

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



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2013
ISSUED JUNE 25, 2014

**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

June 24, 2014

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, 2013, 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, 2013, 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 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, 2013, 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, 2013. Our opinion is not modified with respect to this matter.

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 24, 2014, 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

JP:NM:EFS:THC:ch

**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, 2013**

ASSETS

Cash (note 2)	<u><u>\$31,509,273</u></u>
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LIABILITIES

Due to taxing bodies and others	<u><u>\$31,509,273</u></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, 2013, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$31,509,273. 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, 2013.

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, 2013, to December 31, 2013.

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS,
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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, 2013**

	BALANCE AS OF <u>DECEMBER 31, 2012</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2013</u>
ASSETS				
Cash	\$28,705,188	\$426,107,003	(\$423,302,918)	\$31,509,273
LIABILITIES				
Due to taxing bodies and others	\$28,705,188	\$426,107,003	(\$423,302,918)	\$31,509,273

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS,
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2013,
to December 31, 2013**

Public Safety Services' collection costs	\$4,233,031
Louisiana Legislative Auditor audit fee	56,905

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	738,762
Acadia Parish Mosquito Control Sales Tax District No. 3	282,678
Acadia Parish Police Jury	2,449,181
Acadia Parish School Board	2,216,286
City of Basile	1,572
City of Crowley	516,005
City of Duson	3,290
City of Eunice	22,208
City of Rayne	279,188
Town of Church Point	138,718
Town of Iota	54,138
Village of Estherwood	17,636
Village of Mermentau	15,147
Village of Morse	16,623

Allen Parish:

Allen Parish Law Enforcement District	432,698
Allen Parish Police Jury	302,888
Allen Parish School Board	1,298,094
City of Oakdale	85,638
Town of Elizabeth	11,916
Town of Kinder	48,618
Town of Oberlin	28,337
Village of Reeves	663

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA
Schedule of Distributions - Cash Basis
For the Period From January 1, 2013,
to December 31, 2013**

Ascension Parish:	
Ascension Parish Law Enforcement District	\$1,222,309
Ascension Parish Police Jury	2,444,617
Ascension Parish Sales Tax District No. 2	1,222,309
Ascension Parish School Board	5,651,904
City of Donaldsonville	281,706
City of Gonzales	466,612
East Ascension Parish Drainage District No. 1	1,315,539
Gonzales Tanger Mall Development District	NONE
Town of Sorrento	70,736
West Ascension Hospital Service	85,084
Assumption Parish:	
Assumption Parish Police Jury	472,907
Assumption Parish Road and Drainage District and Library	459,477
Assumption Parish School Board	1,182,269
Assumption Parish School Board District 1	236,454
Town of Napoleonville	13,431
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	398,831
Avoyelles Parish Police Jury	797,662
Avoyelles Parish School Board	1,395,911
City of Bunkie	107,451
City of Marksville	154,394
Town of Cottonport	27,381
Town of Mansura	33,279
Town of Simmesport	32,322
Village of Hessmer	14,871
Village of Moreauville	27,937
Village of Plaucheville	2,666

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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Beauregard Parish:	
Beauregard Parish Law Enforcement District	\$419,669
Beauregard Parish Police Jury	180,177
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,362,757
Beauregard Parish School Board	1,664,518
City of DeRidder	325,162
Town of Merryville	43,295
Bienville Parish:	
Bienville Parish Police Jury	310,225
Bienville Parish School Board	620,450
Town of Arcadia	124,845
Town of Gibsland	19,202
Town of Ringgold	35,216
Village of Castor	3,128
Bossier Parish:	
Bossier Parish Law Enforcement District	663,197
Bossier Parish Police Jury	1,911,552
Bossier Parish Police Jury Capital Improvement Fund	928,476
Bossier Parish Police Jury Special District No. 1	349,327
Bossier Parish School Board	4,642,382
Bossier Parish Sheriff Capital Projects Fund	397,918
City of Bossier City	3,021,659
City of Shreveport	130,189
Town of Benton	75,389
Town of Haughton	196,899
Town of Plain Dealing	34,677
Caddo Parish:	
Caddo Law Enforcement District	1,720,618
Caddo Parish Sales Tax District No. 1	1,962,270
Caddo Parish School Board	7,374,076

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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For the Period From January 1, 2013,
to December 31, 2013**

Caddo Parish (Cont.):	
City of Shreveport	\$9,810,411
Mall St. Vincent Economic Development District	NONE
North Caddo Hospital District	247,581
Town of Blanchard	55,041
Town of Greenwood	76,231
Town of Mooringsport	13,516
Town of Oil City	18,806
Town of Vivian	121,594
Village of Ida	7,369
Village of Rodessa	1,838
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	3,081,907
Calcasieu Parish Sales Tax District No. 1	2,146,416
Calcasieu Parish Sales Tax District No. 2	2,054,604
Calcasieu Parish Sales Tax District No. 3	730,008
Calcasieu Parish Sales Tax District No. 4	2,466,936
Calcasieu Parish School Board	6,163,814
City of DeQuincy	129,875
City of Lake Charles	2,867,403
City of Sulphur	1,110,656
City of Westlake	210,791
Town of Iowa	150,556
Town of Vinton	113,799
Caldwell Parish:	
Caldwell Parish Police Jury	693,697
Caldwell Parish School Board	471,879
Town of Columbia	14,133

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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Catahoula Parish:	
Catahoula Parish Law Enforcement District	\$237,053
Catahoula Parish Police Jury	509,491
Catahoula Parish School Board	764,237
Claiborne Parish:	
Claiborne Parish Police Jury	184,501
Claiborne Parish Police Jury No. 2	31,832
Claiborne Parish School Board	530,540
Town of Haynesville	81,692
Town of Homer	95,052
Village of Junction City	1,010
Concordia Parish:	
Concordia Parish Hospital Service District 1	108,763
Concordia Parish Police Jury	765,611
Concordia Parish School Board	870,107
Town of Ferriday	94,653
City of Vidalia	227,567
DeSoto Parish:	
City of Mansfield	97,212
DeSoto Parish Law Enforcement District	328,551
DeSoto Parish Police Jury	657,101
DeSoto Parish School Board	1,642,753
Town of Keachi	8,297
Town of Logansport	24,737
Town of Stonewall	59,857
Village of Grand Cane	6,333
Village of South Mansfield	2,947
East Baton Rouge Parish:	
Baker School Board	391,911
Central Community School Board	1,497,132

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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East Baton Rouge Parish (Cont.):	
City of Baker	\$493,921
City of Baton Rouge	6,870,447
City of Central	1,141,883
City of Zachary	666,200
East Baton Rouge Parish Road Tax	4,089,060
East Baton Rouge Parish School Board	13,806,726
East Baton Rouge Sewer Improvement	4,089,060
Parish of East Baton Rouge	7,255,280
Zachary Community Educational Facilities Improvement	479,948
Zachary Community School Board	479,948
East Carroll Parish:	
East Carroll Parish Law Enforcement District	130,067
East Carroll Parish Police Jury	130,067
East Carroll Parish School Board	390,202
Town of Lake Providence	100,045
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	1,926,256
Evangeline Parish:	
City of Ville Platte	201,450
Evangeline Parish School Board	1,429,041
Evangeline Parish School Board/Solid Waste Sales Tax	714,521
Mamou Sales Tax Collection	NONE
Road and Drainage District No. 1	900,754
Town of Basile	46,536
Town of Mamou	107,258
Village of Chataignier	9,399
Village of Pine Prairie	26,271
Village of Turkey Creek	20,965

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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Franklin Parish:	
City of Winnsboro	\$109,168
Franklin Parish Law Enforcement District	247,102
Franklin Parish Police Jury	741,307
Franklin Parish School Board	988,408
Town of Wisner	12,184
Village of Baskin	3,077
Village of Gilbert	10,052
Grant Parish:	
Grant Parish Law Enforcement District	425,433
Grant Parish Police Jury	425,433
Grant Parish School Board	850,866
Town of Colfax	29,213
Town of Montgomery	15,007
Town of Pollock	12,098
Village of Creola	37
Village of Dry Prong	9,475
Village of Georgetown	7,568
Iberia Parish:	
City of Jeanerette	130,773
City of New Iberia	1,055,740
Economic Development District No. 1	98,625
Iberia Parish Law Enforcement District	434,380
Iberia Parish Police Jury (Garbage Recycling)	555,148
Iberia Parish Policy Jury (Mosquito)	434,380
Iberia Parish Sales Tax District No. 2	302,220
Iberia Parish School Board	3,475,044
Town of Delcambre	8,904
Village of Loreauville	22,161

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS,
PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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Iberville Parish:	
Iberville Parish	\$575,575
Iberville Parish Police Jury	404,284
Iberville Parish School Board	1,206,819
Iberville Parish Solid Waste	199,125
Parish of Iberville	603,409
Town of St. Gabriel	81,374
Jackson Parish:	
Jackson Parish Police Jury	205,719
Jackson Parish Road Tax	137,146
Jackson Parish School Board	981,783
Town of Chatham	625
Town of Eros	1,776
Town of Jonesboro	93,555
Village of Hodge	8,007
Village of Hodge (East)	1,863
Village of Hodge (North)	2,168
Jefferson Parish:	
Jefferson Parish Law Enforcement District	1,895,101
Jefferson Parish School Board	15,160,809
Parish of Jefferson	18,951,012
Jefferson Davis Parish:	
City of Jennings	370,626
Jefferson Davis Parish Law Enforcement District	376,118
Jefferson Davis Parish School Board	1,504,473
Jefferson Davis Road Sales Tax District 1	839,923
Jefferson Davis Sales Tax District No. 1	121,065
Town of Elton	55,130
Town of Lake Arthur	121,425
Town of Welsh	126,077

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Jefferson Davis Parish (Cont.):	
Village of Fenton	\$13,055
Lafayette Parish:	
City of Carencro	251,316
City of Lafayette	5,204,991
City of Scott	427,373
City of Scott Apollo Development District	13,259
City of Scott Destination Pointe Development District	2,884
I49 Carencro TIF District	1,554
Lafayette Parish Law Enforcement District No. 1	2,137,055
Lafayette Parish Police Jury	2,137,055
Sales Tax Division, Lafayette Parish School Board	5,855,482
Sales Tax Division, Lafayette Parish School Board 02	2,927,741
Sales Tax Division, Lafayette Parish School Board 88	2,927,741
TIF District I-10 at MM 101	2
TIF District I-10 at MM 103	2,560
Town of Broussard	848,176
Town of Duson	46,809
Town of Youngsville	1,125,689
Lafourche Parish:	
City of Thibodaux	513,979
Lafourche Parish Law Enforcement Subdistrict 1	1,680,984
Lafourche Parish Levee District	533,784
Lafourche Parish Road Sales Tax District No. 2	318,369
Lafourche Parish Road Sales Tax District No. 4	1,250,375
Lafourche Parish Consolidated Sales Tax District A - Rd Dist. 3, 5, and 6	1,091,544
Lafourche Parish School Board	4,086,479
Lafourche Parish School Board/Golden Meadow	47,997
Town of Lockport	114,478

(Continued)

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PARISH AND MUNICIPAL MOTOR VEHICLE
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LaSalle Parish:	
LaSalle Parish Law Enforcement District	\$211,300
LaSalle Parish School Board	1,267,800
Town of Jena	90,604
Town of Olla	29,764
Lincoln Parish:	
City of Grambling	60,662
City of Ruston	483,768
Lincoln Parish Police Jury	583,145
Lincoln Parish School Board	1,555,054
Lincoln Parish Sheriff's Office	194,398
Sales Tax District No. 1	108,633
Town of Dubach	13,462
Village of Choudrant	42,546
Livingston Parish:	
City of Denham Springs	362,753
City of Denham Springs Annexed Areas	6,747
Livingston Parish Gravity Drainage District 1	305,345
Livingston Parish Gravity Drainage District 5	227,700
Livingston Parish Gravity Drainage District 6	212,401
Livingston Parish Law Enforcement Sub District A	1,381,102
Livingston Parish Road Maintenance	2,762,202
Livingston Parish School Board	5,524,403
Livingston Parish School District No. 22	396,001
Livingston Parish School District No. 33	14,117
Livingston Parish Special Sales Tax District 1	1,310,774
Town of Livingston	40,787
Town of Springfield	14,634
Town of Walker	195,571

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**DEPARTMENT OF PUBLIC SAFETY
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For the Period From January 1, 2013,
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Livingston Parish (Cont.):	
Village of Albany	\$18,939
Madison Parish:	
City of Tallulah	189,372
Madison Parish Law Enforcement District	99,531
Madison Parish Police Jury	99,531
Madison Parish Sales Tax Fund	298,592
Madison Parish School District	199,061
Village of Delta	3,155
Village of Richmond	20,109
Morehouse Parish:	
Bastrop Sales Tax District 1	50,029
City of Bastrop	258,575
City of Oak Ridge	NONE
East Morehouse School District	NONE
Morehouse Parish Law Enforcement District	242,206
Morehouse Parish Law Enforcement Sub District No. 1	356,727
Morehouse Parish Police Jury	242,206
Morehouse Parish Police Jury District No. 1	12,064
Morehouse Parish School Board	968,821
Town of Collinston	4,949
Village of Bonita	7,554
Village of Mer Rouge	23,121
Natchitoches Parish:	
City of Natchitoches	582,521
Natchitoches Parish Law Enforcement District	393,623
Natchitoches Parish School Board	1,574,494
Natchitoches Sales Tax District No. 1	554,250
Town of Campti	19,753
Village of Clarence	7,141

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
PARISH AND MUNICIPAL MOTOR VEHICLE
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For the Period From January 1, 2013,
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Natchitoches Parish (Cont.):	
Village of Natchez	\$5,685
Village of Robeline	2,971
Orleans Parish:	
City of New Orleans	11,069,521
Orleans Parish School Board	6,641,713
Regional Transit Authority	4,427,808
Ouachita Parish:	
City of Monroe	2,603,775
City of Monroe Fire/Police	203,411
City of Monroe Sewer/Water/Str	415,124
City of West Monroe	573,631
Monroe City School Board 2001	415,124
Monroe City School Board - Special District	207,562
Monroe School Board	1,476,689
Ouachita Parish Fire Protection Tax	2,032,682
Ouachita Parish Law Enforcement District	1,198,212
Ouachita Parish Police Jury	2,032,682
Ouachita Parish School Board	2,261,482
Ouachita Parish School Board No. 1	1,127,260
Town of Richwood	13,924
Town of Sterlington	46,197
West Ouachita School District	1,418,607
Plaquemines Parish:	
Plaquemines Parish Council	1,263,072
Plaquemines Parish School Board	1,263,072
Pointe Coupee Parish:	
City of New Roads	82,673
Parish of Pointe Coupee	886,183
Pointe Coupee Parish Police Jury	126,598

(Continued)

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Pointe Coupee Parish (Cont.):	
Pointe Coupee Parish School Board	\$1,012,781
Town of Fordoche	18,650
Town of Livonia	28,914
Village of Morganza	14,642
Rapides Parish:	
Rapides Parish Law Enforcement District	1,328,072
Rapides Parish (City) Sales Tax	1,901,613
Rapides Parish Sales Tax District 3	834,145
Rapides Parish Sales Tax Fund	2,656,144
Rapides Parish School Board	2,656,144
Rapides (Pineville) Sales Tax Fund	567,269
Town of Ball	132,562
Town of Boyce	14,584
Town of Glenmora	36,630
Town of Lecompte	19,277
Town of Woodworth	54,422
Village of Forest Hill	7,024
Red River Parish:	
Red River Parish Law Enforcement District	269,582
Red River Parish Police Jury	404,373
Red River Parish School Board	539,164
Town of Coushatta	41,084
Village of Hall Summit	7,799
Richland Parish:	
Richland Parish Law Enforcement District	233,343
Richland Parish Police Jury	700,028
Richland Parish School Board	933,370
Town of Delhi	69,848
Town of Mangham	11,358
Town of Rayville	49,626

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Sabine Parish:	
11th Judicial Enforcement Sub-District	\$79,502
Sabine Law Enforcement District	458,616
Sabine Parish Police Jury	764,360
Sabine Parish Sales Tax District 1	70,744
Sabine Parish Sales Tax District 2	234,744
Sabine Parish School Board	1,222,967
Town of Many	40,838
Town of Zwolle	67,655
Village of Converse	8,409
Village of Florien	14,354
Village of Pleasant Hill	10,371
St. Bernard Parish:	
St. Bernard Law Enforcement District	317,182
St. Bernard Parish Police Jury	317,182
St. Bernard Sales Tax Department	2,220,276
St. Bernard Water and Sewer District	317,182
St. Charles Parish:	
St. Charles Parish Council	2,296,036
St. Charles Parish School Board	3,444,053
St. Helena Parish:	
St. Helena Parish Police Jury	577,308
St. Helena Parish School Board	384,871
Town of Greensburg	18,029
St. James Parish:	
St. James Parish Council	369,413
St. James Parish Council/Gramercy	46,388
St. James Parish Council/Lutcher	53,803
St. James Parish School Board	1,175,176
Town of Gramercy	NONE
Town of Lutcher	NONE

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
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St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	\$899,813
St. John the Baptist Law Enforcement District	224,936
St. John the Baptist Parish Council	1,124,761
St. John the Baptist Parish School Board	2,024,574
St. Landry Parish:	
City of Eunice	330,486
City of Opelousas	419,814
St. Landry Parish Educational Facility Improvement District	1,838,335
St. Landry Parish Law Enforcement District	1,378,757
St. Landry Parish School Board	1,838,334
St. Landry Parish Solid Waste Commission	1,470,660
Town of Arnaudville	40,355
Town of Grand Coteau	22,995
Town of Krotz Springs	21,496
Town of Melville	32,420
Town of Port Barre	73,561
Town of Sunset	140,156
Town of Washington	18,338
Village of Cankton	12,322
St. Martin Parish:	
City of Breaux Bridge	178,394
City of St. Martinville	170,052
St. Martin Parish Law Enforcement District	674,240
St. Martin Parish	NONE
St. Martin Parish Sales Tax District No. 1	936,144
St. Martin Parish Sales Tax District No. 2	133,303
St. Martin Parish School Board	2,683,270
Town of Arnaudville	14,496

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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St. Martin Parish (Cont.):	
Town of Broussard	\$18,469
Town of Henderson	25,468
Village of Parks	12,935
St. Mary Parish:	
City of Morgan City	80,108
Sales Tax - Morgan City	80,102
St. Mary Parish Law Enforcement	537,094
St. Mary Parish Police Jury	1,879,830
St. Mary Parish School Board	1,557,573
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	105,577
St. Mary Parish Wards 5 and 8	112,654
St. Mary Parish Wards 6 and 9	21,057
St. Tammany Parish:	
Camellia Square Economic Development District	NONE
City of Covington	425,936
City of Mandeville	683,473
City of Slidell	901,155
Fremaux Economic Development District	1,509
Nord Du Lac Economic Development District	199
Rooms to Go Economic Development District	562
St. Tammany Jail Facilities and Complex	2,587,298
St. Tammany Parish Law Enforcement District	1,293,649
St. Tammany Parish School Board	10,349,195
St. Tammany Sales Tax District 3	8,186,001
Town of Abita Springs	95,579
Town of Madisonville	53,951
Town of Pearl River	100,332
Village of Folsom	36,103
Village of Sun	18,835

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Tangipahoa Parish:	
City of Hammond	\$520,897
City of Ponchatoula	223,281
Tangipahoa Fire District No. 1	62,523
Tangipahoa Parish Council	2,219,172
Tangipahoa Parish School Board	4,438,344
Town of Amite City	93,427
Town of Independence	56,613
Town of Kentwood	56,908
Town of Roseland	24,272
Village of Tangipahoa	7,290
Village of Tickfaw	24,729
Tensas Parish:	
Tensas Parish Fire Protection	30,734
Tensas Parish Law Enforcement	30,734
Tensas Parish Police Jury	394,018
Tensas Parish School Board	184,404
Town of Newellton	8,469
Town of St. Joseph	13,493
Town of Waterproof	4,069
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,308,880
Terrebonne Parish Sales Tax Fund: 0.25%	654,440
Terrebonne Parish Sales Tax Fund: 0.5%	890,917
Terrebonne Parish Sales Tax Fund: 1/2%	1,308,880
Terrebonne Parish Sales Tax Fund: 1.5%	3,926,642
Terrebonne Parish Sales Tax Fund: 1.75%	4,581,082
Union Parish:	
Town of Bernice	19,882
Town of Farmerville	132,370

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Union Parish (Cont.):	
Town of Marion	\$16,708
Union Parish Law Enforcement District	552,150
Union Parish Police Jury	552,150
Union Parish School Board	1,104,301
Village of Junction City	1,703
Vermilion Parish:	
City of Abbeville	211,128
City of Kaplan	72,060
Hospital Service District No. 1	262,497
Hospital Service District No. 2	468,724
Town of Delcambre	34,763
Town of Erath	35,106
Town of Gueydan	27,053
Vermilion Parish Law Enforcement District	994,007
Vermilion Parish Police Jury	1,988,014
Vermilion Parish School Board	1,988,014
Village of Maurice	49,718
Vernon Parish:	
City of Leesville	150,632
Town of Hornbeck	11,865
Town of New Llano	51,747
Town of Rosepine	29,031
Vernon Parish Law Enforcement District	579,332
Vernon Parish Police Jury	1,737,996
Vernon Parish School Board	2,317,328
Washington Parish:	
Bogalusa School Board	396,628
City of Bogalusa	372,751

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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Washington Parish (Cont.):	
Town of Franklinton	\$91,230
Village of Angie	7,744
Village of Varnado	4,717
Washington Law Enforcement District	360,571
Washington Parish Road Tax	237,977
Washington Parish Sales Tax District 1	408,283
Washington Parish Sales Tax District 2	531,158
Washington Parish School Board	836,956
Webster Parish:	
City of Minden	391,003
City of Springhill	167,209
Town of Cotton Valley	11,608
Town of Cullen	13,891
Town of Sarepta	19,248
Town of Sibley	54,996
Village of Dixie Inn	2,882
Webster Parish Law Enforcement District	420,715
Webster Parish School Board	2,103,578
Webster Parish School Board District 6	151,751
West Baton Rouge Parish:	
Parish of West Baton Rouge	835,154
West Baton Rouge Parish District No. 1	556,769
West Baton Rouge Parish Fire District No. 1	278,384
West Baton Rouge Parish School Board	1,113,539
West Carroll Parish:	
Town of Oak Grove	30,492
West Carroll Parish Police Jury	865,737
West Carroll Parish School Board	577,158

(Continued)

**DEPARTMENT OF PUBLIC SAFETY
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West Feliciana Parish:	
Town of St. Francisville	\$38,915
West Feliciana Parish District No. 1	209,310
West Feliciana Parish Police Jury	248,207
West Feliciana Parish School Board	744,631
Winn Parish:	
City of Winnfield	98,013
Winn Parish Police Jury	324,940
Winn Parish School Board	649,879
	<hr/>
Total Distributions	<u><u>\$423,302,918</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 24, 2014

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, 2013, and the related notes to the financial statement, and have issued our report thereon dated June 24, 2014.

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

JP:NM:EFS:THC:ch

MVST 2013