

Unappropriated Cash Funds identified by each entity listed in Act 678 of 2019

Exhibit C

During the 2019 Regular Session, the General Assembly passed Act 678 to create the Government Financial Disclosure and Accountability Act.

The language reads:

(a) Beginning with fiscal year 2021, cash funds of the following constitutional officers and departments shall be budgeted and proposed expenditures approved by enactments of the General Assembly:

(1)The Governor; (2)The Secretary of State; (3)The Attorney General; (4)The Treasurer of State; (5)The Auditor of State; (6)The Commissioner of State Lands; (7)The Supreme Court and its justices; (8)The Arkansas State Game and Fish Commission; (9)The Arkansas Department of Transportation; (10)The General Assembly; and (11)The respective staffs of the officers listed in this subsection.

(b) The General Assembly shall budget, approve, and appropriate expenditures of cash funds by the enactment of separate appropriation bills setting forth the purpose for which the moneys are to be expended and the dollar amount to be expended for that purpose.

(c) The constitutional officers and agencies listed in subsection (a) of this section shall submit any budgetary information requested by the Legislative Council and shall undertake whatever budgetary procedures the Legislative Council may establish for the appropriation of cash funds.

(d) The constitutional officers and agencies listed in subsection (a) of this section shall not be charged a service charge under § 19-5-206 when complying with this section.

(e) This section does not provide the General Assembly with the authority to approve expenditures of the Arkansas State Game and Fish Commission or the Arkansas Department of Transportation, which shall be subject only to review and appropriation by the General Assembly.

Agency Name	Cash Fund Name	Source of Funds	Purpose and Description of Expenditures	FY2019 Total Expenditures	Unexpended Fund Balance as of July 1, 2019	If applicable - Investments	FY21 Appropriation Amount Requested	ACTION ITEM / Agency Comments
Office of the Secretary of State	SOS Gift Shop (7000633)	Funds are generated from sale of gift shop merchandise on the first floor of the capitol.	Funds are used to continue the operation of the gift shop, paying for merchandise, sales taxes, and some other misc. expenses.	\$75,000	\$208,396	N/A	\$90,000	* (Pending Adoption by JBC) BLR Staff to draft stand alone cash appropriation "CASH FUNDS-GIFT SHOP" for "\$90,000" for "personal services and miscellaneous operating expenses" to be included in the FY2021 Secretary of State Appropriation bill.
Office of the Secretary of State	SOS Café (7000634)	Funds are generated from the operation of the 500 Grill in the basement of the capitol.	Funds are used to continue the operation of the cafe, paying for merchandise, sales taxes, and some other misc. expenses.	\$325,000	\$25,637	N/A	\$400,000	* (Pending Adoption by JBC) BLR Staff to draft stand alone cash appropriation "CASH FUNDS-500 GRILL" for "\$400,000" for "personal services and miscellaneous operating expenses" to be included in the FY2021 Secretary of State Appropriation bill.
Office of the Secretary of State	Secretary of State Payroll Sweep (7000631)	HSC6300 - SOS Operating Fund; HSC6300 is funded by state central services.	Funds enter this account each payroll for deductions, such as FICA, State and Federal Withholding, APERS, etc. This account does not record expenditures, only liabilities and payments of those liabilities, expenditures are recorded in HSC6300.	\$0	\$5	TMMP	\$0	Appropriation and Expenditures recorded in separate account. HSC6300 paid \$2,569,751 in matching expenses in FY19, and had appropriation of \$2,746,200 for matching expenses. This fund, 7000631, only received transfers in to hold these funds for payment to various entities for the purposes listed for these matching amounts, and did not record expenses itself as they were recorded in HSC6300. Therefore, SOS does not believe this fund to require any appropriation.
Office of the Secretary of State	Secretary of State Holding Account (7000632)	Business and Commercial Services Operations (Franchise Taxes, Corporate Filings, UCC payments, apostilles, notaries, etc)	This account does not record expenditures, only receivables and transfers of those receivables to treasury, at which point the receivables are distributed amongst SOS, and the other state entities as designated by laws for the fees and taxes.	\$0	\$20,202	N/A	\$0	Funds transferred to separate accounts and expenditures recorded in those accounts. SOS received approximately \$33.7 million in collections of various fees in FY19. This fund, 7000632, only received these funds in the interim, before they were transferred to the state treasury to be allocated to various entities as designated by the legislation for the various fees described. Therefore, SOS does not believe this fund to require any appropriation.

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Office of the Attorney General	Attorney General Exempt Special Revenue	Court ordered settlement judgments or assurances of voluntary compliance against companies that violated state law or engaged in deceptive trade practices.	Settlement fees are used for Consumer Education and Enforcement Activities; fees through court ordered judgments for Consumer Protection Reimbursement; Petty Cash; General Cash	\$1,925,500	\$9,388,856 Unexpended Fund Balance does not include any Outstanding Checks.	N/A	\$25,000,000	* (Pending Adoption by JBC) BLR Staff to draft stand alone cash appropriation "CASH FUNDS-SETTLEMENT FEES" for "\$25,000,000" for "personal services, miscellaneous operating expenses, grants, fund transfers, court ordered payments, consumer education and enforcement activities" to be included in the FY2021 Office of the Attorney General Appropriation bill.
Office of the Attorney General	Attorney General Exempt General	Court ordered settlement judgment against companies that violated state law or engaged in deceptive trade practices.	Fees for court ordered restitution to consumers affected by deceptive trade practices.	\$0	\$30,320 Unexpended Fund Balance does not include any Outstanding Checks.	N/A	\$31,000	* (Pending Adoption by JBC) BLR Staff to draft stand alone cash appropriation "CASH FUNDS-SETTLEMENT FEES AND RESTITUTION" for "\$31,000" for "personal services, miscellaneous operating expenses, grants, fund transfers, and restitution payments and expenses" to be included in the FY2021 Office of Attorney General Appropriation bill.
Arkansas Supreme Court - Bar of Arkansas	Bar of Arkansas	License and related fees collected to regulate the practice of Law in Arkansas.	Fees are deposited into a bank account and used to pay employee salaries and general operating expenses related to the regulation of the practice of law.	\$3,371,979	\$3,143,888	CD's invested in multiple Arkansas banks. Please see attached list containing details of each investment location, maturity date, amount, etc. At this time, we have 14 CD's totaling \$3,200,000.	\$5,075,000	*Appropriation already included in bill.
AR Game & Fish Commission	Timber Performance Bonds and Conference Funds	Performance bonds paid by contractors & registration fees for conferences hosted on behalf of regional associations	Timber Bonds - Once work has been completed per the contract, the performance bonds are returned to the contractor. Conference Funds - Expenses related to hosting conferences (supplies, refreshments, meeting spaces, etc). Any remaining balances at the close of the conference are forwarded to the next hosting state.	\$54,750	\$116,247	N/A	\$0	The funds held in these accounts are held on behalf of another organization (regional associations) or as collateral from vendors performing work related to timber on AGFC property. The funds held for regional associations are forwarded to the next state sponsor once a conference has concluded. The collateral bonds are returned to the vendor once the work has been completed. If the collateral is used to cover damage caused by a vendor, it is deposited to the Game Protection Fund, where it is appropriated to be spent for repairs.
AR Game & Fish Commission	Employee Cafeteria Plan	Employee payroll deductions	Funds are paid to cafeteria plan administrator	\$187,512	\$36,976	N/A	\$0	The payments from this account are appropriated as salaries in the Game Protection Fund. This account serves as a holding account to hold the funds for the employee cafeteria plan that are paid to the plan administrator daily to cover claims.

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AR Game & Fish Commission	Refunds/Rewards	Transfers from Game Protection Fund	Refunds for incorrect licenses and tagged fish rewards	\$10,220	\$5,794	N/A	\$0	The payments from this account are appropriated as refunds & rewards (CI02) in the Game Protection Fund. The account serves as a method to provide immediate payment for license refunds and fish rewards. When checks are issued from the accounts, a warrant is issued from the Game Protection fund and deposited to the account.
Arkansas Department of Transportation	Highway Bond Debt Service Fund	Diesel Tax and half-cent sales tax revenue	Sufficient amounts are transferred from the RRA0000 and RRA4LHC accounts into US Bank Bond Accounts for the amount of the next upcoming Bond Debt Service to be paid by US Bank (Paying Agent).	\$87,030,975	\$10,515,115	US Bank Money Market Mutual Funds	\$0	Appropriation is part of Act 158 of 2019 - Section 2 - Appropriation - Operations (RRA0000) and Act 158 of 2019 - Section 6 - Appropriation - Arkansas Four-Lane Highway Construction and Improvement Bond Account (RRA4HLC) for Debt Service.
Arkansas Department of Transportation	Highway Employee Benefit Trust	Employees portion of Section 125 Cafeteria plan contributions	Employees Portion - Payroll Deduction is deposited into a bank account at Simmons Bank for obligations with 125 Cafeteria Plan provider	\$748,680.12 (Pass Through amount)	\$87,597		\$0	This is an account used for the "pass-thru" of Employee Contributions for obligations with Section 125 Cafeteria Plan provider. Not physically ARDOT funds. Any authorization to collect the funds and distribute them would be within Act 158 of 2019 - Section 2 - Appropriation - Operations.
Arkansas Department of Transportation	Highway State Infrastructure Bank	Initially set up with Federal Grant Funds and State Matching funds	Purchase/Reimbursement of Right-of-Way and Construction	\$0	\$65,556		\$0	Appropriation is part of Act 158 of 2019 - Section 2 - Appropriation - Operations.
Arkansas Department of Transportation	Group Insurance and Escrow Deposit Agency Fund	Employee Group Insurance Deductions and Escrow Account Deposits	Employee Payroll Deductions for Group Insurance and Potentially Refundable Escrow Deposits	\$32,897,667.25 Group Insurance and \$1,316,135.90 Escrow	\$716,803		\$0	Appropriation is part of Act 158 of 2019 - Section 2 - Appropriation - Operations.

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Arkansas Legislative Audit	Southern Leg. Conf.	Interest Income	Arkansas hosted the 2014 Southern Legislative Conference. These cash fund donations remain and are reserved for the next Arkansas hosted Southern Legislative Conference. Therefore, there will be no expenditures until that time.	\$0	\$353,470	N/A	\$0	
Arkansas Legislative Audit	Legislative Leadership Fund	Interest Income	The Legislative Leadership fund was used to host a legislative conference. The original funding for this cash fund was provided by excess SLC funding in FY 2007. Expenditures related to this cash fund have not occurred since October 2007.	\$0	\$4,531	N/A	\$0	

Arkansas Treasurer of State	NONE						\$0	
Arkansas Governor's Office	NONE						\$0	
Arkansas Commissioner of State Lands	NONE						\$0	
Arkansas Auditor of State	NONE						\$0	
Arkansas House of Representatives	NONE						\$0	
Arkansas Senate	NONE						\$0	
Bureau of Legislative Research	NONE						\$0	