

# AUDITOR OF THE STATE

## State Contracts Over \$50,000 Awarded To Minority Owned Businesses Fiscal Year 2022

None

### Employment Summary

	Male	Female	Total	%
White Employees	5	12	17	77 %
Black Employees	1	4	5	23 %
Other Racial Minorities	0	0	0	0 %
Total Minorities			5	23 %
Total Employees			22	100 %

### Publications

#### A.C.A. 25-1-201 et seq.

Name	Statutory Authorization	Required for		# of Copies	Reason(s) for Continued Publication and Distribution	Unbound Black & White Copies Produced During the Last Two Years	Cost of Unbound Copies Produced During the Last Two Years
		Governor	General Assembly				
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# Department Appropriation Summary

## Historical Data

## Agency Request and Executive Recommendation

Appropriation	2021-2022		2022-2023		2022-2023		2023-2024				2024-2025			
	Actual	Pos	Budget	Pos	Authorized	Pos	Agency	Pos	Executive	Pos	Agency	Pos	Executive	Pos
005 Operations	1,913,071	20	2,776,798	20	2,732,111	20	2,735,001	20	0	0	2,748,201	20	0	0
009 Constitutional Officers-Auditor	459,405	0	795,000	0	795,000	0	815,000	0	0	0	815,000	0	0	0
122 Unclaimed Property	1,798,796	10	2,852,933	10	2,858,333	10	2,857,068	10	0	0	2,863,668	10	0	0
123 CountyTreasurers Continuing Education	56,085	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	0	0
1PD County & Circuit Clerks Continuing Educat	110,226	0	150,000	0	150,000	0	150,000	0	0	0	150,000	0	0	0
1UG Deputy Prosecuting Attorneys	25,625,306	265	25,530,539	265	25,530,539	265	25,921,540	265	0	0	26,096,440	265	0	0
465 County Collectors Continuing Education	24,847	0	75,000	0	75,000	0	75,000	0	0	0	75,000	0	0	0
A04 Unclaimed Property-Cash	18,856,206	0	25,055,250	0	25,055,250	0	25,055,250	0	0	0	25,055,250	0	0	0
AT5 Extra Help - Cash	383,504	0	619,421	0	4,500,000	0	4,500,000	0	0	0	4,500,000	0	0	0
AT6 Extra Help - Federal Funds	0	0	0	0	4,500,000	0	4,500,000	0	0	0	4,500,000	0	0	0
C50 Payment-Unclaimed Mineral Proceeds	1,153,277	0	2,500,500	0	2,500,500	0	2,500,500	0	0	0	2,500,500	0	0	0
F83 Cty Coroners Ed Fund	74,805	0	75,000	0	75,000	0	125,000	0	0	0	125,000	0	0	0
<b>Total</b>	<b>50,455,528</b>	<b>295</b>	<b>60,505,441</b>	<b>295</b>	<b>68,846,733</b>	<b>295</b>	<b>69,309,359</b>	<b>295</b>	<b>0</b>	<b>0</b>	<b>69,504,059</b>	<b>295</b>	<b>0</b>	<b>0</b>

Funding Sources		%		%		%		%		%		%	
Fund Balance	4000005	45,429,506	28.3	110,001,909	64.6	109,755,519	62.8	0	0.0	110,122,501	62.8	0	0.0
Federal Revenue	4000020	0	0.0	0	0.0	4,500,000	2.6	0	0.0	4,500,000	2.6	0	0.0
Constitutional Officers Fund	4000025	3,937,850	2.5	795,000	0.5	815,000	0.5	0	0.0	815,000	0.5	0	0.0
Special Revenue	4000030	157,500	0.1	152,500	0.1	152,500	0.1	0	0.0	152,500	0.1	0	0.0
State Central Services	4000035	29,272,425	18.2	31,160,270	18.3	31,513,609	18.0	0	0.0	31,708,309	18.1	0	0.0
Cash Fund	4000045	64,267,423	40.1	28,050,000	16.5	28,050,000	16.0	0	0.0	28,050,000	16.0	0	0.0
Investments	4000315	38,012,990	23.7	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Inter-agency Fund Transfer	4000316	(21,740,005)	(13.5)	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
M & R Sales	4000340	50	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Miscellaneous Transfers	4000355	(131)	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
Other	4000370	119,829	0.1	101,281	0.1	114,281	0.1	0	0.0	114,281	0.1	0	0.0
Restricted Reserve Fund	4000755	1,000,000	0.6	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0
<b>Total Funds</b>		<b>160,457,437</b>	<b>100.0</b>	<b>170,260,960</b>	<b>100.0</b>	<b>174,900,909</b>	<b>100.0</b>	<b>0</b>	<b>0.0</b>	<b>175,462,591</b>	<b>100.0</b>	<b>0</b>	<b>0.0</b>
Excess Appropriation/(Funding)		(110,001,909)		(109,755,519)		(105,591,550)		0		(105,958,532)		0	
<b>Grand Total</b>		<b>50,455,528</b>		<b>60,505,441</b>		<b>69,309,359</b>		<b>0</b>		<b>69,504,059</b>		<b>0</b>	

FY23 Budget amount in FC 005 - Operations exceeds the authorized amount due to salary and matching rate adjustments during the 2021-2023 Biennium.  
 No Executive Recommendation made on these appropriations.  
 Variance in fund balance is due to unfunded appropriation.

## Appropriation Summary

**Appropriation:** 005 - Operations

**Funding Sources:** HSC - State Central Services

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Regular Salaries	5010000	1,019,706	1,543,746	1,519,665	1,519,672	0	1,519,672	0	
<b>#Positions</b>		<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>0</b>	<b>20</b>	<b>0</b>	
Extra Help	5010001	0	30,000	30,000	30,000	0	30,000	0	
<b>#Extra Help</b>		<b>0</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>0</b>	
Personal Services Matching	5010003	347,515	482,602	461,996	489,879	0	503,079	0	
Operating Expenses	5020002	530,786	615,450	615,450	615,450	0	615,450	0	
Conference & Travel Expenses	5050009	11,033	30,000	30,000	30,000	0	30,000	0	
Professional Fees	5060010	4,031	25,000	25,000	25,000	0	25,000	0	
Data Processing	5090012	0	0	0	0	0	0	0	
Capital Outlay	5120011	0	50,000	50,000	25,000	0	25,000	0	
<b>Total</b>		<b>1,913,071</b>	<b>2,776,798</b>	<b>2,732,111</b>	<b>2,735,001</b>	<b>0</b>	<b>2,748,201</b>	<b>0</b>	
<b>Funding Sources</b>									
Fund Balance	4000005	724,094	694,118		694,118	0	694,118	0	
State Central Services	4000035	1,848,323	2,776,798		2,735,001	0	2,748,201	0	
M & R Sales	4000340	50	0		0	0	0	0	
Miscellaneous Transfers	4000355	(131)	0		0	0	0	0	
Other	4000370	34,853	0		0	0	0	0	
<b>Total Funding</b>		<b>2,607,189</b>	<b>3,470,916</b>		<b>3,429,119</b>	<b>0</b>	<b>3,442,319</b>	<b>0</b>	
<b>Excess Appropriation/(Funding)</b>		<b>(694,118)</b>	<b>(694,118)</b>		<b>(694,118)</b>	<b>0</b>	<b>(694,118)</b>	<b>0</b>	
<b>Grand Total</b>		<b>1,913,071</b>	<b>2,776,798</b>		<b>2,735,001</b>	<b>0</b>	<b>2,748,201</b>	<b>0</b>	

FY23 Budget amount in Regular Salaries and Personal Services Matching exceeds the authorized amount due to salary and matching rate adjustments during the 2021-2023 Biennium.  
No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** 009 - Constitutional Officers-Auditor

**Funding Sources:** MCF - Constitutional Officers Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Travel Expense Reimbursement 5900046	53,706	45,000	45,000	65,000	0	65,000	0
Special/Recalled Circuit Judges 5900049	211,629	350,000	350,000	350,000	0	350,000	0
Trial Judges Expenses 5900050	194,070	400,000	400,000	400,000	0	400,000	0
<b>Total</b>	<b>459,405</b>	<b>795,000</b>	<b>795,000</b>	<b>815,000</b>	<b>0</b>	<b>815,000</b>	<b>0</b>
<b>Funding Sources</b>							
Fund Balance 4000005	3,705,622	3,534,217		3,534,217	0	3,534,217	0
Constitutional Officers Fund 4000025	3,937,850	795,000		815,000	0	815,000	0
Inter-agency Fund Transfer 4000316	(3,649,972)	0		0	0	0	0
Other 4000370	122	0		0	0	0	0
<b>Total Funding</b>	<b>3,993,622</b>	<b>4,329,217</b>		<b>4,349,217</b>	<b>0</b>	<b>4,349,217</b>	<b>0</b>
<b>Excess Appropriation/(Funding)</b>	<b>(3,534,217)</b>	<b>(3,534,217)</b>		<b>(3,534,217)</b>	<b>0</b>	<b>(3,534,217)</b>	<b>0</b>
<b>Grand Total</b>	<b>459,405</b>	<b>795,000</b>		<b>815,000</b>	<b>0</b>	<b>815,000</b>	<b>0</b>

No Executive Recommendation made on this appropriation.

# Appropriation Summary

**Appropriation:** 122 - Unclaimed Property  
**Funding Sources:** HSC - State Central Services

## Historical Data

## Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	517,206	725,266	731,633	731,638	0	731,638	0
<b>#Positions</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>0</b>
Personal Services Matching 5010003	184,923	229,667	228,700	237,430	0	244,030	0
Operating Expenses 5020002	616,772	713,000	713,000	713,000	0	713,000	0
Conference & Travel Expenses 5050009	12,663	15,000	15,000	30,000	0	30,000	0
Professional Fees 5060010	439,967	1,120,000	1,120,000	1,120,000	0	1,120,000	0
Data Processing 5090012	0	0	0	0	0	0	0
Claims 5110015	27,265	0	0	0	0	0	0
Capital Outlay 5120011	0	50,000	50,000	25,000	0	25,000	0
<b>Total</b>	<b>1,798,796</b>	<b>2,852,933</b>	<b>2,858,333</b>	<b>2,857,068</b>	<b>0</b>	<b>2,863,668</b>	<b>0</b>
<b>Funding Sources</b>							
State Central Services 4000035	1,798,796	2,852,933		2,857,068	0	2,863,668	0
Total Funding	1,798,796	2,852,933		2,857,068	0	2,863,668	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	1,798,796	2,852,933		2,857,068	0	2,863,668	0

FY23 Budget amount in Personal Services Matching exceeds the authorized amount due to matching rate adjustments during the 2021-2023 Biennium.  
 No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** 123 - CountyTreasurers Continuing Education

**Funding Sources:** TCE - County Treasurer's Continuing Education Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Operating Expenses	5020002	56,085	75,000	75,000	75,000	0	75,000	0	
Total		56,085	75,000	75,000	75,000	0	75,000	0	
<b>Funding Sources</b>									
Fund Balance	4000005	36,220	32,635		18,916	0	5,197	0	
Inter-agency Fund Transfer	4000316	9,800	0		0	0	0	0	
Other	4000370	42,700	61,281		61,281	0	61,281	0	
Total Funding		88,720	93,916		80,197	0	66,478	0	
Excess Appropriation/(Funding)		(32,635)	(18,916)		(5,197)	0	8,522	0	
Grand Total		56,085	75,000		75,000	0	75,000	0	

No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** 1PD - County & Circuit Clerks Continuing Education  
**Funding Sources:** SCC - County and Circuit Clerks Continuing Education Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Expenses for County Clerks 5900046	43,180	75,000	75,000	75,000	0	75,000	0
Expenses for Circuit Clerks 5900047	67,046	75,000	75,000	75,000	0	75,000	0
Total	110,226	150,000	150,000	150,000	0	150,000	0
<b>Funding Sources</b>							
Fund Balance 4000005	113,103	107,877		57,877	0	7,877	0
Special Revenue 4000030	105,000	100,000		100,000	0	100,000	0
Total Funding	218,103	207,877		157,877	0	107,877	0
Excess Appropriation/(Funding)	(107,877)	(57,877)		(7,877)	0	42,123	0
Grand Total	110,226	150,000		150,000	0	150,000	0

No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** 1UG - Deputy Prosecuting Attorneys

**Funding Sources:** HSC - State Central Services

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Regular Salaries 5010000	19,561,458	19,580,655	19,580,655	19,580,655	0	19,580,655	0
<b>#Positions</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>265</b>	<b>0</b>	<b>265</b>	<b>0</b>
Personal Services Matching 5010003	6,059,048	5,945,084	5,945,084	6,336,085	0	6,510,985	0
Special Deputy Exp Allowance 5900046	4,800	4,800	4,800	4,800	0	4,800	0
<b>Total</b>	<b>25,625,306</b>	<b>25,530,539</b>	<b>25,530,539</b>	<b>25,921,540</b>	<b>0</b>	<b>26,096,440</b>	<b>0</b>
<b>Funding Sources</b>							
State Central Services 4000035	25,625,306	25,530,539		25,921,540	0	26,096,440	0
Total Funding	25,625,306	25,530,539		25,921,540	0	26,096,440	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
<b>Grand Total</b>	<b>25,625,306</b>	<b>25,530,539</b>		<b>25,921,540</b>	<b>0</b>	<b>26,096,440</b>	<b>0</b>

No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** 465 - County Collectors Continuing Education  
**Funding Sources:** TCC - County Collector's Continuing Education Trust Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	Historical Data			Agency Request and Executive Recommendation			
	2021-2022 Actual	2022-2023 Budget	2022-2023 Authorized	2023-2024		2024-2025	
				Agency	Executive	Agency	Executive
Operating Expenses 5020002	24,847	75,000	75,000	75,000	0	75,000	0
Total	24,847	75,000	75,000	75,000	0	75,000	0
Funding Sources							
Fund Balance 4000005	167,729	199,628		164,628	0	142,628	0
Inter-agency Fund Transfer 4000316	14,700	0		0	0	0	0
Other 4000370	42,046	40,000		53,000	0	53,000	0
Total Funding	224,475	239,628		217,628	0	195,628	0
Excess Appropriation/(Funding)	(199,628)	(164,628)		(142,628)	0	(120,628)	0
Grand Total	24,847	75,000		75,000	0	75,000	0

No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** A04 - Unclaimed Property-Cash

**Funding Sources:** 110 - Auditor of State - Cash in Bank

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Operating Expenses	5020002	0	2,500	2,500	2,500	0	2,500	0	
Claims	5110015	18,856,206	25,052,750	25,052,750	25,052,750	0	25,052,750	0	
<b>Total</b>		<b>18,856,206</b>	<b>25,055,250</b>	<b>25,055,250</b>	<b>25,055,250</b>	<b>0</b>	<b>25,055,250</b>	<b>0</b>	
<b>Funding Sources</b>									
Fund Balance	4000005	35,971,256	97,998,202		97,942,952	0	97,887,702	0	
Cash Fund	4000045	62,909,654	25,000,000		25,000,000	0	25,000,000	0	
Investments	4000315	35,973,498	0		0	0	0	0	
Inter-agency Fund Transfer	4000316	(18,000,000)	0		0	0	0	0	
<b>Total Funding</b>		<b>116,854,408</b>	<b>122,998,202</b>		<b>122,942,952</b>	<b>0</b>	<b>122,887,702</b>	<b>0</b>	
<b>Excess Appropriation/(Funding)</b>		<b>(97,998,202)</b>	<b>(97,942,952)</b>		<b>(97,887,702)</b>	<b>0</b>	<b>(97,832,452)</b>	<b>0</b>	
<b>Grand Total</b>		<b>18,856,206</b>	<b>25,055,250</b>		<b>25,055,250</b>	<b>0</b>	<b>25,055,250</b>	<b>0</b>	

Expenditure of appropriation is contingent upon available funding.  
No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** AT5 - Extra Help - Cash

**Funding Sources:** NAS - Auditor of State - Cash in State Treasury

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Extra Help and Assoc Match Cos 5900046	383,504	619,421	4,500,000	4,500,000	0	4,500,000	0
Total	383,504	619,421	4,500,000	4,500,000	0	4,500,000	0
Funding Sources							
Fund Balance 4000005	0	619,421		0	0	0	0
Cash Fund 4000045	2,925	0		0	0	0	0
Restricted Reserve Fund 4000755	1,000,000	0		0	0	0	0
Total Funding	1,002,925	619,421		0	0	0	0
Excess Appropriation/(Funding)	(619,421)	0		4,500,000	0	4,500,000	0
Grand Total	383,504	619,421		4,500,000	0	4,500,000	0

The Extra Help and Match Costs - Cash line item contains forty-five (45) Authorized Extra Help positions.  
 Expenditure of appropriation is contingent upon available funding.  
 No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** AT6 - Extra Help - Federal Funds

**Funding Sources:** FRP - Auditor of State - Federal

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Extra Help and Assoc Match Cos 5900046	0	0	4,500,000	4,500,000	0	4,500,000	0
Total	0	0	4,500,000	4,500,000	0	4,500,000	0
<b>Funding Sources</b>							
Federal Revenue 4000020	0	0		4,500,000	0	4,500,000	0
Total Funding	0	0		4,500,000	0	4,500,000	0
Excess Appropriation/(Funding)	0	0		0	0	0	0
Grand Total	0	0		4,500,000	0	4,500,000	0

No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** C50 - Payment-Unclaimed Mineral Proceeds

**Funding Sources:** 110 - Auditor of State - Cash in Bank

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item		2021-2022	2022-2023	2022-2023	2023-2024		2024-2025		
		Actual	Budget	Authorized	Agency	Executive	Agency	Executive	
Operating Expenses	5020002	0	500	500	500	0	500	0	
Claims	5110015	1,153,277	2,500,000	2,500,000	2,500,000	0	2,500,000	0	
<b>Total</b>		<b>1,153,277</b>	<b>2,500,500</b>	<b>2,500,500</b>	<b>2,500,500</b>	<b>0</b>	<b>2,500,500</b>	<b>0</b>	
<b>Funding Sources</b>									
Fund Balance	4000005	4,625,236	6,751,762		7,301,262	0	7,850,762	0	
Cash Fund	4000045	1,354,844	3,050,000		3,050,000	0	3,050,000	0	
Investments	4000315	2,039,492	0		0	0	0	0	
Inter-agency Fund Transfer	4000316	(114,533)	0		0	0	0	0	
<b>Total Funding</b>		<b>7,905,039</b>	<b>9,801,762</b>		<b>10,351,262</b>	<b>0</b>	<b>10,900,762</b>	<b>0</b>	
<b>Excess Appropriation/(Funding)</b>		<b>(6,751,762)</b>	<b>(7,301,262)</b>		<b>(7,850,762)</b>	<b>0</b>	<b>(8,400,262)</b>	<b>0</b>	
<b>Grand Total</b>		<b>1,153,277</b>	<b>2,500,500</b>		<b>2,500,500</b>	<b>0</b>	<b>2,500,500</b>	<b>0</b>	

Expenditure of appropriation is contingent upon available funding.  
No Executive Recommendation made on this appropriation.

## Appropriation Summary

**Appropriation:** F83 - Cty Coroners Ed Fund

**Funding Sources:** SCF - County Coroners Continuing Education Fund

### Historical Data

### Agency Request and Executive Recommendation

Commitment Item	2021-2022	2022-2023	2022-2023	2023-2024		2024-2025	
	Actual	Budget	Authorized	Agency	Executive	Agency	Executive
Expenses for County Coroners C 5900046	74,805	75,000	75,000	125,000	0	125,000	0
Total	74,805	75,000	75,000	125,000	0	125,000	0
Funding Sources							
Fund Balance 4000005	86,246	64,049		41,549	0	0	0
Special Revenue 4000030	52,500	52,500		52,500	0	52,500	0
Other 4000370	108	0		0	0	0	0
Total Funding	138,854	116,549		94,049	0	52,500	0
Excess Appropriation/(Funding)	(64,049)	(41,549)		30,951	0	72,500	0
Grand Total	74,805	75,000		125,000	0	125,000	0

No Executive Recommendation made on this appropriation.