

State of Arkansas
State Central Services Fund Analysis
As of February 28, 2026

K.4

Beginning Fund Balance		\$	254,297,018.22
Outlawed Warrants	\$	23,274.87	
Prior Year Cancelled Warrants		1,666.05	
Prior Year Refunds to Expenditure		121,044.53	
Prior Year Revenue/Fees		0.00	
Total Prior Year Adjustments			145,985.45
Adjusted Balance	\$	\$	254,443,003.67
Receipts /Net Transfers :			
General Revenue Fees	\$	107,253,173.26	
Additional General Revenue Fee		0.00	
Local Sales & Use Tax Fees - 3%		27,960,821.05	
Special Revenue Fees - 3%		29,608,056.80	
Special Revenue Fees - 1.5%		1,762,938.96	
Additional Special Revenue Fee		0.00	
Special Revenue Specified		28,110,159.34	
Other Revenues		7,183,404.26	
TAS Transfer In		265,680.28	
Transfers In		106,946,926.70	
Transfers Out		(81,484,593.21)	
Net Receipts / Transfers			\$ 227,606,567.44
Net Available for Disbursement		\$	482,049,571.11
Disbursements			
Expenditures			
July	\$	(38,589,599.96)	
August		(36,907,033.36)	
September		(42,144,969.89)	
October		(56,905,272.25)	
November		(37,931,333.49)	
December		(38,393,161.48)	
January		(39,716,754.03)	
February		(38,673,921.63)	
March		0.00	
April		0.00	
May		0.00	
June		0.00	
Total YTD Expenditures			\$ (329,262,046.09)
Payroll Funding Timing Difference		0.00	\$ 0.00
Total Disbursements		\$	(329,262,046.09)
Transfer from Budget Stabilization Trust		0.00	
Net Transfer from/(to) AGA		0.00	
Transfer from MMF Performance Fund		0.00	
Transfer from MCF		53,603,099.52	
Auditor - Revenue Stabilization		0.00	
Loans From Budget Stabilization Trust		0.00	
Repayment to Budget Stabilization Trust	\$	0.00	\$
Net Other Transfers			53,603,099.52
Ending Balance	\$	\$	206,390,624.54

**STATE CENTRAL SERVICES
EXPENDITURE DETAIL BY AGENCY
FY2026**

Agency Name	Bus Area	Authorized Appropriation	Reappropriation/	Budgeted Amount	Monthly	YTD Total	Remaining Budget
			Carry Forward Appropriation		Expenditures 2/28/2026	Expenditures FY2026	
Administrative Office of the Courts	0023	50,064,748.00	-	50,068,951.18	2,868,612.58	30,336,793.92	19,732,157.26
Arkansas Senate	0005	5,051,079.00	4,000,000.00	9,256,142.00	177,064.16	1,609,328.25	7,646,813.75
Arkansas State Claims Commission	0360	770,346.00	-	770,346.00	78,800.13	538,993.85	231,352.15
Auditor of State	0059	40,120,815.00	-	40,142,007.50	3,203,837.72	26,616,054.20	13,525,953.30
Bureau of Legislative Research/Disbursing Officer	0011 & 0012	24,207,150.00	-	24,002,124.32	1,287,167.24	12,645,389.21	11,356,735.11
Commissioner of State Lands	0061	4,396,807.00	-	4,396,807.00	279,007.15	2,420,913.69	1,975,893.31
Court of Appeals	0018	6,583,227.00	-	6,583,939.50	508,023.69	4,198,988.91	2,384,950.59
Law Enforcement Standards and Training	0950	171,746.00	-	171,746.00	13,722.22	114,352.61	57,393.39
Department of The Inspector General	9909	4,972,726.00	-	4,635,305.00	233,613.82	1,963,983.53	2,671,321.47
Department of Shared Administrative Services	9914	15,585,854.00	-	25,786,863.16	1,991,988.71	13,025,320.23	12,761,542.93
Department of Finance and Administration							
Department of Finance and Administration	9906 & 0610	71,819,661.00	-	95,950,206.56	6,837,970.49	57,332,396.15	38,617,810.41
Revenue Division	0630	123,580,865.00	-	122,516,374.06	9,071,301.81	75,914,166.64	46,602,207.42
Racing Commission	0631	<u>2,567,748.00</u>	-	<u>2,567,748.00</u>	<u>179,997.08</u>	<u>1,450,958.99</u>	<u>1,116,789.01</u>
Subtotal		197,968,274.00	4,000,000.00	221,034,328.62	16,089,269.38	134,697,521.78	86,336,806.84
Division of Legislative Audit	0009	49,952,059.00	-	49,957,574.44	3,009,644.12	25,815,299.78	24,142,274.66
Governor's Mansion	0314	1,500,250.00	-	1,485,951.16	89,972.73	963,750.14	522,201.02
House of Representatives	0002	4,606,536.00	2,025,000.00	5,787,667.87	213,316.76	2,062,433.10	3,725,234.77
Office of Prosecutor Coordinator	0028	2,124,507.00	-	2,112,184.01	151,172.09	1,287,116.49	825,067.52
Office of the Attorney General	0053	27,461,892.00	-	27,462,174.37	1,967,139.63	16,353,124.17	11,109,050.20
Office of the Governor	0034	6,492,175.00	-	6,492,832.46	400,969.37	3,335,820.62	3,157,011.84
Office of the Lieutenant Governor	0051	572,911.00	-	552,550.00	41,578.47	347,030.22	205,519.78
Public Defender	0324	44,432,076.00	-	44,351,655.33	3,427,000.45	27,729,863.51	16,621,791.82
Secretary of State	0063	26,051,438.00	-	26,208,715.24	1,613,499.38	14,568,176.48	11,640,538.76
Supreme Court	0032	7,663,128.00	-	7,664,249.41	525,049.39	4,556,727.69	3,107,521.72
Treasurer of State	0069	<u>7,974,348.00</u>	-	<u>7,974,798.86</u>	<u>503,472.44</u>	<u>4,075,063.71</u>	<u>3,899,735.15</u>
TOTAL		<u>528,724,092.00</u>	<u>6,025,000.00</u>	<u>566,898,913.43</u>	<u>38,673,921.63</u>	<u>329,262,046.09</u>	<u>237,636,867.34</u>
Less:							
Reversions				\$ (56,689,891.34)			
Adjusted Budget				<u>\$ 510,209,022.09</u>			

Total Income	\$663,783,508.00
Total Expenditures	\$ (510,209,022.09)
(Deficit)/Surplus	\$153,574,485.91

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.