

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2017
ISSUED JUNE 27, 2018

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

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

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

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 7, 2018

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, 2017, 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, 2017, 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, 2017, 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, 2017.

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 7, 2018, 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

MVST 2017

**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, 2017**

ASSETS

Cash (note 2)

\$36,007,377

LIABILITIES

Due to taxing bodies and others

\$36,007,377

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, 2017, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$36,007,377. 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, Act No. 274 of the 2017 Regular Session 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 monthly from current tax collections. 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, one-quarter of one percent of the collections, and for fiscal year 2019-2020 and each fiscal year thereafter, three-tenths of one percent of collections. As of December 31, 2017, Board collections totaled \$449,785, but no distributions were made as the Board was not fully operational at that time. Total Board collections 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 newly created Board. 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, 2017.

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, 2017, to December 31, 2017.

**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, 2017**

	BALANCE AS OF <u>DECEMBER 31, 2016</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	BALANCE AS OF <u>DECEMBER 31, 2017</u>
ASSETS				
Cash	\$41,930,353	\$468,669,253	(\$474,592,229)	\$36,007,377
LIABILITIES				
Due to taxing bodies and others	\$41,930,353	\$468,669,253	(\$474,592,229)	\$36,007,377

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
to December 31, 2017**

Public Safety Services collection costs	\$4,750,238
Louisiana Legislative Auditor audit fee	52,920

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	675,573
Acadia Parish Mosquito Control Sales Tax District No. 3	259,493
Acadia Parish Police Jury	2,250,008
Acadia Parish School Board	2,026,716
City of Basile	1,649
City of Crowley	460,641
City of Duson	2,528
City of Eunice	23,246
City of Rayne	257,533
Town of Church Point	121,781
Town of Iota	44,994
Village of Estherwood	17,783
Village of Mermentau	12,398
Village of Morse	12,747

Allen Parish:

Allen Parish Law Enforcement District	505,197
Allen Parish Police Jury	353,638
Allen Parish School Board	1,515,592
City of Oakdale	95,763
Town of Elizabeth	20,350
Town of Kinder	61,892
Town of Oberlin	37,527
Village of Reeves	1,001

Ascension Parish:

Ascension Parish Law Enforcement District	1,604,271
Ascension Parish Police Jury	3,208,537

(Continued)

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
to December 31, 2017**

Ascension Parish (Cont.):	
Ascension Parish Sales Tax District No. 2	\$1,604,271
Ascension Parish School Board	7,306,498
City of Donaldsonville	283,393
City of Gonzales	550,356
East Ascension Parish Drainage District No. 1	1,729,743
Gonzales Tanger Mall Development District	330
Town of Sorrento	110,903
West Ascension Hospital Service	90,293
Assumption Parish:	
Assumption Parish Police Jury	496,688
Assumption Parish Road and Drainage District and Library	485,660
Assumption Parish School Board	1,241,720
Assumption Parish School Board District 1	248,345
Town of Napoleonville	11,011
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	439,011
Avoyelles Parish Police Jury	878,019
Avoyelles Parish School Board	1,536,529
City of Bunkie	109,644
City of Marksville	155,538
Town of Cottonport	26,989
Town of Mansura	38,084
Town of Simmesport	40,384
Village of Hessmer	18,010
Village of Moreauville	26,471
Village of Plaucheville	4,484
Beauregard Parish:	
Beauregard Parish Law Enforcement District	457,166
Beauregard Parish Police Jury	228,582
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,455,974
Beauregard Parish School Board	1,810,778

(Continued)

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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Beauregard Parish (Cont.):	
City of DeRidder	\$377,036
Town of Merryville	55,491
Bienville Parish:	
Bienville Parish Police Jury	287,987
Bienville Parish School Board	575,970
Town of Arcadia	96,787
Town of Gibsland	26,969
Town of Ringgold	31,690
Village of Castor	7,627
Village of Saline	5,157
Bossier Parish:	
Bossier Parish Law Enforcement District	720,721
Bossier Parish Police Jury	2,211,341
Bossier Parish Police Jury Capital Improvement Fund	1,009,011
Bossier Parish Police Jury Special District No. 1	405,813
Bossier Parish School Board	5,045,052
Bossier Parish Sheriff Capital Projects Fund	432,433
City of Bossier City	3,024,242
City of Shreveport	114,154
Town of Benton	88,560
Town of Haughton	251,625
Town of Plain Dealing	32,035
Caddo Parish:	
Caddo Fire District 1	377,876
Caddo Law Enforcement District	1,641,350
Caddo Parish Sales Tax District No. 1	1,988,252
Caddo Parish School Board	7,034,362
City of Shreveport	9,143,398
North Caddo Hospital District	238,458
Town of Blanchard	78,914
Town of Greenwood	72,622

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
to December 31, 2017**

Caddo Parish (Cont.):

Town of Mooringsport	\$10,991
Town of Oil City	17,705
Town of Vivian	106,100
Village of Ida	11,454
Village of Rodessa	2,429

Calcasieu Parish:

Calcasieu Parish Police Jury Law Enforcement District	3,647,212
Calcasieu Parish Sales Tax District No. 1	2,595,103
Calcasieu Parish Sales Tax District No. 2	2,431,475
Calcasieu Parish Sales Tax District No. 3	871,142
Calcasieu Parish Sales Tax District No. 4	3,008,338
Calcasieu Parish School Board	4,862,950
Calcasieu Parish School Board Salaries	2,431,475
Calcasieu Parish School Board Salaries 2	2,431,475
City of DeQuincy	135,063
City of Lake Charles	3,765,144
City of Sulphur	1,181,270
City of Westlake	237,041
Town of Iowa	192,532
Town of Vinton	150,021

Caldwell Parish:

Caldwell Parish Police Jury	723,192
Caldwell Parish School Board	489,209
Town of Columbia	10,622

Catahoula Parish:

Catahoula Parish Law Enforcement District	214,034
Catahoula Parish Police Jury	428,067
Catahoula Parish School Board	642,101
Town of Jonesville	25,715

Claiborne Parish:

Claiborne Parish Hospital Tax	145,777
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**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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Claiborne Parish (Cont.):	
Claiborne Parish Police Jury	\$215,162
Claiborne Parish Police Jury No. 2	34,986
Claiborne Parish School Board	583,109
Town of Haynesville	75,796
Town of Homer	129,581
Village of Athens	5,152
Village of Junction City	1,642
Concordia Parish:	
City of Vidalia	253,871
Concordia Parish Hospital Service District 1	111,444
Concordia Parish Police Jury	758,373
Concordia Parish School Board	891,553
Town of Ferriday	105,837
DeSoto Parish:	
City of Mansfield	86,443
DeSoto Parish Law Enforcement District	336,999
DeSoto Parish Police Jury	674,001
DeSoto Parish School Board	1,685,001
Town of Keachi	6,106
Town of Logansport	23,042
Town of Stonewall	81,792
Village of Grand Cane	6,805
Village of South Mansfield	4,368
East Baton Rouge Parish:	
Baker School Board	491,942
Central Community School Board	2,246,041
City of Baker	621,628
City of Baton Rouge	8,635,108
City of Central	1,708,121
City of Zachary	1,055,872
East Baton Rouge Parish Road Tax	5,117,422

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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East Baton Rouge Parish (Cont.):	
East Baton Rouge Parish School Board	\$16,758,494
East Baton Rouge Sewer Improvement	5,117,422
Parish of East Baton Rouge	8,553,105
Zachary Community Educational Facilities Improvement	711,210
Zachary Community School Board	711,210
East Carroll Parish:	
East Carroll Parish Law Enforcement District	127,674
East Carroll Parish Police Jury	127,674
East Carroll Parish School Board	383,024
Town of Lake Providence	116,921
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,379,384
Evangeline Parish:	
City of Ville Platte	190,985
Evangeline Parish School Board	1,397,647
Evangeline Parish School Board/Solid Waste Sales Tax	698,823
Road and Drainage District No. 1	1,008,999
Town of Basile	44,807
Town of Mamou	90,650
Village of Chataignier	10,617
Village of Pine Prairie	31,581
Village of Turkey Creek	17,472
Franklin Parish:	
City of Winnsboro	142,664
Franklin Parish Law Enforcement District	240,663
Franklin Parish Police Jury	721,990
Franklin Parish School Board	962,653
Town of Wisner	11,430
Village of Baskin	4,744
Village of Gilbert	7,250

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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Grant Parish:

Grant Parish Law Enforcement District	\$468,529
Grant Parish Police Jury	468,529
Grant Parish School Board	937,057
Town of Colfax	35,113
Town of Montgomery	14,489
Town of Pollock	5,928
Village of Creola	2,885
Village of Dry Prong	7,181
Village of Georgetown	13,903

Iberia Parish:

City of Jeanerette	106,415
City of New Iberia	845,134
Economic Development District No. 1	85,880
Iberia Parish Law Enforcement District	351,651
Iberia Parish Police Jury (Garbage Recycling)	451,222
Iberia Parish Policy Jury (Mosquito)	351,651
Iberia Parish Sales Tax District No. 2	246,233
Iberia Parish School Board	2,813,207
Town of Delcambre	7,373
Village of Loreauville	19,227

Iberville Parish:

Iberville Parish	678,372
Iberville Parish Police Jury	477,261
Iberville Parish School Board	1,424,661
Iberville Parish Solid Waste	235,070
Parish of Iberville	712,329
Town of St. Gabriel	98,976

Jackson Parish:

Jackson Parish Police Jury	202,452
Jackson Parish Road Tax	134,969
Jackson Parish School Board	964,098

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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Jackson Parish (Cont.):	
Town of Chatham	\$1,119
Town of Eros	371
Town of Jonesboro	96,312
Village of Hodge	5,415
Village of Hodge (East)	1,715
Village of Hodge (North)	3,560
Jefferson Parish:	
Jefferson Parish Law Enforcement District	2,016,517
Jefferson Parish School Board	16,132,136
Parish of Jefferson	20,165,171
Jefferson Davis Parish:	
City of Jennings	339,820
Jefferson Davis Parish Jail	385,164
Jefferson Davis Parish Law Enforcement District	385,164
Jefferson Davis Parish School Board	1,540,657
Jefferson Davis Road Sales Tax District 1	908,298
Jefferson Davis Sales Tax District No. 1	112,113
Town of Elton	41,428
Town of Lake Arthur	113,207
Town of Welsh	144,646
Village of Fenton	13,780
Lafayette Parish:	
City of Carencro	377,611
City of Lafayette	5,355,611
City of Scott	555,937
City of Scott Apollo Development District	7,296
I49 Carencro TIF District	11,947
Lafayette Parish Law Enforcement District No. 1	1,716,798
Lafayette Parish Police Jury	1,716,798
Sales Tax Division, Lafayette Parish School Board	5,659,916
Sales Tax Division, Lafayette Parish School Board 02	2,829,958

(Continued)

**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, 2017,
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Lafayette Parish (Cont.):	
Sales Tax Division, Lafayette Parish School Board 88	\$2,829,958
TIF District I-10 at MM 101	142
TIF District I-10 at MM 103	355
Town of Broussard	869,705
Town of Duson	47,475
Town of Youngsville	1,325,248
Lafourche Parish:	
City of Thibodaux	671,604
Lafourche Parish Consolidated Sales Tax District A - Rd Dist. 3, 5, and 6	1,138,803
Lafourche Parish Law Enforcement District	382,805
Lafourche Parish Law Enforcement Subdistrict 1	1,569,208
Lafourche Parish Levee District	387,468
Lafourche Parish Road Sales Tax District No. 2	229,849
Lafourche Parish Road Sales Tax District No. 4	1,152,700
Lafourche Parish School Board	3,830,891
Lafourche Parish School Board/Golden Meadow	31,059
North Lafourche Levee District	381,370
Town of Lockport	91,871
LaSalle Parish:	
LaSalle Parish Law Enforcement District	196,518
LaSalle Parish School Board	1,179,106
Town of Jena	71,841
Town of Olla	29,791
Lincoln Parish:	
City of Grambling	87,736
City of Ruston	737,307
Lincoln Parish Police Jury	712,511
Lincoln Parish School Board	1,900,029
Lincoln Parish Sheriff's Office	237,504
Sales Tax District No. 1	139,189
Town of Dubach	11,482

(Continued)

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
to December 31, 2017**

Lincoln Parish (Cont.):	
Village of Choudrant	\$72,364
Livingston Parish:	
City of Denham Springs	376,146
City of Denham Springs Annexed Areas	8,331
Livingston Parish Gravity Drainage District 1	421,278
Livingston Parish Gravity Drainage District 5	330,216
Livingston Parish Gravity Drainage District 6	299,319
Livingston Parish Law Enforcement Sub District A	1,893,834
Livingston Parish Road Maintenance	3,787,668
Livingston Parish School Board	7,575,335
Livingston Parish School District No. 22	560,246
Livingston Parish School District No. 33	1,300
Livingston Parish Special Sales Tax District 1	1,799,643
Town of Livingston	60,022
Town of Springfield	15,438
Town of Walker	267,149
Village of Albany	19,493
Madison Parish:	
City of Tallulah	158,738
Madison Parish Law Enforcement District	88,857
Madison Parish Police Jury	88,857
Madison Parish Sales Tax Fund	266,574
Madison Parish School District	177,716
Village of Delta	1,574
Village of Richmond	18,105
Morehouse Parish:	
Bastrop Sales Tax District 1	54,465
City of Bastrop	280,286
Morehouse Parish Law Enforcement District	252,096
Morehouse Parish Law Enforcement Sub District No. 1	367,621
Morehouse Parish Police Jury	252,096

(Continued)

**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, 2017,
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Morehouse Parish (Cont.):

Morehouse Parish Police Jury District No. 1	\$12,174
Morehouse Parish School Board	1,008,384
Town of Collinston	6,083
Village of Bonita	5,538
Village of Mer Rouge	22,802

Natchitoches Parish:

City of Natchitoches	588,644
Natchitoches Parish Law Enforcement District	384,607
Natchitoches Parish School Board	1,689,696
Natchitoches Sales Tax District No. 1	536,710
Town of Campti	21,989
Village of Clarence	9,827
Village of Natchez	4,936
Village of Robeline	2,950

Orleans Parish:

City of New Orleans	13,700,576
Orleans Parish School Board	8,220,346
Regional Transit Authority	5,480,230

Ouachita Parish:

City of Monroe	1,818,333
City of Monroe Fire / Police	356,394
City of Monroe Sewer/Water/Str	727,333
City of West Monroe	694,373
Monroe City School Board - Special District	363,667
Monroe City School Board 2001	727,333
Monroe School Board	1,589,827
Ouachita Parish Fire Protection Tax	2,223,794
Ouachita Parish Law Enforcement District	1,292,863
Ouachita Parish Police Jury	2,223,794
Ouachita Parish School Board	2,455,763
Ouachita Parish School Board No. 1	1,221,718

(Continued)

**PUBLIC SAFETY SERVICES
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Ouachita Parish (Cont.):	
Town of Richwood	\$24,590
Town of Sterlington	140,600
West Ouachita Economic Development District	538,371
West Ouachita School District	1,612,516
Plaquemines Parish:	
Plaquemines Parish Council	1,149,194
Plaquemines Parish School Board	1,436,502
Pointe Coupee Parish:	
City of New Roads	95,840
Parish of Pointe Coupee	1,037,679
Pointe Coupee Parish Police Jury	148,240
Pointe Coupee Parish School Board	1,185,920
Town of Fordoche	25,439
Town of Livonia	38,901
Village of Morganza	9,605
Rapides Parish:	
Fire District 17	56,676
Rapides (Pineville) Sales Tax Fund	631,317
Rapides Parish (Alexandria) Sales Tax	1,973,133
Rapides Parish Law Enforcement District	1,457,146
Rapides Parish Sales Tax District 3	936,415
Rapides Parish Sales Tax Fund	2,914,291
Rapides Parish School Board	4,371,594
Town of Ball	140,095
Town of Boyce	24,029
Town of Cheneyville	7,538
Town of Glenmora	38,059
Town of Lecompte	25,293
Town of Woodworth	96,545
Red River Parish:	
Red River Parish Law Enforcement District	190,797

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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Red River Parish (Cont.):	
Red River Parish Police Jury	\$286,196
Red River Parish School Board	381,594
Town of Coushatta	28,755
Village of Hall Summit	5,152
Richland Parish:	
Richland Parish Law Enforcement District	244,982
Richland Parish Police Jury	734,949
Richland Parish School Board	979,931
Town of Delhi	67,579
Town of Mangham	11,260
Town of Rayville	67,266
Sabine Parish:	
11th Judicial Enforcement Sub-District	77,180
Sabine Law Enforcement District	445,216
Sabine Parish Council on Aging	148,426
Sabine Parish Police Jury	593,618
Sabine Parish Sales Tax District 1	65,096
Sabine Parish Sales Tax District 2	231,112
Sabine Parish School Board	1,187,215
Town of Many	33,973
Town of Zwolle	54,340
Village of Converse	8,159
Village of Florien	15,306
Village of Pleasant Hill	9,547
St. Bernard Parish:	
St. Bernard Law Enforcement District	352,238
St. Bernard Parish Police Jury	352,238
St. Bernard Sales Tax Department	2,465,671
St. Bernard Water and Sewer District	352,238
St. Charles Parish:	
St. Charles Parish Council	2,477,251

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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For the Period From January 1, 2017,
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St. Charles Parish (Cont.):	
St. Charles Parish School Board	\$3,715,876
St. Helena Parish:	
St. Helena Parish Police Jury	800,314
St. Helena Parish School Board	533,542
Town of Greensburg	16,989
Village of Montpelier	2,412
St. James Parish:	
St. James Parish Council	390,228
St. James Parish Council/Gramercy	73,402
St. James Parish Council/Lutcher	63,401
St. James Parish School Board	1,319,472
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	940,911
St. John the Baptist Law Enforcement District	470,455
St. John the Baptist Parish Council	1,176,139
St. John the Baptist Parish School Board	2,214,171
St. Landry Parish:	
City of Eunice	342,425
City of Opelousas	434,653
Grand Coteau Economic Development District	934
Harry Guilbeau Economic Development District	1,488
St. Landry Parish Educational Facility Improvement District	1,749,704
St. Landry Parish Law Enforcement District	1,312,278
St. Landry Parish Road Dist #1	2,320,350
St. Landry Parish School Board	1,749,704
St. Landry Parish Solid Waste Commission	1,399,763
Town of Arnaudville	58,984
Town of Grand Coteau	21,902
Town of Krotz Springs	27,050
Town of Melville	36,867
Town of Port Barre	77,072

(Continued)

**PUBLIC SAFETY SERVICES
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For the Period From January 1, 2017,
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St. Landry Parish (Cont.):	
Town of Sunset	\$135,897
Town of Washington	19,088
Village of Cankton	10,215
St. Martin Parish:	
City of Breaux Bridge	150,142
City of St. Martinville	155,304
St. Martin Parish Law Enforcement District	584,262
St. Martin Parish Sales Tax District No. 1	805,490
St. Martin Parish Sales Tax District No. 2	108,988
St. Martin Parish School Board	2,323,281
Town of Arnaudville	1,638
Town of Broussard	8,243
Town of Henderson	28,015
Village of Parks	25,899
St. Mary Parish:	
City of Morgan City	54,474
Sales Tax - Morgan City	54,474
St. Mary Parish Law Enforcement	438,754
St. Mary Parish Police Jury	1,535,642
St. Mary Parish School Board	1,272,389
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	102,768
St. Mary Parish Wards 5 and 8	93,699
St. Mary Parish Wards 6 and 9	12,055
St. Tammany Parish:	
City of Covington	481,519
City of Mandeville	811,221
City of Slidell	1,084,599
Fremaux Economic Development District	1,628
Highway 1077 Economic Development District	1,703
Highway 434 Economic Development District	1,509
Highway 59 Economic Development District	13,383

(Continued)

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2017,
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St. Tammany Parish (Cont.):

Nord Du Lac Economic Development District	\$4,112
Rooms to Go Economic Development District	58
St. Tammany Jail Facilities and Complex	3,137,386
St. Tammany Parish Law Enforcement District	1,568,694
St. Tammany Parish School Board	12,549,547
St. Tammany Sales Tax District 3	9,904,945
Town of Abita Springs	110,019
Town of Madisonville	97,328
Town of Pearl River	181,083
Village of Folsom	46,757
Village of Sun	12,889

Tangipahoa Parish:

City of Hammond	616,816
City of Ponchatoula	303,314
Tangipahoa Fire District No. 1	79,263
Tangipahoa Parish Council	2,884,878
Tangipahoa Parish School Board	5,769,758
Town of Amite City	125,497
Town of Independence	79,343
Town of Kentwood	65,092
Town of Roseland	23,548
Village of Tangipahoa	13,334
Village of Tickfaw	21,972

Tensas Parish:

Tensas Parish Fire Protection	28,244
Tensas Parish Law Enforcement	28,244
Tensas Parish Police Jury	367,177
Tensas Parish School Board	169,467
Town of Newellton	11,344
Town of St. Joseph	12,855
Town of Waterproof	4,964

(Continued)

**PUBLIC SAFETY SERVICES
DEPARTMENT OF PUBLIC SAFETY
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Terrebonne Parish:

Terrebonne Parish Law Enforcement Sales Tax	\$1,062,376
Terrebonne Parish Sales Tax Fund: 0.25%	531,188
Terrebonne Parish Sales Tax Fund: 0.5%	1,062,378
Terrebonne Parish Sales Tax Fund: 1.5%	3,187,135
Terrebonne Parish Sales Tax Fund: 1.75%	3,718,324
Terrebonne Parish Sales Tax Fund: 1/2%	1,062,376
Terrebonne Parish Sales Tax: .5% 4/15	1,062,379

Union Parish:

Town of Bernice	32,487
Town of Farmerville	110,107
Town of Marion	12,229
Union Parish Law Enforcement District	541,333
Union Parish Police Jury	541,333
Union Parish School Board	1,623,999
Village of Junction City	2,757

Vermilion Parish:

City of Abbeville	190,488
City of Kaplan	67,038
Hospital Service District No. 1	284,841
Hospital Service District No. 2	468,101
Town of Delcambre	25,020
Town of Erath	37,484
Town of Gueydan	23,310
Vermilion Parish Law Enforcement District	984,276
Vermilion Parish Police Jury	1,968,551
Vermilion Parish School Board	1,968,551
Village of Maurice	81,640

Vernon Parish:

City of Leesville	138,774
Town of Hornbeck	9,547
Town of New Llano	49,257

(Continued)

**PUBLIC SAFETY SERVICES
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**Schedule of Distributions - Cash Basis
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Vernon Parish (Cont.):	
Town of Rosepine	\$35,860
Vernon Parish Law Enforcement District	551,024
Vernon Parish Police Jury	1,653,072
Vernon Parish School Board	2,204,095
Washington Parish:	
Bogalusa School Board	445,289
City of Bogalusa	411,632
Town of Franklinton	118,083
Village of Angie	5,170
Village of Varnado	3,584
Washington Law Enforcement District	404,809
Washington Parish Criminal Justice	247,676
Washington Parish Road Tax	267,174
Washington Parish Sales Tax District 1	459,533
Washington Parish Sales Tax District 2	602,559
Washington Parish School Board	941,159
Webster Parish:	
City of Minden	436,217
City of Springhill	158,521
Minden Economic Development District 1	238
Minden Economic Development District 2	34
Minden Economic Development District 3	1,112
Town of Cotton Valley	10,605
Town of Cullen	21,309
Town of Sarepta	22,274
Town of Sibley	44,930
Village of Dixie Inn	3,790
Village of Doyline	9,285
Webster Parish Law Enforcement District	415,842
Webster Parish School Board	2,079,209
Webster Parish School Board District 6	165,488

(Continued)

**PUBLIC SAFETY SERVICES
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West Baton Rouge Parish:	
Parish of West Baton Rouge	\$1,079,742
West Baton Rouge Parish District No. 1	719,827
West Baton Rouge Parish Fire District No. 1	359,914
West Baton Rouge Parish School Board	1,439,655
West Carroll Parish:	
Town of Oak Grove	24,909
Village of Epps	3,299
West Carroll Parish Police Jury	877,250
West Carroll Parish School Board	584,834
West Feliciana Parish:	
Town of St. Francisville	41,113
West Feliciana Parish District No. 1	266,363
West Feliciana Parish Police Jury	307,650
West Feliciana Parish School Board	922,952
Winn Parish:	
City of Winnfield	83,008
Winn Parish Law Enforcement District	150,297
Winn Parish Police Jury	300,591
Winn Parish Police Jury Road Tax	150,297
Winn Parish School Board	601,184
	<hr/>
Total Distributions	<u><u>\$474,592,229</u></u>

(Concluded)

OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

Exhibit A

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



LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 7, 2018

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, 2017, and the related notes to the financial statement, and have issued our report thereon dated June 7, 2018.

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 Fund's internal control and compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

RJD:NM:RR:EFS:aa

MVST 2017