State of Arkansas
State Central Services Fund Analysis
As of October 31, 2026

K.4

Beginning Fund Balance			**181,527,100.57**
Outlawed Warrants	0.00		
Prior Year Cancelled Warrants	2,328.10		
Prior Year Refunds to Expenditure	11,934.91		
Prior Year Revenue/Fees	0.00		
Total Prior Year Adjustments			14,263.01
Adjusted Balance			**181,541,363.58**
Receipts /Net Transfers :			
General Revenue Fees	57,114,443.96		
Additional General Revenue Fee	0.00		
Local Sales & Use Tax Fees - 3%	14,527,863.11		
Special Revenue Fees - 3%	15,816,734.72		
Special Revenue Fees - 1.5%	950,247.69		
Additional Special Revenue Fee	0.00		
Special Revenue Specified	13,910,694.48		
Other Revenues	4,070,814.78		
TAS Transfer In	119,640.77		
Transfers In	77,214,422.43		
Transfers Out	(69,562,288.38)		
Net Receipts / Transfers			**114,162,573.56**
Net Available for Disbursement			**295,703,937.14**
Disbursements			
Expenditures			
July	(37,100,422.53)		
August	(39,399,770.44)		
September	(46,350,697.79)		
October	(52,142,259.24)		
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			**(174,993,150.00)**
Payroll Funding Timing Difference	0.00		**0.00**
Total Disbursements			**(174,993,150.00)**
Transfer from Budget Stabilization Trust	0.00		
Net Transfer from/(to) AGA	0.00		
Transfer from MMF Performance Fund	0.00		
Transfer from MCF	56,020,329.52		
Auditor - Revenue Stabilization	0.00		
Loans From Budget Stabilization Trust	0.00		
Repayment to Budget Stabilization Trust	0.00		
Net Other Transfers			**56,020,329.52**
Ending Balance			**176,731,116.66**

STATE CENTRAL SERVICES
EXPENDITURE DETAIL BY AGENCY
FY2027

Agency Name	Authorized Appropriation	Reappropriation/ Carry Forward Appropriation	Budgeted Amount	Monthly Expenditures 10/31/2026	YTD Total Expenditures FY2027	Remaining Budget
Administrative Office of the Courts	51,507,514.00	-	51,426,932.00	4,118,354.20	18,956,463.92	32,470,468.08
Arkansas Senate	5,051,079.00	4,000,000.00	9,051,079.00	409,384.54	1,032,055.42	8,019,023.58
Arkansas State Claims Commission	771,699.00	-	771,659.00	84,776.90	266,672.28	504,986.72
Auditor of State	40,227,286.00	-	39,638,708.00	4,762,869.21	14,205,900.15	25,432,807.85
Bureau of Legislative Research/Disbursing Officer	24,207,150.00	-	24,207,150.00	2,111,950.62	6,390,670.08	17,816,479.92
Commissioner of State Lands	4,396,807.00	-	4,396,807.00	273,673.00	1,094,916.08	3,301,890.92
Court of Appeals	6,585,195.00	-	6,585,195.00	725,831.79	2,235,650.47	4,349,544.53
Law Enforcement Standards and Training	171,746.00		171,746.00	19,816.32	59,552.65	112,193.35
Department of The Inspector General	5,172,756.00	-	4,639,707.00	392,331.43	1,243,422.23	3,396,284.77
Department of Shared Administrative Services	16,289,911.00	-	30,897,268.31	3,607,388.45	10,153,036.89	20,744,231.42
Department of Finance and Administration						
Department of Finance and Administration	71,595,552.00	-	87,999,465.00	5,298,412.15	22,267,196.25	65,732,268.75
Revenue Division	123,643,104.00	-	121,254,231.59	13,091,902.21	39,291,485.69	81,962,745.90
Racing Commission	2,584,248.00	-	2,570,248.00	277,199.32	826,373.25	1,743,874.75
Subtotal	197,822,904.00	4,000,000.00	211,823,944.59	18,667,513.68	62,385,055.19	149,438,889.40
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Division of Legislative Audit	49,980,832.00	-	49,980,832.00	4,370,416.42	13,859,211.15	36,121,620.85
Governor's Mansion	1,500,250.00	-	1,484,982.00	126,011.22	533,432.14	951,549.86
House of Representatives	4,606,536.00	2,050,000.00	5,787,536.00	340,751.54	1,224,719.20	4,562,816.80
Office of Prosecutor Coordinator	2,124,507.00	-	2,124,507.00	219,523.40	687,418.35	1,437,088.65
Office of the Attorney General	27,461,892.00	-	27,461,892.00	2,884,870.21	8,948,065.80	18,513,826.20
Office of the Governor	6,493,405.00	-	6,493,405.00	537,599.46	1,619,536.76	4,873,868.24
Office of the Lieutenant Governor	672,787.00	-	672,787.00	69,688.00	210,126.82	462,660.18
Public Defender	44,388,922.00	-	44,135,893.00	5,004,121.59	15,544,670.83	28,591,222.17
Secretary of State	26,549,243.00	-	26,549,243.00	1,948,501.36	9,550,132.29	16,999,110.71
Supreme Court	7,666,202.00	-	7,666,202.00	760,748.48	2,481,430.38	5,184,771.62
Treasurer of State	7,974,734.00	-	8,217,250.00	706,137.42	2,311,010.92	5,906,239.08
TOTAL	531,623,357.00	6,050,000.00	564,184,724.90	52,142,259.24	174,993,150.00	389,191,574.90
Less:						
Reversions			$ (56,418,472.49)			
Adjusted Budget			**$ 507,766,252.41**			

Total Income	**$606,381,722.00**
Total Expenditures	**$ (507,766,252.41)**
(Deficit)/Surplus	**$98,615,469.59**

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.

Prepared by:
Department of Finance and Administration