

STATE OF LOUISIANA LEGISLATIVE AUDITOR

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

June 28, 2000



Financial and Compliance Audit Division

***Daniel G. Kyle, Ph.D., CPA, CFE
Legislative Auditor***

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LEGISLATIVE AUDITOR

Daniel G. Kyle, Ph.D., CPA, CFE

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**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**

**Financial Statements and Independent Auditor's Reports
As of December 31, 1999, and for the Period
January 1, 1999, through December 31, 1999
With Supplemental Information Schedule**

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

June 28, 2000

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

Financial Statements and Independent Auditor's Reports
As of December 31, 1999, and for the Period
January 1, 1999, through December 31, 1999
With Supplemental Information Schedule

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LEGISLATIVE AUDITOR

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May 25, 2000

Independent Auditor's Report
on the Financial Statements

COLONEL WILLIAM R. WHITTINGTON
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 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, 1999, and the related statement of collections, distributions, and unsettled balances for the period from January 1, 1999, through December 31, 1999, as listed in the foregoing table of contents. These financial statements are the responsibility of management of Public Safety Services. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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 described 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 statements present 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, an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

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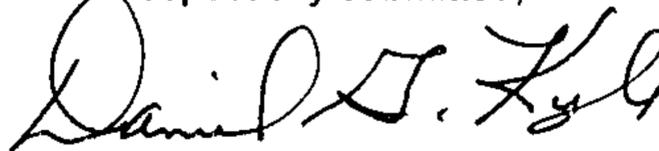
COLONEL WILLIAM R. WHITTINGTON
PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Audit Report, December 31, 1999

In our opinion, the accompanying financial statements referred to previously present 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, 1999, and the collections, distributions, and unsettled balances of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund for the period from January 1, 1999, through December 31, 1999, on the cash basis of accounting described in note 1.

In accordance with *Government Auditing Standards*, we have also issued a report dated May 25, 2000, on our consideration of the Parish and Municipal Sales and Use Tax Escrow Fund's internal control over financial reporting and our tests of its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the accompanying financial statements. The accompanying supplemental information schedule listed in the table of contents is presented for the purpose of additional analysis and is 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 procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Respectfully submitted,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

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[VEHTAX]

**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 Assets and Liabilities Arising
From Cash Transactions, December 31, 1999**

ASSETS

Cash (note 2)

\$26,350,877

LIABILITIES

Due to taxing bodies and others

\$26,350,877

The accompanying notes are an integral part of this statement.

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**Statement of Collections, Distributions,
and Unsettled Balances
For the Period from January 1, 1999,
through December 31, 1999**

UNSETTLED BALANCES AT JANUARY 1, 1999	\$21,108,185
COLLECTIONS	286,315,613
DISTRIBUTIONS (Schedule 1)	<u>(281,072,921)</u>
UNSETTLED BALANCES AT DECEMBER 31, 1999, DUE TO TAXING BODIES AND OTHERS	<u><u>\$26,350,877</u></u>

The accompanying notes are an integral part of this statement.

**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**

Notes to the Financial Statements
As of December 31, 1999, and for the Period
January 1, 1999, through December 31, 1999

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 statements have been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do 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 statements reflect 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 these financial statements are also included in the Department of Public Safety and Corrections, Public Safety Services' annual fiscal report.

2. CASH

At December 31, 1999, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$26,350,877. State law requires that all collections be deposited in the state treasury. Cash balances held and controlled by the state treasurer are

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Notes to the Financial Statements (Continued)

secured from risk by the state treasurer through separate custodial agreements, and the risk disclosures required by generally accepted accounting principles are included within the state's general purpose financial statements.

3. COURT DECISION REGARDING MOTOR VEHICLE SALES TAX COLLECTIONS

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the Nineteenth Judicial District Court's decision that declared R.S. 47:303 (B) (3) (a) and (b) (i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the Vehicle Commissioner of the Office of Motor Vehicles as their agent to collect local motor vehicle sales and use taxes. The Caddo-Shreveport Sales and Use Tax Commission, the central collector of taxes for Caddo Parish, filed suit for a declaratory judgment asserting that it was being unconstitutionally prohibited from collecting locally levied sales and use tax on motor vehicles by the operation of R.S. 47:303. The lower court found for the Caddo-Shreveport Sales and Use Tax Commission, and the Supreme Court upheld the lower court's decision. The judgment became final on April 28, 1998. Therefore, after April 28, the legislature cannot require that the Office of Motor Vehicles collect local taxes against the wishes of the central tax collector of any parish, or to designate a collection agent for the Commission. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by the Office of Motor Vehicles, the office had current contracts to collect motor vehicle sales and use taxes with all taxing authorities in the state at December 31, 1999.

4. SUBSEQUENT EVENT

On October 22, 1999, the Nineteenth Judicial District Court, Parish of East Baton Rouge, issued a declaratory judgment finding for certain taxpayers that had paid sales and use taxes on their manufactured/mobile homes under protest. The suit alleged that manufactured/mobile homes are immovables and as such, should not be subject to the sales and use taxes levied on motor vehicles. The court found for the plaintiffs and ordered that they were due a full refund of the sales and use taxes they paid under protest for these manufactured/mobile homes. The court based this finding on the fact that the manufactured/mobile homes were immovables. In addition, the court held the applicable statutes cited in the case were unconstitutional. Amounts paid under protest as of December 31, 1999, totaled approximately \$10.4 million.

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**PUBLIC SAFETY SERVICES
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Notes to the Financial Statements (Concluded)**

The judgment also ordered that all sales and/or use taxes collected from future purchases and sales of manufactured/mobile homes from the date of the judgment through the date of the issuance of a final, non-appealable judgment be escrowed by the Louisiana Department of Revenue through its official agent for collection, the Louisiana Department of Public Safety, Office of Motor Vehicles. On October 29, 1999, upon motion of the defendants, an order of appeal was entered granting a suspensive appeal from the judgment, which appeal was returnable to the Louisiana Supreme Court. On February 2, 2000, the Supreme Court denied the appeal. The Supreme Court then directed the case to the Court of Appeal for consideration in regard to the lower court's judgment holding that the manufactured/mobile homes are immovables.

Other lawsuits have been filed and are pending in the Nineteenth Judicial District Court and with the Board of Tax Appeals regarding the return of taxes paid on manufactured/mobile homes.

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STATE OF LOUISIANA
SUPPLEMENTAL INFORMATION SCHEDULE
For the Period January 1, 1999, to December 31, 1999**

SCHEDULE OF DISTRIBUTIONS

Schedule 1 reflects the distributions of parish and municipal motor vehicle sales and use taxes to the various taxing authorities during the period January 1, 1999, to December 31, 1999.

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

Public Safety Services - collection costs	\$2,810,729
Office of Legislative Auditor	19,536

TAXING AUTHORITY

Acadia Parish:

Acadia Parish School Board	825,649
Acadia Parish Police Jury	1,356,170
Acadia Parish Law Enforcement District	412,824
City of Crowley	293,043
Town of Church Point	47,455
Village of Estherwood	6,618
Town of Iota	33,217
Village of Morse	10,470
City of Rayne	168,525
Village of Mermentau	7,407
City of Eunice	11,429

Allen Parish:

Allen Parish School Board	718,477
Allen Parish Police Jury	251,467
City of Oakdale	78,006
Town of Oberlin	30,169
Town of Elizabeth	6,907
Town of Kinder	41,931

Ascension Parish:

Ascension Parish School Board	3,208,525
Ascension Parish Police Jury	1,254,740
Ascension Parish Sales Tax District No. 2	627,370
Ascension Parish Law Enforcement District	627,405
City of Donaldsonville	186,991
City of Gonzales	351,150
West Ascension Hospital Service	79,350
East Ascension Parish Drainage District No. 1	723,602
Town of Sorrento	43,795

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
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SALES AND USE TAX ESCROW FUND
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Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Assumption Parish:

Assumption Parish School Board	\$798,707
Assumption Parish Police Jury	319,483
Assumption Parish Road and Drainage District and Library	302,770
Town of Napoleonville	16,714

Avoyelles Parish:

Avoyelles Parish School Board	930,661
Avoyelles Parish Police Jury	620,441
Avoyelles Parish Law Enforcement District	310,220
Town of Cottonport	21,064
City of Bunkie	64,012
Village of Plaquemine	3,735
Village of Moreauville	21,602
City of Marksville	113,347
Town of Simmesport	34,421
Town of Mansura	17,333

Beauregard Parish:

Beauregard Parish School Board	1,102,697
Beauregard Parish Police Jury	818,434
Beauregard Parish Law Enforcement District	139,286
City of DeRidder	272,759
Town of Merryville	34,774

Bienville Parish:

Bienville Parish School Board	465,035
Bienville Parish Police Jury	232,518
Town of Ringgold	34,369
Town of Arcadia	59,665
Town of Gibsland	18,378
Village of Castor	3,876

Bossier Parish:

Bossier Parish School Board	2,610,803
Bossier Parish Police Jury	1,051,448

(Continued)

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Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Bossier Parish: (Cont.)

City of Bossier City	\$2,239,933
Town of Plain Dealing	35,909
Town of Benton	108,411
Town of Haughton	180,206
City of Shreveport	24,024

Caddo Parish:

Caddo Parish School Board	5,677,230
Caddo Parish Sales Tax District No. 1	1,347,954
Caddo Law Enforcement District	946,205
Town of Oil City	13,949
Town of Vivian	80,978
City of Shreveport	7,113,317
Town of Mooringsport	14,592
Town of Greenwood	36,308
Village of Rodessa	2,730
Town of Blanchard	10,890

Calcasieu Parish:

Calcasieu Parish School Board	4,733,059
Calcasieu Parish Police Jury Law Enforcement District	788,843
Calcasieu Parish Sales Tax District No. 1	1,653,890
Calcasieu Parish Sales Tax District No. 2	1,577,686
City of Lake Charles	2,274,815
City of Sulphur	771,717
Town of Iowa	67,358
City of DeQuincy	98,490
City of Westlake	191,925
Town of Vinton	96,800
Calcasieu Parish Sales Tax District No. 3	688,761
Calcasieu Parish Sales Tax District No. 4	1,790,973

(Continued)

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TAXING AUTHORITY (CONT.)

Caldwell Parish:

Caldwell Parish Police Jury	\$544,801
Caldwell Parish School Board	369,566
Town of Columbia	9,547

Catahoula Parish:

Catahoula Parish School Board	331,852
Catahoula Parish Police Jury	331,852

Claiborne Parish:

Claiborne Parish School Board	470,893
Claiborne Parish Police Jury	159,867
Town of Haynesville	66,982
Town of Homer	84,555
Village of Junction City	1,575

Concordia Parish:

Concordia Parish School Board	571,206
Concordia Parish Police Jury	183,988
Concordia Parish Hospital Service District 1	71,401
Town of Vidalia	104,059
Town of Ferriday	61,168

DeSoto Parish:

DeSoto Parish School Board	923,489
DeSoto Parish Police Jury	461,745
Town of Logansport	22,220
City of Mansfield	80,988
Town of Stonewall	33,251
Village of South Mansfield	269
Village of Grand Cane	6,340
Town of Keachi	3,836

East Baton Rouge Parish:

Parish of East Baton Rouge	3,250,283
East Baton Rouge Parish School Board	9,964,743
East Baton Rouge Parish Sewer Improvement	3,331,555

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
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Schedule of Distributions
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TAXING AUTHORITY (CONT.)

East Baton Rouge Parish: (Cont.)	
East Baton Rouge Parish Road Tax	\$3,331,555
City of Baton Rouge	9,472,361
City of Baker	470,073
City of Zachary	477,580
East Carroll Parish:	
East Carroll Parish School Board	275,553
East Carroll Parish Police Jury	93,718
Town of Lake Providence	30,319
East Feliciana Parish -	
East Feliciana Parish School Board and Police Jury	1,424,324
Evangeline Parish:	
Evangeline Parish School Board	471,630
Evangeline Parish School Board/Solid Waste Sales Tax	471,631
City of Ville Platte	177,917
Town of Basile	36,708
Town of Mamou	77,982
Village of Pine Prairie	16,384
Village of Chataignier	7,979
Village of Turkey Creek	9,790
Road and Drainage District No. 1	355,120
Franklin Parish:	
Franklin Parish School Board	474,849
Franklin Parish Police Jury	474,849
Franklin Parish Law Enforcement District	316,565
Town of Winnsboro	50,155
Town of Wisner	13,218
Village of Gilbert	7,310
Grant Parish:	
Grant Parish School Board	325,182
Grant Parish Police Jury	325,182
Grant Parish Law Enforcement District	325,182

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
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TAXING AUTHORITY (CONT.)

Grant Parish: (Cont.)

Town of Colfax	\$27,840
Town of Pollock	4,557
Village of Georgetown	2,599

Iberia Parish:

Iberia Parish School Board	2,241,036
Iberia Parish Police Jury (Garbage Recycling)	328,932
Iberia Parish Policy Jury (Mosquito)	280,130
Iberia Parish Sales Tax District No. 2	184,989
Town of Delcambre	6,870
City of New Iberia	665,973
Town of Jeanerette	101,247
Village of Loreauville	11,587

Iberville Parish:

Parish of Iberville	534,568
Iberville Parish School Board	887,383
Iberville Parish Solid Waste	176,408
Iberville Parish Police Jury	352,815
Town of St. Gabriel	10,844

Jackson Parish:

Jackson Parish School Board	622,712
Jackson Parish Police Jury	167,166
Jackson Parish Road Tax	111,437
Town of Jonesboro	91,910
Village of Hodge	8,762
Village of Hodge (East)	653
Village of Hodge (North)	1,778
Town of Eros	4,345

Jefferson Parish:

Parish of Jefferson	20,607,879
Jefferson Parish School Board	10,303,939
Jefferson Parish Law Enforcement District	1,717,323

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
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TAXING AUTHORITY (CONT.)

Jefferson Davis Parish:

Jefferson Davis Parish School Board	\$978,776
Town of Welsh	88,683
Town of Elton	39,529
City of Jennings	273,065
Town of Lake Arthur	72,065
Town of Fenton	7,415

Lafayette Parish:

Sales Tax Division, Lafayette Parish School Board	3,575,675
Sales Tax Division, Lafayette Parish School Board 88	1,787,837
City of Lafayette	3,780,226
Town of Duson	74,839
City of Carencro	175,794
Town of Youngsville	139,164
Town of Scott	192,865
Lafayette Parish Police Jury	1,224,265
Town of Broussard	205,433

Lafourche Parish:

Lafourche Parish School Board	2,866,544
Lafourche Parish Law Enforcement Subdistrict 1	1,161,540
Lafourche Parish Road Sales Tax District No. 4	860,809
City of Thibodaux	407,091
Town of Lockport	39,962
Lafourche Parish School Board/Golden Meadow	28,228
Lafourche Road Sales Tax District 2	302,270
Lafourche Road Sales Tax District 3	36,217
Lafourche Road Sales Tax District 5	15,311
Lafourche Road Sales Tax District 6	9,902

LaSalle Parish:

LaSalle Parish School Board	548,301
Town of Jena	44,030
Town of Olla	24,574

(Continued)

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TAXING AUTHORITY (CONT.)

Lincoln Parish:

Lincoln Parish School Board	\$1,002,425
Lincoln Parish Police Jury	501,213
City of Ruston	444,412
Town of Dubach	10,332
Town of Grambling	41,007

Livingston Parish:

Livingston Parish School Board	3,576,059
Livingston Parish Law Enforcement Sub District A	894,015
Livingston Parish Special Sales Tax District 1	842,183
Livingston Parish Road Maintenance	1,788,030
City of Denham Springs	285,895
Town of Livingston	33,354
Town of Walker	89,795
Village of Albany	10,549
Town of Springfield	13,984
Livingston Parish Gravity Drainage District 1	128,694
Livingston Parish Gravity Drainage District 5	64,278
Livingston Parish Gravity Drainage District 6	16,354

Madison Parish:

Madison Parish Sales Tax Fund	224,437
Madison Parish Police Jury	74,812
Madison Parish Law Enforcement District	74,813
City of Tallulah	134,356
Village of Richmond	16,627

Morehouse Parish:

Morehouse Parish School Board	729,740
Morehouse Parish Police Jury	729,740
Morehouse Law Enforcement District	243,246
City of Bastrop	242,629
Village of Mer Rouge	20,005

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
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TAXING AUTHORITY (CONT.)

Morehouse Parish: (Cont.)

Village of Bonita	\$2,015
Town of Collinston	2,813

Natchitoches Parish:

Natchitoches Parish School Board	873,822
Natchitoches Sales Tax District No. 1	426,427
City of Natchitoches	390,532
Town of Campti	13,145
Village of Robeline	3,778
Village of Clarence	3,218
Village of Natchez	2,505

Orleans Parish:

Orleans Parish School Board	5,953,015
City of New Orleans	9,921,693
Regional Transit Authority	3,968,678

Ouachita Parish:

Ouachita Monroe School Board	2,141,866
Ouachita Parish Police Jury	1,550,846
Ouachita Parish Fire Protection Tax	1,550,846
Ouachita Parish School Board	1,788,916
City of Monroe	2,836,147
City of West Monroe	593,725
Town of Sterlington	24,439
Town of Richwood	6,881
West Ouachita School District	1,047,390

Plaquemines Parish:

Plaquemines Parish Council	530,355
Plaquemines Parish School Board	1,060,710

Pointe Coupee Parish:

Parish of Pointe Coupee	698,927
Pointe Coupee Parish School Board	399,387
City of New Roads	66,784

(Continued)

**PUBLIC SAFETY SERVICES
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SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Pointe Coupee Parish: (Cont.)

Village of Morganza	\$12,524
Town of Livonia	25,204
Village of Fordoche	16,217

Rapides Parish:

Rapides Parish Sales Tax Fund	2,202,493
Rapides Parish Sales Tax District 3	703,269
Rapides Parish School Board	2,202,493
Rapides Parish (City) Sales Tax	1,228,739
Rapides (Pineville) Sales Tax Fund	363,155
City of Glenmora	21,819
Town of Lecompte	17,036
Town of Ball	25,317
Town of Boyce	13,701
Village of Woodworth	11,135

Red River Parish:

Red River Parish School Board	271,929
Red River Parish Police Jury	135,965
Red River Parish Law Enforcement District	135,965
Town of Coushatta	23,709
Village of Hall Summit	1,876

Richland Parish:

Richland Parish School Board	451,132
Richland Parish Police Jury	451,132
Richland Parish Law Enforcement District	150,378
Town of Rayville	47,953
Town of Mangham	7,255
Town of Delhi	48,222

Sabine Parish:

Sabine Parish School Board	455,623
Sabine Parish Police Jury	455,623
Sabine Law Enforcement District	113,906

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Sabine Parish: (Cont.)

Town of Many	\$43,360
Village of Pleasant Hill	7,522
Village of Florien	9,151
Town of Zwolle	23,355
Village of Converse	6,978
St. Bernard Parish:	
St. Bernard Sales Tax Department	3,086,108
St. Bernard Parish Police Jury	440,872
St. Bernard Law Enforcement District	440,872
St. Bernard Water and Sewer District	404,155
St. Charles Parish:	
St. Charles Parish School Board	1,701,792
St. Charles Parish Council	1,701,792
St. Helena Parish:	
St. Helena Parish School Board	300,772
St. Helena Parish Police Jury	300,772
Town of Greensburg	13,837
St. James Parish:	
St. James Parish School Board	768,936
St. James Parish Council	330,363
Town of Gramercy	20,651
Town of Lutcher	33,439
St. John the Baptist Parish:	
St. John the Baptist Parish School Board	1,363,140
St. John the Baptist Parish Council	681,570
St. John the Baptist Council Sewerage	681,570
St. Landry Parish:	
St. Landry Parish School Board	1,145,731
St. Landry Parish Solid Waste Commission	916,584
St. Landry Parish Educational Facility Improvement District	156,759

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

St. Landry Parish: (Cont.)

City of Opelousas	\$302,426
Town of Arnaudville	30,179
City of Eunice	216,571
Town of Sunset	24,068
Town of Port Barre	56,011
Village of Cankton	3,828
Town of Grand Coteau	9,748
Town of Krotz Springs	17,590
Town of Washington	13,982
Town of Melville	27,615

St. Martin Parish:

St. Martin Parish School Board	1,481,963
St. Martin Parish Law Enforcement District	345,292
Town of Arnaudville	9,108
City of Breaux Bridge	107,030
Town of Henderson	6,200
City of St. Martinville	76,357
Village of Parks	13,845
St. Martin Parish Sales Tax District No. 2	6,138

St. Mary Parish:

St. Mary Parish Police Jury	1,404,449
St. Mary Parish School Board	1,163,687
St. Mary Parish Law Enforcement District	401,016
Morgan City	62,799
St. Mary Parish - Wards 5 and 8	72,461
St. Mary Parish - Wards 1, 2, 3, 4, 7, and 10	84,510
St. Mary Parish - Wards 6 and 9	21,067

St. Tammany Parish:

St. Tammany Parish School Board	7,233,517
St. Tammany Sales Tax District 3	4,926,765
St. Tammany Parish Law Enforcement District	904,190

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

St. Tammany Parish: Cont.)

St. Tammany Jail Facilities and Complex	\$1,808,416
City of Covington	451,393
Town of Abita Springs	53,688
Village of Folsom	46,769
Town of Madisonville	67,952
City of Mandeville	564,626
Town of Pearl River	86,350
City of Slidell	1,158,706
Village of Sun	1,854

Tangipahoa Parish:

Tangipahoa Parish School Board	3,383,326
Tangipahoa Parish Council	1,691,663
Town of Amite City	82,111
City of Hammond	417,521
Town of Independence	43,232
City of Ponchatoula	161,314
Town of Roseland	18,886
Town of Kentwood	54,840
Village of Tangipahoa	4,230
Village of Tickfaw	18,690

Tensas Parish:

Tensas Parish School Board	86,223
Tensas Parish Police Jury	172,447
Tensas Parish Law Enforcement District	21,556
Tensas Parish Fire Protection	2,782
Town of Newellton	11,720
Town of St. Joseph	12,341

Terrebonne Parish:

Terrebonne Parish Sales Tax Fund: 1.5%	2,558,215
Terrebonne Parish Sales Tax Fund: 1.75%	2,984,584

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Terrebonne Parish: (Cont.)

Terrebonne Parish Sales Tax Fund: 1/2%	\$852,759
Terrebonne Parish Law Enforcement Sales Tax	852,739

Union Parish:

Union Parish School Board	474,097
Union Parish Police Jury	474,097
Union Parish Law Enforcement District	237,048
Town of Farmerville	43,654
Town of Bernice	32,432
Town of Marion	12,556
Village of Junction City	4,838

Vermilion Parish:

Vermilion Parish School Board	871,861
Vermilion Parish Police Jury	1,307,792
Vermilion Parish Law Enforcement District	217,965
City of Abbeville	143,393
Town of Delcambre	18,335
Town of Erath	27,893
City of Kaplan	58,562
Village of Maurice	21,204
Town of Gueydan	24,023

Vernon Parish:

Vernon Parish School Board	1,502,034
Vernon Parish Police Jury	1,126,526
City of Leesville	66,224
Village of Rosepine	14,371
Village of New Llano	24,224
Town of Hornbeck	3,744

Washington Parish:

Washington Parish School Board	764,120
Bogalusa School Board	369,699
Washington Parish Sales Tax District 1	539,659

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Washington Parish: (Cont.)

Washington Law Enforcement District	\$336,091
Town of Franklinton	57,218
City of Bogalusa	397,541
Village of Angie	11,571
Village of Varnado	622

Webster Parish:

Webster Parish School Board	1,774,892
City of Minden	315,691
Town of Cotton Valley	10,773
City of Springhill	172,240
Town of Cullen	21,960
Village of Sarepta	13,560
Village of Sibley	30,904
Village of Dixie Inn	1,881

West Baton Rouge Parish:

Parish of West Baton Rouge	628,446
West Baton Rouge Parish School Board	585,543
West Baton Rouge Parish District No. 1	418,963
West Baton Rouge Parish Fire District No. 1	209,481

West Carroll Parish:

West Carroll Parish School Board	197,292
West Carroll Parish Police Jury	591,879
Town of Oak Grove	22,373

West Feliciana Parish:

West Feliciana Parish School Board	361,157
West Feliciana Parish Police Jury	180,578
West Feliciana Parish District No. 1	64,844
Town of St. Francisville	51,375

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Schedule of Distributions
For the Period From January 1, 1999,
to December 31, 1999**

TAXING AUTHORITY (CONT.)

Winn Parish:

Winn Parish School Board	\$495,197
Winn Parish Police Jury	123,799
City of Winnfield	<u>67,958</u>

Total Distributions	<u><u>\$281,072,921</u></u>
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**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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



OFFICE OF
LEGISLATIVE AUDITOR
STATE OF LOUISIANA
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DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

May 25, 2000

Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of the Financial Statements

**COLONEL WILLIAM R. WHITTINGTON
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 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, 1999, and the related statement of collections, distributions, and unsettled balances for the period from January 1, 1999, through December 31, 1999, and have issued our report thereon dated May 25, 2000.

We conducted our audit in accordance with generally accepted auditing standards and *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 statements are free of material misstatement.

Compliance

Compliance with laws and regulations applicable to the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund is the responsibility of the department's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the department's compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of the 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 that are required to be reported herein under *Government Auditing Standards*.

EXHIBIT A

LEGISLATIVE AUDITOR

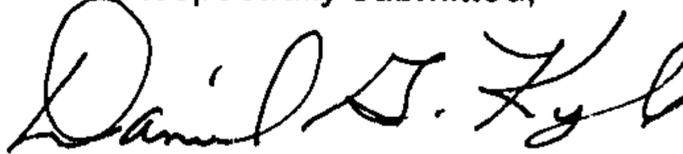
COLONEL WILLIAM R. WHITTINGTON
PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
AND CORRECTIONS
PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND
STATE OF LOUISIANA
Compliance and Internal Control Report
May 25, 2000
Page 2

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Public Safety Services' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of Public Safety Services and its management 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,



Daniel G. Kyle, CPA, CFE
Legislative Auditor

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[VEHTAX]