

**State of Arkansas**  
**State Central Services Fund Analysis**  
**As of August 31, 2026**

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|                                                 |    |                 |                              |
|-------------------------------------------------|----|-----------------|------------------------------|
| <b>Beginning Fund Balance</b>                   |    | \$              | <b>181,527,100.57</b>        |
| Outlawed Warrants                               | \$ | 0.00            |                              |
| Prior Year Cancelled Warrants                   |    | 2,300.00        |                              |
| Prior Year Refunds to Expenditure               |    | 8,476.88        |                              |
| Prior Year Revenue/Fees                         |    | 0.00            |                              |
| <b>Total Prior Year Adjustments</b>             |    |                 | <u>10,776.88</u>             |
| <b>Adjusted Balance</b>                         | \$ | \$              | <b>181,537,877.45</b>        |
| <b>Receipts /Net Transfers :</b>                |    |                 |                              |
| General Revenue Fees                            | \$ | 26,811,920.32   |                              |
| Additional General Revenue Fee                  |    | 0.00            |                              |
| Local Sales & Use Tax Fees - 3%                 |    | 7,155,889.29    |                              |
| Special Revenue Fees - 3%                       |    | 7,871,288.78    |                              |
| Special Revenue Fees - 1.5%                     |    | 512,957.57      |                              |
| Additional Special Revenue Fee                  |    | 0.00            |                              |
| Special Revenue Specified                       |    | 6,420,794.65    |                              |
| Other Revenues                                  |    | 2,432,161.38    |                              |
| TAS Transfer In                                 |    | 62,904.04       |                              |
| Transfers In                                    |    | 53,004,035.90   |                              |
| Transfers Out                                   |    | (49,151,714.37) |                              |
| <b>Net Receipts / Transfers</b>                 |    |                 | <u>\$ 55,120,237.56</u>      |
| <b>Net Available for Disbursement</b>           |    | \$              | <b>236,658,115.01</b>        |
| <b>Disbursements</b>                            |    |                 |                              |
| <b>Expenditures</b>                             |    |                 |                              |
| July                                            | \$ | (37,100,422.53) |                              |
| August                                          |    | (39,399,770.44) |                              |
| 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            |                              |
| <b>Total YTD Expenditures</b>                   |    | \$              | <b>(76,500,192.97)</b>       |
| <b>Payroll Funding Timing Difference</b>        |    | 0.00            | <u>\$ 0.00</u>               |
| <b>Total Disbursements</b>                      |    | \$              | <b>(76,500,192.97)</b>       |
| <b>Transfer from Budget Stabilization Trust</b> |    | 0.00            |                              |
| <b>Net Transfer from/(to) AGA</b>               |    | 0.00            |                              |
| <b>Transfer from MMF Performance Fund</b>       |    | 0.00            |                              |
| <b>Transfer from MCF</b>                        |    | 56,020,329.52   |                              |
| <b>Auditor - Revenue Stabilization</b>          |    | 0.00            |                              |
| <b>Loans From Budget Stabilization Trust</b>    |    | 0.00            |                              |
| <b>Repayment to Budget Stabilization Trust</b>  | \$ | 0.00            | \$                           |
| <b>Net Other Transfers</b>                      |    |                 | <u>56,020,329.52</u>         |
| <b>Ending Balance</b>                           | \$ | \$              | <u><b>216,178,251.56</b></u> |

**STATE CENTRAL SERVICES  
EXPENDITURE DETAIL BY AGENCY  
FY2027**

| Agency Name                                       | Authorized<br>Appropriation | Reappropriation/<br>Carry Forward<br>Appropriation | Budgeted<br>Amount       | Monthly<br>Expenditures<br>8/31/2026 | YTD Total<br>Expenditures<br>FY2027 | Remaining<br>Budget   |
|---------------------------------------------------|-----------------------------|----------------------------------------------------|--------------------------|--------------------------------------|-------------------------------------|-----------------------|
| Administrative Office of the Courts               | 51,507,514.00               | -                                                  | 51,442,677.00            | 3,141,551.09                         | 12,126,326.50                       | 39,316,350.50         |
| Arkansas Senate                                   | 5,051,079.00                | 4,000,000.00                                       | 9,051,079.00             | 204,823.05                           | 477,651.13                          | 8,573,427.87          |
| Arkansas State Claims Commission                  | 771,699.00                  | -                                                  | 771,659.00               | 60,516.46                            | 111,062.56                          | 660,596.44            |
| Auditor of State                                  | 40,227,286.00               | -                                                  | 39,608,708.00            | 3,151,723.02                         | 6,247,148.07                        | 33,361,559.93         |
| Bureau of Legislative Research/Disbursing Officer | 24,207,150.00               | -                                                  | 24,207,150.00            | 1,427,411.19                         | 2,840,802.36                        | 21,366,347.64         |
| Commissioner of State Lands                       | 4,396,807.00                | -                                                  | 4,396,807.00             | 273,773.49                           | 546,031.15                          | 3,850,775.85          |
| Court of Appeals                                  | 6,585,195.00                | -                                                  | 6,585,195.00             | 491,890.26                           | 1,027,090.27                        | 5,558,104.73          |
| Law Enforcement Standards and Training            | 171,746.00                  | -                                                  | 171,746.00               | 13,811.57                            | 26,357.58                           | 145,388.42            |
| Department of The Inspector General               | 5,172,756.00                | -                                                  | 4,639,707.00             | 341,254.31                           | 607,619.30                          | 4,032,087.70          |
| Department of Shared Administrative Services      | 16,289,911.00               | -                                                  | 30,896,911.00            | 3,246,711.22                         | 4,167,218.47                        | 26,729,692.53         |
| <b>Department of Finance and Administration</b>   |                             |                                                    |                          |                                      |                                     |                       |
| Department of Finance and Administration          | 71,595,552.00               | -                                                  | 87,999,465.00            | 2,754,383.89                         | 4,049,517.93                        | 83,949,947.07         |
| Revenue Division                                  | 123,643,104.00              | -                                                  | 121,252,104.00           | 10,321,548.20                        | 17,060,161.73                       | 104,191,942.27        |
| Racing Commission                                 | 2,584,248.00                | -                                                  | 2,570,248.00             | 208,643.65                           | 364,851.49                          | 2,205,396.51          |
| <b>Subtotal</b>                                   | 197,822,904.00              | 4,000,000.00                                       | 211,821,817.00           | 13,284,575.74                        | 21,474,531.15                       | 190,347,285.85        |
| Division of Legislative Audit                     | 49,980,832.00               | -                                                  | 49,980,832.00            | 3,354,955.88                         | 6,413,795.03                        | 43,567,036.97         |
| Governor's Mansion                                | 1,500,250.00                | -                                                  | 1,484,982.00             | 147,269.29                           | 224,086.30                          | 1,260,895.70          |
| House of Representatives                          | 4,606,536.00                | 2,050,000.00                                       | 6,631,536.00             | 218,732.21                           | 668,580.72                          | 5,962,955.28          |
| Office of Prosecutor Coordinator                  | 2,124,507.00                | -                                                  | 2,124,507.00             | 170,860.11                           | 307,501.75                          | 1,817,005.25          |
| Office of the Attorney General                    | 27,461,892.00               | -                                                  | 27,461,892.00            | 2,091,885.09                         | 4,099,538.86                        | 23,362,353.14         |
| Office of the Governor                            | 6,493,405.00                | -                                                  | 6,493,405.00             | 349,945.07                           | 670,442.92                          | 5,822,962.08          |
| Office of the Lieutenant Governor                 | 672,787.00                  | -                                                  | 672,787.00               | 48,314.02                            | 91,373.20                           | 581,413.80            |
| Public Defender                                   | 44,388,922.00               | -                                                  | 44,135,893.00            | 3,472,437.53                         | 7,096,243.88                        | 37,039,649.12         |
| Secretary of State                                | 26,549,243.00               | -                                                  | 26,549,243.00            | 2,786,265.24                         | 5,142,012.46                        | 21,407,230.54         |
| Supreme Court                                     | 7,666,202.00                | -                                                  | 7,666,202.00             | 563,662.20                           | 1,111,651.05                        | 6,554,550.95          |
| Treasurer of State                                | 7,974,734.00                | -                                                  | 8,217,250.00             | 557,402.40                           | 1,023,128.26                        | 7,194,121.74          |
| <b>TOTAL</b>                                      | <b>531,623,357.00</b>       | <b>6,050,000.00</b>                                | <b>565,011,985.00</b>    | <b>39,399,770.44</b>                 | <b>76,500,192.97</b>                | <b>488,511,792.03</b> |
| <b>Less:</b>                                      |                             |                                                    |                          |                                      |                                     |                       |
| Reversions                                        |                             |                                                    | \$ (56,501,198.50)       |                                      |                                     |                       |
| Adjusted Budget                                   |                             |                                                    | <b>\$ 508,510,786.50</b> |                                      |                                     |                       |

|                           |                           |
|---------------------------|---------------------------|
| <b>Total Income</b>       | <b>\$605,387,722.00</b>   |
| <b>Total Expenditures</b> | <b>\$ (76,500,192.97)</b> |
| <b>(Deficit)/Surplus</b>  | <b>\$528,887,529.03</b>   |

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.