

Quarterly Escrow Fund Reporting of Self-Generated Fee Activity as of 3/31/18

Authorization: Act 361 of 2017 Regular Session

Purpose: This Excel spreadsheet has been created to consolidate by agency and report to the Cash Management Review Board (CMRB) and the Joint Legislative Committee on the Budget

Frequency: Quarterly report to the State Treasury (September 30, December 31, March 31, June 30) due 15 days from end of quarter.

*** Source:** Per Act 361 this report captures transfers in or out of the Escrow account composed of self-generated fees classified to a means of financing appropriation; provide the authorization for the activity in this column.

Agency ISIS #	Agency Name	Purpose of the Escrow Account	Agency # & Revenue org(s) tied to the Escrow account	Agency # & Exp. Org(s) tied to the Escrow account	Date established	Date approved by Treasury/CMRB	Escrow account self-generated fee balance beginning of quarter	Listing of self-generated fee deposit activity during the quarter			Listing of self-generated fee withdrawal activity during the quarter			Escrow account balance at end of quarter
								Date	Amount	* Source	Date	Amount	* Source	
100	Executive Office	These funds are maintained in escrow accounts due to the award being a multi-year award and/or the grant terms and conditions state that the funds must be maintained in an interest bearing account. In accordance with the grant award terms and conditions, the funds are received in advance; either in periodic allotments or the full award amount. The purpose of these funds are to strategically develop and implement a cohesive leadership system that provides the necessary conditions for state agencies, university systems, universities, districts, and private providers to be in sync and work collaboratively to increase the number of effective new leaders and highly effective experienced leaders who can improve high school graduation rates and increase achievement in numeracy/literacy at all grade levels.	ER02	EE02	Not available	Not available	\$ 335.57				Various	\$ (323.10)	Board of Regents invoice per the Wallace grant for reimbursement	\$ 12.47
GRAND TOTAL							\$ 335.57	\$ -	\$ (323.10)	\$ 12.47				
107	Division of Administration	Revenue is commission from bids on land sales and leases. A portion of the dollars are either refunded to the applicant or transferred as reimbursement to State Lands.	BRA2	BE02	Not available	Not available	\$ 129,779.69	Various	\$ 2,375.00	State Lands Bids	Various	\$ (1,500.00)	Reimbursement to State Lands for advertising coster per R.S. 41:131 et	\$ 130,654.69
107	Division of Administration	DRU escrow to deposit restitution payments from contractors who have been audited and found to be in violation of the Davis-Bacon regulation for underpaying workers. These funds are paid out to these workers once they are found.	BRA6	BE06	Not available	Not available	\$ 26,197.47							\$ 26,197.47
107	Division of Administration	DOA is holding funds from the Biomedical Research Foundation (BRF/BRFHH) and LSU HSC-S dispute in an escrow account. Funds deposited were sent from BRF and are held pending a resolution from an arbitrator.	BRA7	BE07	10/18/2016	10/18/2016	\$ 411,948.72							\$ 411,948.72
GRAND TOTAL							\$ 567,925.88	\$ 2,375.00	\$ (1,500.00)	\$ 568,800.88				
141	Dept. of Justice	Consumer Enforcement	141-CEF1	141-CEF2	May, 2002		\$ 466,016.35			RS 51:1404	Various	\$ 553.00	RS 51:1404	\$ 465,463.35
141	Dept. of Justice	Debt Collections	141-COL1	141-COL2	N/A		\$ 1,320,656.49		\$ 5,606,825.54	RS 49:257		\$ 3,067,958.16	RS 49:257	\$ 3,859,523.87
141	Dept. of Justice	Non-Profit Hospitals	141-NPH1	141-NPH2	N/A		\$ 329,532.77							\$ 329,532.77
141	Dept. of Justice	Going out of Business	141-GOB1	141-GOB2	N/A		\$ 95,435.21	Various	\$ 27,763.17		Various	\$ 21,968.20		\$ 102,230.18
141	Dept. of Justice	Equitable Sharing	141-ESE1	141-ESE2	N/A		\$ 3,676.93	3/26/2018	\$ 11,236.17		1/16/2018	\$ 70.00		\$ 14,843.10
GRAND TOTAL							\$ 2,215,317.75	\$ 5,645,824.88	\$ 3,090,549.36	\$ 4,771,593.27				

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252	LED - Office of Business Development	CPA/Tax Attorney - LED Program	252 ER01	252 EE01	11/16/2017	11/16/2017	\$ 37,500.00	Various	\$ 307,516.74	**	3/23/2018	\$ 57.00	**	\$ 344,959.74
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Independent CPA or tax attorney verification report

Initially, upon application, the applicant will submit a deposit for the verification of expenditures work to be performed. LED assigns the work to 1 of 7 contracted CPA firms. Once the project is complete and final certification is requested,

the CPA firm is tasked with certifying the project expenditures for the purpose of receiving the tax credit. Upon completion of the verification, the CPA firm invoices LED and is paid from the funds on deposit. A refund is issued to the applicant should the invoice be less than the deposited funds.

GRAND TOTAL							\$ 37,500.00		\$ 307,516.74			\$ 57.00		\$ 344,959.74
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254	Louisiana State Racing Commission	Good faith Deposits for Race Tracks & OTB Facilities. Deposit are refundable to the racetracks at the end of each race meet.	Agency : 254 Rev Source: 1925 Org : 4400	Agency : 254 Rev Source: 1925 Org : 4400	Prior to 1994	Prior to 1994	\$ 100,000.00							\$ 100,000.00
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254	Louisiana State Racing Commission	Appeals are on pending status waiting for outcome of the hearing. If outcome is in favor of the plaintiff then funds are reimbursed otherwise it is immediately recognized as income.	Agency : 254 Rev Source: 1810 Org : 4400	Agency : 254 Rev Source: 1810 Org : 4400	Prior to 1994	Prior to 1994	\$ 2,500.00	Various	\$ 2,000.00	Donald Meloncon Joseph M Foster Ron Facheux Chris R. Rosier	Various	\$ 1,000.00	Michael Taylor Santiago Mendez	\$ 3,500.00
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GRAND TOTAL							\$ 102,500.00		\$ 2,000.00			\$ 1,000.00		\$ 103,500.00
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301	FPHSA-Florida Parishes Human Services Authority	R. S. 28:915.B(9)	301 / E101	301 / 5001	Not Known	Not Known	\$ 1,485,915.01		\$ -			\$ -		\$ 1,485,915.01
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302	Capital Area Human Services	Fund collected from self generated revenues of patient fees and used to cover expenditures related to grants, contracts, salaries and related benefits.	302/E101	302/5001	3/5/2001	3/5/2001	\$ 443,585.94	3/13/2018	\$ 600,000.00	Deposit from SGF	Various	\$ (472,230.04)	Grant/Escrow Expenditures	\$ 571,355.90
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304	Metropolitan Human Services District	To record fees in excess of budget authority and to provide the agency funding between budget years.	1000	1210/53000	Unknown	Unknown	\$ 2,105,230.00							\$ 2,105,230.00
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306	DHH Medical Vendor Payments	Patient Penalty/Filing Fee escrow accounts include nursing home 10%, Case Management 10%, Morton Brown and 180 Day	306/E101		Unknown	Unknown	\$ 2,540,348.76	Various	\$ 209,458.62		3/5/2018	\$ (70,816.47)		\$ 2,678,990.91
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306	DHH Medical Vendor Payments	MCO Retainage - Non-Expansion 2% Retainage withheld for contract compliance	306/E102		9/22/2016	Unknown	\$ 79,810.73	Various	\$ 28,536,227.77		Various	\$ (23,542,737.17)		\$ 5,073,301.33
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306	DHH Medical Vendor Payments	Dental Retainage - 2% Retainage withheld for contract compliance	306/E103		9/22/2016	Unknown	\$ 552,890.68	Various	\$ 828,590.48		Various	\$ (828,294.31)		\$ 553,186.85
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306	DHH Medical Vendor Payments	MCO Retainage - Expansion 2% Retainage withheld for contract compliance	306/E104		9/22/2016	Unknown	\$ 39,869.01	Various	\$ 19,818,022.00		Various	\$ (16,033,056.95)		\$ 3,824,834.06
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306	DHH Medical Vendor Payments	Medical Escrow - Refunds received from providers for billing errors that need to be processed through MMIS, HMS, TPI's and MMIS/Legal	306/E110		Unknown	Unknown	\$ 1,715,934.44	Various	\$ 1,523,265.68		Various	\$ (1,569,990.50)		\$ 1,669,209.62
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309	South Central Louisiana Human Services Authority	self-generated revenue collected in previous years - funds are dedicated to the purchase of administrative office approved through Capitol Outlay. Date of Disbursement is pending approval of all inspections by DOA Facility Planning.	309 / E101	309	2010	unknown	\$ 481,814.19	01/2018 - 03/2018	\$ -		01/2018 - 03/2018	\$ -		\$ 481,814.19
324	Louisiana Emergency Response Network	Miscellaneous Receipts from Private Sources	324/E101	324/5001	2009	2/7/2018	\$ 1,000.00	2/7/2018	\$ 9,000.00	1805: Grant & Private Donation		\$ -		\$ 10,000.00
325	Acadiana Area Human Services District	Carryforward of collections over the appropriated amount in order to provide services in the future	325/E101	None	Unknown	Unknown	\$ 28,394.56	None	\$ -		None	\$ -		\$ 28,394.56
375	Imperial Calcasieu Human Services District	To collect revenue in excess of budget authority for services provided pursuant to Act 73 of 2017 Regular Session	375/E101	375/5001	3/1/2015	3/4/2015	\$ 431,340.00	No Activity	\$ -	N/A	No Activity	\$ -	N/A	\$ 431,340.00
377	NORTHWEST LA HUMAN SERVICES DISTRICT	Unappropriated funds created due to overcollections of Medicare Federal Funds	377/E101	377/5001	11/6/2015		\$ 11,287.28	No Activity	\$ -		Various	\$ (11,235.15)		\$ 52.13
GRAND TOTAL							\$ 9,917,420.60		\$ 51,524,564.55			\$ (42,528,360.59)		\$ 18,913,624.56
360	DCFS	Child Support Hearing Officer Fees	7045	7044	Unknown	Unknown	\$ 5,602.34	Daily	\$ 17,134.23	La RS 46:236.5 B Daily	\$ 16,984.90	La RS 46:236.5 B(1)		\$ 5,751.67
GRAND TOTAL							\$ 5,602.34		\$ 17,134.23			\$ 16,984.90		\$ 5,751.67
420	Office of Motor Vehicles	Established to secure funds for Department of Public Safety Bond payments	4040	4041	July 1999		\$ 2,380,531.77	Daily	\$ 1,282,957.35	DL and VR Handling Fee Collections	\$ -			\$ 3,663,489.12
422	Office of State Fire Marshal	Suspense - Boiler	422-3060				\$ 10,306.80	3/21/2018	\$ 100.00	S/G	2/5/2018	\$ 260.00	S/G	\$ 218,293.68
GRAND TOTAL							\$ 2,390,838.57		\$ 1,283,057.35			\$ 260.00		\$ 3,881,782.80
474	Louisiana Workforce Commission	Hold fund not belonging to the state	ESC1	ESC2	1999	1999	\$ 581,028.14	1/19/2018	\$ 208,146.88	Blackstone	2/18/2018	\$ 208,146.88	Blackstone	\$ 581,028.14
GRAND TOTAL							\$ 581,028.14		\$ 208,146.88			\$ 208,146.88		\$ 581,028.14
666	Board of Elementary and Secondary Education (BESE)	Special Prestige license plate proceeds for Sons of Confederate Veterans. BESE's proceeds reserved for providing LA History Textbooks.	Agency 666, Revenue Org. ER01	Agency 666, Exp. Org. 1003	Revised Statute dated in 1999	Unknown	\$ 35,130.05	N/A	N/A	N/A	N/A	N/A	N/A	\$ 35,130.05
GRAND TOTAL							\$ 35,130.05		\$ -			\$ -		\$ 35,130.05
671	Board of Regents BOR Program	Registration funds for LA library Network (LOUIS) annual conference and membership fees for LA Association of Women in Higher Education (LAWHE). (NOTE: Account with state fiscal agent, JPMC)	671	671-3000	1/4/2018	11/16/2017	\$ -	Various	\$ 41,641.42		Various	\$ 2,713.15		\$ 39,928.27
GRAND TOTAL							\$ -		\$ 41,641.42			\$ 2,713.15		\$ 39,928.27
678	State Activities	Group Benefits Retirees	T115	1004		Yes	\$ 96,890.68	Various	\$ 3,672.50		Various	\$ 5,853.26		\$ 94,709.92
GRAND TOTAL							\$ 96,890.68		\$ 3,672.50			\$ 5,853.26		\$ 94,709.92

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800	Office of Group Benefits	These funds are employee-only contributions that are reimbursed to the 3rd party administrator of the Flexible Spending Account (FSA) for eligible claims incurred by OGB members.	1ESC	3ESC	Not available	Not available	\$ 4,045,779.31	Various	\$ 2,824,025.52	Summary of employee payroll deductions	Various	\$ (4,515,938.43)	Summary of reimbursements to FSA third party administrator (currently Discovery Benefits, Inc.) for eligible claims incurred by FSA holders	\$ 2,353,866.40	
800	Office of Group Benefits	These funds are employer-only contributions that are reimbursed to the 3rd party administrator of the Health Reimbursement Arrangements (HRA) for eligible expenses incurred by OGB members.	1HRE	2HRE	Not available	Not available	\$ 667,660.60	Various	\$ 534,600.00	Employer contributions	Various	\$ (344,336.34)	Reimbursements to HRA third-party administrator (currently OneExchange through a partnership with PayFlex) for eligible expenses incurred by HRA account holders	\$ 857,924.26	
GRAND TOTAL							\$ 4,713,439.91		\$ 3,358,625.52			\$ (4,860,274.77)		\$ 3,211,790.66	
856	Environmental Quality	*Established in Act No. 30 of 1986, signed by the governor on 12/24/1986. Can provide the act on request. Now in statute at La. R.S. 30:2011(D)(2).	856/1900	856/2900	1986*	n/a	\$ 6,772,034.23	Various	\$ 2,504.04		Various	\$ 105,404.33		\$ 6,669,133.94	
856	Environmental Quality	(ES1)- To expend funds solely for closure and remediation of contamination at the Marine Shale Processor (MSP) Facility and/or the Recycling Park Inc. (RPI).	856/1905	856/2905	5/30/2006		\$ 38,390.21	Various	\$ 123.00		1/27/2018	\$ 3,515.84		\$ 34,997.37	
GRAND TOTAL							\$ 6,810,424.44		\$ 2,627.04			\$ 108,920.17		\$ 6,704,131.31	
931	DED - Debt Service and Commitments	* See Below CLECO - CEA \$7M was received from CLECO Corporate Holdings for LED to hold/administer industrial related performance based grants or awards for infrastructure assistance projects or other economic development purposes for projects in their geographic area. Copy of CEA sent to Treasury under separate cover.	931 ER01	931 EE01	10/21/2014	10/21/2014	\$ 7,000,525.00	Various	\$ 625.00	*				\$ 7,001,150.00	
GRAND TOTAL							\$ 7,000,525.00		\$ 625.00			\$ -			\$ 7,001,150.00