commission	1,280,434
Town of Arnaudville	36,048
Town of Grand Coteau	21,594
Town of Krotz Springs	20,464
Town of Melville	26,479
Town of Port Barre	64,185
Town of Sunset	105,236
Town of Washington	16,955
Village of Cankton	11,082
St. Martin Parish:	
City of Breaux Bridge	154,588
City of St. Martinville	155,907
St. Martin Parish Law Enforcement District	603,663
St. Martin Parish	NONE
St. Martin Parish Sales Tax District No. 1	850,304
St. Martin Parish Sales Tax District No. 2	111,863
St. Martin Parish School Board	2,407,114
Town of Arnaudville	6,147

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
to December 31, 2012**

St. Martin Parish (Cont.):	
Town of Broussard	\$12,127
Town of Henderson	22,250
Village of Parks	11,346
St. Mary Parish:	
City of Morgan City	50,251
Sales Tax - Morgan City	86,447
St. Mary Parish Law Enforcement	510,406
St. Mary Parish Police Jury	1,787,146
St. Mary Parish School Board	1,480,641
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	106,086
St. Mary Parish Wards 5 and 8	105,971
St. Mary Parish Wards 6 and 9	18,515
St. Tammany Parish:	
City of Covington	361,614
City of Mandeville	647,166
City of Slidell	866,395
Fremaux Economic Development District	739
Rooms to Go Economic Development District	145
St. Tammany Jail Facilities and Complex	2,350,569
St. Tammany Parish Law Enforcement District	1,174,298
St. Tammany Parish School Board	9,402,964
St. Tammany Sales Tax District 3	7,358,162
Town of Abita Springs	102,538
Town of Madisonville	78,025
Town of Pearl River	94,810
Village of Folsom	21,966
Village of Sun	11,812

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA
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to December 31, 2012**

Tangipahoa Parish:	
City of Hammond	\$399,680
City of Ponchatoula	224,559
Tangipahoa Fire District No. 1	59,614
Tangipahoa Parish Council	1,981,153
Tangipahoa Parish School Board	3,961,732
Town of Amite City	97,086
Town of Independence	50,634
Town of Kentwood	48,557
Town of Roseland	20,627
Village of Tangipahoa	6,600
Village of Tickfaw	23,640
Tensas Parish:	
Tensas Parish Fire Protection	23,849
Tensas Parish Law Enforcement	23,813
Tensas Parish Police Jury	310,058
Tensas Parish School Board	143,104
Town of Newellton	9,187
Town of St. Joseph	11,116
Town of Waterproof	4,947
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,150,053
Terrebonne Parish Sales Tax Fund: 0.25%	574,943
Terrebonne Parish Sales Tax Fund: 0.5%	1,149,637
Terrebonne Parish Sales Tax Fund: 1.5%	3,450,661
Terrebonne Parish Sales Tax Fund: 1.75%	4,025,272
Union Parish:	
Town of Bernice	20,715
Town of Farmerville	81,303

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
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Union Parish (Cont.):	
Town of Marion	\$10,460
Union Parish Law Enforcement District	466,564
Union Parish Police Jury	466,494
Union Parish School Board	933,183
Village of Junction City	1,448
Vermilion Parish:	
City of Abbeville	201,093
City of Kaplan	69,415
Hospital Service District No. 1	263,254
Hospital Service District No. 2	420,506
Town of Delcambre	19,692
Town of Erath	37,679
Town of Gueydan	31,302
Vermilion Parish Law Enforcement District	923,167
Vermilion Parish Police Jury	1,846,585
Vermilion Parish School Board	1,846,837
Village of Maurice	35,924
Vernon Parish:	
City of Leesville	160,705
Town of Hornbeck	9,905
Town of New Llano	43,093
Town of Rosepine	23,296
Vernon Parish Law Enforcement District	574,732
Vernon Parish Police Jury	1,724,627
Vernon Parish School Board	2,299,903
Washington Parish:	
Bogalusa School Board	384,754
City of Bogalusa	368,260

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2012,
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Washington Parish (Cont.):	
Town of Franklinton	\$106,525
Village of Angie	7,591
Village of Varnado	2,854
Washington Law Enforcement District	349,822
Washington Parish Road Tax	230,870
Washington Parish Sales Tax District 1	394,606
Washington Parish Sales Tax District 2	507,808
Washington Parish School Board	805,292
Webster Parish:	
City of Minden	382,636
City of Springhill	175,486
Town of Cotton Valley	12,051
Town of Cullen	17,299
Town of Sarepta	19,285
Town of Sibley	51,077
Village of Dixie Inn	3,691
Webster Parish Law Enforcement District	428,582
Webster Parish School Board	2,142,954
Webster Parish School Board District 6	153,239
West Baton Rouge Parish:	
Parish of West Baton Rouge	759,740
West Baton Rouge Parish District No. 1	506,358
West Baton Rouge Parish Fire District No. 1	253,179
West Baton Rouge Parish School Board	1,012,886
West Carroll Parish:	
Town of Oak Grove	26,029
West Carroll Parish Police Jury	798,269
West Carroll Parish School Board	532,192

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
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to December 31, 2012**

West Feliciana Parish:	
Town of St. Francisville	\$43,518
West Feliciana Parish District No. 1	187,595
West Feliciana Parish Police Jury	231,097
West Feliciana Parish School Board	624,470
Winn Parish:	
City of Winnfield	92,568
Winn Parish Police Jury	313,744
Winn Parish School Board	627,654
	<hr/>
Total Distributions	<u><u>\$385,418,671</u></u>

(Concluded)

OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

Exhibit A

The following pages contain a report on internal control over financial reporting and on compliance with laws and regulations and other matters required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report is based on the audit of the financial statements and includes, where appropriate, any significant deficiencies and/or material weaknesses in internal control or compliance and other matters that would be material to the presented financial statement.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

September 12, 2013

Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance With *Government Auditing Standards*

**COLONEL MICHAEL EDMONSON, DEPUTY SECRETARY
PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Baton Rouge, Louisiana**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash basis financial statement of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund, an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated September 12, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Public Safety Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Public Safety Services' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a

combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish and Municipal Sales and Use Tax Escrow Fund's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish and Municipal Sales and Use Tax Escrow Fund's internal control and compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

KJ:DG:BDC:THC:ch

MVST 2012