

PARISH AND MUNICIPAL MOTOR VEHICLE
SALES AND USE TAX ESCROW FUND

STATE OF LOUISIANA



FINANCIAL STATEMENT AUDIT
FOR THE YEAR ENDED DECEMBER 31, 2019
ISSUED JULY 1, 2020

**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 23, 2020

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, 2019, 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, 2019, 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, 2019, 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, 2019.

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 23, 2020, 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, 2019**

ASSETS

Cash (note 2)	<u><u>\$40,458,456</u></u>
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LIABILITIES

Due to taxing bodies and others	<u><u>\$40,458,456</u></u>
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The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

INTRODUCTION

As provided by Louisiana Revised Statute (R.S.) 47:531, the director of Public Safety Services is designated as vehicle commissioner of the state. The vehicle commissioner is responsible for the collection and distribution of parish and municipal motor vehicle sales and use taxes, as well as the administration and enforcement of the “Vehicle Registration License Tax” under the provisions of Chapter 4 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund 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, 2019, the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund has cash (book balance) totaling \$40,458,456. 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 was to be funded through a dedication of a percentage of the total statewide collections of local sales and use tax on motor vehicles and was payable from current tax collections.

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 Supreme Court of the State of Louisiana affirmed the lower court's ruling.

Prior to the District Court ruling, Board collections totaled \$155,102 for the months of January and February 2019. January collections of \$86,621 were distributed to the Board. February collections of \$68,481 were held in escrow while pending the Supreme Court ruling and are included in the cash balance as reflected on Statement A. Subsequently, the amount held in escrow was distributed to the parishes and municipalities in January 2020.

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, 2019.

5. RESTATEMENT OF BEGINNING BALANCE ON SCHEDULE 1

The beginning balance as reflected on Schedule 1 has been restated for \$792,446 in payments made to the Board in 2018 that were not recognized in the prior-year financial statement.

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, 2019, to December 31, 2019.

**DEPARTMENT OF PUBLIC SAFETY
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PUBLIC SAFETY SERVICES
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STATE OF LOUISIANA**

**Combining Schedule of Changes in
Assets and Liabilities - Cash Basis,
For the Year Ended December 31, 2019**

	BALANCE AS OF DECEMBER 31, 2018 RESTATED	ADDITIONS	DEDUCTIONS	BALANCE AS OF DECEMBER 31, 2019
ASSETS				
Cash	\$35,253,283	\$491,919,292	(\$486,714,119)	\$40,458,456
LIABILITIES				
Due to taxing bodies and others	\$35,253,283	\$491,919,292	(\$486,714,119)	\$40,458,456

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
to December 31, 2019**

Public Safety Services collection costs	\$4,867,113
Louisiana Uniform Local Sales Tax Board	228,301
Louisiana Legislative Auditor audit fee	59,400

TAXING AUTHORITY

Acadia Parish:

Acadia Parish Law Enforcement District	725,149
Acadia Parish Mosquito Control Sales Tax District No. 3	282,383
Acadia Parish Police Jury	2,420,444
Acadia Parish School Board	2,175,453
City of Basile	1,629
City of Crowley	450,302
City of Duson	6,325
City of Eunice	26,622
City of Rayne	280,701
Town of Church Point	155,000
Town of Iota	51,332
Village of Estherwood	14,508
Village of Mermentau	13,603
Village of Morse	13,303

Allen Parish:

Allen Parish Law Enforcement District	511,371
Allen Parish Police Jury	357,959
Allen Parish School Board	1,253,061
City of Oakdale	94,494
Town of Elizabeth	17,623
Town of Kinder	53,222
Town of Oberlin	38,580
Village of Reeves	963

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
to December 31, 2019**

Ascension Parish:	
Ascension Parish Law Enforcement District	\$1,535,108
Ascension Parish Police Jury	3,070,217
Ascension Parish Sales Tax District No. 2	1,535,108
Ascension Parish School Board	6,924,163
City of Donaldsonville	270,149
City of Gonzales	501,401
East Ascension Parish Drainage District No. 1	1,622,908
Gonzales Tanger Mall Development District	669
Town of Sorrento	62,876
West Ascension Hospital Service	88,033
Assumption Parish:	
Assumption Parish Police Jury	514,181
Assumption Parish Road and Drainage District and Library	503,208
Assumption Parish School Board	1,285,452
Assumption Parish School Board District 1	257,090
Town of Napoleonville	10,961
Avoyelles Parish:	
Avoyelles Parish Law Enforcement District	444,976
Avoyelles Parish Police Jury	889,955
Avoyelles Parish School Board	1,557,422
City of Bunkie	86,664
City of Marksville	153,235
Town of Cottonport	80,336
Town of Mansura	31,806
Town of Simmesport	46,642
Village of Hessmer	15,844
Village of Moreauville	31,641
Village of Plaquemine	8,342
Beauregard Parish:	
Beauregard Parish Law Enforcement District	537,728

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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Beauregard Parish (Cont.):	
Beauregard Parish Police Jury	\$268,863
Beauregard Parish Sales Tax District No. 1 (Police Jury)	1,732,296
Beauregard Parish School Board	2,128,105
City of DeRidder	418,291
Town of Merryville	74,182
Bienville Parish:	
Bienville Parish Police Jury	323,374
Bienville Parish School Board	646,748
Town of Arcadia	100,518
Town of Gibsland	29,729
Town of Ringgold	36,759
Village of Castor	8,187
Village of Saline	5,701
Bossier Parish:	
Bossier Parish Law Enforcement District	808,364
Bossier Parish Police Jury	2,512,641
Bossier Parish Police Jury Capital Improvement Fund	1,131,709
Bossier Parish Police Jury Special District No. 1	461,343
Bossier Parish School Board	5,658,554
Bossier Parish Sheriff Capital Projects Fund	485,018
City of Bossier City	3,278,479
City of Shreveport	198,096
Town of Benton	99,688
Town of Haughton	288,848
Town of Plain Dealing	36,569
Caddo Parish:	
Caddo Fire District 1	420,055
Caddo Law Enforcement District	1,753,226
Caddo Parish Sales Tax District No. 1	2,196,647
Caddo Parish School Board	7,513,828

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
to December 31, 2019**

Caddo Parish (Cont.):	
City of Shreveport	\$9,616,130
North Caddo Hospital District	272,522
Town of Blanchard	90,994
Town of Greenwood	75,750
Town of Mooringsport	12,590
Town of Oil City	16,242
Town of Vivian	131,678
Village of Ida	8,803
Village of Rodessa	4,234
Calcasieu Parish:	
Calcasieu Parish Police Jury Law Enforcement District	4,034,866
Calcasieu Parish Sales Tax District No. 1	2,924,385
Calcasieu Parish Sales Tax District No. 2	2,689,910
Calcasieu Parish Sales Tax District No. 3	973,138
Calcasieu Parish Sales Tax District No. 4	3,383,959
Calcasieu Parish School Board	5,379,822
Calcasieu Parish School Board Salaries	2,689,910
Calcasieu Parish School Board Salaries 2	2,689,910
City of DeQuincy	169,360
City of Lake Charles	3,964,373
City of Sulphur	1,386,224
City of Westlake	248,070
Executive Economic Development District	433
Hope Economic Development District	4
Morganfield Economic Development	4,289
Town of Iowa	221,569
Town of Vinton	141,017
Caldwell Parish:	
Caldwell Parish Police Jury	778,946
Caldwell Parish School Board	525,607

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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Caldwell Parish (Cont.):	
Town of Columbia	\$9,464
Catahoula Parish:	
Catahoula Parish Law Enforcement District	215,284
Catahoula Parish Police Jury	430,569
Catahoula Parish School Board	645,855
Town of Jonesville	25,831
Claiborne Parish:	
Claiborne Parish Hospital Tax	157,269
Claiborne Parish Police Jury	224,886
Claiborne Parish Police Jury No. 2	37,743
Claiborne Parish School Board	629,081
Town of Haynesville	106,644
Town of Homer	158,883
Village of Athens	6,596
Village of Junction City	1,212
Concordia Parish:	
City of Vidalia	257,008
Concordia Parish Hospital Service District 1	118,174
Concordia Parish Police Jury	817,221
Concordia Parish School Board	945,400
Town of Ferriday	107,659
DeSoto Parish:	
City of Mansfield	102,354
DeSoto Parish Law Enforcement District	415,153
DeSoto Parish Police Jury	830,308
DeSoto Parish School Board	2,075,772
Town of Keachi	6,128
Town of Logansport	28,912
Town of Stonewall	75,382
Village of Grand Cane	4,105

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
to December 31, 2019**

DeSoto Parish (Cont.):	
Village of South Mansfield	\$3,262
East Baton Rouge Parish:	
Baker School Board	415,820
Central Community School Board	1,863,847
City of Baker	533,534
City of Baton Rouge	7,354,107
City of Central	1,437,713
City of Zachary	883,118
East Baton Rouge Parish Road Tax	4,428,200
East Baton Rouge Parish School Board	14,573,262
East Baton Rouge Sewer Improvement	4,428,200
EBR Parish Street Improvement	3,018,222
Parish of East Baton Rouge	7,581,864
Zachary Community Educational Facilities Improvement	616,319
Zachary Community School Board	616,319
East Carroll Parish:	
East Carroll Parish Law Enforcement District	124,904
East Carroll Parish Police Jury	124,904
East Carroll Parish School Board	374,715
Town of Lake Providence	99,127
East Feliciana Parish:	
East Feliciana Parish School Board and Police Jury	2,279,009
Evangeline Parish:	
City of Ville Platte	191,494
Evangeline Parish School Board	1,438,182
Evangeline Parish School Board/Solid Waste Sales Tax	719,090
Road and Drainage District No. 1	1,056,365
Town of Basile	43,421
Town of Mamou	81,234
Village of Chataignier	7,284

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
to December 31, 2019**

Evangeline Parish (Cont.):	
Village of Pine Prairie	\$34,186
Village of Turkey Creek	23,443
Franklin Parish:	
City of Winnsboro	123,667
Franklin Parish Law Enforcement District	258,629
Franklin Parish Police Jury	775,890
Franklin Parish School Board	1,034,520
Town of Wisner	11,829
Village of Baskin	4,709
Village of Gilbert	11,330
Grant Parish:	
Grant Parish Law Enforcement District	481,766
Grant Parish Police Jury	481,766
Grant Parish School Board	963,532
Town of Colfax	33,793
Town of Montgomery	16,008
Town of Pollock	8,475
Village of Creola	2,408
Village of Dry Prong	8,721
Village of Georgetown	8,428
Iberia Parish:	
City of Jeanerette	118,606
City of New Iberia	1,108,825
Economic Development District No. 1	57,737
Iberia Parish Law Enforcement District	368,958
Iberia Parish Police Jury (Garbage Recycling)	470,297
Iberia Parish Policy Jury (Mosquito)	369,179
Iberia Parish Sales Tax District No. 2	258,670
Iberia Parish School Board	2,953,438
New Iberia Hwy 14 Economic Development District	622

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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Iberia Parish (Cont.):	
Town of Delcambre	\$10,665
Village of Loreauville	19,901
Iberville Parish:	
Iberville Parish	669,429
Iberville Parish Police Jury	471,123
Iberville Parish School Board	1,406,342
Iberville Parish Solid Waste	232,046
Parish of Iberville	703,170
Town of St. Gabriel	98,191
Jackson Parish:	
Jackson Parish Police Jury	211,753
Jackson Parish Road Tax	141,169
Jackson Parish School Board	1,012,123
Town of Chatham	644
Town of Eros	2,543
Town of Jonesboro	93,174
Village of Hodge	7,978
Village of Hodge (East)	2,074
Village of Hodge (North)	2,406
Jefferson Parish:	
Jefferson Parish Law Enforcement District	2,083,104
Jefferson Parish School Board	16,665,092
Parish of Jefferson	20,831,366
Jefferson Davis Parish:	
City of Jennings	323,443
Jefferson Davis Parish Jail	411,734
Jefferson Davis Parish Law Enforcement District	411,734
Jefferson Davis Parish School Board	1,646,940
Jefferson Davis Road Sales Tax District 1	1,030,802
Jefferson Davis Sales Tax District No. 1	114,291

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**Schedule of Distributions - Cash Basis
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Jefferson Davis Parish (Cont.):

Town of Elton	\$37,465
Town of Lake Arthur	115,142
Town of Welsh	147,629
Village of Fenton	14,227

Lafayette Parish:

Broussard Economic Development District Caff No. 1	652
City of Carencro	568,550
City of Lafayette	5,928,157
City of Scott	518,155
City of Scott Apollo Development District	4,320
I49 Carencro TIF District	20,702
Lafayette Parish Law Enforcement District No. 1	1,804,028
Lafayette Parish Police Jury	1,804,028
Sales Tax Division, Lafayette Parish School Board	6,167,766
Sales Tax Division, Lafayette Parish School Board 02	3,083,883
Sales Tax Division, Lafayette Parish School Board 88	3,083,883
TIF District I-10 at MM 103	754
Town of Broussard	1,017,690
Town of Duson	75,972
Town of Youngsville	1,524,500

Lafourche Parish:

City of Thibodaux	688,996
Lafourche Parish Consolidated Sales Tax District A - Rd Districts 3, 5, and 6	1,297,701
Lafourche Parish Law Enforcement District	428,458
Lafourche Parish Law Enforcement Subdistrict 1	1,792,887
Lafourche Parish Levee District	443,162
Lafourche Parish Road Sales Tax District No. 2	257,770
Lafourche Parish Road Sales Tax District No. 4	1,306,713
Lafourche Parish School Board	4,285,170
Lafourche Parish School Board/Golden Meadow	29,877

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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Lafourche Parish (Cont.):	
North Lafourche Levee District	\$424,517
Town of Lockport	87,942
LaSalle Parish:	
LaSalle Parish Law Enforcement District	221,439
LaSalle Parish School Board	1,328,643
Town of Jena	79,911
Town of Olla	38,245
Lincoln Parish:	
City of Grambling	83,887
City of Ruston	681,725
Lincoln Parish Police Jury	701,945
Lincoln Parish School Board	1,871,853
Lincoln Parish Sheriff's Office	233,980
Ruston Economic Development District 1	2,161
Sales Tax District No. 1	146,451
Town of Dubach	13,776
Village of Choudrant	48,593
Village of Simsboro	17,249
Livingston Parish:	
City of Denham Springs	268,819
City of Denham Springs Annexed Areas	6,242
Juban Crossing Economic Development District	129
Livingston Parish Gravity Drainage District 1	363,805
Livingston Parish Gravity Drainage District 5	273,333
Livingston Parish Gravity Drainage District 6	278,221
Livingston Parish Law Enforcement Sub District A	1,660,364
Livingston Parish Road Maintenance	3,320,729
Livingston Parish School Board	6,641,459
Livingston Parish School District No. 22	521,560
Livingston Parish School District No. 33	48,506

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**Schedule of Distributions - Cash Basis
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Livingston Parish (Cont.):	
Livingston Parish Special Sales Tax District 1	\$1,575,677
Town of Livingston	54,344
Town of Springfield	18,354
Town of Walker	234,660
Village of Albany	25,896
Madison Parish:	
City of Tallulah	189,869
Madison Parish Law Enforcement District	111,020
Madison Parish Police Jury	111,020
Madison Parish Sales Tax Fund	333,060
Madison Parish School District	222,040
Village of Delta	2,151
Village of Richmond	36,205
Morehouse Parish:	
Bastrop Sales Tax District 1	54,937
City of Bastrop	278,160
Morehouse Parish Law Enforcement District	238,261
Morehouse Parish Law Enforcement Sub District No. 1	343,404
Morehouse Parish Police Jury	238,261
Morehouse Parish Police Jury District No. 1	10,922
Morehouse Parish School Board	953,045
Town of Collinston	5,879
Village of Bonita	7,936
Village of Mer Rouge	21,239
Natchitoches Parish:	
City of Natchitoches	651,613
Natchitoches Parish Law Enforcement District	423,072
Natchitoches Parish School Board	2,111,206
Natchitoches Sales Tax District No. 1	585,184
Town of Campti	16,631

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**Schedule of Distributions - Cash Basis
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Natchitoches Parish (Cont.):	
Village of Clarence	\$7,712
Village of Natchez	4,313
Village of Robeline	2,435
Orleans Parish:	
City of New Orleans	13,230,971
Orleans Parish School Board	7,938,582
Regional Transit Authority	5,292,387
Ouachita Parish:	
City of Monroe	1,844,631
City of Monroe Fire/Police	361,546
City of Monroe Sewer/Water/Str	737,852
City of West Monroe	691,623
East Ouachita Economic Development District	1,062,036
Monroe City School Board - Special District	368,926
Monroe City School Board 2001	737,852
Monroe School Board	1,591,170
Ouachita Parish Fire Protection Tax	2,211,552
Ouachita Parish Law Enforcement District	1,283,778
Ouachita Parish Police Jury	2,211,552
Ouachita Parish School Board	2,442,483
Ouachita Parish School Board No. 1	1,212,563
Town of Richwood	34,691
Town of Sterlington	135,779
West Monroe Economic Development District	2,433
West Ouachita Economic Development District	534,354
West Ouachita School District	1,601,454
Plaquemines Parish:	
Plaquemines Parish Council	1,130,236
Plaquemines Parish School Board	1,412,795

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Pointe Coupee Parish:	
City of New Roads	\$97,273
Parish of Pointe Coupee	1,049,175
Pointe Coupee Parish Police Jury	149,881
Pointe Coupee Parish School Board	1,199,058
Town of Fordoche	31,627
Town of Livonia	37,533
Village of Morganza	12,100
Rapides Parish:	
City of Alexandria	2,028,292
City of Pineville	676,963
Fire District 17	67,614
Fire District 18	31,328
Rapides Parish Law Enforcement District	1,500,082
Rapides Parish Sales Tax District 3	959,361
Rapides Parish Sales Tax Fund	3,000,166
Rapides Parish School Board	4,500,249
Town of Ball	155,427
Town of Boyce	40,341
Town of Cheneyville	8,859
Town of Glenmora	38,391
Town of Lecompte	32,897
Town of Woodworth	118,406
Red River Parish:	
Red River Parish Law Enforcement District	201,489
Red River Parish Police Jury	302,235
Red River Parish School Board	402,980
Town of Coushatta	24,814
Village of Hall Summit	6,671
Richland Parish:	
Richland Parish Law Enforcement District	265,032

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For the Period From January 1, 2019,
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Richland Parish (Cont.):	
Richland Parish Police Jury	\$795,100
Richland Parish School Board	1,060,133
Town of Delhi	80,777
Town of Mangham	14,816
Town of Rayville	72,511
Sabine Parish:	
11th Judicial Enforcement Sub-District	84,606
Sabine Law Enforcement District	488,114
Sabine Parish Council on Aging	162,704
Sabine Parish Police Jury	650,818
Sabine Parish Sales Tax District 1	75,065
Sabine Parish Sales Tax District 2	250,069
Sabine Parish School Board	1,301,638
Town of Many	34,770
Town of Zwolle	67,269
Village of Converse	12,817
Village of Florian	13,068
Village of Pleasant Hill	12,753
St. Bernard Parish:	
St. Bernard Law Enforcement District	380,819
St. Bernard Parish Police Jury	380,819
St. Bernard Sales Tax Department	2,665,735
St. Bernard Water and Sewer District	380,819
St. Charles Parish:	
St. Charles Parish Council	2,841,959
St. Charles Parish School Board	4,262,939
St. Helena Parish:	
St. Helena Parish Police Jury	708,013
St. Helena Parish School Board	472,009
Town of Greensburg	14,685

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St. Helena Parish (Cont.):	
Village of Montpelier	\$2,613
St. James Parish:	
St. James Parish Council	395,736
St. James Parish School Board	1,330,924
Town of Gramercy	104,374
Town of Lutcher	133,422
St. John the Baptist Parish:	
St. John the Baptist Council Sewerage	941,897
St. John the Baptist Law Enforcement District	470,948
St. John the Baptist Parish Council	1,177,371
St. John the Baptist Parish School Board	2,354,759
St. Landry Parish:	
Central St. Landry Economic Development District Opelousas	5,942
City of Eunice	352,355
City of Opelousas	423,658
Grand Coteau Economic Development District	878
Opelousas Downtown Development District Economic Development District	481
St. Landry Parish Educational Facility Improvement District	1,775,055
St. Landry Parish Law Enforcement District	1,331,290
St. Landry Parish Road District #1	2,389,357
St. Landry Parish School Board	1,775,054
St. Landry Parish Solid Waste Commission	1,420,043
Town of Arnaudville	46,342
Town of Grand Coteau	22,283
Town of Krotz Springs	26,200
Town of Melville	38,882
Town of Port Barre	70,086
Town of Sunset	142,520
Town of Washington	15,431
Village of Cankton	10,049

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**Schedule of Distributions - Cash Basis
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St. Martin Parish:

City of Breaux Bridge	\$168,427
City of St. Martinville	171,817
St. Martin Parish Law Enforcement District	647,160
St. Martin Parish Sales Tax District No. 1	889,504
St. Martin Parish Sales Tax District No. 2	123,364
St. Martin Parish School Board	2,571,198
Town of Arnaudville	3,574
Town of Broussard	6,655
Town of Henderson	24,382
Village of Parks	31,398

St. Mary Parish:

City of Morgan City	65,943
Sales Tax - Morgan City	65,943
St. Mary Parish Law Enforcement	487,271
St. Mary Parish Police Jury	1,705,450
St. Mary Parish School Board	1,413,089
St. Mary Parish Wards 1, 2, 3, 4, 7, and 10	110,356
St. Mary Parish Wards 5 and 8	100,684
St. Mary Parish Wards 6 and 9	13,554

St. Tammany Parish:

City of Covington	521,177
City of Mandeville	833,391
City of Slidell	1,067,187
Fremaux Economic Development District	33
Nord Du Lac Economic Development District	69
Rooms to Go Economic Development District	160
St. Tammany Parish Law Enforcement District	1,614,598
St. Tammany Parish School Board	12,916,447
St. Tammany Sales Tax District 3	10,271,400
Town of Abita Springs	165,566

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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St. Tammany Parish (Cont.):	
Town of Madisonville	\$55,187
Town of Pearl River	134,212
Village of Folsom	38,802
Village of Sun	19,068
Tangipahoa Parish:	
City of Hammond	631,516
City of Ponchatoula	293,533
Tangipahoa Fire District No. 1	79,307
Tangipahoa Parish Council	2,907,107
Tangipahoa Parish School Board	5,814,214
Town of Amite City	117,326
Town of Independence	149,842
Town of Kentwood	59,905
Town of Roseland	27,618
Village of Tangipahoa	11,270
Village of Tickfaw	26,309
Tensas Parish:	
Tensas Parish Fire Protection	26,957
Tensas Parish Law Enforcement	26,957
Tensas Parish Police Jury	350,460
Tensas Parish School Board	161,750
Town of Newellton	11,204
Town of St. Joseph	15,400
Town of Waterproof	6,195
Terrebonne Parish:	
Terrebonne Parish Law Enforcement Sales Tax	1,234,674
Terrebonne Parish Sales Tax Fund: 0.25%	617,336
Terrebonne Parish Sales Tax Fund: 0.5%	1,234,674
Terrebonne Parish Sales Tax Fund: 1.5%	3,704,024
Terrebonne Parish Sales Tax Fund: 1.75%	4,321,361

**DEPARTMENT OF PUBLIC SAFETY
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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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Terrebonne Parish (Cont.):	
Terrebonne Parish Sales Tax Fund: 1/2%	\$1,234,674
Terrebonne Parish Sales Tax: .5% 4/15	1,234,674
Union Parish:	
Town of Bernice	26,873
Town of Farmerville	107,482
Town of Marion	11,603
Union Parish Law Enforcement District	521,558
Union Parish Police Jury	521,557
Union Parish School Board	1,564,672
Village of Junction City	2,248
Vermilion Parish:	
City of Abbeville	197,756
City of Kaplan	73,177
Hospital Service District No. 1	309,407
Hospital Service District No. 2	496,199
Town of Delcambre	28,913
Town of Erath	50,111
Town of Gueydan	25,053
Vermilion Parish Law Enforcement District	1,051,984
Vermilion Parish Police Jury	2,103,967
Vermilion Parish School Board	2,103,967
Village of Maurice	73,731
Vernon Parish:	
City of Leesville	134,383
Town of Hornbeck	11,857
Town of New Llano	51,535
Town of Rosepine	44,300
Vernon Parish Law Enforcement District	592,045
Vernon Parish Police Jury	1,776,137
Vernon Parish School Board	2,368,182

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**Schedule of Distributions - Cash Basis
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Washington Parish:	
Bogalusa School Board	\$450,350
City of Bogalusa	421,867
Town of Franklinton	107,684
Village of Angie	7,114
Village of Varnado	4,789
Washington Law Enforcement District	409,411
Washington Parish Criminal Justice	252,340
Washington Parish Road Tax	270,210
Washington Parish Sales Tax District 1	463,904
Washington Parish Sales Tax District 2	616,453
Washington Parish School Board	950,394
Webster Parish:	
City of Minden	448,010
City of Springhill	188,433
Minden Economic Development 2	2
Minden Economic Development 3	1,854
Minden Economic Development 4	2
Town of Cotton Valley	18,805
Town of Cullen	17,595
Town of Sarepta	24,295
Town of Sibley	61,695
Village of Dixie Inn	4,040
Village of Doyline	16,972
Webster Parish Law Enforcement District	452,954
Webster Parish School Board	2,264,779
Webster Parish School Board District 6	165,160
West Baton Rouge Parish:	
Parish of West Baton Rouge	1,027,364
Riverview Economic Development District	456
West Baton Rouge Parish District No. 1	684,908

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**Schedule of Distributions - Cash Basis
For the Period From January 1, 2019,
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West Baton Rouge Parish (Cont.):	
West Baton Rouge Parish Fire District No. 1	\$342,454
West Baton Rouge Parish School Board	1,369,818
West Carroll Parish:	
Town of Oak Grove	29,929
Village of Epps	3,216
West Carroll Parish Police Jury	892,640
West Carroll Parish School Board	595,093
West Feliciana Parish:	
Town of St. Francisville	34,823
West Feliciana Parish District No. 1	263,849
West Feliciana Parish Police Jury	299,015
West Feliciana Parish School Board	897,046
Winn Parish:	
City of Winnfield	125,267
Winn Parish Law Enforcement District	184,500
Winn Parish Police Jury	369,000
Winn Parish Police Jury Road Tax	184,500
Winn Parish School Board	738,000
	<hr/>
Total Distributions	<u><u>\$486,714,119</u></u>

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 23, 2020

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, 2019, and the related notes to the financial statement, and have issued our report thereon dated June 23, 2020.

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.

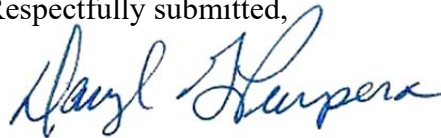
Compliance and Other Matters

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 2019