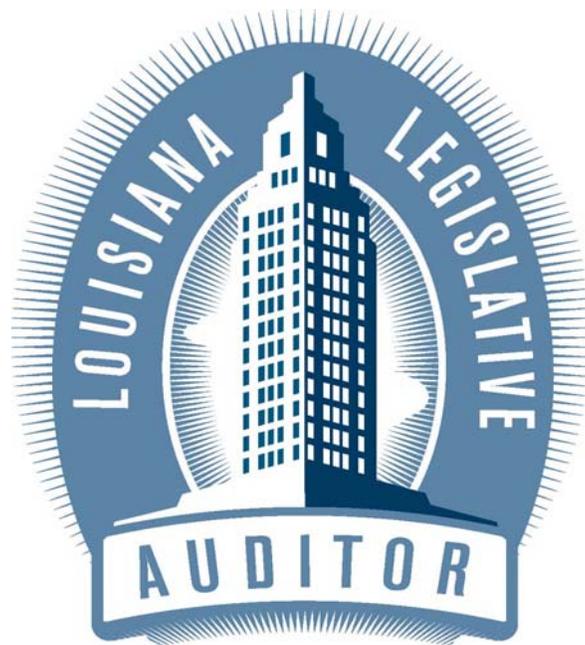


PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT  
FOR THE YEAR ENDED DECEMBER 31, 2010  
ISSUED JANUARY 18, 2012

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

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR  
AND STATE AUDIT SERVICES**  
PAUL E. PENDAS, CPA

**DIRECTOR OF FINANCIAL AUDIT**  
THOMAS H. COLE, CPA

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 20, 2011

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 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, 2010. 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, 2010, 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.

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, 2010, 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 for all taxing authorities in the state at December 31, 2010.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2011, 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

ELM:DG:EFS:THC:dl

**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 - Cash Basis  
As of December 31, 2010**

**ASSETS**

Cash (note 2)	<u>\$26,185,900</u>
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**LIABILITIES**

Due to taxing bodies and others	<u>\$26,185,900</u>
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The accompanying notes are an integral part of this statement.

# NOTES TO THE FINANCIAL STATEMENT

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## 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, 2010, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$26,185,900. 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, 2010.

**4. SUBSEQUENT EVENT - SUIT FILED  
FOR REFUND OF LOCAL TAXES**

On June 30, 2011, First Transit, Inc., filed a petition with the Board of Tax Appeals and the Nineteenth Judicial District Court for refund of \$402,908 in local taxes erroneously collected by the Department of Public Safety, OMV in 2009 and 2010 for registration of buses. According to the petition, the bus registrations should have been exempted from local sales and use taxes in accordance with R.S. 47:301(10)(i) because the buses were less than five years old and used exclusively in a public school system. These taxes were subsequently distributed to the City of Baton Rouge and East Baton Rouge Parish. On March 30, 2011, First Transit submitted a claim to OMV seeking refund of these taxes. On May 4, 2011, OMV denied the claim stating that school buses used in higher education do not qualify for the exemption referenced in R.S. 47:301(10)(i) and that an appeal should be filed with the Board of Tax Appeals.

# SCHEDULES

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## **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, 2010, to December 31, 2010.

**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 - Cash Basis  
For the Year Ended December 31, 2010**

	BALANCE AS OF DECEMBER 31, 2009	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2010
<b>ASSETS</b>				
Cash	\$22,123,911	\$314,027,355	(\$309,965,366)	\$26,185,900
<b>LIABILITIES</b>				
Due to taxing bodies and others	\$22,123,911	\$314,027,355	(\$309,965,366)	\$26,185,900

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

**Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Public Safety Services - collection costs	\$3,099,654
Louisiana Legislative Auditor audit fee	44,365

**TAXING AUTHORITY**

Acadia Parish:

Acadia Parish Law Enforcement District	466,435
Acadia Parish Mosquito Control Sales Tax District #3	178,264
Acadia Parish Police Jury	1,545,315
Acadia Parish School Board	1,399,300
City of Basile	2,163
City of Crowley	302,203
City of Duson	50
City of Eunice	12,678
City of Rayne	196,782
Town of Church Point	48,568
Town of Iota	43,840
Village of Estherwood	7,587
Village of Mermentau	6,192
Village of Morse	8,498

Allen Parish:

Allen Parish Law Enforcement District	307,893
Allen Parish Police Jury	215,526
Allen Parish School Board	923,680
City of Oakdale	63,983
Town of Elizabeth	10,683
Town of Kinder	30,445
Town of Oberlin	17,802
Village of Reeves	319

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Ascension Parish:	
Ascension Parish Law Enforcement District	\$835,133
Ascension Parish Police Jury	1,670,265
Ascension Parish Sales Tax District No. 2	835,133
Ascension Parish School Board	3,948,278
City of Donaldsonville	162,387
City of Gonzales	374,856
East Ascension Parish Drainage District No. 1	920,934
Town of Sorrento	71,240
West Ascension Hospital Service	58,352
Assumption Parish:	
Assumption Parish Police Jury	333,410
Assumption Parish Road and Drainage District and Library	325,217
Assumption Parish School Board	833,524
Assumption Parish School Board District 1	166,705
Town of Napoleonville	8,192
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	296,425
Avoyelles Parish Police Jury	592,850
Avoyelles Parish School Board	889,275
City of Bunkie	88,447
City of Marksville	98,484
Town of Cottonport	17,620
Town of Mansura	25,654
Town of Simmesport	33,637
Village of Hessmer	12,231
Village of Moreauville	22,531
Village of Plaucheville	5,102

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Beauregard Parish:	
Beauregard Parish Law Enforcement District	\$299,817
Beauregard Parish Sales Tax District No. 1 (Police Jury)	938,689
Beauregard Parish School Board	1,189,410
City of DeRidder	269,580
Town of Merryville	30,748
Bienville Parish:	
Bienville Parish Police Jury	290,308
Bienville Parish School Board	580,615
Town of Arcadia	73,743
Town of Gibsland	20,505
Town of Ringgold	31,610
Village of Castor	3,130
Bossier Parish:	
Bossier Parish Law Enforcement District	565,864
Bossier Parish Police Jury	1,610,653
Bossier Parish Police Jury Capital Improvement Fund	792,211
Bossier Parish Police Jury Special District No. 1	294,039
Bossier Parish School Board	3,961,052
Bossier Parish Sheriff Capital Projects Fund	339,519
City of Bossier City	2,668,722
City of Shreveport	51,181
Town of Benton	49,512
Town of Haughton	173,136
Town of Plain Dealing	32,310

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Caddo Parish:	
Caddo Law Enforcement District	\$1,458,900
Caddo Parish Sales Tax District No. 1	1,806,703
Caddo Parish School Board	6,252,428
City of Shreveport	8,044,192
Town of Blanchard	43,235
Town of Greenwood	53,041
Town of Mooringsport	10,516
Town of Oil City	21,717
Town of Vivian	93,804
Village of Ida	5,539
Village of Rodessa	2,582
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	2,091,301
Calcasieu Parish Sales Tax District No. 1	1,449,665
Calcasieu Parish Sales Tax District No. 2	1,394,201
Calcasieu Parish Sales Tax District No. 3	508,976
Calcasieu Parish Sales Tax District No. 4	1,372,293
Calcasieu Parish School Board	4,182,604
City of DeQuincy	95,165
City of Lake Charles	1,990,822
City of Sulphur	699,081
City of Westlake	150,510
Town of Iowa	100,328
Town of Vinton	83,334
Caldwell Parish:	
Caldwell Parish Police Jury	537,621
Caldwell Parish School Board	365,312
Town of Columbia	10,289
Catahoula Parish:	
Catahoula Parish Police Jury	360,475
Catahoula Parish School Board	540,715

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Claiborne Parish:	
Claiborne Parish Police Jury	\$215,348
Claiborne Parish Police Jury #2	34,388
Claiborne Parish School Board	573,136
Town of Haynesville	57,618
Town of Homer	84,739
Village of Junction City	953
Concordia Parish:	
Concordia Parish Hospital Service District 1	74,849
Concordia Parish Police Jury	505,254
Concordia Parish School Board	598,789
Town of Ferriday	69,652
Town of Vidalia	173,910
DeSoto Parish:	
City of Mansfield	84,684
DeSoto Parish Law Enforcement District	299,285
DeSoto Parish Police Jury	598,571
DeSoto Parish School Board	1,496,428
Town of Keatchie	5,055
Town of Logansport	19,336
Town of Stonewall	53,553
Village of Grand Cane	10,388
Village of South Mansfield	2,843
East Baton Rouge Parish:	
Central Community School Board	1,356,905
City of Baker	305,057
City of Baker School Board	243,621
City of Baton Rouge	5,243,177
City of Central	1,058,148
City of Zachary	531,339

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

East Baton Rouge Parish: (Cont.)	
East Baton Rouge Parish Road Tax	\$3,061,558
East Baton Rouge Parish School Board	10,179,901
East Baton Rouge Sewer Improvement	3,061,558
Parish of East Baton Rouge	5,145,236
Zachary Community Educational Facilities Improvement	368,600
Zachary Community School Board	368,600
East Carroll Parish:	
East Carroll Parish Law Enforcement District	90,117
East Carroll Parish Police Jury	90,117
East Carroll Parish School Board	270,351
Town of Lake Providence	67,385
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	1,418,241
Evangeline Parish:	
City of Ville Platte	142,676
Evangeline Parish School Board	1,019,009
Evangeline Parish School Board/Solid Waste Sales Tax	509,504
Mamou Sales Tax Collection	61,882
Road and Drainage District No. 1	645,234
Town of Basile	33,337
Village of Chataignier	6,066
Village of Pine Prairie	22,760
Village of Turkey Creek	15,253
Franklin Parish:	
City of Winnsboro	85,477
Franklin Parish Law Enforcement District	177,528
Franklin Parish Police Jury	532,586
Franklin Parish School Board	710,115
Town of Wisner	10,678
Village of Baskin	2,486
Village of Gilbert	5,715

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
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Grant Parish:	
Grant Parish Law Enforcement District	\$317,426
Grant Parish Police Jury	317,426
Grant Parish School Board	634,851
Town of Colfax	26,422
Town of Montgomery	7,185
Town of Pollock	6,477
Village of Creola	39
Village of Dry Prong	1,757
Village of Georgetown	6,938
Iberia Parish:	
City of Jeanerette	83,985
City of New Iberia	708,639
Iberia Parish Law Enforcement District	284,569
Iberia Parish Police Jury (Garbage Recycling)	359,519
Iberia Parish Policy Jury (Mosquito)	284,569
Iberia Parish Sales Tax District No. 2	195,663
Iberia Parish School Board	2,276,559
Town of Delcambre	5,379
Village of Loreauville	15,078
Iberville Parish:	
Iberville Parish	421,902
Iberville Parish Police Jury	293,690
Iberville Parish School Board	876,688
Iberville Parish Solid Waste	144,653
Parish of Iberville	438,344
Town of St. Gabriel	24,990

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
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Jackson Parish:	
Jackson Parish Police Jury	\$170,557
Jackson Parish Road Tax	113,705
Jackson Parish School Board	812,949
Town of Chatham	343
Town of Jonesboro	79,334
Village of Hodge	7,465
Village of Hodge (East)	3,064
Village of Hodge (North)	1,780
Jefferson Parish:	
Jefferson Parish Law Enforcement District	1,415,982
Jefferson Parish School Board	9,728,540
Parish of Jefferson	15,759,138
Jefferson Davis Parish:	
City of Jennings	262,625
Jefferson Davis Parish Law Enforcement District	244,719
Jefferson Davis Parish School Board	978,879
Jefferson Davis Road Sales Tax District 1	535,498
Jefferson Davis Sales Tax District No. 1	84,634
Town of Elton	27,555
Town of Lake Arthur	85,920
Town of Welsh	76,361
Village of Fenton	7,614
Lafayette Parish:	
City of Carencro	174,810
City of Lafayette	3,690,918
City of Scott	283,802
City of Scott Apollo Development District	0
City of Scott Destination Pointe Development District	0
I49 Carencro TIF District	1,870

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
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PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Lafayette Parish: (Cont.)	
Lafayette Parish Law Enforcement District No. 1	\$1,512,754
Lafayette Parish Police Jury	1,512,753
Sales Tax Division, Lafayette Parish School Board	4,150,119
Sales Tax Division, Lafayette Parish School Board 02	2,075,060
Sales Tax Division, Lafayette Parish School Board 88	2,075,060
TIF District I-10 at MM 101	196
Town of Broussard	546,689
Town of Duson	49,635
Town of Youngsville	481,667
Lafourche Parish:	
City of Thibodaux	394,359
Lafourche Parish Law Enforcement Subdistrict 1	1,304,362
Lafourche Parish Levee District	471,014
Lafourche Parish Road Sales Tax District No. 4	973,039
Lafourche Parish School Board	3,175,216
Lafourche Parish School Board/Golden Meadow	47,496
Lafourche Road Sales Tax District 2	271,154
Lafourche Sales Tax District A	802,631
Town of Lockport	61,275
LaSalle Parish:	
LaSalle Parish Law Enforcement District	160,906
LaSalle Parish School Board	965,443
Town of Jena	62,050
Town of Olla	24,506

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
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Lincoln Parish:	
City of Grambling	\$36,493
City of Ruston	414,693
Lincoln Parish Police Jury	491,378
Lincoln Parish School Board	1,310,341
Sales Tax District #1	94,745
Town of Dubach	10,503
Village of Choudrant	24,346
Livingston Parish:	
City of Denham Springs	325,077
City of Denham Springs Annexed Areas	5,881
Livingston Parish Gravity Drainage District 1	209,208
Livingston Parish Gravity Drainage District 5	146,350
Livingston Parish Gravity Drainage District 6	146,156
Livingston Parish Law Enforcement Sub District A	967,905
Livingston Parish Road Maintenance	1,935,809
Livingston Parish School Board	3,871,619
Livingston Parish School District No. 22	275,149
Livingston Parish School District No. 33	24,627
Livingston Parish Special Sales Tax District 1	904,105
Town of Livingston	24,290
Town of Springfield	13,863
Town of Walker	177,149
Village of Albany	13,806
Madison Parish:	
City of Tallulah	122,295
Madison Parish Law Enforcement District	70,644
Madison Parish Police Jury	70,644
Madison Parish Sales Tax Fund	211,931
Madison Parish School District	141,287
Village of Delta	276
Village of Richmond	17,624

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
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Morehouse Parish:	
Bastrop Sales Tax District 1	\$43,203
City of Bastrop	222,909
East Morehouse School District	0
Morehouse Law Enforcement District	212,662
Morehouse Parish Police Jury	212,662
Morehouse Parish School Board	850,647
Town of Collinston	6,707
Village of Bonita	4,273
Village of Mer Rouge	18,500
Natchitoches Parish:	
City of Natchitoches	428,231
Natchitoches Parish Law Enforcement District	296,923
Natchitoches Parish School Board	1,187,694
Natchitoches Sales Tax District No. 1	422,559
Town of Campti	12,940
Village of Clarence	3,572
Village of Natchez	2,407
Village of Robeline	2,550
Orleans Parish:	
City of New Orleans	7,695,311
Orleans Parish School Board	4,617,186
Regional Transit Authority	3,078,125
Ouachita Parish:	
City of Monroe	2,867,656
City of West Monroe	486,372
Ouachita Monroe School Board	1,983,522
Ouachita Parish Fire Protection Tax	1,530,283
Ouachita Parish Law Enforcement District	903,760
Ouachita Parish Police Jury	1,530,283
Ouachita Parish School Board	1,724,618

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Ouachita Parish:	
Town of Richwood	\$9,556
Town of Sterlington	28,342
West Ouachita School District	1,094,355
Plaquemines Parish:	
Plaquemines Parish Council	1,005,108
Plaquemines Parish School Board	1,076,049
Pointe Coupee Parish:	
City of New Roads	55,504
Parish of Pointe Coupee	680,095
Pointe Coupee Parish Police Jury	97,157
Pointe Coupee Parish School Board	777,252
Town of Fordoche	16,228
Town of Livonia	21,362
Village of Morganza	10,699
Rapides Parish:	
Rapides Parish Law Enforcement District	1,050,790
Rapides Parish (City) Sales Tax	1,496,143
Rapides Parish Sales Tax District 3	649,182
Rapides Parish Sales Tax Fund	2,101,582
Rapides Parish School Board	2,101,582
Rapides (Pineville) Sales Tax Fund	508,281
Town of Ball	100,144
Town of Boyce	6,599
Town of Glenmora	27,355
Town of Lecompte	14,111
Town of Woodworth	29,333
Village of Forest Hill	7,054

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
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Red River Parish:	
Red River Parish Law Enforcement District	\$194,991
Red River Parish Police Jury	292,487
Red River Parish School Board	389,981
Town of Coushatta	34,745
Village of Hall Summit	2,648
Richland Parish:	
Richland Parish Law Enforcement District	167,079
Richland Parish Police Jury	501,238
Richland Parish School Board	668,317
Town of Delhi	49,762
Town of Mangham	6,364
Town of Rayville	52,257
Sabine Parish:	
11th Judicial Enforcement Sub-District	62,849
Sabine Law Enforcement District	362,262
Sabine Parish Police Jury	603,769
Sabine Parish Sales Tax District 1	49,345
Sabine Parish Sales Tax Districts 1 and 2	191,073
Sabine Parish School Board	965,972
Town of Many	34,463
Town of Zwolle	34,627
Village of Converse	7,000
Village of Florien	7,975
Village of Pleasant Hill	10,254
St. Bernard Parish:	
St. Bernard Law Enforcement District	219,928
St. Bernard Parish Police Jury	219,928
St. Bernard Sales Tax Department	1,539,494
St. Bernard Water and Sewer District	219,928

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
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St. Charles Parish:	
St. Charles Parish Council	\$1,596,177
St. Charles Parish School Board	2,394,266
St. Helena Parish:	
St. Helena Parish Police Jury	378,042
St. Helena Parish School Board	252,028
Town of Greensburg	15,320
St. James Parish:	
St. James Parish Council	252,350
St. James Parish Council/Gramercy	41,389
St. James Parish Council/Lutcher	47,876
St. James Parish School Board	854,537
Town of Gramercy	0
Town of Lutcher	0
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	648,622
St. John the Baptist Law Enforcement District	162,155
St. John the Baptist Parish Council	810,777
St. John the Baptist Parish School Board	1,459,397
St. Landry Parish:	
City of Eunice	233,932
City of Opelousas	283,210
St. Landry Parish Educational Facility Improvement District	1,225,240
St. Landry Parish Law Enforcement District	918,930
St. Landry Parish School Board	1,225,240
St. Landry Parish Solid Waste Commission	980,192
Town of Arnaudville	30,047
Town of Grand Coteau	13,756
Town of Krotz Springs	17,161
Town of Melville	25,014

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

St. Landry Parish: (Cont.)	
Town of Port Barre	\$50,522
Town of Sunset	82,186
Town of Washington	12,510
Village of Cankton	6,110
St. Martin Parish:	
Breux Bridge Annexed Areas	16,484
City of Breux Bridge	111,540
City of St. Martinville	127,115
St. Martin Parish Law Enforcement District	453,572
St. Martin Parish	6,351
St. Martin Parish Sales Tax District No. 1	604,802
St. Martin Parish Sales Tax District No. 2	89,229
St. Martin Parish School Board	1,806,620
Town of Arnaudville	4,959
Town of Broussard	9,102
Town of Henderson	18,628
Village of Parks	10,309
St. Mary Parish:	
City of Morgan City	61,960
St. Mary Parish Law Enforcement	400,861
St. Mary Parish Police Jury	1,403,014
St. Mary Parish School Board	1,162,497
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	78,058
St. Mary Parish Wards 5 and 8	86,393
St. Mary Parish Wards 6 and 9	12,547
St. Tammany Parish:	
City of Covington	339,279
City of Mandeville	536,841
City of Slidell	713,016
Fremaux Economic Development District	212

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

St. Tammany Parish: (Cont.)	
St. Tammany Jail Facilities and Complex	\$1,917,406
St. Tammany Parish Law Enforcement District	958,703
St. Tammany Parish School Board	7,669,624
St. Tammany Sales Tax District 3	5,999,035
Town of Abita Springs	64,858
Town of Madisonville	42,361
Town of Pearl River	63,670
Village of Folsom	20,489
Village of Sun	7,849
Tangipahoa Parish:	
City of Hammond	373,968
City of Ponchatoula	171,442
Tangipahoa Fire District No. 1	46,086
Tangipahoa Parish Council	1,602,888
Tangipahoa Parish School Board	3,205,776
Town of Amite City	65,118
Town of Independence	43,988
Town of Kentwood	41,819
Town of Roseland	26,627
Village of Tangipahoa	9,940
Village of Tickfaw	17,762
Tensas Parish:	
Tensas Parish Fire Protection	16,612
Tensas Parish Law Enforcement	16,612
Tensas Parish Police Jury	215,958
Tensas Parish School Board	99,673
Town of Newellton	7,632
Town of St. Joseph	8,131
Town of Waterproof	2,948

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	\$930,619
Terrebonne Parish Sales Tax Fund: 0.25%	465,309
Terrebonne Parish Sales Tax Fund: 0.5%	930,619
Terrebonne Parish Sales Tax Fund: 1.5%	2,791,856
Terrebonne Parish Sales Tax Fund: 1.75%	3,257,166
Union Parish:	
Town of Bernice	20,382
Town of Farmerville	61,664
Town of Marion	8,841
Union Parish Law Enforcement District	387,520
Union Parish Police Jury	387,520
Union Parish School Board	775,038
Village of Junction City	1,737
Vermilion Parish:	
City of Abbeville	139,095
City of Kaplan	50,149
Hospital Service District No. 1	185,847
Hospital Service District No. 2	322,172
Town of Delcambre	16,925
Town of Erath	27,988
Town of Gueydan	23,826
Vermilion Parish Law Enforcement District	704,136
Vermilion Parish Police Jury	1,408,270
Vermilion Parish School Board	1,408,312
Village of Maurice	29,709
Vernon Parish:	
City of Leesville	133,243
Town of Hornbeck	8,584
Town of New Llano	36,520
Town of Rosepine	14,689

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

Vernon Parish: (Cont.)	
Vernon Parish Law Enforcement District	\$481,438
Vernon Parish Police Jury	1,444,312
Vernon Parish School Board	1,925,748
Washington Parish:	
Bogalusa School Board	297,611
City of Bogalusa	296,824
Town of Franklinton	93,866
Village of Angie	6,745
Village of Varnado	1,381
Washington Law Enforcement District	270,555
Washington Parish Road Tax	178,566
Washington Parish Sales Tax District 1	302,895
Washington Parish Sales Tax District 2	381,373
Washington Parish School Board	614,142
Webster Parish:	
City of Minden	319,651
City of Springhill	160,175
Town of Cotton Valley	7,895
Town of Cullen	14,151
Town of Sarepta	13,685
Town of Sibley	38,046
Village of Dixie Inn	5,170
Webster Parish Law Enforcement District	362,290
Webster Parish School Board	1,811,450
Webster Parish School Board District 6	123,512
West Baton Rouge Parish:	
Parish of West Baton Rouge	569,173
West Baton Rouge Parish District No. 1	379,449
West Baton Rouge Parish Fire District No. 1	189,725
West Baton Rouge Parish School Board	758,897

(Continued)

**PUBLIC SAFETY SERVICES  
DEPARTMENT OF PUBLIC SAFETY  
AND CORRECTIONS  
PARISH AND MUNICIPAL MOTOR VEHICLE  
SALES AND USE TAX ESCROW FUND  
STATE OF LOUISIANA  
Schedule of Distributions - Cash Basis  
For the Period From January 1, 2010,  
to December 31, 2010**

West Carroll Parish:	
Town of Oak Grove	\$17,518
West Carroll Parish Police Jury	583,323
West Carroll Parish School Board	388,882
West Feliciana Parish:	
Town of St. Francisville	27,434
West Feliciana Parish District No. 1	160,151
West Feliciana Parish Police Jury	193,622
West Feliciana Parish School Board	429,119
Winn Parish:	
City of Winnfield	76,169
Winn Parish Police Jury	240,663
Winn Parish School Board	481,326
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Total Distributions	<u><u>\$309,965,366</u></u>

(Concluded)

## OTHER REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

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### Exhibit A

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.



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

December 20, 2011

Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of 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, 2010, and have issued our report thereon dated December 20, 2011. 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**

Management of Public Safety Services is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Public Safety Services' 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 Public Safety Services' internal control over financial reporting. 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 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 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

ELM:DG:BDC:THC:dl

VST 2010