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



Outlawed Warrants         \$ 106,876,70           Prior Year Refunds to Expenditure         68,174,67           Prior Year Refunds to Expenditure         68,174,67           Prior Year Revenue/Fees         1,285,59           Adjusted Balance         \$ 241,928,393.55           Receipts /Net Transfers:         General Revenue Fees         4,092,977.95           Additional General Revenue Fee         4,092,977.95           Local Sales & Use Tax Fees - 3%         19,874,200.41           Special Revenue Fees - 3%         22,240,289.03           Special Revenue Fees - 3%         1,274,569.42           Additional Special Revenue Fee         1,180,496.40           Special Revenue Fees - 1.5%         1,274,569.42           Additional Special Revenue Fee         1,180,496.40           Special Revenue Fees - 1.5%         1,274,569.42           Additional Special Revenue Fee         1,180,496.40           Special Revenue Fees - 1.5%         1,274,569.42           Additional Special Revenue Fee         1,180,496.40           Special Revenue Fees - 1.5%         1,274,559.42           Additional Special Revenue Fees - 1.5%         1,274,559.42           Additional Special Revenue Fees - 1.5%         1,274,559.42           Additional Special Revenue Fees - 1.5%         1,181,390.19	Beginning Fund Balance			\$ 241,648,174.62
Prior Year Refunds to Expenditure Prior Year Revenue/Fees Total Prior Year Adjustments         1,265.59         280,218.93           Adjusted Balance         \$ 241,928,393.55         241,928,393.55           Receipts /Net Transfers:	-	\$	106,876.70	, ,
Prior Year Revenue/Fees   1,265.59   280,218.93	Prior Year Cancelled Warrants		103,901.97	
Total Prior Year Adjustments	Prior Year Refunds to Expenditure		68,174.67	
Receipts /Net Transfers :   General Revenue Fees	Prior Year Revenue/Fees		1,265.59	
Receipts / Net Transfers :   General Revenue Fees	Total Prior Year Adjustments			 280,218.93
General Revenue Fees	Adjusted Balance	\$		\$ 241,928,393.55
Additional General Revenue Fee Local Sales & Use Tax Fees - 3% Special Revenue Fees - 3% Special Revenue Fees - 3% Special Revenue Fees - 1.5% Additional Special Revenue Fee Special Revenue Fees - 1.5% Additional Special Revenue Fee Special Revenue Specified Special Revenue Specified Other Revenues Special Revenue Specified Other Revenues Special Revenue Specified Other Revenues Int 8, 301.91 TAS Transfer In Transfers In Transfers Nu Net Receipts / Transfers  Net Available for Disbursement  Sexpenditures July August August September October Special Revenue Specified (32,978,695.42) November Sexpenditures July August September (31,466,143,74) October (32,978,695.42) November Special Revenue Specified Special Revenue Stabilization Trust Repayment to Budget Stabilization Trust Repayment Special Revenue S	Receipts /Net Transfers :			
Local Sales & Use Tax Fees - 3%   19,874,200.41   Special Revenue Fees - 3.5%   12,240,269.03   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 Revenue Specified   9,508,233.10   Other Revenue Specified   9,508,233.10   Other Revenue Specified   9,508,233.10   Other Revenue Specified   11,813,901.91   TAS Transfer In   311,812.64   Transfers In   190,629,994.95   Transfers Out   (171,371,505.04)   Met Receipts / Transfers   \$ 171,414,509.71	General Revenue Fees	\$	81,859,558.94	
Special Revenue Fees - 3%   22,240,269.03	Additional General Revenue Fee		4,092,977.95	
Special Revenue Fees - 1.5%	Local Sales & Use Tax Fees - 3%		19,874,200.41	
Additional Special Revenue Fee 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 (171,371,505.04) Net Receipts / Transfers Special Revenue Specified 190,629,994.95 (171,371,505.04) Net Receipts / Transfers Specified Specifi	Special Revenue Fees - 3%		22,240,269.03	
Special Revenue Specified	Special Revenue Fees - 1.5%		1,274,569.42	
Other Revenues       11,813,901.91         TAS Transfer In       311,812.64         Transfers Out       190,629,994.95         Transfers Out       (171,371,505.04)         Net Receipts / Transfers       \$ 171,414,509.71         Net Available for Disbursement       \$ 413,342,903.26         Disbursements       Expenditures         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         Total YTD Expenditures       \$ (198,864,222.36)         Payroll Funding Timing Difference       0.00         Transfer from Budget Stabilization Trust       0.00         Net Transfer from MCF       66,567,902.38         Auditor - Revenue Stabilization       0.00         Transfer from Budget Stabilization Trust       0.00         Repayment to Budget Stabilization Trust       0.00         Rep			1,180,496.40	
TAS Transfer In Transfers In 190,629,994.95 Transfers Cout (171,371,505.04) Net Receipts / Transfers (171,371,505.04) Net Available for Disbursement \$ 171,414,509.71  Net Available for Disbursement \$ 413,342,903.26  Disbursements  Expenditures 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 April 0.00 May 0.00 June 0.00 Total YTD Expenditures \$ (198,864,222.36)  Payroll Funding Timing Difference 0.00 \$ 0.00  Total Disbursements \$ 0.00 Transfer from MGF 40,000 Transfer from MGF 66,567,902.38 Auditor - Revenue Stabilization Trust Repayment to Budget Stabilization Trust Repayment Repay	Special Revenue Specified		9,508,233.10	
Transfers In Transfers Out	Other Revenues			
Transfers Out   (171,371,505.04)	TAS Transfer In			
Net Available for Disbursement			190,629,994.95	
Net Available for Disbursement			(171,371,505.04)	
Disbursements   Expenditures   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   April   0.00   April   0.00   May   0.00   June   Total YTD Expenditures   \$ (198,864,222.36)   Payroll Funding Timing Difference   0.00 \$ 0.00   Total Disbursements   \$ (198,864,222.36)   Transfer from Budget Stabilization Trust   0.00   Net Transfer from MMF Merit Adjust   0.00   Conserved From Budget Stabilization   0.00   Conserved From Budget Stabilization Trust   0.00   Conserved From Budget Stabilization From Budget St	Net Receipts / Transfers			\$ 171,414,509.71
September   Sept	Net Available for Disbursement			\$ 413,342,903.26
July	Disbursements			
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 Total YTD Expenditures \$ (198,864,222.36)  Payroll Funding Timing Difference 0.00 \$ 0.00  Total Disbursements \$ (198,864,222.36)  Transfer from Budget Stabilization Trust 0.00 Net Transfer from (Ito) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization Trust 0.00 Repayment to Budget Stabilization Trust 0.00 Reform Transfers 66,567,902.38	Expenditures			
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   Total YTD Expenditures   \$ (198,864,222.36)   Payroll Funding Timing Difference   0.00 \$ 0.00   Total Disbursements   \$ (198,864,222.36)   Transfer from Budget Stabilization Trust   0.00   Net Transfer from MF Merit Adjust   0.00   Transfer from MF Merit Adjust   0.00   Transfer from MCF   66,567,902.38   Auditor - Revenue Stabilization Trust   0.00   Repayment to Budget Stabilization Trust   0.00   Repayment to Budget Stabilization Trust   0.00   S   Net Other Transfers   66,567,902.38   Net Other Transfers   0.00   Net Tr	July	\$	(33,947,715.53)	
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           Total YTD Expenditures         \$ (198,864,222.36)           Payroll Funding Timing Difference         0.00           Total Disbursements         \$ (198,864,222.36)           Transfer from Budget Stabilization Trust         0.00           Net Transfer from/(to) AGA         0.00           Transfer from MMF Merit Adjust         0.00           Transfer from MCF         66,567,902.38           Auditor - Revenue Stabilization         0.00           Loans From Budget Stabilization Trust         0.00           Repayment to Budget Stabilization Trust         0.00           Net Other Transfers         66,567,902.38	August		(30,308,046.33)	
November   (30,682,916.70)     December   (39,480,704.64)   January   0.00   February   0.00   March   0.00   May   0.00   May   0.00   June   0.00   Total Properties   \$ (198,864,222.36)   Payroll Funding Timing Difference   0.00   \$ 0.00   Total Disbursements   \$ (198,864,222.36)   Transfer from Budget Stabilization Trust   0.00   Net Transfer from/(to) AGA   0.00   Transfer from MMF Merit Adjust   0.00   Transfer from MCF   66,567,902.38   Auditor - Revenue Stabilization Trust   0.00   Repayment to Budget Stabilization Trust   0.00   Repayment to Budget Stabilization Trust   0.00   S   Net Other Transfers   66,567,902.38   S   S   S   S   S   S   S   S   S	September		(31,466,143.74)	
December   (39,480,704.64)   January   0.00   February   0.00   March   0.00   April   0.00   May   0.00   June   0.00   Total YTD Expenditures   \$ (198,864,222.36)   Transfer from Budget Stabilization Trust   Net Transfer from MF Merit Adjust   Transfer from MF Merit Adjust   Transfer from MF Merit Adjust   Constraint   Const	October		(32,978,695.42)	
January   0.00	November		(30,682,916.70)	
February   0.00   March   0.00   April   0.00   May   0.00   May   0.00   June   0.00   Total YTD Expenditures   \$ (198,864,222.36)	December		(39,480,704.64)	
March       0.00         April       0.00         May       0.00         June       0.00         Total YTD Expenditures       \$ (198,864,222.36)         Payroll Funding Timing Difference       0.00         Total Disbursements       \$ (198,864,222.36)         Transfer from Budget Stabilization Trust       0.00         Net Transfer from/(to) AGA       0.00         Transfer from MMF Merit Adjust       0.00         Transfer from MCF       66,567,902.38         Auditor - Revenue Stabilization       0.00         Loans From Budget Stabilization Trust       0.00         Repayment to Budget Stabilization Trust       0.00         Net Other Transfers       66,567,902.38	January		0.00	
April May June June Total YTD Expenditures       0.00 June 0.00         Total YTD Expenditures       \$ (198,864,222.36)         Payroll Funding Timing Difference 0.00 \$ 0.00       0.00         Total Disbursements \$ (198,864,222.36)         Transfer from Budget Stabilization Trust Net Transfer from/(to) AGA 0.00       0.00         Transfer from MMF Merit Adjust 0.00       0.00         Transfer from MCF 66,567,902.38       66,567,902.38         Auditor - Revenue Stabilization 1 Contract Repayment to Budget Stabilization Trust 0.00       0.00         Repayment to Budget Stabilization Trust 0.00       \$ (66,567,902.38)	February		0.00	
May	March		0.00	
Total YTD Expenditures \$ (198,864,222.36)  Payroll Funding Timing Difference 0.00 \$ 0.00  Total Disbursements \$ (198,864,222.36)  Transfer from Budget Stabilization Trust 0.00 Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization Trust 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust 0.00  Net Other Transfers \$ 66,567,902.38	April		0.00	
Total YTD Expenditures \$ (198,864,222.36)  Payroll Funding Timing Difference 0.00 \$ 0.00  Total Disbursements \$ (198,864,222.36)  Transfer from Budget Stabilization Trust 0.00 Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust 0.00  Net Other Transfers \$ 66,567,902.38	May		0.00	
Payroll Funding Timing Difference 0.00 \$ 0.00  Total Disbursements \$ (198,864,222.36)  Transfer from Budget Stabilization Trust 0.00 Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust 0.00  Net Other Transfers \$ 66,567,902.38	June		0.00	
Total Disbursements \$ (198,864,222.36)  Transfer from Budget Stabilization Trust 0.00 Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00  Net Other Transfers \$ 66,567,902.38	Total YTD Expenditures			\$ (198,864,222.36)
Transfer from Budget Stabilization Trust  Net Transfer from/(to) AGA  Transfer from MMF Merit Adjust  Transfer from MCF  Additor - Revenue Stabilization  Loans From Budget Stabilization Trust  Repayment to Budget Stabilization Trust  Net Other Transfers  0.00  66,567,902.38  0.00  \$  66,567,902.38	Payroll Funding Timing Difference		0.00	\$ 0.00
Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers \$ 66,567,902.38	Total Disbursements			\$ (198,864,222.36)
Net Transfer from/(to) AGA 0.00 Transfer from MMF Merit Adjust 0.00 Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers \$ 66,567,902.38	Transfer from Budget Stabilization Trust		0.00	
Transfer from MCF 66,567,902.38 Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers 66,567,902.38	Net Transfer from/(to) AGA		0.00	
Auditor - Revenue Stabilization 0.00 Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers 66,567,902.38	Transfer from MMF Merit Adjust		0.00	
Loans From Budget Stabilization Trust 0.00 Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers 66,567,902.38	Transfer from MCF		66,567,902.38	
Repayment to Budget Stabilization Trust \$ 0.00 \$  Net Other Transfers 66,567,902.38	Auditor - Revenue Stabilization			
Net Other Transfers 66,567,902.38				
	Repayment to Budget Stabilization Trust	\$_	0.00	\$
Ending Balance \$ \$ 281,046,583.28	Net Other Transfers			 66,567,902.38
	Ending Balance	\$		\$ 281,046,583.28

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## STATE CENTRAL SERVICES EXPENDITURE DETAIL BY AGENCY EY2024

		FY2024 Reappropriation/			Monthly	YTD Total	
Agency Name	Bus Area	Authorized	Carry Forward  Appropriation	Budgeted Amount	Expenditures 12/31/2023	Expenditures FY2024	Remaining Budget
		Appropriation					
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
Department of Finance and Administration							
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	121,528,548.00		121,528,548.19	10,133,793.52	50,269,930.24	71,258,617.95
Subtotal		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	6,238,483.00		6,238,483.00	361,435.43	2,318,059.78	3,920,423.22
TOTAL		482,338,400.00	6,025,000.00	494,554,949.19	39,480,704.64	198,864,222.36	295,690,726.83
Less:							
Reversions			\$	(49,455,494.92)			
Adjusted Budget			\$	445,099,454.27			

 Total Income
 \$474,019,353.00

 Total Expenditures
 \$ (445,099,454.27)

 (Deficit)/Surplus
 \$28,919,898.73

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

Reversions have been calculated using 90% of available appropriations.

Prepared by: