

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



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2009
ISSUED JUNE 23, 2010

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

LEGISLATIVE AUDIT ADVISORY COUNCIL

SENATOR EDWIN R. MURRAY, CHAIRMAN
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX
SENATOR WILLIE L. MOUNT
SENATOR BEN W. NEVERS, SR.
SENATOR JOHN R. SMITH
REPRESENTATIVE CAMERON HENRY
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY
REPRESENTATIVE ANTHONY V. LIGI, JR.
REPRESENTATIVE CEDRIC RICHMOND

LEGISLATIVE AUDITOR

DARYL G. PURPERA, CPA, CFE

DIRECTOR OF FINANCIAL AUDIT

PAUL E. PENDAS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$19.90. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 6142 or Report ID No. 80090123 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Independent Auditor's Report	3
Statement	
Financial Statement - Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund:	
Statement of Fiduciary Net Assets A	5
Notes to the Financial Statement	7
Schedule	
Supplemental Information Schedules:	
Combining Schedule of Changes in Assets and Liabilities 1	11
Schedule of Distributions 2	13
Exhibit	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	A

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND _____



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 4, 2010

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**

We have audited the accompanying statement of fiduciary net assets 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, 2009. The financial statement is the responsibility of Public Safety Services' management. 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 includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Public Safety Services' internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 do not purport to, and do not, present fairly the financial position of the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2009, the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Furthermore, as discussed in note 1, the accompanying statement has been prepared on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

In our opinion, the financial statement referred to previously presents fairly, in all material respects, the assets and liabilities arising from cash transactions of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services as of December 31, 2009, in conformity with the basis of accounting described in note 1.

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 with all taxing authorities in the state at December 31, 2009.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2010, 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* and should be considered in assessing the results of our audit.

The Louisiana Department of Public Safety and Corrections, Public Safety Services has not presented management's discussion and analysis that accounting principles generally accepted in the United States has determined necessary to supplement, although not required to be part of, the basic financial statements of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund.

Our audit was conducted for the purpose of forming an opinion on the accompanying financial statement. The accompanying combining schedule of changes in assets and liabilities and the schedule of distributions listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund of Public Safety Services. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated in all material respects in relation to the financial statement taken as a whole.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

CST:WDD:EFS:PEP:dl

MVST09

**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 Net Assets
As of December 31, 2009**

ASSETS

Cash (note 2)	<u><u>\$22,123,911</u></u>
---------------	----------------------------

LIABILITIES

Due to taxing bodies and others	<u><u>\$22,123,911</u></u>
---------------------------------	----------------------------

The accompanying notes are an integral part of this statement.

This page is intentionally blank.

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, 2009, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$22,123,911. 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 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 the Office of Motor Vehicles 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 the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes with all taxing authorities in the state at December 31, 2009.

COMBINING SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES

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

SCHEDULE OF DISTRIBUTIONS

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, 2009, to December 31, 2009.

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND _____

This page is intentionally blank.

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

**Combining Schedule of Changes in
Assets and Liabilities
For the Year Ended December 31, 2009**

	BALANCE AS OF <u>DECEMBER 31, 2008</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2009</u>
ASSETS				
Cash	\$25,128,107	\$298,236,918	(\$301,241,114)	\$22,123,911
LIABILITIES				
Due to taxing bodies and others	\$25,128,107	\$298,236,918	(\$301,241,114)	\$22,123,911

This page is intentionally blank.

**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

For the Period From January 1, 2009 to December 31, 2009

Public Safety Services - collection costs	\$3,011,610
Louisiana Legislative Auditor	43,985

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	450,426
Acadia Parish Mosquito Control Sales Tax District #3	169,495
Acadia Parish Police Jury	1,476,697
Acadia Parish School Board	1,351,280
City of Crowley	336,292
City of Eunice	11,414
City of Rayne	176,024
Town of Church Point	55,856
Town of Iota	37,184
Village of Estherwood	5,433
Village of Mermentau	5,025
Village of Morse	11,554

Allen Parish:

Allen Parish Law Enforcement District	302,012
Allen Parish Police Jury	211,408
Allen Parish School Board	906,036
City of Oakdale	62,096
Town of Elizabeth	6,273
Town of Kinder	29,274
Town of Oberlin	18,622

Ascension Parish:

Ascension Parish Law Enforcement District	834,898
Ascension Parish Police Jury	1,669,796
Ascension Parish Sales Tax District No. 2	834,898
Ascension Parish School Board	3,952,824
City of Donaldsonville	173,629

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Ascension Parish: (Cont.)

City of Gonzales	\$383,217
East Ascension Parish Drainage District No. 1	912,051
Town of Sorrento	54,268
West Ascension Hospital Service	64,587

Assumption Parish:

Assumption Parish Police Jury	358,915
Assumption Parish Road and Drainage District and Library	346,508
Assumption Parish School Board	897,287
Assumption Parish School Board District 1	179,456
Town of Napoleonville	12,400

Avoyelles Parish:

Avoyelles Parish Law Enforcement District	299,689
Avoyelles Parish Police Jury	599,378
Avoyelles Parish School Board	899,067
City of Bunkie	98,111
City of Marksville	92,153
Town of Cottonport	22,108
Town of Mansura	25,179
Town of Simmesport	37,858
Village of Hessmer	9,979
Village of Moreauville	21,282
Village of Plaquemine	2,701

Beauregard Parish:

Beauregard Parish Law Enforcement District	297,662
Beauregard Parish Sales Tax District No. 1 (Police Jury)	909,894
Beauregard Parish School Board	1,180,950
City of DeRidder	292,926
Town of Merryville	29,214

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Bienville Parish:

Bienville Parish Police Jury	\$229,209
Bienville Parish School Board	458,417
Town of Arcadia	52,790
Town of Gibsland	21,327
Town of Ringgold	34,457
Village of Castor	3,089

Bossier Parish:

Bossier Parish Law Enforcement District	481,714
Bossier Parish Police Jury	1,383,072
Bossier Parish Police Jury Capital Improvement Fund	674,400
Bossier Parish Police Jury Special District No. 1	251,418
Bossier Parish School Board	3,372,000
Bossier Parish Sheriff Capital Projects Fund	289,028
City of Bossier Sales and Use Tax	2,276,052
City of Shreveport	29,000
Town of Benton	52,765
Town of Haughton	129,723
Town of Plain Dealing	25,480

Caddo Parish:

Caddo Law Enforcement District	1,272,950
Caddo Parish Sales Tax District No. 1	1,569,316
Caddo Parish School Board	5,455,501
City of Shreveport	7,027,913
Town of Blanchard	37,818
Town of Greenwood	46,945
Town of Mooringsport	7,141
Town of Oil City	18,787
Town of Vivian	87,888
Village of Ida	6,751
Village of Rodessa	2,207

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	\$2,175,029
Calcasieu Parish Sales Tax District No. 1	1,543,829
Calcasieu Parish Sales Tax District No. 2	1,450,019
Calcasieu Parish Sales Tax District No. 3	506,220
Calcasieu Parish Sales Tax District No. 4	1,486,631
Calcasieu Parish School Board	4,350,059
City of DeQuincy	101,111
City of Lake Charles	2,006,161
City of Sulphur	700,446
City of Westlake	161,736
Town of Iowa	102,642
Town of Vinton	81,137

Caldwell Parish:

Caldwell Parish Police Jury	501,682
Caldwell Parish School Board	340,801
Town of Columbia	9,511

Catahoula Parish:

Catahoula Parish Police Jury	326,636
Catahoula Parish School Board	478,908

Claiborne Parish:

Claiborne Parish Police Jury	165,665
Claiborne Parish Police Jury #2	27,029
Claiborne Parish School Board	450,462
Town of Haynesville	51,562
Town of Homer	67,460
Village of Junction City	1,501

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Concordia Parish:

Concordia Parish Hospital Service District 1	\$74,239
Concordia Parish Police Jury	497,734
Concordia Parish School Board	593,913
Town of Ferriday	64,717
Town of Vidalia	179,565

DeSoto Parish:

City of Mansfield	72,120
DeSoto Parish Law Enforcement District	253,742
DeSoto Parish Police Jury	507,484
DeSoto Parish School Board	1,268,710
Town of Keatchie	6,115
Town of Logansport	19,953
Town of Stonewall	41,534
Village of Grand Cane	9,692
Village of South Mansfield	2,701

East Baton Rouge Parish:

Central Community School Board	1,029,034
City of Baker	384,323
City of Baker School Board	308,068
City of Baton Rouge	5,481,302
City of Central	938,709
City of Zachary	569,994
East Baton Rouge Parish Road Tax	3,114,082
East Baton Rouge Parish School Board	10,453,741
East Baton Rouge Sewer Improvement	3,114,083
Parish of East Baton Rouge	5,136,299
Zachary Community Educational Facilities Improvement	382,162
Zachary Community School Board	382,162

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

East Carroll Parish:

East Carroll Parish Law Enforcement District	\$80,574
East Carroll Parish Police Jury	80,574
East Carroll Parish School Board	241,723
Town of Lake Providence	70,975

East Feliciana Parish:

East Feliciana Parish School Board and Police Jury	1,589,509
--	-----------

Evangeline Parish:

City of Ville Platte	136,021
Evangeline Parish School Board	961,185
Evangeline Parish School Board/Solid Waste Sales Tax	480,593
Road and Drainage District No. 1	595,882
Town of Basile	25,448
Town of Mamou	73,255
Village of Chataignier	8,731
Village of Pine Prairie	21,186
Village of Turkey Creek	20,403

Franklin Parish:

City of Winnsboro	77,580
Franklin Parish Law Enforcement District	171,614
Franklin Parish Police Jury	514,846
Franklin Parish School Board	686,461
Town of Wisner	8,947
Village of Baskin	1,864
Village of Gilbert	5,965

Grant Parish:

Grant Parish Law Enforcement District	315,403
Grant Parish Police Jury	315,403
Grant Parish School Board	630,805

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Grant Parish: (Cont.)

Town of Colfax	\$26,942
Town of Montgomery	8,243
Town of Pollock	5,865
Village of Creola	87
Village of Georgetown	7,812

Iberia Parish:

City of Jeanerette	92,201
City of New Iberia	722,477
Iberia Parish Law Enforcement District	292,383
Iberia Parish Police Jury (Garbage Recycling)	370,538
Iberia Parish Policy Jury (Mosquito)	292,383
Iberia Parish Sales Tax District No. 2	201,891
Iberia Parish School Board	2,339,063
Town of Delcambre	5,212
Village of Loreauville	12,637

Iberville Parish:

Iberville Parish	440,164
Iberville Parish Police Jury	313,850
Iberville Parish School Board	936,869
Iberville Parish Solid Waste	154,584
Parish of Iberville	468,434
Town of St. Gabriel	15,148

Jackson Parish:

Jackson Parish Police Jury	135,136
Jackson Parish Road Tax	90,091
Jackson Parish School Board	651,629
Town of Chatham	219
Town of Jonesboro	47,978
Village of Hodge	4,594
Village of Hodge (East)	2,555
Village of Hodge (North)	1,810

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Jefferson Parish:

Jefferson Parish Law Enforcement District	\$1,465,439
Jefferson Parish School Board	8,792,634
Parish of Jefferson	17,585,268

Jefferson Davis Parish:

City of Jennings	268,600
Jefferson Davis Parish Law Enforcement District	253,205
Jefferson Davis Parish School Board	1,012,805
Jefferson Davis Road Sales Tax District 1	543,842
Jefferson Davis Sales Tax District No. 1	85,752
Town of Elton	24,066
Town of Lake Arthur	88,932
Town of Welsh	89,185
Village of Fenton	6,888

Lafayette Parish:

City of Carencro	171,133
City of Lafayette	3,511,818
City of Scott	297,806
City of Scott Apollo Development District	183
City of Scott Destination Pointe Development District	762
I-49 Carencro TIF District	262
Lafayette Parish Law Enforcement District No. 1	1,513,580
Lafayette Parish Police Jury	1,513,580
Sales Tax Division, Lafayette Parish School Board	4,005,952
Sales Tax Division, Lafayette Parish School Board 02	2,002,976
Sales Tax Division, Lafayette Parish School Board 88	2,002,976
TIF District I-10 at MM 101	758
Town of Broussard	444,957
Town of Duson	65,482
Town of Youngsville	425,988

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Lafourche Parish:

City of Thibodaux	\$419,996
Lafourche Parish Law Enforcement Subdistrict 1	1,286,282
Lafourche Parish Levee District	440,576
Lafourche Parish Road Sales Tax District No. 4	952,312
Lafourche Parish School Board	3,140,599
Lafourche Parish School Board/Golden Meadow	37,411
Lafourche Road Sales Tax District 2	258,818
Lafourche Sales Tax District A	798,872
Town of Lockport	47,642

LaSalle Parish:

LaSalle Parish Law Enforcement District	137,814
LaSalle Parish School Board	810,205
Town of Jena	56,587
Town of Olla	15,832

Lincoln Parish:

City of Grambling	39,256
City of Ruston	376,848
Lincoln Parish Police Jury	449,003
Lincoln Parish School Board	1,197,342
Sales Tax District #1	79,102
Town of Dubach	7,022
Village of Choudrant	19,706

Livingston Parish:

City of Denham Springs	306,550
City of Denham Springs Annexed Areas	5,023
Livingston Parish Gravity Drainage District 1	226,605
Livingston Parish Gravity Drainage District 5	141,578
Livingston Parish Gravity Drainage District 6	160,453
Livingston Parish Law Enforcement Sub District A	993,874
Livingston Parish Road Maintenance	1,987,747

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Livingston Parish: (Cont.)

Livingston Parish School Board	\$3,975,494
Livingston Parish School District No. 22	299,774
Livingston Parish School District No. 33	9,422
Livingston Parish Special Sales Tax District 1	928,915
Town of Livingston	25,811
Town of Springfield	14,765
Town of Walker	179,685
Village of Albany	17,524

Madison Parish:

City of Tallulah	127,740
Madison Parish Law Enforcement District	70,452
Madison Parish Police Jury	70,452
Madison Parish Sales Tax Fund	211,356
Madison Parish School District	140,905
Village of Richmond	19,206

Morehouse Parish:

Bastrop Sales Tax District 1	39,670
City of Bastrop	207,495
East Morehouse Parish School District	1
Morehouse Law Enforcement District	189,814
Morehouse Parish Police Jury	189,814
Morehouse Parish School Board	759,256
Town of Collinston	5,981
Village of Bonita	4,191
Village of Mer Rouge	23,057

Natchitoches Parish:

City of Natchitoches	364,914
Natchitoches Parish Law Enforcement District	252,719
Natchitoches Parish School Board	1,010,875
Natchitoches Sales Tax District No. 1	359,479
Town of Campti	13,271

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Natchitoches Parish: (Cont.)

Village of Clarence	\$3,412
Village of Natchez	2,701
Village of Robeline	3,200

Orleans Parish:

City of New Orleans	7,399,879
Orleans Parish School Board	4,439,928
Regional Transit Authority	2,959,951

Ouachita Parish:

City of Monroe	2,670,188
City of West Monroe	418,918
Ouachita Monroe School Board	1,806,634
Ouachita Parish Fire Protection Tax	1,396,691
Ouachita Parish Law Enforcement District	824,961
Ouachita Parish Police Jury	1,396,691
Ouachita Parish School Board	1,565,065
Town of Richwood	9,243
Town of Sterlington	25,395
West Ouachita School District	995,052

Plaquemines Parish:

Plaquemines Parish Council	494,864
Plaquemines Parish School Board	989,728

Pointe Coupee Parish:

City of New Roads	67,521
Parish of Pointe Coupee	728,463
Pointe Coupee Parish Police Jury	104,067
Pointe Coupee Parish School Board	832,530
Town of Fordoche	15,099
Town of Livonia	27,272
Village of Morganza	13,189

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Rapides Parish:

Rapides (Pineville) Sales Tax Fund	\$458,469
Rapides Law Enforcement District	998,602
Rapides Parish (City) Sales Tax	1,370,112
Rapides Parish Sales Tax District 3	632,636
Rapides Parish Sales Tax Fund	1,997,203
Rapides Parish School Board	1,997,203
Town of Ball	103,765
Town of Boyce	9,259
Town of Glenmora	22,654
Town of Lecompte	10,886
Village of Forest Hill	4,514
Village of Woodworth	29,880

Red River Parish:

Red River Parish Law Enforcement District	163,198
Red River Parish Police Jury	238,558
Red River Parish School Board	326,397
Town of Coushatta	33,201
Village of Hall Summit	2,454

Richland Parish:

Richland Parish Law Enforcement District	160,077
Richland Parish Police Jury	480,232
Richland Parish School Board	640,309
Town of Delhi	50,470
Town of Mangham	5,860
Town of Rayville	54,633

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Sabine Parish:

11th Judicial Enforcement Sub-District	\$50,525
Sabine Law Enforcement District	291,486
Sabine Parish Police Jury	485,810
Sabine Parish Sales Tax District 1	28,180
Sabine Parish Sales Tax District 1 and 2	165,974
Sabine Parish School Board	777,296
Town of Many	30,473
Town of Zwolle	30,721
Village of Converse	5,387
Village of Florien	8,701
Village of Pleasant Hill	6,241

St. Bernard Parish:

St. Bernard Law Enforcement District	214,859
St. Bernard Parish Police Jury	214,859
St. Bernard Sales Tax Department	1,504,011
St. Bernard Water and Sewer District	214,859

St. Charles Parish:

St. Charles Parish Council	1,631,859
St. Charles Parish School Board	2,447,787

St. Helena Parish:

St. Helena Parish Police Jury	390,643
St. Helena Parish School Board	260,427
Town of Greensburg	18,042

St. James Parish:

St. James Parish Council	254,927
St. James Parish School Board	848,742
Town of Gramercy	37,090
Town of Lutchet	47,391

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

St. John the Baptist Parish:

St. John the Baptist Council Sewerage	\$667,919
St. John the Baptist Law Enforcement District	166,979
St. John the Baptist Parish Council	834,899
St. John the Baptist Parish School Board	1,502,818

St. Landry Parish:

City of Eunice	225,658
City of Opelousas	302,981
St. Landry Parish Educational Facility Improvement District	1,249,193
St. Landry Parish Law Enforcement District	936,895
St. Landry Parish School Board	1,249,193
St. Landry Parish Solid Waste Commission	999,354
Town of Arnaudville	31,225
Town of Grand Coteau	8,154
Town of Krotz Springs	18,124
Town of Melville	18,977
Town of Port Barre	47,207
Town of Sunset	78,184
Town of Washington	13,595
Village of Cankton	6,569

St. Martin Parish:

Breaux Bridge Annexed Areas	23,639
City of Breaux Bridge	98,735
City of St. Martinville	128,450
St. Martin Parish Law Enforcement District	435,639
St. Martin Parish Sales Tax	2,698
St. Martin Parish Sales Tax District No. 1	588,063
St. Martin Parish Sales Tax District No. 2	76,638
St. Martin Parish School Board	1,735,192

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

St. Martin Parish: (Cont.)

Town of Arnaudville	\$5,153
Town of Broussard	5,074
Town of Henderson	17,003
Village of Parks	9,468

St. Mary Parish:

City of Morgan City	66,765
St. Mary Parish Law Enforcement	412,359
St. Mary Parish Police Jury	1,443,257
St. Mary Parish School Board	1,195,841
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	82,823
St. Mary Parish Wards 5 and 8	80,826
St. Mary Parish Wards 6 and 9	15,616

St. Tammany Parish:

City of Covington	305,590
City of Mandeville	535,434
City of Slidell	685,929
St. Tammany Jail Facilities and Complex	1,870,949
St. Tammany Parish Law Enforcement District	935,475
St. Tammany Parish School Board	7,483,799
St. Tammany Sales Tax District 3	5,866,392
Town of Abita Springs	67,191
Town of Madisonville	39,281
Town of Pearl River	71,701
Village of Folsom	22,954
Village of Sun	7,430

Tangipahoa Parish:

Amite City	79,504
City of Hammond	346,327
City of Ponchatoula	159,849

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Tangipahoa Parish: (Cont.)

Tangipahoa Fire District No. 1	\$48,074
Tangipahoa Parish Council	1,613,379
Tangipahoa Parish School Board	3,226,759
Town of Independence	37,755
Town of Kentwood	46,395
Town of Roseland	21,123
Village of Tangipahoa	8,035
Village of Tickfaw	16,744

Tensas Parish:

Tensas Parish Fire Protection	18,007
Tensas Parish Law Enforcement	18,007
Tensas Parish Police Jury	234,094
Tensas Parish School Board	108,043
Town of Newellton	8,426
Town of St. Joseph	8,811
Town of Waterproof	3,780

Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	966,779
Terrebonne Parish Sales Tax Fund: 0.25%	483,389
Terrebonne Parish Sales Tax Fund: 0.5%	966,779
Terrebonne Parish Sales Tax Fund: 1.5%	2,900,337
Terrebonne Parish Sales Tax Fund: 1.75%	3,383,727

Union Parish:

Town of Bernice	16,584
Town of Farmerville	40,387
Town of Marion	9,129
Union Parish Law Enforcement District	345,723
Union Parish Police Jury	345,723
Union Parish School Board	691,446
Village of Junction City	2,992

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Vermilion Parish:

City of Abbeville	\$140,124
City of Kaplan	52,071
Hospital Service District No. 1	194,159
Hospital Service District No. 2	317,516
Town of Delcambre	18,936
Town of Erath	28,158
Town of Gueydan	21,644
Vermilion Parish Law Enforcement District	694,479
Vermilion Parish Police Jury	1,388,958
Vermilion Parish School Board	1,106,214
Village of Maurice	29,396

Vernon Parish:

City of Leesville	122,802
Town of Hornbeck	5,524
Town of New Llano	26,925
Town of Rosepine	12,956
Vernon Parish Law Enforcement District	446,922
Vernon Parish Police Jury	1,340,765
Vernon Parish School Board	1,787,686

Washington Parish:

Bogalusa School Board	303,681
City of Bogalusa	314,240
Town of Franklinton	87,567
Village of Angie	7,066
Village of Varnado	1,581
Washington Law Enforcement District	276,074
Washington Parish Road Tax	182,209
Washington Parish Sales Tax District 1	306,584
Washington Parish Sales Tax District 2	391,724
Washington Parish School Board	626,709

(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
For the Period From January 1, 2009 to December 31, 2009**

TAXING AUTHORITY (CONT.)

Webster Parish:

City of Minden	\$302,418
City of Springhill	131,472
Town of Cotton Valley	6,835
Town of Cullen	12,075
Town of Sarepta	9,015
Town of Sibley	34,241
Village of Dixie Inn	5,969
Webster Parish Law Enforcement District	310,183
Webster Parish School Board	1,550,912
Webster Parish School Board District 6	112,795

West Baton Rouge Parish:

Parish of West Baton Rouge	608,720
West Baton Rouge Parish District No. 1	405,814
West Baton Rouge Parish Fire District No. 1	202,907
West Baton Rouge Parish School Board	811,627

West Carroll Parish:

Town of Oak Grove	16,612
West Carroll Parish Police Jury	575,058
West Carroll Parish School Board	383,372

West Feliciana Parish:

Town of St. Francisville	39,165
West Feliciana Parish District No. 1	149,680
West Feliciana Parish Police Jury	188,453
West Feliciana Parish School Board	376,904

Winn Parish:

City of Winnfield	70,919
Winn Parish Police Jury	216,761
Winn Parish School Board	433,520

Total Distributions

\$301,241,114

(Concluded)

OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain our report on internal control over financial reporting and on compliance with laws, regulations, and other matters as required by *Government Auditing Standards*, issued by the Comptroller General of the United States. This report is based on the audit of the financial statement 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.

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 4, 2010

Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of the Financial Statements
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 the financial statement of the fiduciary net assets 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, 2009, and have issued our report thereon dated June 4, 2010. Our report was modified to include an explanatory paragraph describing the individual fund presentation, an explanatory paragraph describing the use of the cash basis of accounting, an emphasis of matter regarding the department's legal status as the prescribed agent for local tax collectors, and lack of inclusion of required supplementary information. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting.

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

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 statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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*.

This report is intended solely for the information and use of Public Safety Services and its management, others within the entity, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. 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

CST:WDD:EFS:PEP:dl

MVST09