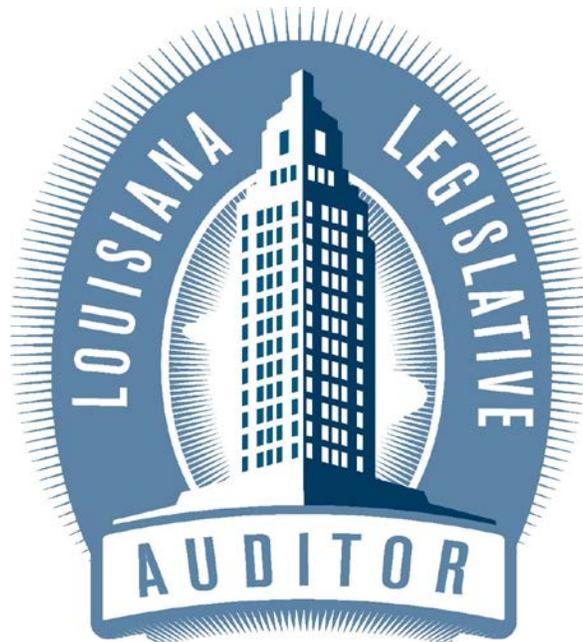


PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2014
ISSUED JULY 1, 2015

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

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

DIRECTOR OF FINANCIAL AUDIT
ERNEST F. SUMMERVILLE, JR., CPA

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 16, 2015

Independent Auditor's Report

**COLONEL MICHAEL EDMONSON, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
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 Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions 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, 2014, 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 cash basis of accounting described in note 1; this includes determining that the 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 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, 2014, in accordance with the 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 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 Matter

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, 2014, 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 19th 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, 2014.

Our opinion is not modified with respect to these matters.

Other Matters

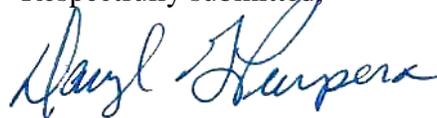
Our audit was conducted for the purpose of forming an opinion on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and related notes. The Combining Schedule of Changes in Assets and Liabilities – Cash Basis and the Schedule of Distributions – Cash Basis listed in the table 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. The 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 June 16, 2015, on our consideration of the Parish and Municipal Motor Vehicle 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 Motor Vehicle Sales and Use Tax Escrow Fund's internal control over financial reporting and compliance.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

JP:NM:WG:EFS:aa

MVST 2014

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014**

ASSETS

Cash (note 2)

\$38,186,895

LIABILITIES

Due to taxing bodies and others

\$38,186,895

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 was 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, 2014, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$38,186,895. 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 19th 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, 2014.

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, 2014, to December 31, 2014.

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

**Combining Schedule of Changes in
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2014**

	BALANCE AS OF <u>DECEMBER 31, 2013</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2014</u>
ASSETS				
Cash	\$31,509,273	\$452,991,181	(\$446,313,559)	\$38,186,895
LIABILITIES				
Due to taxing bodies and others	\$31,509,273	\$452,991,181	(\$446,313,559)	\$38,186,895

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Public Safety Services' collection costs	\$4,463,646
Louisiana Legislative Auditor audit fee	53,498

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	795,137
Acadia Parish Mosquito Control Sales Tax District No. 3	311,325
Acadia Parish Police Jury	2,655,525
Acadia Parish School Board	2,385,412
City of Basile	2,557
City of Crowley	484,017
City of Duson	5,267
City of Eunice	26,862
City of Rayne	301,605
Town of Church Point	143,914
Town of Iota	60,851
Village of Estherwood	32,709
Village of Mermentau	15,133
Village of Morse	13,310

Allen Parish:

Allen Parish Law Enforcement District	460,328
Allen Parish Police Jury	322,229
Allen Parish School Board	1,380,983
City of Oakdale	83,961
Town of Elizabeth	15,276
Town of Kinder	50,637
Town of Oberlin	33,270
Village of Reeves	213

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Ascension Parish:	
Ascension Parish Law Enforcement District	\$1,309,000
Ascension Parish Police Jury	2,617,997
Ascension Parish Sales Tax District No. 2	1,308,999
Ascension Parish School Board	6,014,854
City of Donaldsonville	282,326
City of Gonzales	486,759
East Ascension Parish Drainage District No. 1	1,400,038
Gonzales Tanger Mall Development District	335
Town of Sorrento	66,515
West Ascension Hospital Service	86,736
Assumption Parish:	
Assumption Parish Police Jury	535,723
Assumption Parish Road and Drainage District and Library	526,560
Assumption Parish School Board	1,339,308
Assumption Parish School Board District 1	267,861
Town of Napoleonville	9,164
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	435,728
Avoyelles Parish Police Jury	871,457
Avoyelles Parish School Board	1,525,047
City of Bunkie	152,882
City of Marksville	139,944
Town of Cottonport	27,511
Town of Mansura	37,898
Town of Simmesport	42,979
Village of Hessmer	9,196
Village of Moreauville	31,165
Village of Plaquemine	3,997

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Beauregard Parish:

Beauregard Parish Law Enforcement District	\$447,417
Beauregard Parish Police Jury	223,712
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,425,869
Beauregard Parish School Board	1,774,769
City of DeRidder	374,591
Town of Merryville	44,727

Bienville Parish:

Bienville Parish Police Jury	334,379
Bienville Parish School Board	668,757
Town of Arcadia	155,727
Town of Gibsland	26,748
Town of Ringgold	38,635
Village of Castor	5,383
Village of Saline	6,501

Bossier Parish:

Bossier Parish Law Enforcement District	693,306
Bossier Parish Police Jury	2,030,853
Bossier Parish Police Jury Capital Improvement Fund	970,629
Bossier Parish Police Jury Special District No. 1	372,156
Bossier Parish School Board	4,853,145
Bossier Parish Sheriff Capital Projects Fund	415,984
City of Bossier City	3,095,366
City of Shreveport	129,209
Town of Benton	86,844
Town of Haughton	220,587
Town of Plain Dealing	28,927

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Caddo Parish:

Caddo Law Enforcement District	\$1,760,836
Caddo Parish Sales Tax District No. 1	2,057,492
Caddo Parish School Board	7,546,442
City of Shreveport	9,970,773
North Caddo Hospital District	273,853
Town of Blanchard	58,109
Town of Greenwood	68,327
Town of Mooringsport	11,854
Town of Oil City	20,215
Town of Vivian	117,075
Village of Ida	10,165
Village of Rodessa	2,572

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	3,386,810
Calcasieu Parish Sales Tax District No. 1	2,378,631
Calcasieu Parish Sales Tax District No. 2	2,257,873
Calcasieu Parish Sales Tax District No. 3	777,114
Calcasieu Parish Sales Tax District No. 4	2,760,392
Calcasieu Parish School Board	6,773,619
City of DeQuincy	149,849
City of Lake Charles	3,216,838
City of Sulphur	1,101,210
City of Westlake	229,198
Town of Iowa	141,947
Town of Vinton	136,911

Caldwell Parish:

Caldwell Parish Police Jury	872,285
Caldwell Parish School Board	589,030
Town of Columbia	11,184

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Catahoula Parish:	
Catahoula Parish Law Enforcement District	\$255,401
Catahoula Parish Police Jury	510,796
Catahoula Parish School Board	766,195
Claiborne Parish:	
Claiborne Parish Police Jury	226,440
Claiborne Parish Police Jury No. 2	35,761
Claiborne Parish School Board	596,013
Town of Haynesville	75,482
Town of Homer	80,628
Village of Junction City	1,084
Village of Athens	3,308
Concordia Parish:	
City of Vidalia	231,220
Concordia Parish Hospital Service District 1	110,738
Concordia Parish Police Jury	792,713
Concordia Parish School Board	885,908
Town of Ferriday	83,622
DeSoto Parish:	
City of Mansfield	94,904
DeSoto Parish Law Enforcement District	332,947
DeSoto Parish Police Jury	665,896
DeSoto Parish School Board	1,664,696
Town of Keachi	6,553
Town of Logansport	26,822
Town of Stonewall	70,730
Village of Grand Cane	8,904
Village of South Mansfield	3,602

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

East Baton Rouge Parish:	
Baker School Board	\$429,953
Central Community School Board	1,681,006
City of Baker	542,404
City of Baton Rouge	7,145,400
City of Central	1,265,218
City of Zachary	778,433
East Baton Rouge Parish Road Tax	4,352,341
East Baton Rouge Parish School Board	14,557,004
East Baton Rouge Sewer Improvement	4,352,341
Parish of East Baton Rouge	7,752,831
Zachary Community Educational Facilities Improvement	538,800
Zachary Community School Board	538,800
East Carroll Parish:	
East Carroll Parish Law Enforcement District	126,044
East Carroll Parish Police Jury	126,043
East Carroll Parish School Board	378,130
Town of Lake Providence	100,836
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,030,588
Evangeline Parish:	
City of Ville Platte	186,398
Evangeline Parish School Board	1,450,197
Evangeline Parish School Board/Solid Waste Sales Tax	725,099
Road and Drainage District No. 1	1,070,603
Town of Basile	42,670
Town of Mamou	81,559
Village of Chataignier	12,482
Village of Pine Prairie	33,224
Village of Turkey Creek	20,864

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Franklin Parish:

City of Winnsboro	\$160,286
Franklin Parish Law Enforcement District	266,470
Franklin Parish Police Jury	799,412
Franklin Parish School Board	1,065,860
Town of Wisner	16,356
Village of Baskin	4,873
Village of Gilbert	13,599

Grant Parish:

Grant Parish Law Enforcement District	458,528
Grant Parish Police Jury	458,528
Grant Parish School Board	917,058
Town of Colfax	30,510
Town of Montgomery	16,958
Town of Pollock	6,930
Village of Dry Prong	7,733
Village of Georgetown	10,537

Iberia Parish:

City of Jeanerette	133,713
City of New Iberia	1,040,306
Economic Development District No. 1	119,841
Iberia Parish Law Enforcement District	444,649
Iberia Parish Police Jury (Garbage Recycling)	576,905
Iberia Parish Policy Jury (Mosquito)	444,649
Iberia Parish Sales Tax District No. 2	314,543
Iberia Parish School Board	3,557,193
Town of Delcambre	9,437
Village of Loreauville	27,471

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Iberville Parish:	
Iberville Parish	\$617,667
Iberville Parish Police Jury	432,248
Iberville Parish School Board	1,290,293
Iberville Parish Solid Waste	212,899
Parish of Iberville	645,147
Town of St. Gabriel	79,865
Jackson Parish:	
Jackson Parish Police Jury	198,657
Jackson Parish Road Tax	132,437
Jackson Parish School Board	947,927
Town of Chatham	675
Town of Eros	1,599
Town of Jonesboro	90,506
Village of Hodge	9,462
Village of Hodge (East)	1,248
Village of Hodge (North)	2,721
Jefferson Parish:	
Jefferson Parish Law Enforcement District	1,875,423
Jefferson Parish School Board	15,003,382
Parish of Jefferson	18,754,227
Jefferson Davis Parish:	
City of Jennings	341,770
Jefferson Davis Parish Law Enforcement District	367,991
Jefferson Davis Parish School Board	1,471,965
Jefferson Davis Parish Jail	157,210
Jefferson Davis Road Sales Tax District 1	847,828
Jefferson Davis Sales Tax District No. 1	110,849
Town of Elton	44,314

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Jefferson Davis Parish (Cont.):

Town of Lake Arthur	\$141,324
Town of Welsh	132,462
Village of Fenton	12,436

Lafayette Parish:

City of Carencro	277,203
City of Lafayette	5,601,384
City of Scott	472,370
City of Scott Apollo Development District	21,793
I49 Carencro TIF District	1,130
Lafayette Parish Law Enforcement District No. 1	2,334,486
Lafayette Parish Police Jury	2,334,486
Sales Tax Division, Lafayette Parish School Board	6,365,887
Sales Tax Division, Lafayette Parish School Board 02	3,182,944
Sales Tax Division, Lafayette Parish School Board 88	3,182,944
TIF District I-10 at MM 101	16
TIF District I-10 at MM 103	1,299
Town of Broussard	933,675
Town of Duson	54,224
Town of Youngsville	1,241,520

Lafourche Parish:

City of Thibodaux	539,494
Lafourche Parish Law Enforcement District	192,678
Lafourche Parish Law Enforcement Subdistrict 1	1,897,931
Lafourche Parish Levee District	596,621
Lafourche Parish Road Sales Tax District No. 2	345,936
Lafourche Parish Road Sales Tax District No. 4	1,404,716
Lafourche Parish Consolidated Sales Tax District A - Rd Dist. 3, 5, and 6	1,254,546
Lafourche Parish School Board	4,549,526

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Lafourche Parish (Cont.):	
Lafourche Parish School Board/Golden Meadow	\$51,878
Town of Lockport	114,394
LaSalle Parish:	
LaSalle Parish Law Enforcement District	215,398
LaSalle Parish School Board	1,292,392
Town of Jena	80,469
Town of Olla	34,299
Lincoln Parish:	
City of Grambling	68,077
City of Ruston	524,383
Lincoln Parish Police Jury	669,741
Lincoln Parish School Board	1,785,971
Lincoln Parish Sheriff's Office	223,246
Sales Tax District No. 1	128,349
Town of Dubach	13,912
Village of Choudrant	53,795
Livingston Parish:	
City of Denham Springs	297,370
City of Denham Springs Annexed Areas	6,572
Livingston Parish Gravity Drainage District 1	316,019
Livingston Parish Gravity Drainage District 5	249,264
Livingston Parish Gravity Drainage District 6	229,123
Livingston Parish Law Enforcement Sub District A	1,427,195
Livingston Parish Road Maintenance	2,854,393
Livingston Parish School Board	5,708,724
Livingston Parish School District No. 22	424,541
Livingston Parish School District No. 33	3,069

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PUBLIC SAFETY SERVICES
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, 2014,
to December 31, 2014**

Livingston Parish (Cont.):	
Livingston Parish Special Sales Tax District 1	\$1,363,181
Town of Livingston	39,333
Town of Springfield	14,138
Town of Walker	177,254
Village of Albany	18,171
Madison Parish:	
City of Tallulah	182,509
Madison Parish Law Enforcement District	97,845
Madison Parish Police Jury	97,845
Madison Parish Sales Tax Fund	293,536
Madison Parish School District	195,691
Village of Delta	1,026
Village of Richmond	21,483
Morehouse Parish:	
Bastrop Sales Tax District 1	59,885
City of Bastrop	304,897
Morehouse Parish Law Enforcement District	253,700
Morehouse Parish Law Enforcement Sub District No. 1	361,907
Morehouse Parish Police Jury	253,700
Morehouse Parish Police Jury District No. 1	11,100
Morehouse Parish School Board	1,014,768
Town of Collinston	5,921
Village of Bonita	6,900
Village of Mer Rouge	20,577
Natchitoches Parish:	
City of Natchitoches	580,309
Natchitoches Parish Law Enforcement District	399,526

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
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Natchitoches Parish (Cont.):	
Natchitoches Parish School Board	\$1,598,103
Natchitoches Sales Tax District No. 1	566,975
Town of Campiti	26,565
Village of Clarence	5,794
Village of Natchez	4,104
Village of Robeline	3,487
Orleans Parish:	
City of New Orleans	12,334,166
Orleans Parish School Board	6,627,427
Regional Transit Authority	4,486,056
Ouachita Parish:	
City of Monroe	1,890,911
City of Monroe Fire/Police	370,657
City of Monroe Sewer/Water/Str	756,439
City of West Monroe	590,974
Monroe City School Board 2001	756,442
Monroe City School Board - Special District	378,222
Monroe School Board	1,549,726
Ouachita Parish Fire Protection Tax	2,116,791
Ouachita Parish Law Enforcement District	1,246,156
Ouachita Parish Police Jury	2,116,791
Ouachita Parish School Board	2,351,035
Ouachita Parish School Board No. 1	1,171,067
Town of Richwood	17,808
Town of Sterlington	61,494
West Ouachita School District	1,493,538

(Continued)

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Plaquemines Parish:	
Plaquemines Parish Council	\$1,132,337
Plaquemines Parish School Board	1,132,337
Pointe Coupee Parish:	
City of New Roads	84,171
Parish of Pointe Coupee	916,917
Pointe Coupee Parish Police Jury	130,989
Pointe Coupee Parish School Board	1,047,906
Town of Fordoche	17,066
Town of Livonia	30,888
Village of Morganza	9,033
Rapides Parish:	
Rapides Parish Law Enforcement District	1,365,556
Rapides Parish (City) Sales Tax	1,966,470
Rapides Parish Sales Tax District 3	849,063
Rapides Parish Sales Tax Fund	2,731,114
Rapides Parish School Board	2,731,116
Rapides (Pineville) Sales Tax Fund	614,901
Town of Ball	156,224
Town of Boyce	15,973
Town of Cheneyville	6,630
Town of Glenmora	31,450
Town of Lecompte	21,302
Town of Woodworth	125,204
Village of Forest Hill	8,281

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Red River Parish:	
Red River Parish Law Enforcement District	\$200,442
Red River Parish Police Jury	300,665
Red River Parish School Board	400,885
Town of Coushatta	37,004
Village of Hall Summit	3,922
Richland Parish:	
Richland Parish Law Enforcement District	244,439
Richland Parish Police Jury	733,315
Richland Parish School Board	977,751
Town of Delhi	95,181
Town of Mangham	11,845
Town of Rayville	56,784
Sabine Parish:	
11th Judicial Enforcement Sub-District	88,833
Sabine Law Enforcement District	512,491
Sabine Parish Police Jury	854,151
Sabine Parish Sales Tax District 1	76,589
Sabine Parish Sales Tax District 2	264,761
Sabine Parish School Board	1,366,639
Town of Many	45,671
Town of Zwolle	70,055
Village of Converse	8,470
Village of Florien	17,237
Village of Pleasant Hill	12,410
St. Bernard Parish:	
St. Bernard Law Enforcement District	309,718
St. Bernard Parish Police Jury	309,718
St. Bernard Sales Tax Department	2,168,018
St. Bernard Water and Sewer District	309,718

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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St. Charles Parish:	
St. Charles Parish Council	\$2,122,584
St. Charles Parish School Board	3,183,877
St. Helena Parish:	
St. Helena Parish Police Jury	640,199
St. Helena Parish School Board	426,800
Town of Greensburg	16,678
St. James Parish:	
St. James Parish Council	378,497
St. James Parish Council/Gramercy	39,685
St. James Parish Council/Lutcher	59,171
St. James Parish School Board	1,194,155
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	833,310
St. John the Baptist Law Enforcement District	400,551
St. John the Baptist Parish Council	1,041,638
St. John the Baptist Parish School Board	1,874,946
St. Landry Parish:	
City of Eunice	339,991
City of Opelousas	491,357
St. Landry Parish Educational Facility Improvement District	1,794,543
St. Landry Parish Law Enforcement District	1,345,906
St. Landry Parish Road Dist #1	2,185,365
St. Landry Parish School Board	1,794,543
St. Landry Parish Solid Waste Commission	1,435,632
Town of Arnaudville	56,371
Town of Grand Coteau	23,682
Town of Krotz Springs	26,347

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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St. Landry Parish (Cont.):	
Town of Melville	\$41,328
Town of Port Barre	88,736
Town of Sunset	141,875
Town of Washington	22,335
Village of Cankton	10,637
St. Martin Parish:	
City of Breaux Bridge	202,881
City of St. Martinville	185,438
St. Martin Parish Law Enforcement District	711,826
St. Martin Parish Sales Tax District No. 1	978,957
St. Martin Parish Sales Tax District No. 2	133,855
St. Martin Parish School Board	2,835,989
Town of Arnaudville	6,870
Town of Broussard	13,004
Town of Henderson	23,348
Village of Parks	15,713
St. Mary Parish:	
City of Morgan City	82,764
Sales Tax - Morgan City	82,764
St. Mary Parish Law Enforcement	571,949
St. Mary Parish Police Jury	2,001,817
St. Mary Parish School Board	1,658,647
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	119,894
St. Mary Parish Wards 5 and 8	119,099
St. Mary Parish Wards 6 and 9	18,371
St. Tammany Parish:	
City of Covington	401,972
City of Mandeville	715,736

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
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St. Tammany Parish (Cont.):	
City of Slidell	\$896,786
St. Tammany Jail Facilities and Complex	2,718,626
St. Tammany Parish Law Enforcement District	1,359,305
St. Tammany Parish School Board	10,874,510
St. Tammany Sales Tax District 3	8,741,025
Town of Abita Springs	81,061
Town of Madisonville	50,482
Town of Pearl River	103,736
Village of Folsom	26,217
Village of Sun	13,830
Tangipahoa Parish:	
City of Hammond	532,088
City of Ponchatoula	199,331
Tangipahoa Fire District No. 1	68,816
Tangipahoa Parish Council	2,405,123
Tangipahoa Parish School Board	4,810,283
Town of Amite City	106,418
Town of Independence	69,466
Town of Kentwood	58,431
Town of Roseland	22,143
Village of Tangipahoa	9,694
Village of Tickfaw	24,632
Tensas Parish:	
Tensas Parish Fire Protection	28,502
Tensas Parish Law Enforcement	28,502
Tensas Parish Police Jury	370,521
Tensas Parish School Board	171,010

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Tensas Parish (Cont.):	
Town of Newellton	\$8,339
Town of St. Joseph	14,786
Town of Waterproof	3,144
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,344,852
Terrebonne Parish Sales Tax Fund: 0.25%	672,361
Terrebonne Parish Sales Tax Fund: 0.5%	1,344,903
Terrebonne Parish Sales Tax Fund: 1/2%	1,344,852
Terrebonne Parish Sales Tax Fund: 1.5%	4,034,558
Terrebonne Parish Sales Tax Fund: 1.75%	4,706,985
Union Parish:	
Town of Bernice	33,555
Town of Farmerville	109,064
Town of Marion	12,701
Union Parish Law Enforcement District	536,574
Union Parish Police Jury	536,574
Union Parish School Board	1,282,127
Village of Junction City	1,454
Vermilion Parish:	
City of Abbeville	184,508
City of Kaplan	78,519
Hospital Service District No. 1	305,737
Hospital Service District No. 2	478,851
Town of Delcambre	23,989
Town of Erath	41,325
Town of Gueydan	28,107
Vermilion Parish Law Enforcement District	1,028,409

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Vermilion Parish (Cont.):	
Vermilion Parish Police Jury	\$2,056,820
Vermilion Parish School Board	2,056,820
Village of Maurice	91,109
Vernon Parish:	
City of Leesville	134,473
Town of Hornbeck	7,659
Town of New Llano	60,054
Town of Rosepine	29,173
Vernon Parish Law Enforcement District	600,543
Vernon Parish Police Jury	1,801,625
Vernon Parish School Board	2,402,168
Washington Parish:	
Bogalusa School Board	430,992
City of Bogalusa	449,004
Town of Franklinton	105,150
Village of Angie	6,543
Village of Varnado	5,158
Washington Law Enforcement District	391,810
Washington Parish Criminal Justice	210,464
Washington Parish Road Tax	258,595
Washington Parish Sales Tax District 1	435,808
Washington Parish Sales Tax District 2	573,122
Washington Parish School Board	893,727
Webster Parish:	
City of Minden	415,587
City of Springhill	167,970
Town of Cotton Valley	12,934

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
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Webster Parish (Cont.):	
Town of Cullen	\$17,786
Town of Sarepta	19,194
Town of Sibley	54,117
Village of Dixie Inn	5,794
Webster Parish Law Enforcement District	438,210
Webster Parish School Board	2,191,049
Webster Parish School Board District 6	159,623
West Baton Rouge Parish:	
Parish of West Baton Rouge	946,600
West Baton Rouge Parish District No. 1	631,066
West Baton Rouge Parish Fire District No. 1	315,534
West Baton Rouge Parish School Board	1,262,134
West Carroll Parish:	
Town of Oak Grove	25,121
West Carroll Parish Police Jury	856,325
West Carroll Parish School Board	570,882
West Feliciana Parish:	
Town of St. Francisville	36,700
West Feliciana Parish District No. 1	210,984
West Feliciana Parish Police Jury	248,821
West Feliciana Parish School Board	746,461
Winn Parish:	
City of Winnfield	102,638
Winn Parish Police Jury	344,688
Winn Parish School Board	689,373
Winn Parish Law Enforcement District	158,776
	<hr/>
Total Distributions	<u><u>\$446,313,559</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 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.



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 16, 2015

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*

Independent Auditor's Report

**COLONEL MICHAEL EDMONSON, DEPUTY SECRETARY
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS, PUBLIC SAFETY SERVICES
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 Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated June 16, 2015.

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.

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 Motor Vehicle 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 of 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 Motor Vehicle 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

JP:NM:WG:EFS:aa

MVST 2014