

**State of Arkansas
State Central Services Fund Analysis
As of August 31, 2016**

EXHIBIT I5

| | | | |
|-------------------------------------------------|----|----|------------------------------------|
| Beginning Fund Balance | | \$ | 53,172,452.32 |
| Outlawed Warrants | \$ | | 17,228.31 |
| Prior Year Cancelled Warrants | | | 10,242.72 |
| Prior Year Refunds to Expenditure | | | 10,552.42 |
| Prior Year Revenue/Fees | | | <u>(255.59)</u> |
| Total Prior Year Adjustments | | | <u>37,767.86</u> |
| | | | |
| Adjusted Balance | \$ | \$ | 53,210,220.18 |
| | | | |
| Receipts /Net Transfers : | | | |
| General Revenue Fees | \$ | | 18,826,495.04 |
| Additional General Revenue Fee | | | 1,882,649.51 |
| Local Sales & Use Tax Fees - 3% | | | 4,110,265.39 |
| Special Revenue Fees - 3% | | | 5,174,413.96 |
| Special Revenue Fees - 1.5% | | | 368,872.03 |
| Additional Special Revenue Fee | | | 558,206.82 |
| Special Revenue Specified | | | 3,879,738.08 |
| Other Revenues | | | 1,380,072.12 |
| TAS Transfer In | | | 63,643.98 |
| Transfers In | | | 2,917,265.37 |
| Transfers Out | | | <u>(228,566.41)</u> |
| Net Receipts / Transfers | | \$ | <u>38,933,055.89</u> |
| | | | |
| Net Available for Disbursement | | \$ | 92,143,276.07 |
| | | | |
| Disbursements | | | |
| Expenditures | | | |
| July | \$ | | (26,921,985.71) |
| August | | | (23,380,539.39) |
| 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 |
| Total YTD Expenditures | | \$ | (50,302,525.10) |
| | | | |
| Payroll Funding Timing Difference | | | <u>(6,491,321.14)</u> |
| | | | |
| Total Disbursements | | \$ | (56,793,846.24) |
| | | | |
| Transfer from Budget Stabilization Trust | | | 0.00 |
| Net Transfer from/(to) AGA | | | 0.00 |
| Transfer from MMF Merit Adjust | | | 0.00 |
| Transfer from MCF | | | 49,721,065.31 |
| Auditor - Revenue Stabilization | | | 0.00 |
| Loans From Budget Stabilization Trust | | | 0.00 |
| Repayment to Budget Stabilization Trust | \$ | | <u>0.00</u> |
| Net Other Transfers | | | <u>49,721,065.31</u> |
| | | | |
| Ending Balance | \$ | \$ | <u><u>85,070,495.14</u></u> |

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

| Agency Name | Authorized Appropriation | Reappropriation/ Carry Forward | Budgeted Amount | Monthly Expenditures 8/31/2016 | YTD Total Expenditures 8/31/2016 | Remaining Budget |
|---------------------------------------------------|-----------------------------|-----------------------------------|--------------------------|--------------------------------------|----------------------------------------|--------------------------|
| Administrative Office of the Courts | \$ 18,754,380.00 | \$ - | \$ 18,815,558.00 | \$ 1,263,466.32 | \$ 2,575,231.90 | \$ 16,240,326.10 |
| Arkansas Senate | 4,113,787.00 | 2,400,000.00 | 6,513,796.00 | 138,086.23 | 267,284.64 | 6,246,511.36 |
| Arkansas State Claims Commission | 595,163.00 | - | 541,124.00 | 39,909.42 | 76,585.87 | 464,538.13 |
| Auditor of State | 24,907,793.00 | - | 23,692,031.00 | 1,953,405.96 | 3,844,340.57 | 19,847,690.43 |
| Bureau of Legislative Research/Disbursing Officer | 19,333,043.00 | - | 19,333,046.00 | 917,772.56 | 2,148,289.78 | 17,184,756.22 |
| Commissioner of State Lands | 3,671,810.00 | - | 3,698,706.00 | 237,292.85 | 477,458.25 | 3,221,247.75 |
| Court of Appeals | 4,233,353.00 | - | 4,257,664.50 | 306,832.66 | 613,492.47 | 3,644,172.03 |
| Department of Finance and Administration | | | | | | |
| Management Services Division | 61,873,127.00 | - | 61,873,939.25 | 3,196,827.33 | 9,742,293.56 | 52,131,645.69 |
| Revenue Division | 99,854,074.00 | - | 99,854,781.91 | 6,900,527.70 | 13,722,849.70 | 86,131,932.21 |
| Subtotal | 161,727,201.00 | - | 161,728,721.16 | 10,097,355.03 | 23,465,143.26 | 138,263,577.90 |
| Division of Legislative Audit | 40,929,391.00 | - | 40,929,691.00 | 2,436,029.25 | 4,906,528.09 | 36,023,162.91 |
| Governor's Mansion | 1,119,994.00 | - | 1,119,887.00 | 66,761.58 | 200,266.54 | 919,620.46 |
| House of Representatives | 6,820,504.00 | 3,000,000.00 | 9,920,504.00 | 155,550.19 | 466,027.49 | 9,454,476.51 |
| Office of Prosecutor Coordinator | 1,034,349.00 | - | 1,040,303.00 | 76,366.10 | 158,742.17 | 881,560.83 |
| Office of the Attorney General | 17,221,768.00 | - | 17,491,166.91 | 1,195,298.36 | 2,378,078.32 | 15,113,088.59 |
| Office of the Governor | 6,012,019.00 | - | 6,016,329.00 | 337,627.26 | 682,715.98 | 5,333,613.02 |
| Office of the Lieutenant Governor | 340,677.00 | - | 340,695.75 | 20,201.54 | 40,007.06 | 300,688.69 |
| Public Defender | 24,647,009.00 | - | 24,557,415.25 | 1,679,478.98 | 3,495,150.97 | 21,062,264.28 |
| Secretary of State | 20,084,185.00 | - | 19,912,999.75 | 1,805,577.27 | 2,956,311.49 | 16,956,688.26 |
| Supreme Court | 4,613,627.00 | - | 4,613,908.47 | 301,010.93 | 604,012.04 | 4,009,896.43 |
| Treasurer of State | 5,370,504.00 | - | 5,378,175.25 | 352,516.90 | 946,858.21 | 4,431,317.04 |
| TOTAL | \$ 365,630,557.00 | \$ 5,400,000.00 | \$ 369,901,722.04 | \$ 23,380,539.39 | \$ 50,302,525.10 | \$ 319,599,196.94 |
| Less: | | | | | | |
| Reversions | | | \$ (36,563,055.70) | | | |
| Adjusted Budget | | | <u>\$ 333,338,666.34</u> | | | |

Projected Income \$362,284,907.00
Projected Expenditures \$ (302,132,393.10)
(Deficit)/Surplus \$ 60,152,513.90

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.