

**State of Arkansas**  
**State Central Services Fund Analysis**  
**As of December 31, 2023**

|   |                    |    |                         |
|---|--------------------|----|-------------------------|
| <b>Beginning Fund Balance</b>                   |                    | \$ | <b>241,648,174.62</b>   |
| Outlawed Warrants                               | \$ 106,876.70      |    |                         |
| Prior Year Cancelled Warrants                   | 103,901.97         |    |                         |
| Prior Year Refunds to Expenditure               | 68,174.67          |    |                         |
| Prior Year Revenue/Fees                         | 1,265.59           |    |                         |
| <b>Total Prior Year Adjustments</b>             |                    |    | 280,218.93              |
| <b>Adjusted Balance</b>                         | \$                 | \$ | <b>241,928,393.55</b>   |
| <br><b>Receipts /Net Transfers :</b>            |                    |    |                         |
| General Revenue Fees                            | \$ 81,859,558.94   |    |                         |
| Additional General Revenue Fee                  | 4,092,977.95       |    |                         |
| Local Sales & Use Tax Fees - 3%                 | 19,874,200.41      |    |                         |
| Special Revenue Fees - 3%                       | 22,240,269.03      |    |                         |
| Special Revenue Fees - 1.5%                     | 1,274,569.42       |    |                         |
| Additional Special Revenue Fee                  | 1,180,496.40       |    |                         |
| Special Revenue Specified                       | 9,508,233.10       |    |                         |
| Other Revenues                                  | 11,813,901.91      |    |                         |
| TAS Transfer In                                 | 311,812.64         |    |                         |
| Transfers In                                    | 190,629,994.95     |    |                         |
| Transfers Out                                   | (171,371,505.04)   |    |                         |
| <b>Net Receipts / Transfers</b>                 |                    | \$ | <b>171,414,509.71</b>   |
| <b>Net Available for Disbursement</b>           |                    | \$ | <b>413,342,903.26</b>   |
| <br><b>Disbursements</b>                        |                    |    |                         |
| <b>Expenditures</b>                             |                    |    |                         |
| July  | \$ (33,947,715.53) |    |                         |
| August  | (30,308,046.33)    |    |                         |
| September                                       | (31,466,143.74)    |    |                         |
| October   | (32,978,695.42)    |    |                         |
| November  | (30,682,916.70)    |    |                         |
| December  | (39,480,704.64)    |    |                         |
| January   | 0.00               |    |                         |
| February  | 0.00               |    |                         |
| March   | 0.00               |    |                         |
| April   | 0.00               |    |                         |
| May   | 0.00               |    |                         |
| June  | 0.00               |    |                         |
| <b>Total YTD Expenditures</b>                   |                    | \$ | <b>(198,864,222.36)</b> |
| <b>Payroll Funding Timing Difference</b>        | 0.00               | \$ | <b>0.00</b>             |
| <b>Total Disbursements</b>                      |                    | \$ | <b>(198,864,222.36)</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>                        | 66,567,902.38      |    |                         |
| <b>Auditor - Revenue Stabilization</b>          | 0.00               |    |                         |
| <b>Loans From Budget Stabilization Trust</b>    | 0.00               |    |                         |
| <b>Repayment to Budget Stabilization Trust</b>  | 0.00               | \$ | \$                      |
| <b>Net Other Transfers</b>                      |                    |    | <b>66,567,902.38</b>    |
| <b>Ending Balance</b>                           | \$                 | \$ | <b>281,046,583.28</b>   |

**STATE CENTRAL SERVICES  
EXPENDITURE DETAIL BY AGENCY**

| Agency Name                                       | Bus Area    | FY2024                      |  | Budgeted<br>Amount       | Monthly                    | YTD Total              | Remaining<br>Budget   |
|---|-------------|-----------------------------|--|--------------------------|----------------------------|------------------------|-----------------------|
|   |             | Authorized<br>Appropriation | Reappropriation/<br>Carry Forward<br>Appropriation |                          | Expenditures<br>12/31/2023 | Expenditures<br>FY2024 |                       |
| Administrative Office of the Courts               | 0023        | 41,083,085.00               | -  | 41,087,767.00            | 3,697,350.09               | 21,683,221.47          | 19,404,545.53         |
| Arkansas Senate                                   | 0005        | 4,251,079.00                | 4,000,000.00                                       | 8,251,079.00             | 203,472.41                 | 1,003,790.32           | 7,247,288.68          |
| Arkansas State Claims Commission                  | 0360        | 732,768.00                  | -  | 732,768.00               | 73,689.63                  | 361,317.28             | 371,450.72            |
| Auditor of State                                  | 0059        | 32,797,008.00               | -  | 31,581,074.00            | 2,747,356.97               | 16,251,650.23          | 15,329,423.77         |
| Bureau of Legislative Research/Disbursing Officer | 0012 & 0011 | 22,427,037.00               | -  | 24,427,037.00            | 1,871,210.47               | 8,987,555.33           | 15,439,481.67         |
| Commissioner of State Lands                       | 0061        | 4,046,246.00                | -  | 4,046,246.00             | 260,132.49                 | 1,545,603.15           | 2,500,642.85          |
| Court of Appeals                                  | 0018        | 5,979,654.00                | -  | 5,979,654.00             | 609,507.14                 | 2,794,957.69           | 3,184,696.31          |
| Department of Public Safety                       | 9913        | -                           | -  | 163,006.00               | 16,064.54                  | 70,443.33              | 92,562.67             |
| Department of The Inspector General               | 9909        | 3,494,814.00                | -  | 3,016,068.00             | 210,732.89                 | 1,048,260.00           | 1,967,808.00          |
| Department of Transformation & Shared Services    | 9914 & 0914 | 15,082,753.00               | -  | 15,031,786.00            | 1,216,903.70               | 5,907,816.94           | 9,123,969.06          |
| <b>Department of Finance and Administration</b>   |             |                             |  |                          |                            |                        |                       |
| Department of Finance and Administration          | 9906 & 0610 | 73,552,001.00               | -  | 73,702,001.00            | 4,929,241.67               | 23,020,738.28          | 50,681,262.72         |
| Revenue Division                                  | 0630        | <u>121,528,548.00</u>       | -  | <u>121,528,548.19</u>    | <u>10,133,793.52</u>       | <u>50,269,930.24</u>   | <u>71,258,617.95</u>  |
| <b>Subtotal</b>                                   |             | 195,080,549.00              | -  | 195,230,549.19           | 15,063,035.19              | 73,290,668.52          | 121,939,880.67        |
| Division of Legislative Audit                     | 0009        | 48,715,413.00               | -  | 48,715,413.00            | 3,971,012.05               | 18,748,553.31          | 29,966,859.69         |
| Governor's Mansion                                | 0314        | 1,491,259.00                | -  | 1,491,259.00             | 96,072.05                  | 674,581.72             | 816,677.28            |
| House of Representatives                          | 0002        | 4,606,536.00                | 2,025,000.00                                       | 6,631,536.00             | 284,292.70                 | 1,481,083.78           | 5,150,452.22          |
| Office of Prosecutor Coordinator                  | 0028        | 1,413,831.00                | -  | 2,013,831.00             | 201,186.20                 | 761,863.85             | 1,251,967.15          |
| Office of the Attorney General                    | 0053        | 20,052,913.00               | -  | 20,051,807.00            | 1,976,451.45               | 8,694,829.19           | 11,356,977.81         |
| Office of the Governor                            | 0034        | 6,016,665.00                | -  | 6,016,625.00             | 505,353.71                 | 2,549,649.38           | 3,466,975.62          |
| Office of the Lieutenant Governor                 | 0051        | 543,438.00                  | -  | 543,438.00               | 39,356.75                  | 221,964.68             | 321,473.32            |
| Public Defender                                   | 0324        | 38,748,541.00               | -  | 38,668,118.00            | 3,811,281.10               | 16,912,057.26          | 21,756,060.74         |
| Secretary of State                                | 0063        | 23,042,412.00               | -  | 28,143,489.00            | 1,676,066.61               | 10,686,977.22          | 17,456,511.78         |
| Supreme Court                                     | 0032        | 6,493,916.00                | -  | 6,493,916.00             | 588,741.07                 | 2,869,317.93           | 3,624,598.07          |
| Treasurer of State                                | 0069        | <u>6,238,483.00</u>         | -  | <u>6,238,483.00</u>      | <u>361,435.43</u>          | <u>2,318,059.78</u>    | <u>3,920,423.22</u>   |
| <b>TOTAL</b>                                      |             | <u>482,338,400.00</u>       | <u>6,025,000.00</u>                                | <u>494,554,949.19</u>    | <u>39,480,704.64</u>       | <u>198,864,222.36</u>  | <u>295,690,726.83</u> |
| <b>Less:</b>                                      |             |                             |  |                          |                            |                        |                       |
| Reversions  |             |                             |  | \$ (49,455,494.92)       |                            |                        |                       |
| Adjusted Budget                                   |             |                             |  | <u>\$ 445,099,454.27</u> |                            |                        |                       |

|                           |                            |
|---------------------------|----------------------------|
| <b>Total Income</b>       | <b>\$474,019,353.00</b>    |
| <b>Total Expenditures</b> | <b>\$ (445,099,454.27)</b> |
| <b>(Deficit)/Surplus</b>  | <b>\$28,919,898.73</b>     |

Note: Pay Plan holding and the processing of Marketing & Redistribution proceeds.

Reversions have been calculated using 90% of available appropriations.