

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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|---------------|-------------|-------------------------------|--|---|------------------|--------------------------------|--|---|--------|----------|--|--------|----------|--|
| | | | | | | | | Date | Amount | * Source | Date | Amount | * Source | |

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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.

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| 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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|--------------------|--|--|--|---|-------------------------------|--------------------------------|--|---|-------------------------|------------------------------------|--|---------------------------|------------|--|
| | | | | | | | | Date | Amount | * Source | Date | Amount | * Source | |
| 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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| | | | | | | | | Date | Amount | * Source | Date | Amount | * Source | |
| 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 |