


ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

AUDITOR OF STATE

Listed below are the main points of our proposed budget request for the 2003-2005 biennium:

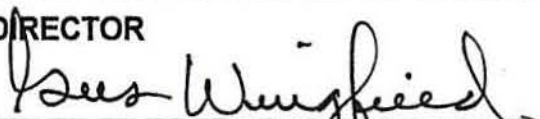
1. **Salaries - We are requesting a 2.7% increase per position for each year of the biennium.**
2. **Extra Help positions and salaries are to remain constant.**
3. **Personal Services Matching has been increased to reflect the salary increase request.**
4. **Maintenance and Operations is to remain constant.**
5. **Bankhead-Jones Federal Grant (046) is to remain constant. As in the past, if federal funding is not forthcoming the appropriation will be deferred.**
6. **Federal Turnback for Roads (072) is to remain constant.**
7. **County and Circuit Clerk Continuing Education Board (1PD) appropriation is to remain constant.**
8. **County Treasurers Continuing Education Board (123) appropriation is to remain constant.**
9. **County Collectors Continuing Education Board (465) appropriation is to remain constant.**

AGENCY AUDITOR OF STATE	DIRECTOR: 	AGENCY PROGRAM COMMENTARY	PAGE 110
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

DEPUTY PROSECUTING ATTORNEYS (1UG)

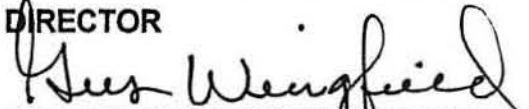
1. We are requesting a 2.7% salary increase for each year of the biennium.
2. We are proposing an increase of 15 positions as follows:
 - Increase Item 4 (Deputy Prosecuting Attorney-Attorney Specialist Part-Time II) from 3 to 4;
 - Decrease Item 5 (Deputy Prosecuting Attorney-Attorney Part-Time I) from 15 to 14;
 - Decrease Item 6 (Deputy Prosecuting Attorney-Attorney Part-Time II) from 59 to 54;
 - Increase Item 7 (Deputy Prosecuting Attorney-Attorney Supervisor) from 34 to 35;
 - Increase Item 8 (Deputy Prosecuting Attorney-Attorney Specialist) from 17 to 22;
 - Increase Item 9 (Deputy Prosecuting Attorney-Attorney) from 52 to 66.
3. We have had salary savings in excess of \$475,000 in FY02 and expect to have that much of a savings in FY03. We anticipate a salary savings to offset the increase in positions. Although we did not consider the historical salary savings in our appropriation request, we believe that such savings will sufficiently fund the 15 new positions that we have requested.
4. We are requesting an increase in Personal Services Matching to reflect the salary increase request.

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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

JUDICIAL COURT REPORTERS (1EW)

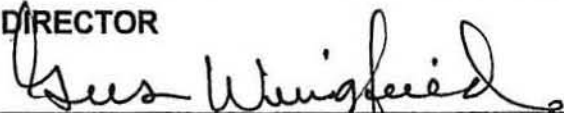
1. We are requesting a decrease in the number of positions from 118 to 116 positions.
2. We are requesting an increase in salaries of 2.7% for each year of the biennium.
3. We are requesting an increase in Personal Services Matching based on the salary increase request.
4. The Expense Allowance (46) appropriation will remain constant.
5. Indigent Transcript (47) appropriation will remain constant.
6. Substitute Court Reporters (48) appropriation will remain constant.

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 112
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

JUVENILE PROBATION AND INTAKE OFFICERS (1UE)

We are requesting a 15% appropriation increase for each year of the biennium. Based on the history of total requests by the counties, a 15% appropriation increase is necessary to fund to the counties the reimbursement of their costs of employing juvenile intake and probation officers up to \$15,000 per officer.

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 113
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

POST ADJUDICATE DEPUTY PROSECUTING ATTORNEY (233)


1. We are requesting a 2.7% salary increase for each year of the biennium.
2. We are requesting an increase in Personal Services Matching based on the proposed salary increase.

AGENCY	AUDITOR OF STATE	DIRECTOR <i>Kees Weingard</i>	AGENCY PROGRAM COMMENTARY	PAGE 114
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

TRIAL COURT ADMINISTRATIVE ASSISTANTS (305)

1. We are requesting a decrease in the number of Trial Court Assistants from 118 positions to 116 positions.
2. We are requesting an increase in salaries of 2.7% for each year of the biennium.
3. We are requesting an increase in Personal Services Matching based on the salary increase request.
4. The Expense Allowance (02) appropriation will remain constant.
5. Substitute Trial Court Administrative Assistants (46) appropriation will remain constant.

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 115
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

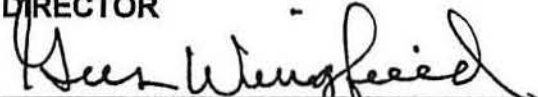
UNCLAIMED PROPERTY

Listed below are the main points of our proposed budget request for the 2003-2005 biennium:

1. **A04 - Payment of Claims (Regular) - Due to the growth of this program, we are requesting an appropriation increase of \$3,000,000 for payment of claims for each year of the biennium.**
2. **C50 - Payment of Claims (Mineral Proceeds) - The appropriation is to remain constant.**
3. **264 - Payment of Claims (Revolving) - These are claims paid to claimants after we have held the property three years and transferred it to General Revenue. The appropriation is to remain constant.**

122 – Unclaimed Property - Operations

4. **Salaries - We are requesting a 2.7% increase in all positions for each year of the biennium.**
5. **Personal Services Matching - Calculated to reflect the request for salary increases.**
6. **Maintenance and Operations - The appropriation is to remain constant.**

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 116
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DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
AUDITOR OF STATE
FOR THE YEAR ENDED JUNE 30, 2001

None Findings

None Recommendations

DIVISION OF LEGISLATIVE AUDIT
AUDIT OF:
AUDITOR OF STATE – DISBURSING OFFICER
FOR THE YEAR ENDED JUNE 30, 2001

Findings	Recommendations
None	None

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0059 AUDITOR OF STATE (Includes Unclaimed Property)

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>8</u>	<u>22</u>	<u>30</u>	<u>94%</u>
BLACK EMPLOYEES	<u>0</u>	<u>2</u>	<u>2</u>	<u>6%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>2</u>	<u>6%</u>
08/05/2002				
DATE			<u>2</u>	<u>6%</u>
			TOTAL MINORITIES	
			<u>32</u>	<u>100%</u>
			TOTAL EMPLOYEES	


 AGENCY DIRECTOR

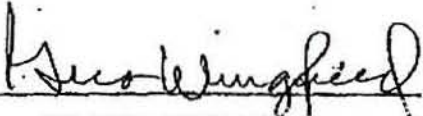
ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0059 AUDITOR OF STATE (Court Reporters)

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>9</u>	<u>103</u>	<u>112</u>	<u>96%</u>
BLACK EMPLOYEES	<u>0</u>	<u>4</u>	<u>4</u>	<u>4%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>4</u>	<u>4%</u>
			TOTAL MINORITIES	
			<u>116</u>	<u>100%</u>
			TOTAL EMPLOYEES	

08/05/2002

DATE


 AGENCY DIRECTOR

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0059 AUDITOR OF STATE (Trial Court Administrative Assistants)

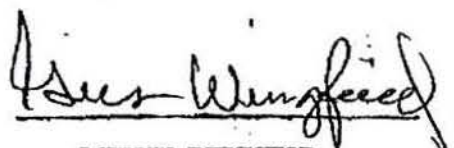
	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>0</u>	<u>101</u>	<u>101</u>	<u>85%</u>
BLACK EMPLOYEES	<u>0</u>	<u>15</u>	<u>15</u>	<u>15%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>15</u>	<u>15%</u>
DATE			<u>15</u>	<u>15%</u>
			<u>116</u>	<u>100%</u>
			TOTAL MINORITIES	
			TOTAL EMPLOYEES	


 AGENCY DIRECTOR

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
 EMPLOYMENT SUMMARY
 Required by: A.C.A. 19-4-307

AGENCY TITLE: 0059 AUDITOR OF STATE (Deputy Prosecuting Attorneys)

	MALE	FEMALE	TOTAL	PERCENTAGE OF TOTAL
WHITE EMPLOYEES	<u>127</u>	<u>54</u>	<u>181</u>	<u>97%</u>
BLACK EMPLOYEES	<u>2</u>	<u>3</u>	<u>5</u>	<u>3%</u>
EMPLOYEES OF OTHER RACIAL MINORITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
TOTAL EMPLOYED AS OF			<u>5</u>	<u>3%</u>
DATE			TOTAL MINORITIES	
			<u>186</u>	<u>100%</u>
			TOTAL EMPLOYEES	



 AGENCY DIRECTOR

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: AUDITOR OF STATE

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Unclaimed Property	\$1,166,200.89	Checking	Regions Bk-LR	A.C.A. 18-28-213 states that all funds shall be deposited by the administrator in a special trust fund to be known as the "Unclaimed Property Proceeds Trust Fund", from which he shall make prompt payment of claims duly allowed by him. Such funds shall be deposited in accounts of one (1) or more financial institutions authorized to do business in this state.
	\$127,565.49	Checking	U.S. Bank (Firstar Bank, L.R.)	
	\$60,770.19	Securities	Prudential Securities	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 18-28-224 authorizes the collection of penalties and interest.
	\$37,858.15	Checking	Pinnacle Bank-LR	
	\$144,112.12	CD	Farmers Bank & Trust, Magnolia	REVENUE RECEIPTS CYCLE: Upon filing of the report before November 1 of each year, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described in the report
	\$532,226.41	CD	Bank of Delight, Delight	
	\$144,289.20	CD	First National Bank, Crossett	
	\$141,123.27	CD	Regions Bank, Batesville	
	\$145,988.70	CD	Perry County Bank, Perryville	
	\$142,983.37	CD	Farmers Bank, Greenwood	
	\$141,994.11	CD	Regions Bank, Harrison	
	\$140,543.33	CD	Bank of Amity	
	\$138,994.03	CD	Simmons First, Russellville	
	\$139,270.24	CD	AR Diamond Bk (Bank of Glenwood)	
	\$134,529.85	CD	Commercial National Bank, Texarkana	FUND BALANCE UTILIZATION: Funds are collected and deposited into financial institutions within the state from which prompt payment of claims duly allowed by him are made. Once each fiscal year the administrator shall transfer to general revenues of the state all funds that have been collected and held for a full three (3) years, less the amount transferred to the State Central Services Fund.
	\$137,983.91	CD	Union Bank, Benton	
	\$134,638.93	CD	First Ark Valley Bank, Atkins	
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
	\$133,511.60	CD	Regions Bank, Nashville	
	\$521,020.49	CD	Farmers Bank & Trust, Magnolia	
	\$609,526.00	CD	Regions Bank, Jonesboro	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES:
	\$122,227.52	CD	Elk Horn Bank & Trust, Arkadelphia	
	\$122,164.94	CD	Community Bank, Fayetteville	REVENUE RECEIPTS CYCLE:
	\$609,797.58	CD	Bank of England	
	\$115,828.51	CD	Malvern National Bank, Benton	
	\$559,726.01	CD	Metropolitan National Bank, L.R.	
	\$551,443.71	CD	Arvest Central Bank, L.R.	
	\$536,591.28	CD	Twin City Bank-LR	
	\$533,402.63	CD	Bank of Mulberry	
	\$266,801.11	CD	Farmers BK & Tst -Blytheville	
	\$267,289.06	CD	1st Natl Bk-Blytheville	
	\$531,871.00	CD	1st Natl Bk-Hope	
	\$531,866.96	CD	Bank of Ozarks-LR	FUND BALANCE UTILIZATION:
	\$533,922.24	CD	Horatio State Bank	
	\$266,076.07	CD	Farmers & Merchants-Stuttgart	

**CASH FUND BALANCE DESCRIPTION
AS OF JUNE 30, 2002**

AGENCY: AUDITOR OF STATE

ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Unclaimed Property	\$262,055.80	CD	Regions Bk-Harrison	A.C.A. 18-28-213 states that all funds shall be deposited by the administrator in a special trust fund to be known as the "Unclaimed Property Proceeds Trust Fund", from which he shall make prompt payment of claims duly allowed by him. Such funds shall be deposited in accounts of one (1) or more financial institutions authorized to do business in this state.
	\$262,960.43	CD	Fidelity National- West Memphis	
	\$526,475.38	CD	Delta Trust	STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 18-28-224 authorizes the collection of penalties and interest.
	\$525,871.77	CD	Bancorp South-Stuttgart	
	\$522,238.66	CD	Mid South Bank-Jonesboro	
	\$523,696.53	CD	Piggott State Bank	
	\$526,542.10	CD	Bank of Jonesboro	
	\$522,158.06	CD	Simmons First-Pine Bluff	
	\$520,090.63	CD	Peoples Bank-Sheridan	
				REVENUE RECEIPTS CYCLE: Upon filing of the report before November 1 of each year, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described in the report
				FUND BALANCE UTILIZATION: Funds are collected and deposited into financial institutions within the state from which prompt payment of claims duly allowed by him are made. Once each fiscal year the administrator shall transfer to general revenues of the state all funds that have been collected and held for a full three (3) years, less the amount transferred to the State Central Services Fund.
ACCOUNT INFORMATION				STATUTORY/OTHER RESTRICTIONS ON USE:
FUND ACCT.	BALANCE	TYPE	LOCATION	
Mineral Proceeds	\$575,069.18	Checking	Bank of Delight, Delight	A.C.A. 18-28-403 states that all funds shall be deposited by the administrator in a special trust fund to be known as the "Abandoned Mineral Proceeds Trust Fund", from which he shall make prompt payment of claims duly allowed by him. Such funds shall be deposited in accounts of one (1) or more financial institutions authorized to do business in this state.
				STATUTORY PROVISIONS FOR FEES, FINES, PENALTIES: A.C.A. 18-28-402 section (d) states that any holder that violates this section shall be guilty of a misdemeanor and shall be subject to a fine not to exceed one thousand dollars (\$1000) for each violation.
				REVENUE RECEIPTS CYCLE: Upon filing of the report before November 1 of each year, the holder of property presumed abandoned shall pay, deliver, or cause to be paid or delivered to the administrator the property described in the report
				FUND BALANCE UTILIZATION: Funds are collected and deposited into financial institutions within the state from which prompt payment of claims duly allowed by him are made. Once each fiscal year the administrator shall transfer to general revenues of the state all funds that have been collected and held for a full three (3) years, less the amount transferred to the State Central Services Fund.

STATE AGENCY PUBLICATIONS

Fiscal Year 2002-2003

Required by: A.C.A. 25-1-204

AGENCY: AUDITOR OF STATE

NAME OF PUBLICATION	STATUTORY AUTHORIZATION ACT # OR A.C.A.	REQUIRED FOR GOVERNOR AND/OR GENERAL ASSEMBLY ONLY	NUMBER OF COPIES PUBLISHED & DISTRIBUTED	REASON(S) FOR CONTINUED PUBLICATION AND DISTRIBUTION
NO PUBLICATIONS				

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Department Appropriation Summary

Agency Name AUDITOR OF STATE
Agency Code 059

Appropriation Code	Appropriation Name	Expenditures				Biennial Request				Executive Recommendation			
		2001-02 Actual	No. of Pos.	2002-03 Budgeted	No. of Pos.	2003-04 Total	No. of Pos.	2004-05 Total	No. of Pos.	2003-04 Total	No. of Pos.	2004-05 Total	No. of Pos.
A04	Unclaimed Property - Cash	4,255,950		2,000,000		5,000,000		5,000,000					
C50	Abandoned Mineral Proceeds - Cash	310,327		500,000		500,000		500,000					
005	Operations	1,538,484	25	1,989,666	26	2,040,338	26	2,081,609	26				
046	Bankhead-Jones Grant	0		220,000		220,000		220,000					
072	Federal Turnback for Roads	1,701,731		2,750,000		2,750,000		2,750,000					
1EW	Court Reporters	6,326,185	118	7,640,438	118	7,764,034	116	7,939,515	116				
1PD	Continuing Education - Co & Circuit Clerks	57,780		67,500		95,000		95,000					
1UE	Juvenile Probation & Intake Officers	1,852,200		1,944,810		2,236,532		2,572,011					
1UG	Deputy Prosecuting Attorneys	10,851,251	190	11,710,111	190	12,972,250	205	13,305,265	205				
122	Unclaimed Property Operations	571,174	8	943,046	9	959,453	9	972,724	9				
123	Continuing Education - Co Treasurers	40,782		42,375		61,250		61,250					
233	Dep Pros Atty - Pulaski Co Post-Adjudication	42,410	1	54,286	1	55,054	1	56,452	1				
264	Payment of Claims - Revolving	465,769		775,000		775,000		775,000					
305	Trial Court Administrative Assistants	4,050,174	118	4,682,790	118	4,761,736	116	4,870,329	116				
465	Continuing Education - Co Collectors	32,981		34,250		61,250		61,250					
Grand Total		32,097,198	460	35,354,272	462	40,251,897	473	41,260,405	473				

NO EXECUTIVE
RECOMMENDATIONS
MADE ON THESE
APPROPRIATIONS

Funding Sources		% of Total		% of Total		% of Total		% of Total		% of Total
Fund Balances	20,992,748	48.2	11,473,083	22.1	14,456,458	25.7	14,435,990	25.2		
General Revenues										
Federal Funds	1,701,731	3.9	2,970,000	6.0	2,970,000	5.5	2,970,000	5.4		
Special Revenues	10,436,359	24.0	12,383,228	25.2	12,585,770	23.3	12,869,844	23.4		
State Central Services Fund	14,855,519	34.1	16,641,919	33.8	18,263,627	33.8	18,988,061	34.5		
Non-Revenue Receipts										
Cash Funds	11,671,829	26.6	5,500,000	11.2	5,500,000	10.2	5,500,000	10.0		
Trust Funds										
Constitutional Officers Fund										
Miscellaneous Revolving Fund	465,769	1.1	775,000	1.6	775,000	1.4	775,000	1.4		
Fees	67,500	0.2	67,500	0.1	67,500	0.1	67,500	0.1		
Transfer to Treasury	(16,621,174)	(38.1)								
Total Funding	43,570,281	100.0	49,810,730	100.0	54,618,355	100.0	55,606,395	100.0		
Excess Appro./(Funding)	(11,473,083)		(11,456,458)		(14,456,458)		(14,435,990)			
Grand Total	32,097,198		35,354,272		40,251,897		41,260,405			

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
 Appropriation A04 UNCLAIMED PROPERTY - CASH
 Fund 110 STATE AUDITOR CASH

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Payment of Claims	4,255,950	2,000,000	2,000,000	5,000,000	5,000,000		
Grand Total	4,255,950	2,000,000	2,000,000	5,000,000	5,000,000		

Funding Sources							
Fund Balances	19,755,674	10,860,278	*****	13,860,278	13,860,278		
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds	11,231,728	5,000,000	*****	5,000,000	5,000,000		
Trust Funds			*****				
Constitutional Officers Fund			*****				
Transfer to Treasury	(15,871,174)		*****				
Total Funding	15,116,228	15,860,278	*****	18,860,278	18,860,278		
Excess Appro./(Funding)	(10,860,278)	(13,860,278)	*****	(13,860,278)	(13,860,278)		
Grand Total	4,255,950	2,000,000	*****	5,000,000	5,000,000		

FY02 Actual Expenditures exceed FY03 Authorized due to a transfer from the Cash Fund Appropriation Holding Account.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation C50 ABANDONED MINERAL PROCEEDS PROGRAM - CASH
Fund 110 STATE AUDITOR CASH

Character Title	Expenditures			Request		Recommendations	
	2001-02	2002-03	2002-03	2003-04	2004-05	Legislative	
	Actual	Budgeted	Authorized	Total	Total	2003-04	2004-05
Payment of Claims	310,327	500,000	500,000	500,000	500,000		
Grand Total	310,327	500,000	500,000	500,000	500,000		

Funding Sources							
Fund Balances	1,195,938	575,712	*****	575,712	575,712		
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds	440,101	500,000	*****	500,000	500,000		
Trust Funds			*****				
Constitutional Officers Fund			*****				
Transfer to Treasury	(750,000)		*****				
Total Funding	886,039	1,075,712	*****	1,075,712	1,075,712		
Excess Appro./(Funding)	(575,712)	(575,712)	*****	(575,712)	(575,712)		
Grand Total	310,327	500,000	*****	500,000	500,000		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM

Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
 Appropriation 005 OPERATIONS
 Fund HSC STATE CENTRAL SERVICES

Character Title	Expenditures			Request		Recommendations	
	2001-02	2002-03	2002-03	2003-04	2004-05	Legislative	
	Actual	Budgeted	Authorized	Total	Total	2003-04	2004-05
Regular Salaries	1,040,158	1,270,837	1,270,837	1,305,148	1,340,387		
No. of Positions	25	26	26	26	26		
Extra Help	11,013	12,713	12,713	12,713	12,713		
No. of Positions	15	15	15	15	15		
Personal Serv Matching	252,664	302,987	302,987	319,348	325,380		
Operating Expenses	222,943	345,629	345,629	345,629	345,629		
Conf Fees & Travel	11,707	30,000	30,000	30,000	30,000		
Prof Fees & Services	0	2,500	2,500	2,500	2,500		
Capital Outlay	0	25,000	25,000	25,000	25,000		
Grand Total	1,538,484	1,989,666	1,989,666	2,040,338	2,081,609		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund	1,538,484	1,989,666	*****	2,040,338	2,081,609		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	1,538,484	1,989,666	*****	2,040,338	2,081,609		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	1,538,484	1,989,666	*****	2,040,338	2,081,609		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 046 BANKHEAD - JONES GRANT
Fund FZB BANKHEAD - JONES FEDERAL

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Bankhead - Jones Grant	0	220,000	220,000	220,000	220,000		
Grand Total	0	220,000	220,000	220,000	220,000		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds	0	220,000	*****	220,000	220,000		
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	0	220,000	*****	220,000	220,000		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	0	220,000	*****	220,000	220,000		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 072 FEDERAL TURNBACK FOR ROADS
Fund FZF FEDERAL TURNBACK

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Federal Turnback for Roads	1,701,731	2,750,000	2,750,000	2,750,000	2,750,000		
Grand Total	1,701,731	2,750,000	2,750,000	2,750,000	2,750,000		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds	1,701,731	2,750,000	*****	2,750,000	2,750,000		
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	1,701,731	2,750,000	*****	2,750,000	2,750,000		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	1,701,731	2,750,000	*****	2,750,000	2,750,000		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 1EW COURT REPORTERS
Fund MCR COURT REPORTERS FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	4,516,532	5,442,912	5,442,912	5,519,202	5,668,221		
No. of Positions	118	118	118	116	116		
Personal Serv Matching	1,157,718	1,322,526	1,322,526	1,369,832	1,396,294		
Expense Allowance	171,968	225,000	225,000	225,000	225,000		
Indigent Transcripts	339,378	475,000	475,000	475,000	475,000		
Court Reporter Substitutes	140,589	175,000	175,000	175,000	175,000		
Grand Total	6,326,185	7,640,438	7,640,438	7,764,034	7,939,515		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues	6,326,185	7,640,438	*****	7,764,034	7,939,515		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	6,326,185	7,640,438	*****	7,764,034	7,939,515		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	6,326,185	7,640,438	*****	7,764,034	7,939,515		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 1PD CONTINUING EDUCATION - COUNTY & CIRCUIT CLERKS
Fund SCC COUNTY & CIRCUIT CLERK CONTINUING EDUCATION FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Maintenance & Operations	57,780	67,500	95,000	95,000	95,000		
Grand Total	57,780	67,500	95,000	95,000	95,000		

Funding Sources							
Fund Balances	24,042	26,262	*****	18,762	0		
General Revenues			*****				
Federal Funds			*****				
Special Revenues	60,000	60,000	*****	60,000	60,000		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	84,042	86,262	*****	78,762	60,000		
Excess Appro./(Funding)	(26,262)	(18,762)	*****	16,238	35,000		
Grand Total	57,780	67,500	*****	95,000	95,000		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 1UE JUVENILE PROBATION & INTAKE OFFICERS
Fund HSC STATE CENTRAL SERVICES

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Juvenile Probation & Intake Officers	1,852,200	1,944,810	1,944,810	2,236,532	2,572,011		
Grand Total	1,852,200	1,944,810	1,944,810	2,236,532	2,572,011		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund	1,852,200	1,944,810	*****	2,236,532	2,572,011		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	1,852,200	1,944,810	*****	2,236,532	2,572,011		
Excess Appr./(Funding)	0	0	*****	0	0		
Grand Total	1,852,200	1,944,810	*****	2,236,532	2,572,011		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 1UG DEPUTY PROSECUTING ATTORNEYS
Fund HSC STATE CENTRAL SERVICES

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	8,744,836	9,461,616	9,461,616	10,473,941	10,756,737		
No. of Positions	190	190	190	205	205		
Personal Serv Matching	2,106,415	2,248,495	2,248,495	2,498,309	2,548,528		
Grand Total	10,851,251	11,710,111	11,710,111	12,972,250	13,305,265		
Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund	10,851,251	11,710,111	*****	12,972,250	13,305,265		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	10,851,251	11,710,111	*****	12,972,250	13,305,265		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	10,851,251	11,710,111	*****	12,972,250	13,305,265		

During the monthly distribution of general revenue to the counties, one-twelfth of 80% of the amount appropriated by each of the counties for salaries and fringe benefit costs as of January 1, 1999, is transferred to the State Central Services Fund for partial support of the regular salaries and personal services matching costs for deputy prosecuting attorneys.

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
 Appropriation 122 UNCLAIMED PROPERTY OPERATIONS
 Fund HSC STATE CENTRAL SERVICES

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	253,990	406,447	406,447	417,422	428,692		
No. of Positions	8	9	9	9	9		
Personal Serv Matching	71,183	98,932	98,932	104,364	106,365		
Operating Expenses	234,847	386,167	386,167	386,167	386,167		
Conf Fees & Travel	4,142	16,500	16,500	16,500	16,500		
Prof Fees & Services	5,487	10,000	10,000	10,000	10,000		
Capital Outlay	1,525	25,000	25,000	25,000	25,000		
Grand Total	571,174	943,046	943,046	959,453	972,724		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund	571,174	943,046	*****	959,453	972,724		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	571,174	943,046	*****	959,453	972,724		
Excess Appr./(Funding)	0	0	*****	0	0		
Grand Total	571,174	943,046	*****	959,453	972,724		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 123 CONTINUING EDUCATION - COUNTY TREASURERS
Fund TCE COUNTY TREASURERS CONTINUING EDUCATION FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Maintenance & Operations	40,782	42,375	61,250	61,250	61,250		
Grand Total	40,782	42,375	61,250	61,250	61,250		

Funding Sources							
Fund Balances	15,657	8,625	*****	0	0		
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Fees	33,750	33,750	*****	33,750	33,750		
Total Funding	49,407	42,375	*****	33,750	33,750		
Excess Appr./Funding)	(8,625)	0	*****	27,500	27,500		
Grand Total	40,782	42,375	*****	61,250	61,250		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
 Appropriation 233 DEPUTY PROSECUTING ATTORNEYS - PULASKI COUNTY POST-ADJUDICATION DRUG COURT
 Fund HSC STATE CENTRAL SERVICES

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	33,523	42,745	42,745	43,899	45,085		
No. of Positions	1	1	1	1	1		
Personal Serv Matching	8,887	11,541	11,541	11,155	11,367		
Grand Total	42,410	54,286	54,286	55,054	56,452		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund	42,410	54,286	*****	55,054	56,452		
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	42,410	54,286	*****	55,054	56,452		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	42,410	54,286	*****	55,054	56,452		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 264 PAYMENT OF CLAIMS - REVOLVING
Fund MTA MISCELLANEOUS REVOLVING FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Payment of Claims	465,769	775,000	775,000	775,000	775,000		
Grand Total	465,769	775,000	775,000	775,000	775,000		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Miscellaneous Revolving Fund	465,769	775,000	*****	775,000	775,000		
Total Funding	465,769	775,000	*****	775,000	775,000		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	465,769	775,000	*****	775,000	775,000		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 305 TRIAL COURT ADMINISTRATIVE ASSISTANTS
Fund TAJ STATE ADMINISTRATION OF JUSTICE FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	3,106,060	3,382,932	3,382,932	3,415,473	3,507,691		
No. of Positions	118	118	118	116	116		
Personal Serv Matching	894,403	949,858	949,858	996,263	1,012,638		
Trial Court Staff Substitutes	40,280	125,000	125,000	125,000	125,000		
Trial Court Assistant Expenses	9,431	225,000	225,000	225,000	225,000		
Grand Total	4,050,174	4,682,790	4,682,790	4,761,736	4,870,329		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues	4,050,174	4,682,790	*****	4,761,736	4,870,329		
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Other			*****				
Total Funding	4,050,174	4,682,790	*****	4,761,736	4,870,329		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	4,050,174	4,682,790	*****	4,761,736	4,870,329		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 465 CONTINUING EDUCATION - COUNTY COLLECTORS
Fund TCC COUNTY COLLECTORS CONTINUING EDUCATION FUND


Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Maintenance & Operations	32,981	34,250	61,250	61,250	61,250		
Grand Total	32,981	34,250	61,250	61,250	61,250		

Funding Sources							
Fund Balances	1,437	2,206	*****	1,706	0		
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund			*****				
Fees	33,750	33,750	*****	33,750	33,750		
Total Funding	35,187	35,956	*****	35,456	33,750		
Excess Appro./(Funding)	(2,206)	(1,706)	*****	25,794	27,500		
Grand Total	32,981	34,250	*****	61,250	61,250		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

GENERAL APPROPRIATION REQUEST


1. We are requesting a 2.7% increase in salaries for the Supreme Court Justices for both years of the biennium.
2. We are requesting a 2.7% increase in salaries for the Court of Appeals Justices for both years of the biennium.
3. We are requesting a 2.7% increase in the salaries for the Circuit & Chancery Judges for both years of the biennium.
4. We are requesting a 2.7 % increase in the salaries for the Prosecuting Attorneys for both years of the biennium.
5. We are requesting a 2.3% increase in salaries for the Members of the Executive Department Officials for both years of the biennium pursuant to Amendment 70, Section 3 to the Arkansas Constitution.
6. We are requesting a 2.3% increase in salaries for the Members of the General Assembly for both years of the biennium pursuant to Amendment 70, Section 3 to the Arkansas Constitution.
7. We a requesting a reduction in the number of positions for Circuit & Chancery Judges from 117 to 115.
8. On assignment expenses and travel expenses for the Circuit & Chancery Judges will remain constant.
9. We are requesting an increase in Personal Services Matching based on the proposed salary increases.

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 142
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
AGENCY PROGRAM COMMENTARY
2003 - 2005

SPECIAL DEPUTY PROSECUTING ATTORNEY (010)

1. We are requesting a 2.7% salary increase for each year of the biennium.
2. We are requesting an increase in Personal Services Matching based on the proposed salary increase.
3. Expense Allowance (46) is to remain constant.

AGENCY AUDITOR OF STATE	DIRECTOR 	AGENCY PROGRAM COMMENTARY	PAGE 143
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ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
 Appropriation 009 CONSTITUTIONAL OFFICERS
 Fund MCF CONSTITUTIONAL OFFICERS FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02	2002-03	2002-03	2003-04	2004-05	Legislative	
	Actual	Budgeted	Authorized	Total	Total	2003-04	2004-05
Regular Salaries	19,897,142	20,635,492	20,635,492	20,963,119	21,520,233		
No. of Positions	306	306	306	304	304		
Personal Serv Matching	4,344,476	4,733,300	4,733,300	4,755,512	4,854,909		
Special & Recalled Judges	169,194	200,000	200,000	200,000	200,000		
Trial Judges Expenses	190,171	300,000	300,000	300,000	300,000		
Grand Total	24,600,983	25,868,792	25,868,792	26,218,631	26,875,142		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund	24,600,983	25,868,792	*****	26,218,631	26,875,142		
Other			*****				
Total Funding	24,600,983	25,868,792	*****	26,218,631	26,875,142		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	24,600,983	25,868,792	*****	26,218,631	26,875,142		

ARKANSAS PERFORMANCE BUDGETING & ACCOUNTABILITY SYSTEM
Biennial Appropriation Summary

Agency 059 AUDITOR OF STATE
Appropriation 010 ELEVENTH JUDICIAL DISTRICT - SPECIAL DEPUTY PROSECUTING ATTORNEY
Fund MCF CONSTITUTIONAL OFFICERS FUND

Character Title	Expenditures			Request		Recommendations	
	2001-02 Actual	2002-03 Budgeted	2002-03 Authorized	2003-04 Total	2004-05 Total	Legislative 2003-04	2004-05
Regular Salaries	66,884	68,623	68,623	70,476	72,379		
No. of Positions	1	1	1	1	1		
Personal Serv Matching	15,166	15,164	15,164	15,875	16,213		
Expense Allowance	4,800	4,800	4,800	4,800	4,800		
Grand Total	86,850	88,587	88,587	91,151	93,392		

Funding Sources							
Fund Balances			*****				
General Revenues			*****				
Federal Funds			*****				
Special Revenues			*****				
State Central Services Fund			*****				
Non-Revenue Receipts			*****				
Cash Funds			*****				
Trust Funds			*****				
Constitutional Officers Fund	86,850	88,587	*****	91,151	93,392		
Other			*****				
Total Funding	86,850	88,587	*****	91,151	93,392		
Excess Appro./(Funding)	0	0	*****	0	0		
Grand Total	86,850	88,587	*****	91,151	93,392		