



STATE OF ARKANSAS  
**Department of Finance  
and Administration**

**OFFICE OF BUDGET**  
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September 15, 2015

Senator Bruce Maloch, Co-Chair  
Representative David Meeks, Co-Chair  
Performance Evaluation & Expenditure Review Committee  
Arkansas Legislative Council  
State Capitol Building  
Little Rock, AR 72201

RE: State Central Services Fund Report

Dear Co-Chairs:

Pursuant to Act 1022 of 2003, Section 1(g), please find attached schedules of financial condition for the State Central Services Fund. The revenue and expenditure balances reflected in the first report are as of July 31, 2015. The balances reflected in the second report are as of August 31, 2015. Both reports have been reconciled to the Arkansas Administrative Statewide Information System.

Sincerely,

A handwritten signature in black ink that reads "Larry W. Walther".

Larry W. Walther  
Director

LWW:es

Attachments

**State of Arkansas**  
**State Central Services Fund Analysis**  
**As of July 31, 2015**

<b>Beginning Fund Balance</b>		\$	<b>34,358,728.02</b>
Outlawed Warrants	\$	0.00	
Prior Year Cancelled Warrants		199.84	
Prior Year Refunds to Expenditure		10,723.53	
Prior Year Revenue/Fees		(154.00)	
<b>Total Prior Year Adjustments</b>			<u>10,769.37</u>
<b>Adjusted Balance</b>	\$	\$	<b>34,369,497.39</b>
<b>Receipts /Net Transfers :</b>			
General Revenue Fees	\$	9,336,201.16	
Additional General Revenue Fee		933,620.12	
Local Sales & Use Tax Fees - 3%		1,959,881.35	
Special Revenue Fees - 3%		3,014,333.90	
Special Revenue Fees - 1.5%		150,656.01	
Additional Special Revenue Fee		318,501.59	
Special Revenue Specified		2,002,738.34	
Other Revenues		837,403.62	
TAS Transfer In		14,510.80	
Transfers In		1,690,784.99	
Transfers Out		(45,000.00)	
<b>Net Receipts / Transfers</b>			<u>\$ 20,213,631.88</u>
<b>Net Available for Disbursement</b>		\$	<b>54,583,129.27</b>
<b>Disbursements</b>			
<b>Expenditures</b>			
July	\$	(25,171,730.46)	
August		0.00	
September		0.00	
October		0.00	
November		0.00	
December		0.00	
January		0.00	
February		0.00	
March		0.00	
April		0.00	
May		0.00	
June		0.00	
<b>Total YTD Expenditures</b>			<u>\$ (25,171,730.46)</u>
<b>Payroll Funding Timing Difference</b>		\$	<u>0.00</u>
<b>Total Disbursements</b>		\$	<b>(25,171,730.46)</b>
<b>Transfer from Budget Stabilization Trust</b>		0.00	
<b>Net Transfer from/(to) AGA</b>		0.00	
<b>Transfer from MMF Merit Adjust</b>		0.00	
<b>Transfer from MCF</b>		40,000,000.00	
<b>Auditor - Revenue Stabilization</b>		0.00	
<b>Loans From Budget Stabilization Trust</b>		0.00	
<b>Repayment to Budget Stabilization Trust</b>	\$	<u>0.00</u>	\$
<b>Net Other Transfers</b>			<u>40,000,000.00</u>
<b>Ending Balance</b>	\$	\$	<u><u>69,411,398.81</u></u>

**STATE CENTRAL SERVICES  
EXPENDITURE DETAIL BY AGENCY  
FY2016**

Agency Name	Authorized Appropriation	Reappropriation/ Carry Forward Appropriation	Budgeted Amount	Monthly Expenditures 7/31/2015	YTD Total Expenditures 7/31/2015	Remaining Budget
Administrative Office of the Courts	\$ 14,543,637.00	\$ -	\$ 14,543,693.25	\$ 1,219,441.11	\$ 1,219,441.11	\$ 13,324,252.14
Arkansas Senate	4,113,787.00	2,400,000.00	6,513,788.50	124,258.99	124,258.99	6,389,529.51
Arkansas State Claims Commission	595,163.00	-	546,004.00	60,592.97	60,592.97	485,411.03
Auditor of State	28,933,579.00	-	28,933,644.62	2,024,607.59	2,024,607.59	26,909,037.03
Bureau of Legislative Research/Disbursing Officer	19,333,043.00	-	19,333,147.36	1,052,192.77	1,052,192.77	18,280,954.59
Commissioner of State Lands	3,671,810.00	-	3,671,810.00	229,566.38	229,566.38	3,442,243.62
Court of Appeals	4,233,353.00	-	4,233,353.00	296,302.72	296,302.72	3,937,050.28
Department of Finance and Administration						
Management Services Division	61,856,080.00	-	61,855,861.82	4,605,611.15	4,605,611.15	57,250,250.67
Revenue Division	100,205,039.00	-	100,205,328.20	7,313,056.72	7,313,056.72	92,892,271.48
Subtotal	162,061,119.00	-	162,061,190.02	11,918,667.87	11,918,667.87	150,142,522.15
Division of Legislative Audit	40,926,789.00	-	40,928,779.06	2,418,930.32	2,418,930.32	38,509,848.74
Governor's Mansion	1,119,994.00	-	1,119,994.00	115,856.04	115,856.04	1,004,137.96
House of Representatives	6,905,904.00	3,000,000.00	9,905,919.00	306,742.45	306,742.45	9,599,176.55
Office of Prosecutor Coordinator	1,034,234.00	-	1,034,234.00	80,972.42	80,972.42	953,261.58
Office of the Attorney General	17,179,104.00	-	17,179,104.00	1,125,215.39	1,125,215.39	16,053,888.61
Office of the Governor	6,005,206.00	-	6,005,333.50	331,794.58	331,794.58	5,673,538.92
Office of the Lieutenant Governor	403,168.00	-	403,324.34	17,584.94	17,584.94	385,739.40
Public Defender	24,515,232.00	-	24,244,268.50	1,783,285.12	1,783,285.12	22,460,983.38
Secretary of State	19,394,185.00	-	19,394,271.17	1,339,671.32	1,339,671.32	18,054,599.85
Supreme Court	4,613,627.00	-	4,613,634.50	308,423.66	308,423.66	4,305,210.84
Treasurer of State	5,035,507.00	-	5,035,800.75	417,623.82	417,623.82	4,618,176.93
<b>TOTAL</b>	<b>\$ 364,618,441.00</b>	<b>\$ 5,400,000.00</b>	<b>\$ 369,701,293.57</b>	<b>\$ 25,171,730.46</b>	<b>\$ 25,171,730.46</b>	<b>\$ 344,529,563.11</b>
Less:						
Reversions			\$ (44,364,155.23)			
Adjusted Budget			<u>\$ 325,337,138.34</u>			

**Projected Income** \$358,192,333.29  
**Projected Expenditures** \$(323,014,624.79)  
**(Deficit)/Surplus** \$ 35,177,708.50

Note: Budgeted may exceed Authorized due to Pay Plan holding and the processing of Marketing & Redistribution proceeds.  
Reversions have been calculated using 90% of available appropriations.



**State of Arkansas**  
**State Central Services Fund Analysis**  
**As of August 31, 2015**

<b>Beginning Fund Balance</b>		\$	<b>34,358,728.02</b>
Outlawed Warrants	\$	15,805.12	
Prior Year Cancelled Warrants		199.84	
Prior Year Refunds to Expenditure		20,537.13	
Prior Year Revenue/Fees		(154.00)	
<b>Total Prior Year Adjustments</b>		<u>36,388.09</u>	
<b>Adjusted Balance</b>	\$		\$ <b>34,395,116.11</b>
<b>Receipts /Net Transfers :</b>			
General Revenue Fees	\$	18,897,297.49	
Additional General Revenue Fee		1,889,729.75	
Local Sales & Use Tax Fees - 3%		4,005,180.69	
Special Revenue Fees - 3%		6,150,410.12	
Special Revenue Fees - 1.5%		377,434.75	
Additional Special Revenue Fee		656,096.11	
Special Revenue Specified		3,311,933.91	
Other Revenues		1,277,136.17	
TAS Transfer In		30,782.90	
Transfers In		2,823,493.86	
Transfers Out		(320,529.20)	
<b>Net Receipts / Transfers</b>		<u>39,098,966.55</u>	\$
<b>Net Available for Disbursement</b>			\$ <b>73,494,082.66</b>
<b>Disbursements</b>			
<b>Expenditures</b>			
July	\$	(25,171,730.46)	
August		(24,680,582.15)	
September		0.00	
October		0.00	
November		0.00	
December		0.00	
January		0.00	
February		0.00	
March		0.00	
April		0.00	
May		0.00	
June		0.00	
<b>Total YTD Expenditures</b>		<u>(49,852,312.61)</u>	\$
<b>Payroll Funding Timing Difference</b>			\$ <u>0.00</u>
<b>Total Disbursements</b>			\$ <b>(49,852,312.61)</b>
<b>Transfer from Budget Stabilization Trust</b>		0.00	
<b>Net Transfer from/(to) AGA</b>		0.00	
<b>Transfer from MMF Merit Adjust</b>		0.00	
<b>Transfer from MCF</b>		40,000,000.00	
<b>Auditor - Revenue Stabilization</b>		0.00	
<b>Loans From Budget Stabilization Trust</b>		0.00	
<b>Repayment to Budget Stabilization Trust</b>	\$	<u>0.00</u>	\$
<b>Net Other Transfers</b>			<u>40,000,000.00</u>
<b>Ending Balance</b>	\$		\$ <b><u>63,641,770.05</u></b>

**STATE CENTRAL SERVICES  
EXPENDITURE DETAIL BY AGENCY  
FY2016**

Agency Name	Authorized Appropriation	Reappropriation/ Carry Forward Appropriation	Budgeted Amount	Monthly Expenditures 8/31/2015	YTD Total Expenditures 8/31/2015	Remaining Budget
Administrative Office of the Courts	\$ 14,543,637.00	\$ -	\$ 14,543,765.25	\$ 951,027.03	\$ 2,170,468.14	\$ 12,373,297.11
Arkansas Senate	4,113,787.00	2,400,000.00	6,513,788.50	108,355.46	232,614.45	6,281,174.05
Arkansas State Claims Commission	595,163.00	-	546,004.00	36,900.70	97,493.67	448,510.33
Auditor of State	28,933,579.00	-	28,933,674.62	1,938,147.82	3,962,755.41	24,970,919.21
Bureau of Legislative Research/Disbursing Officer	19,333,043.00	-	19,333,308.86	943,596.72	1,995,789.49	17,337,519.37
Commissioner of State Lands	3,671,810.00	-	3,671,810.00	231,150.65	460,717.03	3,211,092.97
Court of Appeals	4,233,353.00	-	4,233,353.00	302,034.53	598,337.25	3,635,015.75
Department of Finance and Administration						
Management Services Division	61,856,080.00	-	61,856,766.81	5,025,429.49	9,631,040.64	52,225,726.17
Revenue Division	100,205,039.00	-	100,205,343.20	7,307,818.42	14,620,875.14	85,584,468.06
Subtotal	162,061,119.00	-	162,062,110.01	12,333,247.91	24,251,915.78	137,810,194.23
Division of Legislative Audit	40,926,789.00	-	40,929,604.63	2,424,894.94	4,843,825.26	36,085,779.37
Governor's Mansion	1,119,994.00	-	1,131,365.72	122,629.98	238,486.02	892,879.70
House of Representatives	6,905,904.00	3,000,000.00	9,905,919.00	160,829.41	467,571.86	9,438,347.14
Office of Prosecutor Coordinator	1,034,234.00	-	1,034,234.00	77,932.92	158,905.34	875,328.66
Office of the Attorney General	17,179,104.00	-	17,179,104.00	1,184,808.14	2,310,023.53	14,869,080.47
Office of the Governor	6,005,206.00	-	6,005,592.25	353,798.40	685,592.98	5,319,999.27
Office of the Lieutenant Governor	403,168.00	-	403,324.34	17,234.03	34,818.97	368,505.37
Public Defender	24,515,232.00	-	24,244,268.50	1,704,930.59	3,488,215.71	20,756,052.79
Secretary of State	19,394,185.00	-	19,394,292.42	1,080,348.00	2,420,019.32	16,974,273.10
Supreme Court	4,613,627.00	-	4,613,634.50	301,482.97	609,906.63	4,003,727.87
Treasurer of State	5,035,507.00	-	5,035,938.25	407,231.95	824,855.77	4,211,082.48
<b>TOTAL</b>	<b>\$ 364,618,441.00</b>	<b>\$ 5,400,000.00</b>	<b>\$ 369,715,091.85</b>	<b>\$ 24,680,582.15</b>	<b>\$ 49,852,312.61</b>	<b>\$ 319,862,779.24</b>
<b>Less:</b>						
Reversions (88%)			\$ (44,365,811.02)			
Adjusted Budget			<b>\$ 325,349,280.83</b>			

**Projected Income \$358,228,721.38**  
**Projected Expenditures \$ (315,266,644.06)**  
**(Deficit)/Surplus \$ 42,962,077.32**

Note: Budgeted may exceed Authorized due to Pay Plan holding and the processing of Marketing & Redistribution proceeds.  
Reversions have been calculated using 90% of available appropriations.