

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2018
ISSUED JUNE 26, 2019

**LOUISIANA LEGISLATIVE AUDITOR
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POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 12, 2019

Independent Auditor's Report

**COLONEL KEVIN W. REEVES, 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 (Fund), an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2018, and the related notes to the financial statement, as listed in the table of contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in note 1; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the cash basis financial position of the Fund as of December 31, 2018, in accordance with the cash basis of accounting described in note 1.

Basis of Accounting

We draw attention to note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in note 1, the director of Public Safety Services serves as collector and distributor of parish and municipal motor vehicle sales and use taxes. As such, the accompanying statement presents information only on the activities of the collector of motor vehicle sales and use taxes included in the 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, 2018, in conformity with accounting principles generally accepted in the United States of America.

As discussed in note 4, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared Louisiana Revised Statutes 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. 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, 2018.

Our opinion is not modified with respect to these matters.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the Statement of Fiduciary Assets and Liabilities Arising from Cash Transactions and related notes. The Combining Schedule of Changes in Assets and Liabilities – Cash Basis and the Schedule of Distributions – Cash Basis listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statement.

The schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statement. Such 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 schedules are fairly stated, in all material respects, in relation to the financial statement as a whole on the basis of accounting described in note 1.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2019, on our consideration of the 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 solely 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 effectiveness of the Fund's 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 Fund's internal control over financial reporting and compliance.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RJD:NM:RR:EFS:aa

**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, 2018**

ASSETS

Cash (note 2)	<u>\$36,045,729</u>
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LIABILITIES

Due to taxing bodies and other:	<u>\$36,045,729</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 was established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statement does not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

R.S. 47:303(B)(3)(b)(iii) requires the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund to be audited annually. Accordingly, the accompanying financial statement reflects financial activity of Public Safety Services relating only to the vehicle commissioner’s responsibility as collector and distributor of parish and municipal motor vehicle sales and use taxes. Amounts included in the financial statement are also included in the Department of Public Safety and Corrections, Public Safety Services’ annual fiscal report.

2. CASH

At December 31, 2018, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$36,045,729. 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. LOUISIANA UNIFORM LOCAL SALES TAX BOARD

Effective July 1, 2017, R.S. 47:337.102 created the Louisiana Uniform Local Sales Tax Board (Board) to support and advise local sales and use tax collectors concerning the imposition, collection, and administration of local sales and use taxes authorized under the constitution and laws of the state of Louisiana. The Board is funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles and is payable from current tax collections. Per statute, the amount to be disbursed to the Board for state fiscal year 2017-2018 is one-fifth of one percent of collections, for fiscal year 2018-2019 is one-quarter of one percent of collections, and for fiscal year 2019-2020 and each fiscal year thereafter, three-tenths of one percent of collections. Per Board Resolution dated June 29, 2018, the Board directed DPS to maintain the withholding percentage for state fiscal year 2018-2019 at 0.2%. As of December 31, 2018, Board collections totaled \$934,341 with distributions made totaling \$450,000, as the Board became operational during fiscal year 2018. Board collections are distributed annually and, therefore, are included in the amount due to taxing bodies and others on the Statement of Fiduciary Net Assets.

In September of 2017, a petition was filed in the 19th Judicial District Court by the Plaquemines Parish Council and St. James Parish School Board challenging the distribution of local sales tax dollars to the Board. In February of 2019, a Baton Rouge District Court ruled in favor of the plaintiffs and declared R.S. 47:337.102(I) related to the funding of the Board as unconstitutional. The state of Louisiana has appealed the ruling, and the case is expected to be heard in the state's Supreme Court. The pending litigation is not expected to impact total motor vehicle sales and use tax escrow fund additions or deductions.

4. COURT DECISION REGARDING MOTOR VEHICLE SALES TAX COLLECTIONS

On April 14, 1998, the Supreme Court of Louisiana issued a judgment upholding the 19th Judicial District Court's decision that declared R.S. 47:303(B)(3)(a) and (b)(i) unconstitutional. These statutes require that local tax collectors enter into an agreement to use the vehicle commissioner of the Office of Motor Vehicles (OMV) as their agent to collect local motor vehicle sales and use taxes. The Caddo-Shreveport Sales and Use Tax Commission, the central collector of taxes for Caddo Parish, filed suit for a declaratory judgment asserting that it was being unconstitutionally prohibited from collecting locally-levied sales and use tax on motor vehicles by the operation of R.S. 47:303. The lower court found for the Caddo-Shreveport Sales and Use Tax Commission, and the Supreme Court upheld the lower court's decision. The judgment became final on April 28, 1998. Therefore, after that date, the legislature cannot require that OMV collect local taxes against the wishes of the central tax collector of any parish or to designate a collection agent for the commission. Although this ruling could effectively eliminate all parish and municipality tax collections and distributions made currently by OMV, the office had contracts to collect motor vehicle sales and use taxes for all taxing authorities in the state at December 31, 2018.

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, 2018, to December 31, 2018.

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

**Combining Schedule of Changes in
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2018**

	BALANCE AS OF <u>DECEMBER 31, 2017</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2018</u>
ASSETS				
Cash	<u>\$36,007,377</u>	<u>\$467,170,309</u>	<u>(\$467,131,957)</u>	<u>\$36,045,729</u>
LIABILITIES				
Due to taxing bodies and others	<u>\$36,007,377</u>	<u>\$467,170,309</u>	<u>(\$467,131,957)</u>	<u>\$36,045,729</u>

Schedule 2

**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, 2018,
to December 31, 2018**

Public Safety Services collection costs	\$4,676,172
Louisiana Uniform Local Sales Tax Board	450,000
Louisiana Legislative Auditor audit fee	59,400

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	726,782
Acadia Parish Mosquito Control Sales Tax District No. 3	285,807
Acadia Parish Police Jury	2,447,616
Acadia Parish School Board	2,180,348
City of Basile	3,075
City of Crowley	431,377
City of Duson	3,401
City of Eunice	23,077
City of Rayne	275,214
Town of Church Point	137,573
Town of Iota	49,992
Village of Estherwood	15,531
Village of Mermentau	12,611
Village of Morse	13,443

Allen Parish:

Allen Parish Law Enforcement District	490,664
Allen Parish Police Jury	343,464
Allen Parish School Board	1,471,995
City of Oakdale	87,931
Town of Elizabeth	16,634
Town of Kinder	58,997
Town of Oberlin	36,398
Village of Reeves	203

Ascension Parish:

Ascension Parish Law Enforcement District	1,474,177
Ascension Parish Police Jury	2,948,354

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
to December 31, 2018**

Ascension Parish (Cont.):	
Ascension Parish Sales Tax District No. 2	\$1,474,176
Ascension Parish School Board	6,756,844
City of Donaldsonville	261,580
City of Gonzales	536,244
East Ascension Parish Drainage District No. 1	1,584,918
Gonzales Tanger Mall Development District	348
Town of Sorrento	112,717
West Ascension Hospital Service	87,858
Assumption Parish:	
Assumption Parish Police Jury	501,661
Assumption Parish Road and Drainage District and Library	491,865
Assumption Parish School Board	1,254,152
Assumption Parish School Board District 1	250,830
Town of Napoleonville	9,795
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	415,506
Avoyelles Parish Police Jury	831,015
Avoyelles Parish School Board	1,454,277
City of Bunkie	103,368
City of Marksville	152,036
Town of Cottonport	41,068
Town of Mansura	44,447
Town of Simmesport	40,260
Village of Hessmer	17,353
Village of Moreauville	30,500
Village of Plaucheville	5,422
Beauregard Parish:	
Beauregard Parish Law Enforcement District	497,945
Beauregard Parish Police Jury	248,972
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,545,372
Beauregard Parish School Board	1,966,873

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
to December 31, 2018**

Beauregard Parish (Cont.):	
City of DeRidder	\$445,747
Town of Merryville	80,951
Bienville Parish:	
Bienville Parish Police Jury	313,883
Bienville Parish School Board	627,767
Town of Arcadia	97,866
Town of Gibsland	23,519
Town of Ringgold	42,998
Village of Castor	3,926
Village of Saline	8,864
Bossier Parish:	
Bossier Parish Law Enforcement District	757,934
Bossier Parish Police Jury	2,370,005
Bossier Parish Police Jury Capital Improvement Fund	1,061,107
Bossier Parish Police Jury Special District No. 1	434,077
Bossier Parish School Board	5,305,541
Bossier Parish Sheriff Capital Projects Fund	454,760
City of Bossier City	3,120,044
City of Shreveport	129,165
Town of Benton	84,369
Town of Haughton	273,505
Town of Plain Dealing	32,813
Caddo Parish:	
Caddo Fire District 1	394,110
Caddo Law Enforcement District	1,690,854
Caddo Parish Sales Tax District No. 1	2,078,098
Caddo Parish School Board	7,246,520
City of Shreveport	9,365,208
North Caddo Hospital District	262,461
Town of Blanchard	91,284
Town of Greenwood	77,624

Schedule 2

**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, 2018,
to December 31, 2018**

Caddo Parish (Cont.):	
Town of Mooringsport	\$12,445
Town of Oil City	19,199
Town of Vivian	104,422
Village of Ida	9,732
Village of Rodessa	2,920
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	3,912,627
Calcasieu Parish Sales Tax District No. 1	2,807,310
Calcasieu Parish Sales Tax District No. 2	2,608,418
Calcasieu Parish Sales Tax District No. 3	952,991
Calcasieu Parish Sales Tax District No. 4	3,248,990
Calcasieu Parish School Board	5,216,837
Calcasieu Parish School Board Salaries	2,608,418
Calcasieu Parish School Board Salaries 2	2,608,418
City of DeQuincy	164,440
City of Lake Charles	3,972,724
City of Sulphur	1,252,441
City of Westlake	265,690
Morganfield Economic Development District	836
Town of Iowa	223,200
Town of Vinton	148,057
Caldwell Parish:	
Caldwell Parish Police Jury	774,905
Caldwell Parish School Board	521,938
Town of Columbia	7,932
Catahoula Parish:	
Catahoula Parish Law Enforcement District	228,540
Catahoula Parish Police Jury	457,080
Catahoula Parish School Board	685,622
Town of Jonesville	26,178

Schedule 2

**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, 2018,
to December 31, 2018**

Claiborne Parish:

Claiborne Parish Hospital Tax	\$156,620
Claiborne Parish Police Jury	233,310
Claiborne Parish Police Jury No. 2	37,587
Claiborne Parish School Board	626,482
Town of Haynesville	89,822
Town of Homer	129,963
Village of Athens	5,587
Village of Junction City	1,042

Concordia Parish:

City of Vidalia	229,844
Concordia Parish Hospital Service District 1	110,049
Concordia Parish Police Jury	769,276
Concordia Parish School Board	880,402
Town of Ferriday	100,886

DeSoto Parish:

City of Mansfield	95,767
DeSoto Parish Law Enforcement District	368,325
DeSoto Parish Police Jury	736,652
DeSoto Parish School Board	1,841,631
Town of Keachi	7,165
Town of Logansport	27,742
Town of Stonewall	71,536
Village of Grand Cane	7,001
Village of South Mansfield	5,761

East Baton Rouge Parish:

Baker School Board	398,422
Central Community School Board	1,819,878
City of Baker	505,979
City of Baton Rouge	7,179,467
City of Central	1,385,297
City of Zachary	921,491

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
to December 31, 2018**

East Baton Rouge Parish (Cont.):	
East Baton Rouge Parish Road Tax	\$4,405,698
East Baton Rouge Parish School Board	14,482,616
East Baton Rouge Sewer Improvement	4,405,698
Parish of East Baton Rouge	7,689,350
Zachary Community Educational Facilities Improvement	642,926
Zachary Community School Board	642,926
East Carroll Parish:	
East Carroll Parish Law Enforcement District	130,291
East Carroll Parish Police Jury	130,291
East Carroll Parish School Board	390,875
Town of Lake Providence	110,466
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,202,584
Evangeline Parish:	
City of Ville Platte	187,364
Evangeline Parish School Board	1,385,614
Evangeline Parish School Board/Solid Waste Sales Tax	692,807
Road and Drainage District No. 1	1,021,420
Town of Basile	36,970
Town of Mamou	82,409
Village of Chataignier	9,399
Village of Pine Prairie	31,565
Village of Turkey Creek	14,695
Franklin Parish:	
City of Winnsboro	142,990
Franklin Parish Law Enforcement District	266,035
Franklin Parish Police Jury	798,108
Franklin Parish School Board	1,064,144
Town of Wisner	9,738
Village of Baskin	5,174
Village of Gilbert	8,255

Schedule 2

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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SALES AND USE TAX ESCROW FUND
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
to December 31, 2018**

Grant Parish:

Grant Parish Law Enforcement District	\$457,794
Grant Parish Police Jury	457,794
Grant Parish School Board	915,588
Town of Colfax	29,019
Town of Montgomery	13,589
Town of Pollock	8,814
Village of Creola	2,714
Village of Dry Prong	8,202
Village of Georgetown	10,247

Iberia Parish:

City of Jeanerette	99,402
City of New Iberia	1,018,020
Economic Development District No. 1	79,214
Iberia Parish Law Enforcement District	356,923
Iberia Parish Police Jury (Garbage Recycling)	465,991
Iberia Parish Policy Jury (Mosquito)	356,923
Iberia Parish Sales Tax District No. 2	251,800
Iberia Parish School Board	2,855,387
Town of Delcambre	6,555
Village of Loreauville	16,925

Iberville Parish:

Iberville Parish	637,445
Iberville Parish Police Jury	449,199
Iberville Parish School Board	1,340,895
Iberville Parish Solid Waste	221,247
Parish of Iberville	670,447
Town of St. Gabriel	96,242

Jackson Parish:

Jackson Parish Police Jury	214,415
Jackson Parish Road Tax	142,943
Jackson Parish School Board	1,025,351
Town of Chatham	216

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
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Jackson Parish (Cont.):	
Town of Eros	\$509
Town of Jonesboro	93,425
Village of Hodge	8,602
Village of Hodge (East)	3,986
Village of Hodge (North)	4,424
Jefferson Parish:	
Jefferson Parish Law Enforcement District	2,005,203
Jefferson Parish School Board	16,041,883
Parish of Jefferson	20,052,355
Jefferson Davis Parish:	
City of Jennings	335,065
Jefferson Davis Parish Jail	393,262
Jefferson Davis Parish Law Enforcement District	393,262
Jefferson Davis Parish School Board	1,573,053
Jefferson Davis Road Sales Tax District 1	964,338
Jefferson Davis Sales Tax District No. 1	111,341
Town of Elton	28,629
Town of Lake Arthur	132,840
Town of Welsh	127,408
Village of Fenton	9,391
Lafayette Parish:	
City of Carencro	462,020
City of Lafayette	5,769,257
City of Scott	490,571
City of Scott Apollo Development District	656
City of Scott Destination Pointe Development District	1
I49 Carencro TIF District	17,479
Lafayette Parish Law Enforcement District No. 1	1,730,666
Lafayette Parish Police Jury	1,730,667
Sales Tax Division, Lafayette Parish School Board	5,893,495
Sales Tax Division, Lafayette Parish School Board 02	2,946,747
Sales Tax Division, Lafayette Parish School Board 88	2,946,747

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
to December 31, 2018**

Lafayette Parish (Cont.):

TIF District I-10 at MM 103	\$1,177
Town of Broussard	914,994
Town of Duson	44,372
Town of Youngsville	1,445,924

Lafourche Parish:

City of Thibodaux	626,459
Lafourche Parish Consolidated Sales Tax District A - Rd Districts 3, 5, and 6	1,233,453
Lafourche Parish Law Enforcement District	409,294
Lafourche Parish Law Enforcement Subdistrict 1	1,722,873
Lafourche Parish Levee District	435,328
Lafourche Parish Road Sales Tax District No. 2	255,282
Lafourche Parish Road Sales Tax District No. 4	1,256,801
Lafourche Parish School Board	4,094,587
Lafourche Parish School Board/Golden Meadow	27,981
North Lafourche Levee District	402,365
Town of Lockport	89,097

LaSalle Parish:

LaSalle Parish Law Enforcement District	217,070
LaSalle Parish School Board	1,302,431
Town of Jena	78,291
Town of Olla	34,129

Lincoln Parish:

City of Grambling	79,733
City of Ruston	743,209
Lincoln Parish Police Jury	711,563
Lincoln Parish School Board	1,897,503
Lincoln Parish Sheriff's Office	237,186
Sales Tax District No. 1	144,623
Town of Dubach	15,361
Village of Choudrant	46,337

Livingston Parish:

City of Denham Springs	265,385
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**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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PARISH AND MUNICIPAL MOTOR VEHICLE
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STATE OF LOUISIANA**

**Schedule of Distributions - Cash Basis
For the Period From January 1, 2018,
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Livingston Parish (Cont.):

City of Denham Springs Annexed Areas	\$5,069
Livingston Parish Gravity Drainage District 1	326,389
Livingston Parish Gravity Drainage District 5	287,674
Livingston Parish Gravity Drainage District 6	255,437
Livingston Parish Law Enforcement Sub District A	1,559,761
Livingston Parish Road Maintenance	3,119,523
Livingston Parish School Board	6,239,046
Livingston Parish School District No. 22	477,732
Livingston Parish School District No. 33	619
Livingston Parish Special Sales Tax District 1	1,485,150
Town of Livingston	45,761
Town of Springfield	13,101
Town of Walker	210,153
Village of Albany	23,440

Madison Parish:

City of Tallulah	173,082
Madison Parish Law Enforcement District	97,402
Madison Parish Police Jury	97,402
Madison Parish Sales Tax Fund	292,207
Madison Parish School District	194,804
Village of Delta	2,442
Village of Richmond	36,274

Morehouse Parish:

Bastrop Sales Tax District 1	49,733
City of Bastrop	251,694
Morehouse Parish Law Enforcement District	235,948
Morehouse Parish Law Enforcement Sub District No. 1	345,750
Morehouse Parish Police Jury	235,948
Morehouse Parish Police Jury District No. 1	12,664
Morehouse Parish School Board	943,793
Town of Collinston	6,136
Village of Bonita	5,890

**PUBLIC SAFETY SERVICES
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Morehouse Parish (Cont.):	
Village of Mer Rouge	\$20,446
Natchitoches Parish:	
City of Natchitoches	598,282
Natchitoches Parish Law Enforcement District	412,980
Natchitoches Parish School Board	2,060,569
Natchitoches Sales Tax District No. 1	587,397
Town of Campiti	17,435
Village of Clarence	5,411
Village of Natchez	5,580
Village of Robeline	2,625
Orleans Parish:	
City of New Orleans	12,546,066
Orleans Parish School Board	7,527,639
Regional Transit Authority	5,018,425
Ouachita Parish:	
City of Monroe	1,795,582
City of Monroe Fire/Police	351,933
City of Monroe Sewer/Water/Street	718,232
City of West Monroe	678,392
East Ouachita Economic Development District	721,341
Monroe City School Board - Special District	359,116
Monroe City School Board 2001	718,232
Monroe School Board	1,582,248
Ouachita Parish Fire Protection Tax	2,204,286
Ouachita Parish Law Enforcement District	1,281,031
Ouachita Parish Police Jury	2,204,286
Ouachita Parish School Board	2,432,648
Ouachita Parish School Board No. 1	1,206,026
Town of Richwood	41,155
Town of Sterlington	121,327
West Ouachita Economic Development District	533,347
West Ouachita School District	1,594,448

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Plaquemines Parish:	
Plaquemines Parish Council	\$1,136,000
Plaquemines Parish School Board	1,420,000
Pointe Coupee Parish:	
City of New Roads	95,260
Parish of Pointe Coupee	1,025,021
Pointe Coupee Parish Police Jury	146,431
Pointe Coupee Parish School Board	1,171,453
Town of Fordoche	28,078
Town of Livonia	32,642
Village of Morganza	12,779
Rapides Parish:	
Fire District 17	71,684
Fire District 18	1,731
Pineville City Sales Tax Fund	581,089
Alexandria City Sales Tax	1,932,267
Rapides Parish Law Enforcement District	1,425,286
Rapides Parish Sales Tax District 3	924,799
Rapides Parish Sales Tax Fund	2,850,573
Rapides Parish School Board	4,275,861
Town of Ball	177,514
Town of Boyce	34,450
Town of Cheneyville	6,945
Town of Glenmora	39,297
Town of Lecompte	33,192
Town of Woodworth	116,362
Red River Parish:	
Red River Parish Law Enforcement District	192,231
Red River Parish Police Jury	288,348
Red River Parish School Board	384,464
Town of Coushatta	29,361
Village of Hall Summit	6,307

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**Schedule of Distributions - Cash Basis
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Richland Parish:

Richland Parish Law Enforcement District	\$237,881
Richland Parish Police Jury	713,645
Richland Parish School Board	951,527
Town of Delhi	73,125
Town of Mangham	11,660
Town of Rayville	61,939

Sabine Parish:

11th Judicial Enforcement Sub-District	81,097
Sabine Law Enforcement District	467,651
Sabine Parish Council on Aging	155,957
Sabine Parish Police Jury	623,534
Sabine Parish Sales Tax District 1	75,248
Sabine Parish Sales Tax District 2	236,313
Sabine Parish School Board	1,246,958
Town of Many	41,007
Town of Zwolle	64,321
Village of Converse	9,183
Village of Florien	14,123
Village of Pleasant Hill	9,890

St. Bernard Parish:

St. Bernard Law Enforcement District	335,971
St. Bernard Parish Police Jury	335,971
St. Bernard Sales Tax Department	2,351,799
St. Bernard Water and Sewer District	335,971

St. Charles Parish:

St. Charles Parish Council	2,461,418
St. Charles Parish School Board	3,692,128

St. Helena Parish:

St. Helena Parish Police Jury	666,636
St. Helena Parish School Board	444,424
Town of Greensburg	14,274
Village of Montpelier	2,778

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**Schedule of Distributions - Cash Basis
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St. James Parish:	
St. James Parish Council	\$398,879
St. James Parish Council/Gramercy	62,557
St. James Parish Council/Lutcher	71,900
St. James Parish School Board	1,365,251
Town of Gramercy	17,819
Town of Lutcher	37,369
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	938,933
St. John the Baptist Law Enforcement District	469,466
St. John the Baptist Parish Council	1,173,666
St. John the Baptist Parish School Board	2,347,349
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	28,884
City of Eunice	309,235
City of Opelousas	468,637
St. Landry Parish Educational Facility Improvement District	1,700,897
St. Landry Parish Law Enforcement District	1,275,671
St. Landry Parish Road District #1	2,263,037
St. Landry Parish School Board	1,700,897
St. Landry Parish Solid Waste Commission	1,360,716
Town of Arnaudville	49,278
Town of Grand Coteau	27,398
Town of Krotz Springs	23,947
Town of Melville	41,925
Town of Port Barre	69,007
Town of Sunset	126,599
Town of Washington	15,423
Village of Cankton	9,363
St. Martin Parish:	
City of Breaux Bridge	161,509
City of St. Martinville	165,397
St. Martin Parish Law Enforcement District	629,359

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**Schedule of Distributions - Cash Basis
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St. Martin Parish (Cont.):	
St. Martin Parish Sales Tax District No. 1	\$879,496
St. Martin Parish Sales Tax District No. 2	116,532
St. Martin Parish School Board	2,500,935
Town of Arnaudville	4,897
Town of Broussard	5,462
Town of Henderson	20,149
Village of Parks	28,109
St. Mary Parish:	
City of Morgan City	58,848
Sales Tax - Morgan City	58,848
St. Mary Parish Law Enforcement	453,802
St. Mary Parish Police Jury	1,588,310
St. Mary Parish School Board	1,316,029
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	100,905
St. Mary Parish Wards 5 and 8	98,858
St. Mary Parish Wards 6 and 9	11,706
St. Tammany Parish:	
Camellia Square Economic Development District	259
City of Covington	529,736
City of Mandeville	794,548
City of Slidell	1,024,614
Fremaux Economic Development District	643
Hwy 1077 Economic Development District	642
Hwy 434 Economic Development District	482
Hwy 59 Economic Development District	3,811
Nord Du Lac Economic Development District	166
Rooms to Go Economic Development District	82
St. Tammany Jail Facilities and Complex	1,001,121
St. Tammany Parish Law Enforcement District	1,605,695
St. Tammany Parish School Board	12,845,766
St. Tammany Sales Tax District 3	10,188,061
Town of Abita Springs	139,476

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
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St. Tammany Parish (Cont.):	
Town of Madisonville	\$69,017
Town of Pearl River	171,526
Village of Folsom	43,862
Village of Sun	18,674
Tangipahoa Parish:	
City of Hammond	540,758
City of Ponchatoula	284,833
Tangipahoa Fire District No. 1	70,866
Tangipahoa Parish Council	2,710,075
Tangipahoa Parish School Board	5,420,150
Town of Amite City	105,829
Town of Independence	59,828
Town of Kentwood	59,545
Town of Roseland	26,518
Village of Tangipahoa	8,005
Village of Tickfaw	25,273
Tensas Parish:	
Tensas Parish Fire Protection	22,647
Tensas Parish Law Enforcement	22,647
Tensas Parish Police Jury	294,427
Tensas Parish School Board	135,888
Town of Newellton	9,931
Town of St. Joseph	12,649
Town of Waterproof	5,356
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,163,891
Terrebonne Parish Sales Tax Fund: 0.25%	581,944
Terrebonne Parish Sales Tax Fund: 0.5%	1,163,891
Terrebonne Parish Sales Tax Fund: 1.5%	3,491,674
Terrebonne Parish Sales Tax Fund: 1.75%	4,073,619
Terrebonne Parish Sales Tax Fund: 1/2%	1,163,891
Terrebonne Parish Sales Tax: .5% 4/15	1,163,891

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
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Union Parish:	
Town of Bernice	\$30,250
Town of Farmerville	98,339
Town of Marion	16,227
Union Parish Law Enforcement District	536,531
Union Parish Police Jury	536,530
Union Parish School Board	1,609,591
Village of Junction City	3,681
Vermilion Parish:	
City of Abbeville	184,084
City of Kaplan	59,770
Hospital Service District No. 1	267,420
Hospital Service District No. 2	464,626
Town of Delcambre	23,214
Town of Erath	40,892
Town of Gueydan	28,958
Vermilion Parish Law Enforcement District	961,997
Vermilion Parish Police Jury	1,923,993
Vermilion Parish School Board	1,923,993
Village of Maurice	57,278
Vernon Parish:	
City of Leesville	108,747
Town of Hornbeck	11,315
Town of New Llano	45,222
Town of Rosepine	38,062
Vernon Parish Law Enforcement District	561,647
Vernon Parish Police Jury	1,684,943
Vernon Parish School Board	2,246,591
Washington Parish:	
Bogalusa School Board	446,833
City of Bogalusa	454,042
Town of Franklinton	105,090
Village of Angie	5,039

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Washington Parish (Cont.):	
Village of Varnado	\$6,423
Washington Law Enforcement District	406,211
Washington Parish Criminal Justice	250,718
Washington Parish Road Tax	268,099
Washington Parish Sales Tax District 1	452,540
Washington Parish Sales Tax District 2	599,924
Washington Parish School Board	920,050
Webster Parish:	
City of Minden	443,454
City of Springhill	196,301
Minden Economic Development 2	202
Minden Economic Development 3	2,154
Town of Cotton Valley	14,987
Town of Cullen	21,089
Town of Sarepta	20,312
Town of Sibley	52,588
Village of Dixie Inn	4,665
Village of Doyline	12,157
Webster Parish Law Enforcement District	435,514
Webster Parish School Board	2,177,578
Webster Parish School Board District 6	172,766
West Baton Rouge Parish:	
Parish of West Baton Rouge	1,015,574
West Baton Rouge Parish District No. 1	677,049
West Baton Rouge Parish Fire District No. 1	338,524
West Baton Rouge Parish School Board	1,354,099
West Carroll Parish:	
Town of Oak Grove	32,214
Village of Epps	2,940
West Carroll Parish Police Jury	949,218
West Carroll Parish School Board	632,812

Schedule 2

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
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West Feliciana Parish:

Town of St. Francisville	\$41,157
West Feliciana Parish District No. 1	246,457
West Feliciana Parish Police Jury	288,018
West Feliciana Parish School Board	864,054

Winn Parish:

City of Winnfield	97,304
Winn Parish Law Enforcement District	177,543
Winn Parish Police Jury	355,086
Winn Parish Police Jury Road Tax	177,543
Winn Parish School Board	710,173

Total Distributions: \$467,131,957

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 12, 2019

Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statement
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

**COLONEL KEVIN W. REEVES, 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 (Fund), an agency fund within the Louisiana Department of Public Safety and Corrections, Public Safety Services, as of December 31, 2018, and the related notes to the financial statement, and have issued our report thereon dated June 12, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Public Safety Services' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Public Safety Services' internal control. Accordingly, we do not express an opinion on the effectiveness of Public Safety Services' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable

possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect of the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity'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

RJD:NM:RR:EFS:aa

MVST 2018