

**BUREAU OF LEGISLATIVE RESEARCH  
STATUTORY REVIEW SECTION**



**–Archive Copy–  
FUNDS, FUND ACCOUNTS, AND TRUSTS  
IN THE  
ARKANSAS CODE OF 1987 ANNOTATED  
AS OF THE 2017 REGULAR SESSION**

**This archive copy of the Funds List was updated February 1, 2018, and contains historical notes updated through the 2017 Regular Session concerning the creation, fund type, sources, and distribution for funds. For fund list entries current through the 2021 Regular Session, please see the current Masterlist, updated September 2021.**

**Bureau of Legislative Research  
State Capitol, Room 315  
Little Rock, Arkansas 72201**

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**FUNDS, FUND ACCOUNTS, AND TRUSTS  
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 ARKANSAS CODE OF 1987 ANNOTATED  
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This archive Funds List includes funds, fund accounts, and trusts created or mentioned in the Arkansas Code as of the 2017 Regular Session. Official names are in bold. The information in parentheses is not part of the official name. The names in lowercase are local entities or generic terms. If there is not an official creation section for an entity, the field in the creation section column is blank. Notes include information regarding classification, codification, and history for each fund or fund account. For fund list entries current through the 2021 Regular Session, please see the current Masterlist, updated September 2021.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Abandoned Agricultural Pesticide and Plant Regulator Disposal Trust Fund</b>	Acts 1999, No. 420, § 5 § 19-5-998	TRUST FUND. Funds transferred from the <b>Remedial Action Trust Fund</b> into this fund are to be used by the Department of Environmental Quality under § 8-7-1206 to pay for projects and other activities relating to the collection and disposal of agricultural pesticides and administrative support of the Abandoned Agricultural Pesticide Advisory Board.
<b>Abandoned Mineral Proceeds Trust Fund</b>	§ 18-28-403	TRUST FUND. Created 18-28-403 (Acts 1987, No. 362, § 2), and § 19-5-946 repealed by Acts 1989 (3 <sup>rd</sup> Ex. Sess.), No. 39, § 3. Revenues were deposited in institutions and administered under 8-18-401 et seq., but are now subject to the Uniform Disposition of Unclaimed Property Act, § 18-28-201 et seq., as a trust fund.
<b>Abandoned Mine Reclamation Fund</b>	§ 19-5-1028	MISCELLANEOUS FUND. Created § 19-5-1028. In the State Treasury and funded by the Secretary of the Department of the Interior (U.S.) by grant to the State Abandoned Mine Reclamation Program, pursuant to section 503 of the Surface Mining Control and Reclamation Act of 1977, Pub. L. No. 95-87, and administered by the Department of Environmental Quality.
<b>Abandoned and Orphaned Well Plugging Fund</b>	§ 15-71-115 § 19-6-806	SPECIAL REVENUE FUND. Created § 15-71-115 (Acts 2005, No. 1265, § 1) and § 19-6-806 (Acts 2007, No. 407, § 17). The Oil and Gas Commission is to use the moneys in the fund to plug abandoned and orphaned wells and to help landowners with the same. Also, the moneys are to make emergency repairs to wells and production facilities. Funds are to come from fees assessed by the Oil and Gas Commission, forfeited bonds, the sale of hydrocarbons and production equipment abandoned at well sites, and other revenue provided by law.
*		The fund name for Abstracters' Examining Board Fund was changed to the <b>Arkansas Abstracter's Board Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Abstracters' License Fund</b> [Superseded, Repealed]		SPECIAL REVENUE FUND. Created § 17-11-204 [repealed by Acts 2007, No. 1042, § 2]. Funds collected under the Abstracters' Licensing Law of 1969, § 17-11-101 et seq., are dispensed by the Abstracters' Board of Examiners. The former naming was superseded and is now the <b>Abstracters' Examining Board Fund</b> .
<b>Accountability Court Fund</b>	19-5-1144	TRUST FUND. Created 19-5-1144 (Acts 2015, No. 895, § 43). The fund consists of private and federal grants and any other moneys provided by law. The fund is to be used by the Department of Community Correction for adult and juvenile specialty court programs under 16-10-139.
<b>ADEQ Environmental Settlement Trust Fund</b>	19-5-1111	TRUST FUND. Created 19-5-1111 (Acts 2001, No. 1416, § 44). Funds received by the state pursuant to settlement agreements for environmental or natural resources damages, interest earnings, and any other moneys designated are to be deposited into this fund.
<b>Ad Valorem Tax Fund</b>	19-5-906	TRUST FUND. Created 19-5-906. Revenues authorized under 26-26-1614 – 1616 and 26-26-1701 and 26-26-1707 were used to reimburse the <b>Constitutional and Fiscal Agencies Fund</b> , but that fund has been replaced by two funds, the <b>Constitutional Officers Fund</b> and the <b>State Central Services Fund</b> .
<b>Ad Valorem Tax Protest Fund</b>		LOCAL FUND. See 26-26-1610(d). Holds deposits of taxes and penalties assessed under protest. Appears to be a county fund, but is capped in Code.
<b>Advocates Program Fund</b>		(Acts 2013, No. 545, § 2). The fund consists of special revenues authorized by law. It is used for providing program support for local law enforcement offices of the Arkansas Court Appointed Special Advocates program.
<b>Aging and Adult Services Fund Account</b> (of the Department of Human Services Fund)	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created § 19-5-306(7)(A). (Formerly the <b>Office on Aging Fund Account</b> ). Used for maintenance, operation and improvements to the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services under § 25-10-101 et seq. Consists of general and special revenues, and nonrevenue income from the department, and also moneys from the cigarette tax levied under 26-57-802,, including the Meals on Wheels Program.
<b>Aging and Adult Services Special Revenue Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-457 (Acts 1989 (3 <sup>rd</sup> . Ex. Sess.), No. 85, § 1 and 1995, No. 1032, § 6). Fund was repealed by Acts 2003, No. 28, § 21.
<b>Agriculture Cash Operating Fund</b>		CASH FUND but deposited in the State Treasury. See Acts 2015, No. 890, § 38. Moneys are deposited into the State Treasury as determined by the Chief Fiscal Officer of the state to be used for operating expenses of the Arkansas Agriculture Department.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Agricultural Marketing Grants Fund</b>	3-5-908	GENERAL REVENUE FUND ACCOUNT. Created 3-5-908 (Acts 1985, No. 681, § 3.) Moneys appropriated by the General Assembly are to be used exclusively for grants to Arkansas wineries.
<b>airport fund</b>		LOCAL FUND. See 14-360-103 Case Notes. This is a municipal fund for repayment of a construction loan. Not to be confused with the ..... <b>Airport Fund</b> .
..... <b>Airport Fund</b>		LOCAL FUND. Fill in the blank for local name. Authorized 14-361-116. This is a municipal fund in which to deposit proceeds of sale of airport property. Not to be confused with the <b>airport fund</b> above.
<b>Alcohol and Drug Abuse Prevention Fund Account</b> [Repealed]		GENERAL REVENUE FUND ACCOUNT. Formerly created 19-5-306(9)(A) repealed by Acts 1993, No 1073, § 24, as an account of the <b>Department of Human Services Fund</b> , this fund was replaced by the <b>Bureau of Alcohol and Drug Abuse Prevention Fund</b> , 19-5-309 (Acts 1993, No. 1073, §§ 23) [repealed], under Department of Health administration.
<b>Alcohol and Drug Safety Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-447 (Acts 1973, No. 808, § 14). Funds used for rehabilitation. [Repealed by Acts 1995, No. 1032, § 9.] The fund balance was transferred to the <b>Public Health Fund</b> under 19-5-307(b).
<b>Alcoholic Beverage Control Fund</b>	19-6-823	SPECIAL REVENUE FUND. Created 19-6-823 (Acts 2013, No. 1105, § 3). The fund consists of moneys collected for each brand label and brand label size collected under 3-2-403. It is to be used for educating alcoholic beverage servers and law enforcement officers about state law and rules, to promote alcohol safety awareness, and to enforce laws and rules regarding underage drinking.
<b>Alternative Fuels Fund</b> [Repealed]		SPECIAL FUND. Created 15-10-701 (Acts 2003, No. 120, § 1, 2003, No. 121, § 1) and 19-6-494 (Acts 2005, No. 20, § 17). Repealed by Acts 2007, No. 407, and Acts 2007, No. 873 repeals 19-6-494. Acts 873, § 4, repeals 15-10-701 et seq. The fund consists of fees collected under 15-10-703 and is used for maintenance and operation of the Alternative Fuels Commission, grants for alternative fuels research, and grants or loans for alternative fuels projects. See <b>Arkansas Alternative Fuels Development Fund</b> , 19-6-809.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Alternative Motor Fuel Development Fund</b> [Supersedes]	19-5-1249	MISCELLANEOUS FUND. Created 19-5-1249 (Acts 2013, No. 532, § 2). The fund consists of grants, including private and federal, funds from energy programs, and any other moneys authorized by law. The funds carry over from year to year. The moneys are to be used by the Arkansas Department of Environmental Quality to provide rebates and incentives under the Clean-burning Motor Fuel Development Act, 15-10-901 et seq. Supersedes the <b>Clean-burning Motor Fuel Development Fund</b> of the of the Arkansas Energy Office. Transferred and superseded by Acts 2017, No.851.
<b>Animal Rescue and Shelter Trust Fund</b>	19-5-1136	TRUST FUND. Created 19-5-1136 (Acts 2009, No. 692, § 1). The fund consists of special revenues specified in 27-24-1409 and other revenues authorized by law. The fund is to be distributed to the counties and used as authorized under 19-5-1136(d).
<b>Antitrust Enforcement Account</b> (of the Attorney General's office)	4-75-214 4-75-317	CASH FUND ACCOUNT. Created 4-75-214 and 4-75-317 (both by Acts 2003, No. 1172, §§ 1 and 2.) Not created in State Treasury. Costs and fees paid to the Attorney General antitrust laws are deposited into this account and used by the office of the Attorney General under 4-75-301 et seq.
<b>Appraiser Licensing and Certification Cash Fund</b>		CASH FUND. Not created in State Treasury. Mentioned in Acts 2003, No. 43, § 4 (Appn.). See 17-14-203(10) which states "Establish administrative procedures for the setting, charging, and collecting of fees necessary for the operation of the Arkansas Appraiser Licensing and Certification Board and to concurrently collect and submit to the proper agency...." The Code makes no provision for handling and depositing these moneys.
<b>Apprentice Plumbers Training Fund</b>	17-38-408	SPECIAL REVENUE FUND. Created 19-6-470 repealed by Acts 2011, No. 1008, § 7 and 17-38-408 (formerly Ch. 31). (Acts 1993, No. 1072, § 12.) Revenues specified in 19-6-301 are used by the Department of Education for a training program under 17-38-401 et seq.
<b>Area Agencies on Aging Fund</b>	19-5-1228	MISCELLANEOUS FUND. Created 19-5-1228 (Acts 2005, No. 1821, § 2). The Division of Aging, Adult, and Behavioral Health Services is to distribute moneys in the fund to the eight area agencies on aging based on the division's funding formula. Moneys in the fund are donated by individuals through state income tax check-off to be deducted from the <b>Individual Income Tax Withholding Fund</b> .

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<b>Arkansas Acceleration Fund</b> [Transferred]	19-5-1243	MISCELLANEOUS FUND. Created 19-5-1243 (Acts 2011, No. 706, § 2). The fund consists of federal grants and other moneys provided by law. It is to be used by the Division of Science and Technology of the Arkansas Economic Development Commission to help fund knowledge-based and high technology jobs in the state under § 15-3-501 et seq. Acts 2015 (1 <sup>st</sup> Ex. Sess.), Nos. 7 and 8, § 10 transferred this fund to the Arkansas Economic Development Commission.
<b>Arkansas Adult Probation Commission Fund</b> [Repealed]	19-5-1026 [Repealed]	MISCELLANEOUS FUND. Originally created §12-48-105 [repealed by Acts 1993, No. 549, § 9]. Funds for maintenance, operation, and improvement of the Board of Corrections. Revenues were collected under § 12-48-103(e) and general revenues. The <b>Community Service Revolving Fund</b> , § 16-93-104, and the <b>Arkansas Adult Probation Commission Fund</b> were transferred by Acts 1993, No. 953, § 5 to the <b>Community Punishment Revolving Fund</b> (renamed <b>Community Correction Revolving Fund</b> by Acts 2001, No. 323, § 4), § 19-6-432, and § 12-27-133. Repealed by identical Acts 2017, No. 1083 §13, and No. 1127, §13.
<b>Arkansas Abstracters' Board Fund</b>	19-6-415	SPECIAL REVENUE FUND. Created 19-6-415 and 17-11-204 [repealed] originally created as the <b>Abstracters' Examining Board Fund</b> . Name changed by Acts 2009, No. 1464, § 6. Utilizes funds under 17-11-101 et seq., and 19-6-301 for the Abstracters' Board of Examiners. This fund supersedes the <b>Abstracters' License Fund</b> .
<b>Arkansas Agriculture Department Fund Account</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(14)(A) (Acts 2007, No. 1032, § 3, and 2007, No. 1201, § 3). The fund is to be used for expenses of, including improvements to, the Arkansas Agriculture Department.
<b>Arkansas Agricultural Marketing Grant</b>	Acts 2017, No. 508, Title	
<b>Arkansas Agricultural Marketing Grants Fund</b>	3-5-908 19-5-1070	MISCELLANEOUS FUND. Created 3-5-908 (Acts 1985, No. 681, § 3) and 19-5-1070 (Acts 1995, No. 1163, § 27). Used to provide grants to eligible wineries for purchasing Arkansas fruits, berries, and vegetables for the production of wine.
<b>Arkansas Alternative Fuels Development Fund</b>	19-6-809	SPECIAL REVENUE FUND. Created 19-6-809 (Acts 2007, No. 873, § 2). The fund is to be used by the Arkansas Agriculture Department to provide grants to support alternative fuels producers, feedstock processors, and alternative fuels distributors under the Arkansas Alternative Fuels Development Act, 15-13-101 et seq. It consists of moneys appropriated by the General Assembly or as otherwise provided by law.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Athletic Commission Fund	19-5-1213	MISCELLANEOUS FUND. Created 19-5-1213 (Acts 2001, No. 646, § 17). Pays the expenses of the State Athletic Commission, which regulates boxing, wrestling, and martial arts, including kick-boxing. (Note that it is the “State” Athletic Commission and the “Arkansas” Athletic Commission Fund.
Arkansas Aviation and Aerospace Industry Development Fund [Repealed]		Created 15-4-1505. Repealed by Acts 2005, No. 2086, § 34. Replaced by the <b>Industry and Aerospace Development Fund</b> , now repealed.
Arkansas Beef Council Fund	19-6-441 2-35-308	SPECIAL REVENUE FUND. Created 19-6-441 (Acts 1973, No. 808, § 14) and 2-35-308. Also referred to as the <b>Beef Council Fund</b> . Also see 2-35-406 and 2-35-407 for the <b>National Beef Promotion Account</b> and the <b>State Beef Promotion Account</b> . Revenues are specified under 19-6-301. Used for council operations under 2-35-301 et seq.
Arkansas Biosciences Institute Program Account	19-5-1120	TRUST FUND. Created 19-5-1120 (Acts 2001, No. 1646, § 11). This fund shall consist of those moneys and interest earnings transferred from the <b>Tobacco Settlement Program Fund</b> as provided by Initiated Act 1 of 2000, § 8, 19-12-108, to be used for those purposes as set out in 19-12-111.
Arkansas Building Authority Account [Repealed]		GENERAL REVENUE FUND ACCOUNT. Created 19-5-308 (Acts 1975, No. 1003, § 4). Funds for leasing and operations of buildings and lands by Arkansas State Building Services, now called Arkansas Building Authority. Penalties assessed are used to maintain the properties and improvements owned by the authority. Appears to be a duplicate of the <b>Arkansas Building Authority Fund</b> [repealed]. This fund was repealed by Acts 2015 (1 <sup>st</sup> Ex. Sess.) Nos. 7 and 8, § 14.
Arkansas Building Authority Fund [Repealed]		GENERAL REVENUE FUND. Created 22-2-119 [repealed by Acts 2007, No. 186, § 9]. Formerly the <b>State Building Services Fund</b> .
Arkansas Building Authority Maintenance Fund		See the <b>Building Authority Maintenance Fund</b> .
Arkansas Building Authority Parking Facilities Revenue Bond Fund [Transferred and renamed]		See the <b>Building Authority Division Parking Facilities Revenue Bond Fund</b> .
Arkansas Building Authority Real Estate Fund	19-5-1206	See the <b>Building Authority Division Real Estate Fund</b> .
Arkansas Calling Plan Fund	23-17-404	SPECIAL FUND. Created 23-17-404(e)(4)(B)(iii)(a) (Acts 2001, No. 1842, § 1). An Arkansas Intrastate Carrier Common Line Pool allocation to assist in funding the provision of calling plans in telephone exchanges in the state.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Arkansas Capitol Grounds Monument and Memorial Preservation Fund</b>	19-5-1125	TRUST FUND. Created 19-5-1125 (Acts 2003, (1 <sup>st</sup> Ex. Sess.), No. 55, § 18).The Fund consists of moneys from private donations made to the Capitol Arts and Grounds Commission or the Secretary of State, fees from sponsors of monuments and memorials, and legislative appropriations. The funds pay for the maintenance and restoration of monuments on the State Capitol Grounds. Does the same work as the <b>State Capitol Grounds Memorial Fund</b> , [repealed by Acts 2001, No. 1646, § 14] but they appear to be separately enacted funds.
<b>Arkansas Catfish Promotion Fund</b>	19-6-464	SPECIAL FUND. 19-6-464 (Acts 2001, No. 229, § 12). Consists of special revenues from assessments specified in 2-9-101 et seq. by the Arkansas Catfish Promotion Board for promotion, research, and maintenance and operations of the board. First created 19-5-1091 (Acts 1999, No. 790, § 12) as a miscellaneous fund, which was repealed by Acts 2001, No. 1646, § 15.
<b>Arkansas Cemetery Board general operating fund</b>		For general operations of the Arkansas Cemetery Board. Mentioned in § 20-17-1025.
<b>Arkansas Child Care Facilities Loan Guarantee Trust Fund</b>	20-78-503	CASH FUND ACCOUNT. Not in the State Treasury. Created 20-78-503 (Acts 1989, No. 202, § 1). Deposits in institutions are administered by the Arkansas Early Childhood Commission under 20-78-501 et seq.
<b>Arkansas Child Passenger Protection Fund</b>	19-6-443	SPECIAL REVENUE FUND. Created 19-6-443 and 27-34-107. Fines under 27-34-101 et seq. and funds provided under 19-6-301 are used to purchase child safety seats for loan or rental. Originally used for the Arkansas Highway Safety Program under the Arkansas Transportation Commission [repealed] and administered by the Arkansas Highway Safety Agency (23-2-204 [repealed]). The Arkansas Highway Safety Agency was abolished, but the Highway Safety Program (see 16-17-110 [repealed], 16-18-106 [repealed]) now is administered by the Arkansas Department of Transportation.
<b>Arkansas Children’s Advocacy Center Fund</b>	19-5-1260	MISCELLANEOUS FUND. (dual creation by Acts 2017, No. 512, § 24, and 2017 No. 714, § 4 ). The fund consists of fines under §§ 5-4-703, 27-50-306, and 27-51-217, and any other funds authorized by law. It is to be used by the Arkansas child Abuse/Rape/Domestic Violence Commission under § 9-5-106 and any other applicable law. This fund was authorized but not created in §§ 9-5-104 — 9-5-106, (Acts 2007, No. 703, § 5). Serves to fund and enforce the Arkansas Child Safety Center Act, § 9-5-101 et seq.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Citizens First Responder Safety Enhancement Fund	19-6-802	SPECIAL FUND. Created 19-6-802 (Acts 2005, No. 2246, § 2). When the operator of a motor vehicle fails to present proof of liability insurance at a traffic stop, but the insurance is in effect, the operator will be fined \$25.00 without court costs. The money goes into this fund. Half the fund goes to emergency medical services and the other half is to be used by law enforcement.
Arkansas code revision fund [Replaced]		LOCAL FUND. Specified court costs are to be deposited locally in this fund; then they are sent monthly to the Arkansas Code Revision Commission. (Acts 1995, No. 232.) Superseded by Acts 1995, No. 1256, § 15. Fund replaced by the <b>administration of justice fund</b> (local fund).
Arkansas Code Revision Fund		SPECIAL REVENUE FUND. 1-2-305 [repealed], Replaced the <b>Arkansas Statute Revision Fund</b> . (See Acts 1987, No. 334, which renamed the commission.) Next creation section was 19-5-1079 [repealed]. Funding from fees and court costs and revenues is administered under 1-2-305. Former 1-2-306, which provided for court fees to be disbursed by the State Treasurer to the <b>Arkansas Code Revision Fund</b> , was repealed by Acts 1995, No. 1256, § 20, as amended by Acts 1995 (1 <sup>st</sup> Ex. Sess.), No. 13, § 4.
Arkansas Community Retirement Program Fund Account [Not in Code]		SPECIAL REVENUE FUND. Created Acts 2007, No. 808, § 4 codified this at 15-13-107. Cannot find this or it's repeal in the Code and the program and fund seem to be nonexistent although the act has been verified. Moneys appropriated to the Department of Economic Development are to be used for administrative and personnel costs of administering the Arkansas Retirement Community Program.
Arkansas Construction Industry Craft Training Trust Fund	19-5-1114 6-55-107	TRUST FUND. Created 19-5-1114 (Acts 2001, No. 1646, § 11) and 6-55-107 (Acts 1999, No. 474, § 8). A surcharge of 50¢ per \$1,000 of construction authorized on any nonresidential construction permit issued by any political subdivision of this state received pursuant to 6-55-106 is to be deposited in this fund and used to financially support the Arkansas Construction Industry Craft Training Program.
Arkansas Corn and Grain Sorghum Promotion Board Fund	19-6-446	SPECIAL REVENUE FUND. Created 19-6-446, (Acts 1999, No. 282, § 9). Consists of special revenues as specified in 19-6-301. For research, marketing, development, and operating expenses of the Arkansas Corn and Grain Sorghum Promotion Board.
Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Program Fund [Repealed, Reenacted]	19-5-1083	MISCELLANEOUS FUND. Created 16-92-116(d) (Acts 1987, No. 185, §§ 1-4), [repealed] [reenacted] 19-5-1083 (Acts 1997, No. 1248, § 25). This fund consists of those moneys transferred or deposited from the <b>State Administration of Justice Fund</b> to be used exclusively for the establishment and operation of alcohol abuse, drug abuse, and crime prevention programs in the counties.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Court Appointed Special Advocates Program Fund	19-6-820	SPECIAL REVENUE FUND. Created 19-6-820 (Acts 2013, No. 545, § 2). The fund consists of special revenues authorized by law. It is used for providing program support for local law enforcement offices of the Arkansas Court Appointed Special Advocates program.
Arkansas Delta Region Trust Fund [Repealed]		TRUST FUND. Created 15-4-2608 (Acts 2001, No. 1601, § 9) and 19-5-1124 (Acts 2003, No.1473, § 35) both repealed by Acts 2009, No. 1484, § 5. This fund consisted of funds received by the Arkansas Delta Development Commission and general funds to be used for the administration and operations of the commission.
Arkansas Department of Aeronautics Fund	19-6-402	SPECIAL REVENUE FUND. Created 19-6-402. Administered by the Arkansas Department of Aeronautics under 27-114-101 et seq. and 27-115-110. Revenues are set out in 19-6-301.
Arkansas Department of Environmental Quality Fee Fund [Repealed]		SPECIAL REVENUE FUND. Created 19-6-444 (Acts 1973, No. 808, § 14), appears to be same as fund below. Name not changed by Acts 2007, No. 1281. Repealed by Acts 2009, No. 1464, § 7.
Arkansas Department of Environmental Quality Fee Trust Fund	19-5-1137	TRUST FUND. Created 19-5-1137 (Acts 2009, No. 1440, § 4 and 2009, No. 1441, § 4). The fund is composed of special revenues under 19-6-301. It is to be used for operations of the Arkansas Department of Environmental Quality under § 8-1-101 et seq.
Arkansas Department of Environmental Quality Fund Account (of the State Government Fund)	19-5-302	GENERAL REVENUE FUND. Created 19-5-302(4)(A). Used for the maintenance, operation and improvement of the Arkansas Department of Environmental Quality under Title 8, chapters 1-10 or other duties under 25-14-101. The fund account consists of general revenues, funds from the Arkansas State Game and Fish Commission and the Oil and Gas Commission, nonrevenue income from the department, and any other funds provided by law.
Arkansas Department of Health Fund [Superseded]		Superseded by the <b>Public Health Fund</b> .
Arkansas Department of Heritage Fund Account	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(10) (Acts 1975, No. 868, § 7. pp. 2230 and 2231. The fund consists of general revenues as provided by law and is used for the maintenance and operation of the Department of Arkansas Heritage.
Arkansas Department of Heritage Fund Account	19-6-833	SPECIAL REVENUE FUND. Created 19-6-833 (Acts 2017, No 1051, § 7). The fund consists of moneys from the excise tax of one-eighth of one percent (1/8 of 1%) levied by Ark. Const. Amend. 75 and under 19-6-484(3)(C) and any other funds authorized by law. The fund is to be used by the Department of Arkansas Heritage “as appropriated by the General Assembly

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Arkansas Department of Pollution Control and Ecology Fee Fund		See the <b>Arkansas Department of Environmental Quality Fee Fund</b> , this list.
Arkansas Disaster Relief Program Trust Fund	19-5-1104	TRUST FUND. Created 19-5-1104 (Acts 1999, No. 1463, § 19). Consists of income tax check-off funds certified each quarter in accordance with 26-35-1101 and any other gift or bequest funds allowed by law. The Department of Finance and Administration disburses the funds to the Disaster Relief Income Tax Check-Off Program under 26-35-1101 et seq.
Arkansas Economic Development Commission Fund Account	19-5-302	GENERAL REVENUE FUND. Created 19-5-302(5)(A). Moneys are to be used for maintenance and operation of the Arkansas Economic Development Commission and the Arkansas Economic Development Council. Formerly named the <b>Department of Industrial Development Fund Account</b> . Arkansas Industrial Development Commission became the Arkansas Economic Development Commission, and is now the Arkansas Economic Development Council. The Department of Economic Development is now the Arkansas Economic Development Commission. They are administered under parts of Title 15, Chapter 4, and 15-10-201—15-10-206.
Arkansas Egg Marketing Fund [Replaced]		SPECIAL REVENUE FUND. Created 19-6-409 (1973, No. 808, § 14). This fund is now merged with and called the <b>Poultry and Egg Grading Fund</b> . The 1983 amendment repealed the “Egg Marketing” nomenclature.
Arkansas Employment Security Department Trust Fund		Name changed by Acts 2009, No. 251, § 3, to <b>Department of Workforce Services Trust Fund</b> . It has now been changed to the <b>Department of Career Education Fund</b> . See that fund, this list.
Arkansas EMT Association Benevolence and Scholarship Funds		Not created in State Treasury. See 27-24-1306. (Acts 2005, No. 2202, § 1). A special license plate is to be issued for emergency medical technicians holding valid EMT licenses in the state. In addition to other fees, a special fee is to be collected by the Department of Finance and Administration and deposited into these funds. The use of the scholarships is unspecified.
Arkansas Fair Housing Commission Trust Fund	16-123-347 19-5-1135	TRUST FUND. Created 16-123-347 (Acts 2001, No. 1785, § 48) and 19-5-1135 (Acts 1032, § 30, and 2007, No. 1201, § 30). The fund consists of funds received by the Arkansas Fair Housing Commission and other moneys provided by the General Assembly to be used for the administration and operation of the commission and fair housing education of the public.
Arkansas Fire and Police Pension Guarantee Fund	19-5-994	TRUST FUND. Created 19-5-994 (Acts 1997, No 1248, § 19) and 24-11-209 (Acts 1995, No. 1266, § 3). The fund provides financial assistance through the Arkansas Fire and Police Pension Review Board under 24-11-201 et seq., (Specifically 208 and 209), 24-11-301 et seq., and 24-11-809 to qualifying municipal fire and police pension funds that are potentially insolvent. Section 24-11-209 was repealed by Acts 2013, No. 41, § 6.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Arkansas Four-Lane Highway Construction and Improvement Bond Account</b> (of the State Highway and Transportation Department Fund)		SPECIAL REVENUE FUND ACCOUNT. Created Amendment 91, § 5. Revenues from the one-half cent (0.5¢) taxes levied under Amendment 91 are transferred to the <b>State Highway and Transportation Department Fund</b> . Proceeds of excise taxes are to be transferred to the <b>Arkansas Four-Lane Highway Construction and Improvement Bond Account</b> and used for purposes set out in Amendment 91.
<b>Arkansas Great Places Program Fund</b>	19-5-1245	CASH FUND. Not created in State Treasury. Created 19-5-1245 (Acts 2011, No. 896, § 2). The fund consists of matching funds and other gifts, grants, devises, etc., private and federal, from organizations in the Arkansas Great Places program and is to be used to further the program under 15-11-801 et seq.
<b>Arkansas Healthcare Transparency Initiative Fund</b>	19-5-1145	TRUST FUND. Created 19-5-1145 (Acts 2015, No. 1233, § 2). The fund consists of general appropriations, subscription fees or payments from third parties to the State Insurance Department for data access, and penalties under 23-61-901 et seq. Interest from the trust is to be retained in the fund. The moneys are to be used for implementing the Arkansas Healthcare Transparency Initiative Act of 2015, 23-61-901 et seq.
<b>Arkansas Healthy Century Trust Fund</b>	19-5-1115 19-12-107	TRUST FUND. Created 19-5-1115 (Acts 2001, No. 1646, § 11) and 19-12-107 (Initiated Acts 2000, No. 1, § 7). Funds shall consist of an initial principal amount of \$100,000,000 of tobacco settlement funds and interest earnings as provided in Initiated Acts 2000, No. 1, § 4, to be used for those programs as set out in Initiated Acts 2000, No. 1, § 7, which specify that “such programs, and other projects related to health care services, health education and health-related research as shall, from time to time, be designated in legislation adopted by the General Assembly.”
<b>Arkansas High Cost Fund</b>	23-17-404	CASH FUND. Created 23-17-404. This fund appears to be superseding the <b>Universal Telephone Service Fund</b> created at 23-17-304, although the agency-generated act calls it the <b>Arkansas Universal Service Fund</b> (AUSF). The subdivision (3) of the A.C.R.C. note at 23-17-403 says “A five-year transition from the Arkansas Universal Service Fund [sic] to the Arkansas High Cost Fund is important public policy due to the shift from a revenue replacement fund based upon current changes to a high-cost fund using financial data that is two (2) or more years old;”.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Highway Transfer Fund	19-6-832	SPECIAL REVENUE FUND. Created 19-6-832 (Acts 2016 (3 <sup>rd</sup> Ex. Sess.), No. 1, § 13). The <b>Arkansas Highway Transfer Fund</b> is a supplemental fund to be used by the Arkansas Department of Transportation for the construction and maintenance of highways in this state. If regular funds become insufficient, the department may petition the Governor to recommend to the Legislative Council or the Joint Budget Committee to approve a one-time release of moneys in this fund to the <b>State Highway and Transportation Department Fund</b> . See the note at 19-6-832 for the source of the moneys and the specifications of the transfer.
Arkansas Historic Building Maintenance Fund [Replaced]		MISCELLANEOUS FUND. Created former 19-5-1025, Acts 1975, No. 1056, § 5 (Ex. Sess. 1976). The section creating this fund was repealed by Acts 1987, No. 928, § 6.
Arkansas History Textbook Revolving Fund (of the Public School Fund)	6-20-205	MISCELLANEOUS FUND ACCOUNT. Established 6-20-205(d). Used for Arkansas history textbook purchase and sale under 6-20-205.
Arkansas Home Inspectors Registration Fund [Repealed]	19-5-1090	MISCELLANEOUS FUND. Created 19-5-1090 (Acts 1997, No. 791, § 6). All funds, fees, charges, costs, and collections accruing to or collected by the office of the Secretary of State under 19-5-1090 shall be deposited into the State Treasury for the purpose of registering and checking qualifications of home inspectors and providing for civil sanctions and penalties for violations. Repealed by Acts 2013, No.1146, § 4.
Arkansas Housing Trust Fund	15-5-1704	CASH FUND. Created 15-5-1704 (Acts 2009, No. 661, § 1). Not created in State Treasury. The cash funds consist of moneys appropriated by the General Assembly or from the Governor, federal funds, private sources, investments, interest, or repayments of loans or other revenues authorized by law. The fund is to be used by the Arkansas Development Finance Authority under 15-5-1701 et seq.
Arkansas Industrial Development Revolving Fund [Inactive]		CASH FUND. See 15-4-212(j), fund is still mentioned there. Property sales proceeds under 15-4-212 are Arkansas Industrial Development Commission Administered. This fund is currently inactive. The Arkansas Industrial Development Commission is now the Arkansas Economic Development Commission. Repealed under Acts 2013, No. 1185, § 1.
Arkansas Industrial Hemp Program Fund	19-6-835	MISCELLANEOUS FUND. (Acts 2017, No. 981, § 3) The fund is used for the industrial hemp research program and to license persons to grow industrial hemp under the Arkansas Industrial Hemp Act, § 2-15-401 et seq. The fund consists of fees collected under the Arkansas Industrial Hemp Act, § 2-15-401 et seq., gifts, grants, and other public and private funds, and any other revenues authorized by law.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Law Enforcement Training Academy Cash Fund		CASH FUND. No creation. May be agency-created fund. See § 27-24-1314 (Acts 2013, No. 586, § 3).
Arkansas Medicaid Program Trust Fund	19-5-985	TRUST FUND. Created 19-5-985 (Acts 1993, No. 1073, § 11) and 26-57-908. Consists of soft drink taxes under 26-57-901 et seq., additional annual ambulance fees under 20-23-212, surety bonds issued on risk-based provider organizations, and excess insurance premium taxes. The fund is used to match Federal Funds Participation (FFP) under the State Medicaid Program.
Arkansas Medicaid Rebate Program Revolving Fund	19-5-1047	MISCELLANEOUS FUND. Created 19-5-1047 (Acts 1991, No. 1023, § 3.). Drug manufacturer rebates under the federal Omnibus Budget Reconciliation Act of 1990 are deposited in this fund and then transferred by the Director of the Department of Human Services to the Department of Human Services Medicaid Paying Accounts account and used to pay pharmacy claims in the Arkansas Medicaid Prescription Program.
Arkansas Medical Marijuana Implementation and Operations Fund	19-6-836	SPECIAL REVENUE FUND. (Acts 2017, No.670, § 3) The fund consists of moneys obtained from the taxation of medical marijuana under Ark. Const., Amend. 98, § 17, and any other revenues authorized by law. The fund is to be used to pay expenses under Ark. Const., Amend. 98, and for transfers of distributions as set out in that amendment.
Arkansas Military War Veterans Monument Fund	19-5-982 22-3-219	TRUST FUND. Created 19-5-982 (Acts 1993, No. 1073, § 11) and § 22-3-219 (Acts 1991, No. 1159, § 4). Gifts, grants, and donations were deposited to be used to construct a war veterans' memorial on the State Capitol Grounds. Administered by the Treasurer of State with assistance of a design selection committee and site approval by the Capitol Zoning District Commission under 22-3-201 et seq. Originally temporary. Not to be confused with the <b>State Capitol Grounds Memorial Fund</b> [repealed] for law enforcement officers or any other memorial prescribed by the General Assembly.
Arkansas Multi-Agency Insurance Trust Fund	19-5-1128 25-35-103	TRUST FUND. Created 25-35-103 (Acts 2003, No. 1762, § 1) and 19-5-1128 (Acts 2005, No. 2282, § 8 and No. 2316, § 8). The fund is to be used by state agencies to cover losses and premiums. All income derived through investments under 25-35-101 et seq. are to be credited as investment income to this fund. Moneys earned through this fund are not subject to any deductions or taxes.
Arkansas Museum and Cultural Center Bond Guaranty Fund		CASH FUND. Not in the State Treasury. See 13-5-316(c). Also referred to as the <b>Center Guaranty Fund</b> in the Code. Used for debt service funding for the center by the Department of Parks and Tourism.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Arkansas Museum of Natural Resources Bond Redemption Fund</b>	26-58-303	CASH FUND. Created 26-58-303(c)(1) (Acts 1980 (1st Ex. Sess., No. 71, §§ 2-5) as the <b>Oil and Brine Museum Bond Redemption Fund</b> . The name was changed to the <b>Arkansas Museum of Natural Resources Bond Redemption Fund</b> by Acts 2009, No. 655, § 5. Fees are paid on barrels of oil and brine produced in the state for the purpose of bromine extraction. The funds are used to pay principal and interest, agent's fees, and other expenses on bonds issued by the Oil and Gas Commission or the Arkansas Pollution Control and Ecology Commission.
<b>Arkansas Museum of Natural Resources Fund</b>	19-6-426	SPECIAL REVENUE FUND. Created 19-6-426. Fees under 19-6-301 are used for Arkansas Museum of Natural Resources purposes under 13-5-401 et seq. Administered by the Department of Parks and Tourism under 26-58-301. Formerly the Oil and Brine Museum, the name was changed under Acts 1997, No. 383, § 3, to the Arkansas Museum of Natural Resources.
<b>Arkansas Natural and Cultural Resources Grants and Trust Fund</b>	19-5-951	TRUST FUND. Created 19-5-951 (Acts 1989, No. 629, § 11). Fund used by the Arkansas Natural and Cultural Resources Council to get, use, and care for state-owned lands with some money earmarked for the Main Street Program. Also used by the Department of Parks and Tourism for statewide parks.
<b>Arkansas 911 Rural Enhancement Program Fund</b>	23-17-404	23-17-404, (Acts 2013, No. 442, § 13). Created as an allocation under AHCF to advance the goals of universal service and help ensure 911 access to rural areas of the state and provide funding to statewide Smart911 system, the Smart Prepare System, and 911 administrative systems for emergency management.
<b>Arkansas Northeastern College Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(p). Changed by Acts 2003 (1 <sup>st</sup> Ex. Sess.) No. 55, § 27. Formerly the <b>Mississippi County Community College Fund</b> .
<b>Arkansas Nuclear Planning and Response Fund</b>	19-6-435	SPECIAL REVENUE FUND. Created 19-6-435. Revenues specified in 19-6-301(60) are used to finance the Arkansas Nuclear Planning and Response Program under 20-21-401 et seq.
<b>Arkansas-Oklahoma Arkansas River Compact Fund</b>		CASH FUND. Not in State Treasury. See 15-23-401. Authorized in Interstate Compact Article IX, § B(5). This is the commission expense fund, not to be audited by the state, but by private auditors hired for such purpose.
<b>Arkansas Port, Intermodal, and Waterway Development Grant Program Fund</b>	19-5-1253	MISCELLANEOUS FUND. Created 19-5-1253 (Acts 2013, No.1427, § 1). The fund consists of moneys specified under § 26-26-1616(d), personal grants and federal grants and any other funds authorized by law. It is to be used by the Arkansas Waterways Commission to provide grants to port authorities and intermodal authorities under § 15-23-205.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Property and Casualty Insurance Guaranty Fund		CASH FUND. Not created in Code. This fund, utilized for insolvent insurer's claims handling, is administered by the Arkansas Property and Casualty Advisory Association (board), which in turn is appointed by the Insurance Commissioner. The Association is a private unincorporated association and not a state agency. See 23-90-101 et seq. for the Property and Casualty Insurance Guaranty Act creating the association. See 23-68-126(b)(1)(F) for the fund's rank in the order of distribution of claims against estates.
Arkansas Public Art Program Fund [Repealed]	19-6-461 [Repealed] 13-8-208	SPECIAL REVENUE FUND. (Created Acts 1993, No. 1072, § 8). Used by the Office of Arkansas State Arts and Humanities to fund the Public Art program and purchase art for state buildings under § 13-8-201 et seq. Revenues were specified in § 19-6-301 for this fund. Repealed by Acts 2017, No. 720, §§ 4 & 7.
Arkansas Public Employees' Retirement Fund		See <b>Arkansas Public Employees' Retirement System Fund</b> .
Arkansas Public Employees' Retirement System Fund	24-4-201	TRUST FUND. Created 24-4-201, Acts 1957, No. 177, § 4, as the <b>Arkansas Public Employees' Retirement System Fund</b> , and created 19-5-919, Acts 1973, No. 750, § 8, as the <b>Arkansas Public Employees Retirement Fund</b> . APERS says the proper name contains "System" in the title. The retirement system consists of three divisions: state, county, and municipal. Each division has a <b>members' deposit account</b> , an <b>employers' accumulation (or contribution) account</b> , a <b>retirement system reserve (fund) account</b> , an <b>income-expense (reserve) account</b> , a <b>survivor benefit account</b> and other accounts as may be provided by law.
Arkansas Public Transit Trust Fund	19-5-1126	TRUST FUND. Created 19-5-1126 (Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 18). Portions of the rental vehicle tax revenues are to be used by the Arkansas Department of Transportation to acquire federal matching funds for the purchase of public transportation vehicles, public transit equipment or facilities, and for the operation of the Department of Transportation Federal Transit Administration Assistance programs.
Arkansas Purchasing Card Services Program Fund	19-5-1216	MISCELLANEOUS FUND. Created 19-5-1216 (Acts 2001, No. 1666, § 39). Program participants will work to streamline agency purchases and expedite the payment process to merchants. Participation in this program is voluntary. Agencies will pay into this fund for payments to be made by the Department of Finance and Administration.
Arkansas Racing Commission Purse and Awards Fund		CASH FUND. Not created in State Treasury. See 23-110-409. Funds are from special revenues, but it is not a special revenue fund. Deposits in banks are disbursed by the Arkansas Racing Commission for purse supplements and breeder's awards.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Rainy Day Fund [Name Changed]		SPECIAL REVENUE FUND. The name was changed to <b>Long Term Reserve Fund</b> by Acts 2016 (3 <sup>rd</sup> Ex. Sess.) No. 1, § 15. See that fund.
Arkansas Rx Program Fund [Repealed]		SPECIAL REVENUE FUND. Created 19-6-805 (Acts 2007, No. 407, § 17) and 20-76-509 (Acts 2005, No. 538, § 1). The fund is to be used by the Department of Health and Human Services to pay pharmacies for rebates under 20-76-501 et seq. and for contracted services under the Arkansas Rx Program. It is funded by special revenues fees, rebates, and penalties under 20-76-504. 19-6-805 was repealed by Acts 2013, No. 1145, § 1. 20-76-509 was repealed by Acts 2013, No. 1145, § 5.
Arkansas Real Estate Commission Fund	17-42-204	CASH FUND. Created 17-42-204, formerly chapter 35. Pays expenses of the commission. 17-42-204 is ambiguous, but this appears to be a cash fund.
Arkansas Real Property Reappraisal Fund	19-5-1096 26-26-1907	MISCELLANEOUS FUND. Created 19-5-1096 (Acts 1999, No. 1185, § 6) and 26-26-1907 (Acts 1999, No. 1185, § 6). The proceeds of the fund are used to pay counties to contract with professional reappraisal companies for the reappraisal of real estate required by 26-26-1901 et seq. and shall be used in lieu of reappraisal funding by the local taxing units in each county.
Arkansas Research Infrastructure Fund	19-6-808	SPECIAL REVENUE FUND. Created 19-6-808 (Acts 2007, No. 563, § 2). The fund consists of moneys appropriated by the General Assembly and any other gifts, grants, or contributions allowed by law. The fund is to be used by the Division of Science and Technology of the Arkansas Economic Development Commission for purposes under the Arkansas Research and Alliance Act, § 15-3-301 et seq.
Arkansas Research Matching Fund [Repealed]	15-3-202 [Repealed]	MISCELLANEOUS FUND. (Created by Acts 1999, No 1545, § 2). Matched grants from selected federal agencies to two- and four-year colleges and universities for basic and strategic research but not used to build new facilities. The fund was administered by the Executive Director of the Arkansas Economic Development Commission. Repealed by identical Acts 2017, No. 1083, § 20, and No. 1127, § 20.
Arkansas Reserve Components Emergency Relief Fund		Not a state fund. HCR 1004, 2005 Reg. Sess. The 85 <sup>th</sup> General Assembly urges everyone to donate to this fund sponsored by United Way to provide financial assistance to members and families on the Arkansas National Guard and military reserves during periods of long-term deployment.
Arkansas Retirement Community Program Fund Account	15-14-107 19-6-816	SPECIAL REVENUE FUND. Created 15-14-107 (Acts 2007, No. 808, § 1) and 19-6-816 (Acts 2009, No. 1464, § 10). The fund consists of moneys collected from fees specified in 19-6-301, and are to be used by the Arkansas Economic Development Commission for administering the Arkansas Retirement Community Program under 15-14-101 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Rice Research and Promotion Fund	19-6-451	SPECIAL REVENUE FUND. Created 19-6-451. Also referred to as the <b>Rice Research and Promotion Fund</b> . For Arkansas Rice Research and Promotion Board operations and use of revenues under 19-6-301 as set out in 2-20-501 et seq.
Arkansas Risk Capital Matching Fund	15-5-1604	CASH FUND. Created 15-5-1604 (Acts 2007, No. 1025 § 1). Funds are held by and maintained by the Venture Capital Investment Trust. Also within this fund are the <b>Enterprise Development Account</b> and the <b>Technology Validation Account</b> . The fund is to be used to provide financial assistance to technology-based enterprises in the state. It targets those in the early stages of development that are not able to attract private sources of financing or investors.
Arkansas Safety-net Benefit Fund	23-79-1004	CASH FUND. Created 23-79-1004 (Acts 2003, No. 1044, § 1). Moneys in this fund are used to fund the Arkansas Safety-net Benefit Program, 23-79-1003, and shall not be used for any other purposes, including a surplus in the fund.
Arkansas Science and Technology Authority Endowment Fund <b>[Repealed]</b>	15-3-118	CASH FUND. Created 15-13-118 repealed by Acts 2015 (1 <sup>st</sup> Ex. Sess.) Nos. 7 and 8, § 76, and 19-5-941 (Acts 1987, No. 928, § 5) repealed by Acts 2010, No. 262, § 7, and Acts 2010, No. 296, § 7. Used for authority activity financing. Appears to not be a State Treasury fund although the Treasurer of State has authority to direct the investments.
Arkansas Science and Technology Authority – Investment fund	15-3-120	CASH FUND. Created 15-3-120 (Acts 1983, No. 859, § 12). Managed under 15-3-121 by the authority.
Arkansas Securities Department Fund		See <b>Securities Department Fund</b> .
Arkansas Sheriffs’ Association Education Fund	19-6-825	SPECIAL REVENUE FUND. Created 19-6-825 (Acts 2013, No. 1283, § 5). Funds are allocated under 27-24-1412 and come from the sale of the Arkansas Sheriffs’ Association special license plate. The moneys are to be used for a continuing study of ways to improve the administration of sheriff’s offices and to develop and improve education programs for sheriffs in Arkansas.
Arkansas State Board of Nursing Fund	19-6-439	SPECIAL REVENUE FUND. Created 19-6-439. The revenues collected under 17-86-201 et seq. and those specified in 19-6-301 are used to finance the program under 17-86-101 et seq.
Arkansas State Board of Public Accountancy Special Fund	17-12-204	CASH FUND. Created 17-12-204 with no name (Acts 1975, No. 160, § 2). Moneys generated by the Arkansas State Board of Public Accountancy are placed into this fund to pay the expenses of the Board.
Arkansas State Building Services Maintenance Fund		See <b>Arkansas Building Authority Maintenance Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas State Highway Employees' Retirement System Fund	19-5-918 24-5-1068	TRUST FUND. Created 24-5-106, Acts 1949, No. 454, § 4) and 19-5-918 (Acts 1973, No. 750, § 8). Administered under 24-5-101 et seq. 24-5-106 gives the system a choice of depositing moneys in the State Treasury or as cash funds in banks to fund this fund.
Arkansas State Parks Trust Fund	19-5-986	TRUST FUND. Created 19-5-986 (Acts 1993, No. 1156, § 1). Used by the State Parks, Recreation, and Travel Commission for development and preservation of existing state parks. Funded by diamond mining and severance taxes under 26-58-107, and 26-58-124.
(Arkansas) State Police Equipment Fund		See <b>State Police Equipment Fund</b> .
Arkansas State Technical Institute Fund		Formerly Delta Technical Institute (in Marked Tree), there is no fund by this name per se. This institution is now funded from the <b>Arkansas State University – Beebe Fund</b> . See that fund.
Arkansas State University Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(f)(1). The fund is used for the maintenance and operation of and improvements to the university. The fund consists of general revenues and other funds as provided by law.
Arkansas State University–Beebe Fund	6-65-216 19-5-303	GENERAL REVENUE FUND. Created 19-5-303(g)(1) and 6-65-216 (Acts 2001, No. 90, § 5). It now funds ASU-Beebe, ASU-Searcy, ASU-Heber Springs and the Arkansas State Technical Institute in Marked Tree. See 19-5-303(g)(2).
Arkansas State University Mid-South Fund [Name Change]	19-5-303	GENERAL REVENUE FUND. Originally created 19-5-311(d) [repealed] now codified at 19-5-303(v)(1). Arkansas State University Mid-South is a two-year community college under the Department of Higher Education. This fund is used for the maintenance, operation, and improvement of Mid-South Community College. Acts 2016 (Fiscal Session), No. 140, § 7 changed the name. Formerly Mid-South Community College and before that it was Mid-South Technical College.
Arkansas State University–Mountain Home Fund	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(dd), formerly 19-5-311(k) (Acts 1995, No. 1163, §§ 12, 13) [repealed]. Formerly the <b>Mountain Home Technical College Fund</b> and before that, the <b>Twin Lakes Technical College Fund</b> .
Arkansas State University-Newport Fund	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(z)(1) (Acts 2001, No. 297, § 5). Used for maintenance, operation, and improvement of Arkansas State University-Newport.
Arkansas State University – Searcy Fund [Nonexistent]		GENERAL REVENUE FUND ACCOUNT. Money from the former <b>Foothills Technical Institute Fund Account</b> is transferred by Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 28 to the <b>Arkansas State University – Beebe Fund</b> and that fund takes care of ASU – Searcy. See that fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Statute Revision Fund [Repealed and Replaced]		This fund became the <b>Arkansas Code Revision Fund</b> . The <b>Arkansas Code Revision Fund</b> was repealed by Acts 2001, No. 1308, § 6.
Arkansas Tech University Fund	19-5-303	GENERAL REVENUE FUND. (Institutions for Higher Education.) Created 19-5-303(h)(1). The fund is used for the maintenance and operation of, and improvements to, the university. The fund consists of general revenues and other funds as provided by law.
Arkansas Tech University – Ozark Campus Fund Account		GENERAL REVENUE FUND ACCOUNT. No longer in Code. Creation unknown.
Arkansas Technology Infrastructure Fund	19-5-1233	MISCELLANEOUS FUND. Created 25-33-202 (Acts 2005, 2248, § 1) [repealed by Acts 2007, No. 751, § 34] and 19-5-1233 (Acts 2007, No. 1032, § 32 and 2007, No. 1201, § 32). Consists of moneys from savings that accrue to state agencies due to reductions in the costs of services to citizens that result from employing technology, also from general funds and from gifts and donations.
Arkansas Title Insurance and Escrow Agents’ Recovery Fund		Not in Code. See Acts 2005, No. 860, § 1. May be agency-created fund.
Arkansas Tobacco Control Revenue Fund		SPECIAL REVENUE FUND. Created 19-6-831 (Acts 2015, No. 1235, § 29). Moneys from permits and license fees and any other moneys authorized by law received by Arkansas Tobacco Control under the Arkansas Tobacco Products Tax Act of 1977, § 26-57-201 et seq. are deposited into the State Treasury to the credit of this fund account. The fund is to be used for maintenance and operation of Arkansas Tobacco Control and for education and training.
Arkansas Tobacco Settlement Commission Fund	19-5-1117	TRUST FUND. Created 19-5-1117 (Acts 2001, No. 1646, § 11). This fund consists of investment earnings transferred from the <b>Tobacco Settlement Program Fund</b> and each of the program accounts to be used for costs and expenses of the commission and grants to improve the health of Arkansans under Initiated Act 1 of 2000.
Arkansas Transitional Employment Fund	19-5-1210	MISCELLANEOUS FUND. Created 19-5-1210 (Acts 1999, No. 1567, § 24). To be used exclusively by the Temporary Assistance for Needy Families Board to fund its programs, operations, and activities. Consists of federal funds, grants, donations, etc. Transitional employment programs are for the assistance of welfare recipients and their children as they go from welfare to the workforce. These include: training, job-finding assistance, child care, and teen pregnancy prevention programs, among others.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Arkansas Tuition Trust Fund</b> [Repealed and Replaced]		CASH FUND. Created 6-62-908 (Acts 1993, No. 1222, § 1) [repealed] and replaced by the Arkansas Tax-Deferred Tuition Savings Program Trust under the Arkansas Tax-Deferred Tuition Savings Program Act of 1999, 6-84-101 et seq. (Acts 1999, No. 996, § 14). See 6-84-104 or see that program on the Programs List.
<b>Arkansas Tuition Trust Operating Fund</b> [Repealed and Replaced]		TRUST FUND. Created 6-62-909 (Acts 1993, No. 1222, §1) [repealed] replaced by the Arkansas Tax-Deferred Tuition Savings Program Trust under the Arkansas Tax-Deferred Tuition Savings Program Act, § 6-84-101 et seq. See 6-84-104. (Acts 1999, No. 996, § 14). Also created 19-5-926 (Acts 1995, No. 1163, § 18 [repealed]). The fund was repealed by Acts 2003, (1 <sup>st</sup> Ex. Sess.) No. 55, § 15.
<b>Arkansas Tuition Trust Reserve Fund</b> [Repealed and Replaced]		CASH FUND. See 6-62-909 (Acts 1993, No. 1222, § 1 [repealed]). Replaced by the Arkansas Tax-Deferred Tuition Savings Program Act, § 6-84-101 et seq., (Acts 1999, No. 996, § 14). See 6-84-104 or see that program on the Programs List.
<b>Arkansas Unemployment Trust Fund</b>		TEMPORARY FUND. Created 11-10-1002 (Acts 2011, No. 1125, § 1 to pay unemployment benefits under 11-10-1001 et seq. Arkansas Unemployment Trust Fund Bonds are authorized under 11-10-1004 to repay the principal of and interest on advances from the <u>Federal Unemployment Trust Fund</u> under Title XII of the Social Security Act, 42, U.S.C. § 1321, to pay the interest on the bonds for no more than two years, and provide a debt service reserve.
<b>Arkansas Universal Service Fund</b> [Superseded]		CASH FUND. Not in State Treasury. Replaced the <b>Arkansas Universal Telephone Service Fund</b> and was replaced by the <b>Arkansas High Cost Fund</b> . See that fund.
<b>Arkansas Valley Technical Institute Fund Account</b> (of the Education Fund)		Now the <b>Arkansas Tech University – Ozark Campus Fund Account</b> . See that fund.
<b>Arkansas Video Service Fund</b>	19-6-819	SPECIAL REVENUE FUND. Created 19-6-819 (Acts 2013, No. 276, § 1). All moneys collected under 23-19-204 and any other funds allowed by law are to be deposited into the fund. The fund is to be used by the Secretary of State to review and issue certificates of franchise authority and to issue refunds and reimbursements of fees collected under 23-19-204.
<b>Arkansas Water Development Fund</b>	15-22-507	CASH FUND. Not in the State Treasury. Created 15-22-507. This fund is used for bond obligations and for project costs under 15-22-506 and administered by the Arkansas Soil and Water Conservation Commission. Fees collected under 15-22-215 are deposited in this fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Water Resources Cost Share Revolving Fund	15-22-808 19-5-1042	MISCELLANEOUS FUND. Created 15-22-808, (Acts 1989, No. 257, § 8), 19-5-1042 (Acts 1991, No. 1135, § 11), and 19-5-1069 (Acts 1995, No. 1163, § 27) repealed by Acts 2015, No. 1144, § 7 and No. 1145 § 7. This is a depository for funds which may be used for cost sharing with the federal government in local water resources development projects under the Arkansas Water Resources Cost Share Finance Act, 15-22-801 et seq. The funds come from legislative appropriations and other sources.
Arkansas Water Quality Control Revenue Bond Redemption Fund [Repealed]		CASH FUND. Not in the State Treasury. Created 8-5-314. Repealed by Acts 2003, No. 548, §4. This is an enabling fund for grant bond repayment by political subdivisions. It is also erroneously referred to as the <b>Bond Fund</b> .
Arkansas Weatherization Assistance Fund [Repealed]		SPECIAL REVENUE FUND. Created 15-10-702 (Acts 2003, No. 121, § 2) repealed by Acts 2007, No. 873, § 4, and 19-6-495 (Acts 2005, No. 20 § 17.). Repealed by Acts 2007, No. 407, § 14. Each electric or natural gas utility electing to contribute shall be assessed a fee of one tenth of a cent per its respective unit, not to exceed \$1.00 per month per customer. Seventy percent (70%) of these fees shall be deposited into this fund to assist poor and elderly people with the weatherization of their homes.
Arkansas Wheat Promotion Fund	19-6-449	SPECIAL REVENUE FUND. Created 19-6-449. Funds collected under 19-6-301 are administered by the Arkansas Wheat Promotion Board under 2-20-601 – 2-20-609. This fund is also erroneously referred to as the <b>Wheat Promotion Fund</b> .
Arkansas Wine Grape, Berry, Fruit, and Vegetable Subsidy Fund	3-5-1007	SPECIAL REVENUE FUND. Created 3-5-1007. This is a wine fruit subsidy set-aside and is contingent upon federal legislation which would not prohibit it. According to a publishers note at 3-5-1002, no federal legislation of this nature had been enacted, but that was a long time ago.
Arkansas Wireless Information Network Financing Fund	19-5-1255	MISCELLANEOUS FUND. Created 19-5-1255 (Acts 2015, No. 1012, § 1). The fund consists of moneys from bond revenues, drivers' license fees, general revenues, and other moneys authorized by law. It is to be used for maintenance, operations, and repairs by the Arkansas Wireless Information Network.
Arkansas Wine Grants Fund	19-6-833	SPECIAL REVENUE FUND. (Created by Acts 2017, No. 508, § 10).The fund, to be administered by the Department of Finance and Administration, consists of fees collected from grocery store wine permits under 3-5-1802. Fifty percent of the fund is to be used for grants to wineries under 3-5-901et seq., and fifty percent (50%) is transferred to the <b>Tourism Development Trust Fund</b> to pay staffing and operating expenses of the Arkansas Wine Producers Council in Franklin County. Any unused balance in the fund at the end of each fiscal year shall be transferred into the <b>Tourism Development Trust Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Arkansas Wine Producers Council Fund	19-6-445	SPECIAL REVENUE FUND. Created 19-6-445. This fund is used for wine industry promotion under 3-5-701 et seq.
Arkansas Workforce Investment Fund		Not created. Mentioned 15-4-2204 (Acts 1999, No. 1125, § 4). \$600,000 in balances from savings in Welfare Reform Initiatives by the Department of Human Services to be transferred into this fund. To be used to implement the Arkansas Workforce Investment Act of 1999, 15-4-2201 et seq.
Arkansas Works Program Trust Fund	19-5-1146	TRUST FUND. Created 19-5-1146 (Acts 2016 (2 <sup>nd</sup> Ex. Sess.), No. 1, § 6, and No. 2, § 6). Moneys accrued under the Arkansas Works Act of 2016, § 23-61-1001 et seq., including increases in premium tax collections and spending reductions, are to be used by the Department of Human Services to administer the Arkansas Works Program.
Armory Construction Fund	19-5-1008	MISCELLANEOUS FUND. Created 19-5-1008. Proceeds from the sale or other disposition of National Guard Armories are deposited into this fund to be used to build, equip, or improve other armories.
Asbestos Control Fund	19-6-452	SPECIAL REVENUE FUND. Created 19-6-452 (Acts 1987, No. 792, § 5). Revenues are derived from 19-6-301. This fund is administered by the Arkansas Department of Environmental Quality, formerly the Department of Pollution Control and Ecology under 20-27-1001 et seq. for a program to license contractors for removal of friable asbestos materials.
Athletics Instruction Fund [Repealed]		CASH FUND. Not in the State Treasury. Created 6-64-1004 and repealed by Acts 2015, No. 344, § 103. A restricted UA fund. A percentage of ticket sales and concessions is designated to be used for the salary of the head football coach.
Auctioneer Education and Recovery Fund	17-17-401	CASH FUND. Created 17-17-401 (Acts 1999, No. 227, § 3). Not in State Treasury. Moneys from licensing and renewal fees of auctioneers are to be paid into this fund until it reaches \$180,000 when fees are suspended, then resumed when the balance reaches \$100,000. The money is to be used for education and recovery purposes outlined in 17-17-401 et seq.
Automated Records Systems Fund	14-20-107	CASH FUND. Created 14-20-107(e)(1) (Acts 2007, No. 615, § 2) on the books of the Association of Arkansas Counties and funded by counties in Class 6 and Class 7 for automated equipment for counties in Class 1 – Class 5. One dollar for each document recorded by county recorders is submitted to this fund for purposes related to automated equipment. Grant applications are reviewed by the Automated Records Systems Fund Committee.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Baby Sharon's Children's Catastrophic Illness Grant Program Trust Fund</b>	19-5-1123	TRUST FUND. Created 19-5-1123 (Acts 2003, No. 279, § 2). All moneys collected under 26-35-1202 are deposited into this fund. The fund is to be used by Arkansas Children's Hospital for making grants to families of children with catastrophic illnesses or injuries to assist them with medical expenses.
<b>Bail Bond Recovery Fund</b>	19-6-826	SPECIAL REVENUE FUND. Created 19-6-826 (Acts 2013, No. 1283, § 5). Moneys and other moneys authorized by law collected under 17-19-301(g) are to be used for the recovery of forfeited professional bonds.
<b>Bail Bondsman Board Fund</b>	19-5-1088	MISCELLANEOUS FUND. Created 19-5-1088 (Acts 1997, No 1248, § 40). This fund shall consist of those moneys transferred from the <b>State Insurance Department Trust Fund</b> and other moneys from the collection of fees, to be used exclusively for the operation of the Professional Bail Bondsman Licensing Board.
<b>Balanced Budget Reserve Fund</b> [Repealed]	19-5-1204	MISCELLANEOUS FUND. (Created by Acts 1999, No. 1463, § 27). Funds were appropriated by the General Assembly and placed into this fund for additional funding to general revenues as set out by law. Repealed by identical Acts 2017, No. 1083, § 19, and No. 1127, § 19.
<b>Bank Department Fund</b>	19-6-412	SPECIAL REVENUE FUND. Created 19-6-412. Revenues under 19-6-301 are administered under 23-46-201 et seq.
<b>Beaver Control and Eradication Account</b>	15-42-125	SPECIAL REVENUE FUND ACCOUNT (of the <b>Game Protection Fund</b> ). Created 15-42-125. A portion of hunting license revenues is set aside for beaver control.
<b>Beef Council Fund</b>		See the <b>Arkansas Beef Council Fund</b> .
<b>Behavioral Health Services Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(1)(A). The fund consists of nonrevenue income from the State Hospital, patient fees, community program matching, funds from the Department of Human Services and other moneys provided by law. Formerly the <b>Mental Health Services Fund Account</b> . Name changed by Acts 2011, No. 1095, § 5. For use of the Division of Aging, Adult, and Behavioral Health Services of the Department of Human Services use under 20-46-101 et seq. and 25-10-101 et seq. Provisions for funding are in 19-5-306(1)(B).
<b>Benefit Fund</b> (of the Arkansas Department of Workforce Services)		CASH FUND. Not created. See 19-4-803.
<b>Best Practices Fund</b>	19-5-1139	TRUST FUND. Created 19-5-1139 (Acts 2011, No. 570, § 125). The fund may consist of parole and probation supervision fees under 16-93-104. Moneys are to be used for programs to combat recidivism, but not to replace state and local moneys that go toward rehabilitation programs.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>bingo and raffle account</b>	23-114-501	LOCAL CASH ACCOUNT authorized in 23-114-501 (Acts 2007, No. 288 § 1). A local licensed authorized organization is required under this section to establish a checking account in a bank and may establish an interest-bearing savings account. All funds derived from these games with the exception of cash prizes given at the games are to be deposited into these accounts.
<b>Black River Technical College Fund</b>	19-5-311	GENERAL REVENUE FUND. Created 19-5-311(a). This fund is used for the maintenance, operation, and improvement of Black River Technical College.
<b>Board of Architects Cash Fund</b>		CASH FUND. Not created in the State Treasury, not in Code. See Acts 2003, No. 48, § 5 (Appn.). Revenues received under 17-15-203 are to be deposited into financial institutions in this state and used for paying expenses of the board.
<b>Board of Dispensing Opticians' Fund</b>	17-89-204 19-6-438	SPECIAL REVENUE FUND. Created 17-89-204(c), Acts 1981, No. 589, § 5, without the apostrophe, and 19-6-438 (1973, No. 808 § 14) with an apostrophe. Funds collected under 19-6-301 are used to implement 17-89-101 et seq. (formerly Chapter 88).
<b>Board of Electrical Examiners Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-436 repealed by Acts 2001, No. 577, § 4. Revenues specified in 19-6-301 are used for board operations under 17-28-101 et seq. (formerly Chapter 25) and are Department of Labor administered.
<b>Boating Safety Account Fund</b>	19-6-453	SPECIAL REVENUE FUND ACCOUNT. Created 19-6-453 and 27-101-110 and disbursed under 27-101-111. Revenues are those specified in 19-6-301.
<b>boating safety and enforcement fund</b>		LOCAL FUND. See 27-101-111. A temporary holding fund for fines for violation of boater safety rules if the county sheriff has established a patrol on the waterways of that county. The money is to be transferred to the State Treasury and disbursed under 27-101-111. See also <b>county emergency rescue fund</b> this list.
<b>bobcat fund</b> [Repealed]		LOCAL FUND. See 15-46-103 repealed by Acts 1999, No. 1557, § 129. County quorum courts appropriate money for animal bounty.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Bond Financing Trust Fund</b> (of the Department of Workforce Services)	11-10-1018	CASH FUND. Created 11-10-1018 (Acts 2011, No. 1125, § 1). Not in State Treasury. The fund consists of moneys from collections of unemployment obligation assessments and penalties and interest from unemployment obligation assessments. Moneys are to be used by the Department of Workforce Services for debt service on the bonds, purchasing or redeeming bonds, making refunds of unemployment obligation assessment refunds, and making refunds to the <b>Unemployment Compensation Fund Clearing Account</b> .
<b>Bond Fund</b>		Bond Fund appears to be a second reference to a number of bond funds. To find the proper name of the probable bond fund, please refer to the section or subchapter where this reference is found.
<b>bond redemption fund</b>		LOCAL FUND. If authorized, these funds hold moneys to retire bonded indebtedness of a county. When the indebtedness under Amendment 17 [repealed] is paid, the money in the county's <b>bond redemption fund</b> may be transferred to the <b>county general fund</b> . See 14-21-107.
<b>Brand Registry Fund</b>	2-34-213	SPECIAL REVENUE FUND. Created 2-34-213. Funds collected under 2-34-201 et seq. are used for administration of 2-34-201 et seq. concerning brand registry by of the Arkansas Livestock and Poultry Commission.
<b>Breast Cancer Control Fund</b>	19-5-1099 26-57-1106	MISCELLANEOUS FUND. Created 26-57-1106 (Acts 1997, No. 434, § 12) and 19-5-1099 (Acts 1999, No. 1463, § 27). To be used for personal services and operations of the Breast Cancer Control Program of the Department of health.
<b>Breast Cancer Research Fund</b>	19-5-1098 26-57-1106	MISCELLANEOUS FUND. Created 26-57-1106 (Acts 1997, No 434, § 12) and 19-5-1098 (Acts 1999, No. 1463, § 27). To be used for allocation to the Breast Cancer Research Program at the University of Arkansas For Medical Sciences for the awarding of grants, chairs and contracts to researchers for cancer research in Arkansas.
<b>Brownfield Revolving Loan Fund</b>	15-5-1503	CASH FUND. Created 15-5-1503 (Acts 2003, No. 1194, § 1). Not in State Treasury. Funds are administered by the Arkansas Department of Environmental Quality. Money sources are federal grants, state matching grants, Arkansas Development Finance Authority bonds, loan payments, donations, and moneys received from the <b>Hazardous Substance Remedial Action Trust Fund</b> . The moneys used to provide loans to purchase abandoned industrial, commercial, or agricultural sites for assessment and action under 8-7-1101 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Budget Stabilization Trust Fund</b>	19-5-501	TRUST FUND. Created 19-5-501(a) (Acts 1987, No. 945, § 4, and 1987 (1 <sup>st</sup> Ex. Sess.), Nos. 14, 34, and 59.) This fund replaces the <b>State Budget Revolving Fund</b> [repealed] by 1987, No. 945, § 7) and provides fiscal-year temporary loans to other funds.
<b>Building Authority Division Maintenance Fund</b>	19-5-1046	MISCELLANEOUS FUND. Created 19-5-1046 (Acts 1991, No. 786, § 1). Formerly <b>Arkansas State Building Services Maintenance Fund</b> , but transferred by Acts 1991, No. 786, § 31. The name was changed by Acts 2003, No. 250, § 4 to <b>Arkansas Building Authority Maintenance Fund</b> . Declared to be nonrevenue receipts used for maintenance, improvement, and operations of lands, buildings, and facilities of the Building Authority Division of the Department of Finance and Administration. The fund consists of moneys received from leasing and management of same. Arkansas State Building Services was transferred to the Department of Finance and Administration by Acts 2015 (1 <sup>st</sup> Ex. Sess.), Nos. 7 and 8, and the name was changed to <b>Building Authority Division Maintenance Fund</b> .
<b>Building Authority Division Parking Facilities Revenue Bond Fund</b>	22-3-1505	CASH FUND. Created 22-3-1505(c)(1) (Acts 2001, No. 736, § 2). Not in State Treasury. Moneys in this fund are for bonds to finance and maintain a parking deck, which may be managed by a private concern. The Building Authority Division of the Department of Finance and Administration may contract with the Arkansas Development Finance Authority for these bonds. Formerly the <b>Arkansas Building Authority Parking Facilities Bond Fund</b> and before that the <b>State Building Services Parking Facilities Bond Fund</b> .
<b>Building Authority Division Real Estate Fund</b>	19-5-1206	MISCELLANEOUS FUND. Created 19-5-1206 (Acts 1999, No. 1463 § 27). Consists of moneys transferred from the <b>General Improvement Fund</b> or other funds, gifts, loans, or grants, including private, state, and federal, and used for capital improvement needs of state agencies under the jurisdiction of the Building Authority Division of the Department of Finance and Administration. Formerly the <b>Arkansas Building Authority Real Estate Fund</b> , and before that, the <b>State Building Services Real Estate Fund</b> .
<b>Building Trades Revolving Fund</b>	6-51-501 19-5-1064	MISCELLANEOUS FUND. Created 6-51-501 (Acts 1977, No. 678, § 1) and 19-5-1064 (Acts 1995, No. 1163, § 27). This fund enables vocational-technical schools to purchase lots and materials to build single-family residences under 6-51-501 et seq. The sales proceeds are also deposited in this fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Bureau of Alcohol and Drug Abuse Prevention Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-309 (Acts 1993, No. 1073, §§ 23) Acts 1995, No. 1032, § 9 repealed 19-5-309 and § 7 of that act transferred the money from the Bureau of Alcohol and Drug Abuse Prevention of the State Department of Health to the <b>Public Health Fund</b> , [transferred] 19-5-1083 (Acts 1997, No. 1248, § 25). See the <b>Arkansas Counties Alcohol and Drug Abuse and Crime Prevention Fund</b> , this list.
<b>Bureau of Standards Fund</b> [Inactive]		Funded by the <b>General Services Fund</b> to the <b>Bureau of Standards Fund</b> . Under Acts 1993, No. 1073, § 27, the <b>Plant Board Fund</b> now funds the Bureau of Standards. See note at 19-6-408.
<b>Burial Association Board Fund</b>	23-78-123	CASH FUND. Not in the State Treasury. Authorized in 23-78-123. Fees and charges are deposited in banks to cover expenses of the board.
business incubator revolving loan fund		See Acts 2003, No. 1410, § 1 (Appn.) Appears to be a local fund in Camden, Arkansas.
<b>Cancer Research Fund</b> [Repealed]		TRUST FUND. Created 26-51-438(c)(1) (Acts 1987, No. 879, § 5 [repealed]). Funded by tax check off. For distribution see § 26-51-438. Fund no longer exists, repealed by Acts 1993, No. 943, § 1.
<b>Capital Access Fund</b>	15-5-1105	CASH FUND. Created 15-5-1105 (Acts 1993, No. 733, § 5) for the Arkansas Capital Access Program for Small Business of the Arkansas Development Finance Authority. Administered under 15-5-1101 et seq. and 15-5-407 (identical Acts 1993, Nos. 733, § 5 and 886, § 5).
<b>capital grant account</b> [Repealed]		MISCELLANEOUS FUND. Created 12-41-805 (Acts 1989, 486, § 5). To provide secure facilities for juveniles as alternatives to placement of juveniles in adult detention facilities. Worked in conjunction with the <b>revolving loan fund account</b> . Funds are from capital grants and general revenues. Repealed by Acts 2001, No. 1468, § 1.
<b>Capital Grounds Monument and Memorial Preservation Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1212 (Acts 2001, No. 1652, §§ 1-4). Repealed by Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 23.
<b>Capital Improvement Holding Fund</b> [Superseded]		See <b>Capital Improvement Reserve Fund Account</b> .
<b>Capital Improvement Reserve Fund Account</b> [Superseded]		Superseded by the <b>State General Improvement Fund</b> , 19-5-1005, as was the <b>Capital Improvement Holding Fund</b> and by the <b>General Improvement Reserve Fund Account</b> . (These funds are no longer in the Code.) All of these are now superseded by the <b>State General Improvement Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Capital Mall Facility and State Agencies Facilities Revenue Bond Fund</b>		CASH FUND. See Title 19 (Appx.) the Capitol Mall Facility and State Agencies Facilities Acquisition Act of 1991 — Acts 1991, No. 235, § 6, as amended by Acts 1991, No. 923.
<b>Cash Account</b>		STATE TREASURY ACCOUNT. See 19-3-518(b)(2). Moneys required to purchase securities and bank certificates of deposit shall be withdrawn from the Cash Account.
<b>Cash Fund of the Arkansas Historic Preservation Program</b>		CASH FUND. See 13-7-106. Gifts, grants, and fees are in this fund which is presently authorized in (b)(2).
<b>Center for Rural Arkansas Trust Fund</b> [Repealed]	19-5-997 [Repealed]	TRUST FUND. (Created Acts 1997, No. 1279, § 9) Consists of funds from private, foundation, and corporate sources and funds appropriated by the General Assembly and used to finance the Center for Rural Arkansas. The Rural Services Division of the Arkansas Economic Development Commission is allowed only to use the interest earned from the fund to finance its matching grant program. Repealed by identical Acts 2017, No. 1083, § 10, and No. 1127, § 10.
<b>Center Guaranty Fund</b>		See <b>Arkansas Museum and Cultural Center Bond Guaranty Fund</b> .
<b>Certificate of Deposit Account</b>		(of the State Treasury) STATE TREASURY ACCOUNT. Not created. Defined in § 19-3-502 as “the account in the state Treasury consisting of all, but only, certificates of deposit acquired by the Treasurer of State through the State Treasury Certificate of Deposit Investment Program”. The moneys are held in state banks authorized as depositories.
<b>Child Care Development Fund</b>		Is an incorrect reference in appropriation acts to the <b>Child Care and Early Childhood Education Fund Account</b> . This fund is not on Fiscal’s fund list, either.
<b>Child Care and Early Childhood Education Fund Account</b> (of the Department of Human Services Fund)	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(12)(A). Used for the maintenance, operation, and improvement of the Division of Child Care and Early Childhood Education as set out in the Child Care Facility Licensing Act, 20-78-201 et seq. Funds are from general revenues, special revenues, and nonfederal grants.
<b>Child Care Fund</b>	19-6-465 20-78-219	SPECIAL REVENUE FUND. Created 19-6-465 (Acts 1991, No. 76, § 4) and 20-78-219(b)(1) (Acts 1987, No. 856, § 1). Used for grants, improvements, and training, funded under 19-6-301 and, by the Division of Children and Family Services of the Department of Human Services under 20-78-201 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Child Care Providers' Fund</b> [Repealed]		SPECIAL REVENUE FUND. Same fund as <b>Child Care Providers' Training Fund</b> . Name changed by Acts 1997, No. 298, § 7. See below. Repealed by Acts 1999, No. 282, § 12.
<b>Child Care Providers' Training Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-454 (Acts 1989, No. 551, § 7) and 20-78-404 (Acts 1987, No. 588, § 3). Fees of child care facilities deposited under 20-78-403 and 19-6-301 are used to purchase training materials for loans under 20-78-401 et seq. Administered by the Department of Human Services under 20-78-401 et seq. Acts 1997, No. 298, § 7, deleted "Training" and renamed the fund as the <b>Child Care Providers' Fund</b> . Repealed by Acts 1999, No. 282, § 12.
<b>Child Passenger Protection Fund</b>		See <b>Arkansas Child Passenger Protection Fund</b> , this list.
<b>Child Support Enforcement Fund</b>	19-5-1015	MISCELLANEOUS FUND. Created 19-5-1015 and 19-5-1057 (Acts 1993, No. 957, § 3) [repealed] and as a fund of the Child Support Enforcement Unit of the Department of Human Services and used for operations from funds collected under Title IV, Part D, of the Social Security Act. This included Aid to Families with Dependent Children. Acts 1993, No. 957, transferred the Child Support Enforcement Unit to the Revenue Division of the Department of Finance and Administration. Recreated 19-5-1015 and funds transferred to DF&A. Same information still applies. 19-5-1057 amended by Acts 1995, No. 1184, § 31 to reflect transfer. 19-5-1057 was repealed by Acts 2001, No. 1646, § 13.
<b>Child Welfare Compliance and Oversight Fund</b> [Repealed]	19-5-1050	MISCELLANEOUS FUND. (Acts 1992 (1 <sup>st</sup> Ex. Sess.), No. 23) Was used by the Child Welfare Compliance and Oversight Committee [abolished] to assure compliance with child welfare service system restructuring. Moneys were transferred from the <b>Department of Human Services Administration Fund Account</b> . The committee was to cease to exist on 12/31/94, and the Joint Interim Committee on Children and Youth was to assume its duties under § 10-3-1323. Repealed by identical Acts 2017, No. 1083, §15, and No. 1127, § 15.
<b>Children and Family Services Fund Account</b> (of the Department of Human Services Fund)	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(5)(A). General revenues and other income from services and grants (nonfederal) are used for the department under 25-10-101 et seq. This fund replaced the <b>Youth Services Fund Account</b> by Acts 1987, No. 928, but that fund was reenacted by Acts 1994 (2 <sup>nd</sup> Ex. Sess.), No. 27, at 19-5-306(4).
<b>Children's Trust Fund</b>	9-30-109 19-5-949	TRUST FUND. Created 19-5-949 (Acts 1989, No. 629, § 11) and 9-30-109 (Acts 1987, No. 397, § 6). This fund is administered by the Department of Human Services under a type 3 transfer by Acts 2017, No. 897, §12. See 9-30-101 et seq. for present use of the fund. Formerly administered by the State Child Abuse and Neglect Prevention Board.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Choose Life Adoption Assistance Program Fund</b> [Repealed, Reenacted, Repealed]		SPECIAL REVENUE FUND. Created 19-6-810 (Acts 2007, 1032, § 33 and 2007, No. 1201, § 33). First created 27-15-3904 (Acts 2003, No. 344, § 1) and 19-6-496 (Acts 2005, No. 20, § 17). Repealed by Acts by 2007, No. 407, § 15, and reenacted. The Director of the Department of Health is authorized to distribute the funds to Arkansas Right to Life. Repealed again by Acts 2013, No. 1146, § 5.
<b>Cigarette Fire Safety Standard Fund</b>	19-6-812	SPECIAL REVENUE FUND. Created 19-6-812 (Acts 2009, No. 697, § 1). The fund consists of certification fees paid under 20-27-2105, moneys from civil penalties under 20-27-2107, and other revenues authorized by law. The fund is to be used by the Director of the Arkansas Tobacco Control Board to support fire safety and prevention programs.
<b>Circuit Clerks Continuing Education Fund</b>	19-6-442	SPECIAL REVENUE FUND. Created 19-6-442. Formerly the <b>County and Circuit Clerks Continuing Education Fund</b> , but Acts 2009, No. 480, § 3, split the fund into two separate funds, according to an attorney for the BLR. For training seminars and other education projects for circuit and county clerks. Revenues are derived from 19-6-301.
<b>circuit court automation fund</b>		LOCAL FUND. Not created. 16-13-704. One-half of the installment fees collected in circuit court are to be deposited into this fund to be used solely for court-related technology. The other half of the fees collected go to the <b>Judicial Fine collection Enhancement Fund</b> .
<b>circuit court juvenile division fund</b>		LOCAL FUND. Not created. Mentioned in 9-27-367, apparently as a holding or escrow fund to place court costs, fees, and fines paid by adjudicated defendants. The moneys are to be used under 16-13-326.
<b>Cities in School Fund</b>	19-5-1054	MISCELLANEOUS FUND. Created 19-5-1054 (Acts 1993, No. 1073, § 15). Funded by transfers from the <b>General Revenue Fund</b> . Used to provide funds for community-based pilot programs geared to solving problems of children and families.
<b>city advertising and promotion fund</b>		LOCAL FUND. Authorized in 26-75-604. Limited in use. Taxes levied through local ordinance are used for public works.
<b>City-County Tourist Facilities Aid Fund</b>	19-5-1041 14-171-211	MISCELLANEOUS FUND. Created 19-5-1041 (Acts 1991, No. 1135, § 11) and 14-171-211. A restricted fund used to provide assistance to cities and counties under 14-171-201 et seq. Administered by the State Board of Finance.
<b>city court automation fund</b>		LOCAL FUND. Not created. 16-13-704. One-half of the installment fees collected in city court is to be deposited into this fund to be used solely for court-related technology. The other half of the fees go into the <b>Judicial Fine Collection Enhancement Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
city general fund		LOCAL FUND. Not created. A fund for the maintenance and operations of the city in which it is located.
Clean-burning Motor Fuel Development Fund [Superseded]	19-5-1249	Superseded by the <b>Alternative Motor Fuel Development Fund</b> after transfer to the Arkansas Department of Environmental Quality. See that fund.
Clean Water State Revolving Fund		Not in Code. Vernacular name for the <b>Construction Assistance Revolving Loan Fund</b> , according to an official at the Arkansas Soil and Water Conservation Commission. See that fund.
Client Specific Emergency Services Revolving Fund Paying Account	19-5-1077 20-76-211	CASH FUND ACCOUNT. Created 19-5-1077 and 20-76-211 created (Acts 1995, No. 1198, § 64). Formerly the <b>Client Specific Emergency Services Revolving Cash Fund Paying Account</b> created 20-76-211 (Acts 1985, No. 772, § 9). Not in the State Treasury. This account is restricted in use. Funds from donations, gifts, grants, general revenues, etc., are used for eligible social services block grant clients' short-term emergency services. Administered by the Director of the Department of Human Services.
Coal Mine Examining Fund [Obsolete]		See 11-7-411(h). The Coal Mine Examining Board was abolished by Acts 1989, No 536, § 2, and its functions were transferred to the Department of Labor. Fund still exists.
Code Revision Fund		See <b>Arkansas Code Revision Fund</b> , this list.
College of the Ouachitas Fund	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(ii)(1) (Acts 2012, No. 271, § 1, and No. 287, § 1) The fund consists of general revenues and other funds as authorized by law. The fund is to be used for maintenance and operation of the College of the Ouachitas.
College Savings Bond Fund	19-5-975	TRUST FUND. Created 19-5-975 (Acts 1991, No. 1135, § 10). Proceeds from the sale of bonds issued by the Arkansas Development Finance Authority and projects under the Arkansas College Savings Bond Act of 1989, 6-62-701 et seq., are used for prompt payment of all or part of debt service on the bonds.
College Savings Bond Debt Service Reserve Fund	19-5-976	TRUST FUND. Created 19-5-976. Proceeds from bonds issued by the Arkansas Development Finance Authority and projects under the Arkansas College Savings Bond Act of 1989, 6-62-701 et seq., are used to pay debt service on the bonds.
Commerce-Forestry Fund [Superseded]		MISCELLANEOUS FUND. Created 15-31-108. This fund is now superseded by the <b>State Forestry Fund</b> .
Commerce-Securities Department Fund [Superseded, Not in Code]		GENERAL REVENUE FUND. The Securities Department appropriation is made payable from the <b>State General Services Fund Account</b> . Also see the <b>Securities Department Fund</b> , created in 23-42-211.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Commercial Bait and Ornamental Fish Fund</b>	19-6-801	SPECIAL REVENUE FUND. Created 19-6-801 (Acts 2005, No. 1449, § 2). Moneys are used to further a voluntary certification program to provide high quality farm-raised bait and ornamental fish free of diseases and contaminants. Moneys come from fees to the State Plant Board for certification under 2-5-201 et seq.
<b>Commercial Driver License Fund</b>	19-6-459 27-23-124	SPECIAL REVENUE FUND. Created 19-6-459 (Acts 1991, No. 76, § 4) and 27-23-124 (Acts 1989, No. 241, § 24). The <b>Commercial Driver License Fund</b> shall consist of those special revenues as specified in 19-6-301(148) and (255) to be used to establish and maintain the Arkansas Commercial Driver License Program and for other purposes as required by the Department of Finance and Administration and related purposes as set out in the Arkansas Uniform Commercial Driver Licensing Act, 27-23-101 et seq.
<b>Commercial Truck Safety and Education Fund</b>	19-6-824	SPECIAL REVENUE FUND. Created 19-6-824 (Acts 2013, No. 1176, § 2). The fund consists of a specified portion of revenues collected under 27-14-601(a) and is to be used by the Arkansas Department of Transportation for safety programs, including enforcement, compliance, industry training, and educational programs for the commercial truck industries.
<b>Committed to Education Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1223 (Acts 2003 (1 <sup>st</sup> . Ex. Sess. No. 55, § 22). The license plate design use contribution of \$25.00 is to be used by the Arkansas Committed to Education Foundation to establish a program for elementary age children to recognize and reward academic and character achievement through technology-based incentives. Repealed by Acts 2007, No. 1032, § 31, and No. 1201, § 31.
<b>common school fund</b>		LOCAL FUND. Old fund. It and the State Equalizing Fund were set up to provide funding for financially weaker schools. Funding is mostly from penalties and delinquent taxes.
<b>communications facility and equipment fund</b>		LOCAL FUND. Authorized by 21-6-307 and consisting of a portion of fees collected by the sheriff under 21-6-307, this fund is to be used to purchase equipment for the sheriff's office. Formerly the <b>radio equipment repair and replacement fund</b> , the name was changed by Acts 1995, No. 662, § 1.
<b>Community Alcohol Safety Fund</b> [Not in Code]		SPECIAL REVENUE FUND. Created 19-6-424 — 19-6-429 then superseded by Acts 1979, No. 1027, § 9 (A)-(F) [superseded]; A.S.A. 75-1025 was subsequently superseded by A.S.A. 75-1031, but that section was repealed by Acts 1983, No. 49. Currently moneys in this fund have been transferred to the <b>Highways Safety Special Fund</b> , 19-6-446 [repealed], pursuant to 16-17-110 (Acts 1983, No. 918, §1 [repealed]). The Community Alcohol Safety Program has been transferred to the Department of Health currently exists. See 25-9-106.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Community College Fund</b> [Replaced]		GENERAL REVENUE FUND. Created 19-5-303(s) for the Community College without Walls. This has been replaced by the <b>Northwest Arkansas Community College Fund</b> by Acts 1991, No. 1135.
<b>Community Correction Revolving Fund</b>	19-6-432 12-27-133	SPECIAL REVENUE FUND. Created 19-6-432 and 12-27-133 (Acts 1993, No. 953, § 5). The former <b>Arkansas Adult Probation Commission Fund</b> and the <b>Community Service Revolving Fund</b> were transferred to this fund by Acts 1993, No. 953, § 5. Reserves under 19-6-301 and court fees and other fees are used by the Board of Correction and Community Punishment (renamed Board of Corrections by Acts 2001, No. 323, § 3) for programs. This fund, formerly the <b>Community Punishment Revolving Fund</b> , was renamed <b>Community Correction Revolving Fund</b> by Acts 2001, No. 323, § 4.
<b>Community Development Financial Institutions Fund</b>	15-4-3602	FEDERAL FUND. United States Department of the Treasury Fund mentioned in 15-4-3602 (Acts 2013, No. 1474, § 1). Arkansas is within the service area of this fund.
<b>Community Punishment Revolving Fund</b> [Renamed]		Renamed. See <b>Community Correction Revolving Fund</b> for updated information.
<b>Community Service Revolving Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 16-93-104. Revenues (offender fees) under 19-6-432 [repealed] and 19-6-309(31) [repealed] are administered by the Department of Correction. See the <b>Community Punishment Revolving Fund</b> (16-93-104); the Arkansas Adult Probation Commission. (The <b>Community Punishment Revolving Fund</b> has been changed to the <b>Community Correction Revolving Fund</b> . See that fund.
<b>Computer and Electronic Recycling Fund</b>	19-5-1217 25-34-109	MISCELLANEOUS FUND. Created 19-5-1217 and 25-34-109 (Acts 2001, No. 1410, § 9). These funds administered by the Arkansas Department of Environmental Quality are to be used to determine the most efficient means of collecting, transporting, and processing scrap electronic equipment.
<b>Computer Services Reserve Fund</b> [Renamed]		Renamed. See the <b>Information Technology Reserve Fund</b> for updated information.
<b>Computerized Voter Registration Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-476 (Acts 1995, No. 270, § 11). Used for funding a statewide registration system by the State Board of Election Commissioners 7-5-105(b) [repealed]. Acts 1995, Nos. 924, § 3, and 937, § 3 provided that all funds previously credited to this fund shall now be used for a statewide voter registration system by the State Board of Election Commissioners.
<b>Confidential Accounts of the Department of Arkansas State Police</b>		CASH FUND ACCOUNTS. Not created. See mention in 19-4-803.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Conservation Tax Fund</b>	19-6-484	SPECIAL REVENUE FUND. Created 19-6-484 (Acts 1997, No. 156, § 1). Consists of special revenues as specified in 19-6-301 to be distributed to the fund accounts specified in 19-6-484.
<b>Consolidated Cost Revolving Fund</b> (of the Department of Human Services)		See the <b>Department of Human Services Consolidated Cost Revolving Fund</b> .
<b>Constitutional and Fiscal Agencies Fund</b> [Superseded]		Originally, revenues credited to this fund could be special, general, or other (See 19-5-205). It is now replaced by the <b>Constitutional Officers Fund</b> and the <b>State Central Services Fund</b> .
<b>Constitutional Officers Fund</b>	19-5-205	FISCAL MANAGEMENT FUND. Created 19-5-205(c)(1)(A) and used for the purposes set out in 19-5-205. Revenue stabilization of revenues, appropriations, and funds transfers. This fund and the <b>State Central Services Fund</b> , 19-5-205(e)(1)(A), replace the <b>Constitutional and Fiscal Agencies Fund</b> . This fund organized the legislative, judicial, and executive expenditures of the state.
<b>Construction Assistance Administrative Account</b> (of the Construction Assistance Revolving Loan Fund)	15-5-901	CASH FUND ACCOUNT. Created 15-5-901(e) (Acts 2003, No. 548, § 2). Federal moneys and technical fees from the Arkansas Soil and Water Conservation Commission are deposited into this fund to be used to carry out federal environmental acts. Moneys shall not be used to fund bonds.
<b>Construction Assistance Revolving Loan Fund</b> [Transferred]		CASH FUND. Not in the State Treasury. Created 15-5-901 (Acts 1991, No. 718, § 1). Funds are in part designated for public wastewater systems support, federal grants, state matching grants, and bonds proceeds. Loans funds are accrued and deposited directly to retire bonds issued by the Development Finance Authority to cover expenses and to fund programs, purchase local government bonds, notes, etc., and cover administrative expenses of the Department of Environmental Quality under 15-5-901 et seq. Transferred by a type 2 transfer from ADFA to the Soil and Water Conservation Commission by Acts 2003, No. 548, § 1.
<b>Construction Assistance Revolving Loan Fund Account</b>	15-5-901	CASH FUND ACCOUNT of the <b>Construction Assistance Revolving Loan Fund</b> . Created 15-5-901(f) (Acts 2003, No. 548, § 2). Deposits are from federal moneys and bonds. Moneys are to be used by the Arkansas Soil and Water Conservation Commission to carry out environmental acts and fund bonds issued by the commission or the Arkansas Development Finance Authority.
<b>Construction Fund</b> (of the University of Arkansas School of Law)	6-64-616	CASH FUND. Not in State Treasury. Authorized in 6-64-616. University of Arkansas Law School bond proceeds are deposited by the board in FDIC-insured depositories for the uses set out in 6-64-606.
<b>Construction Fund Deficiency Account</b>		CASH FUND. Authorized under 12-27-122 (Acts 1989, No. 819, §§ 1, 2). Not in the State Treasury. Administered by the Department of Correction.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Construction Grants Revolving Loan Fund</b> [Repealed]		TRUST FUND. Created 19-5-944 [repealed and replaced] (See Acts 1987, No. 1030, § 5). Originally enabled the Arkansas Development Finance Authority to use funds appropriated to the Department of Pollution Control and Ecology to make loans under the federal Municipal Construction Grants Program. This fund was replaced by Acts 1991, No. 718, § 6. However, Acts 1991, No. 180, § 3 (Appn.) provided that any appropriation payable from this fund would be made payable from the <b>Construction Assistance Revolving Loan Fund</b> .
<b>Contingency Reserve Fund</b> [Repealed]		CASH FUND. Not created. 24-3-216 was repealed by Acts 2001, No. 151, § 9. Contingency reserve fund means that amount of the Arkansas Public Employees' Retirement System's assets at cost determined by the annual actuarial valuation to be in excess of the total system benefit liabilities. Moneys are moved to other funds financed by APERS to keep them solvent. Still mentioned in 24-4-732 and 24-4-733.
<b>Contractors Licensing Board Cash Fund</b>		CASH FUND. Not in State Treasury. Not in Code. See Acts 2003, No 236, § 4 (Appn.). 17-25-205 says that all fees of the Contractors Licensing Board shall be deposited into banks to be used by the board in the manner prescribed by law. The reference in the 2003 appropriation act may be in reference to this section.
<b>Contractors Use Tax Fund</b> [Repealed]		TRUST FUND. See 26-53-206 [repealed] by Acts 1991, No. 783, § 12. Consists of deposits made by nonresident contractors to the Director of the Department of Finance and Administration for performance assurance in lieu of corporate surety bond.
<b>Contribution Fund (of the Arkansas Public Employees' Retirement System)</b> [Repealed]		TRUST FUND. Created 24-1-210. State agencies, political subdivisions, and employees contribute to the fund. The fund is used for matching and transfers under 24-1-201 et seq. See the <b>Arkansas Permanent Employees' Retirement System Fund</b> , this list. Repealed by Acts 2005, No.100, § 1.
<b>Corporate Income Tax Withholding Fund</b>	19-5-903	TRUST FUND. Created 19-5-903. Funds provided under 19-5-201 et seq. and 19-5-501 are used to make corporate income tax refunds. Funded by the State Treasury before general revenue distributions under 19-5-202.
<b>Correction Facilities Construction Fund</b>	15-5-213	CASH FUND. Not in the State Treasury. Created 15-5-213(a) (Acts 1988 (3 <sup>rd</sup> Ex. Sess.), No. 31, § 1). A restricted fund funded under 15-5-422. Arkansas Development Finance Authority administered. The <b>Correction Facilities Privatization Account</b> is an account within this fund.
<b>Correction Facilities Privatization Account</b>	15-5-213	CASH FUND ACCOUNT. Created 15-5-213(e) in the <b>Correction Facilities Construction Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Cosmetology Board Construction Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-414 [repealed] by Acts 2003, No. 69, § 9. A depository for unexpended fiscal-year balances from the <b>Cosmetology Contingent Fund</b> , and used for loans to that fund.
<b>Cosmetology Contingent Fund</b> [Repealed]		Renamed the <b>Cosmetology Operating Fund</b> . See that fund.
<b>Cosmetology Operating Fund</b> [Repealed]	19-6-413	SPECIAL REVENUE FUND. Created 19-6-413. Revenues are collected under 19-6-301 for the use by the State Board of Cosmetology. Formerly the <b>Cosmetology Contingent Fund</b> . Renamed by Acts 2003, No. 69, § 4. Repealed by Acts 2011, No. 1008, § 6.
<b>Cossatot Community College of the University of Arkansas Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(bb) (Acts 2003 (1 <sup>st</sup> Ex. Sess.) No. 55, § 3). This fund is used for the maintenance, operation and improvement of Cossatot Community College of the University of Arkansas.
<b>Cossatot Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(b) [repealed]. Now the Cossatot Community College of the University of Arkansas. See that entry, this list.
<b>Cotton Boll Technical Institute Fund Account</b> [Repealed]		GENERAL REVENUE FUND. Under the Department of Education. Effective July 1, 2003, the Cotton Boll Technical Institute merged with the Mississippi County Community College. The name was changed to Arkansas Northeastern College, 6-59-102 (Acts 2003, No. 830, § 2). See the <b>Arkansas Northeastern College Fund</b> , this list.
<b>county administration of justice fund</b>	16-10-307	LOCAL FUND. Created 16-10-307 (Acts 1995, No. 1256, § 10, 12. Moneys from court costs and filing fees are deposited into this fund. Funds are used to help defray administration expenses in counties, including funding other county funds: the <b>prosecuting attorney fund, prosecuting attorneys victim-witness program fund, public defender/indigent defense fund, public defender investigator fund, county law library fund, county jail fund, and intoxication detection equipment fund.</b>
<b>County Aid Fund</b>	19-5-602	GENERAL REVENUE FUND. Created 19-5-602. Consists of general revenues under 19-5-101 et seq. And special revenues severance taxes and highway revenues collected under 2-70-201 et seq. Special and tax revenues are derived from 19-6-301.
<b>County Assessors' Continuing Education Trust Fund</b>	19-5-944	TRUST FUND. Created 19-5-944 (Acts 1991, No. 949 § 2). Annually funded from county funds or funds transferred from the <b>County Aid Fund</b> . Used for continuing education for county assessors and reimbursement for expenses for programs for county collectors and sheriff/collectors.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
county assessor's fund		LOCAL FUND. See 14-15-204. This fund is used for salaries and reimbursement paid to the county assessor from the pro rata shares of those costs under 14-15-203 owed by the various county taxing units and paid through this fund, which is funded annually with the taxing units' apportioned shares of the taxes collected.
county attorney's fund	16-21-114	LOCAL FUND. Created 16-21-114(f)(4) (Acts 1989, No. 633, § 1). Similar to the county assessors fund provided for in 14-15-204.
County and Circuit Clerks Continuing Education Fund [Transferred]		Now split into the <b>County Clerks Continuing Education Fund</b> and the <b>Circuit Clerks Continuing Education Fund</b> by Acts 2009, No. 480, § 3. See those funds.
County Clerks Continuing Education Fund	19-6-442	SPECIAL REVENUE FUND. Created 19-6-442. Formerly the <b>County and Circuit Clerks Continuing Education Fund</b> , but Acts 2009, No. 480, § 3, separated it into two funds, according to an attorney for the BLR. For training seminars and other education projects for county clerks. Revenues are derived from 19-66-301. See the <b>Circuit Clerks Continuing Education Fund</b> , this list.
county clerk's cost fund [Repealed]		LOCAL FUND. 16-14-101 – 16-14-316 concerning probate courts was repealed by Acts 2003, No. 1185, § 99.
county collector's automation fund		LOCAL FUND. See 21-6-305 (Acts 2001, No. 1215, § 1). Moneys in this fund are to be used to purchase, maintain, and operate an automated record-keeping system and to acquire and update software for the system.
County Collectors' Continuing Education Trust Fund	14-15-1001 19-5-946	TRUST FUND. Created 19-5-946 (Acts 1991, No. 1135, § 7) and 14-15-1001(c)(1)(A). Fees are either appropriated by quorum courts or withheld from the <b>County Aid Fund</b> for education projects for collectors and sheriff/collectors and are administered by the County Collectors' Continuing Education Board under 14-15-1001.
County Coroners Continuing Education Fund	19-6-821	SPECIAL REVENUE FUND. Created 19-6-821 (Acts 2013, No. 551, § 7). The fund consists of special revenues set out in 19-6-301(246) and any other revenues authorized by law. The fund is used for training seminars and other educational projects benefitting county coroners.
county emergency rescue fund		LOCAL FUND. See 27-101-111. A temporary holding fund for fines for violation of boater safety rules if the county sheriff has not established a patrol on the waterways of that county. The money is to be transferred to the State Treasury and disbursed under 27-101-111. See also <b>boating safety and enforcement fund</b> , this list.
county free library fund [Not in Code]		LOCAL FUND. Apparently superseded. See the <b>county public library fund</b> this list.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>county fire protection premium tax fund</b>	14-284-403	LOCAL FUND. Created 14-284-403(e)(1) ( Acts 2015, No. 79, § 1). A premium tax is assessed under this subchapter and set in this section based upon population unless a fire department shows more need. The fund is created in the office of the county treasurer. Moneys in the fund shall be used for purchase of equipment, maintenance, and operation of fire departments in fire protection districts.
<b>county general fund</b>		LOCAL FUND. Not created but mentioned frequently in the Code. A fund for the maintenance and operations of the county in which it is located.
<b>county general school fund</b>	6-20-215	LOCAL FUND. Created 6-20-215. Apportioned by the quorum court, the general school fund of the county is based upon the average daily membership of the districts within the county. Each school district within the county shall receive its pro rata share of the general school fund of the county.
<b>county highway fund</b>		LOCAL FUND. Funded by transfers from the <b>County Aid Fund</b> . Used for county road and bridge construction. Also for the construction of parking lots and sidewalks for county buildings. See 27-70-207.
<b>county jail fund</b>		LOCAL FUND. Funded through the <b>county administration of justice fund</b> . See 16-10-307.
<b>County Jail Reimbursement Fund</b>	19-5-1045	MISCELLANEOUS FUND. Created 19-5-1045 (Acts 1991, No. 644, § 2). General revenue or general improvement funds are used by the Department of Correction to reimburse counties for prisoner care.
<b>county jail revenue bond fund</b>	12-41-613	LOCAL FUND. Created 12-41-613(c). Moneys held as cash funds are collected from fees levied by quorum courts and held in trust to retire bond debt for county jails.
<b>County Juror Reimbursement Fund</b>	19-5-1246	MISCELLANEOUS FUND. Created 19-5-1246, Acts 2011, No. 923, § 35. Moneys transferred from the state <b>Administration of Justice Fund</b> are to be used to reimburse counties for per diem paid to jurors and prospective jurors under 16-34-106.
<b>county law library book fund</b>	16-23-105	LOCAL FUND. Created 16-23-105. Funds collected by the county under 16-23-101 et seq. may be used for any purpose relating to the establishment, maintenance, and operation of a county law library. Expenditures shall not require quorum court approval.
<b>County Operations Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(9)(A). Used for the maintenance, operation, and improvement required by the Division of County Operations of the Department of Human Services in carrying out the powers, functions, and duties as set out in § 25-10-102.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>County Organization of State Aid Fund</b>	14-262-119	GENERAL REVENUE FUND. Created 14-262-119 (Acts 1925, No. 360, § 5). The Code calls this an “appropriation” of the State Health Department to assist county health departments. It also says “The Director of the Department of Health shall draw vouchers against the <b>State Aid Fund</b> ”, which appears to be where the moneys come from.
<b>county public library fund</b>	13-2-404	LOCAL FUND. Created 13-2-404. All tax and other county-appropriated funds of the county public library shall be in the custody of the county treasurer and shall make up this fund. The county library board has custody of the fund and all payments are subject to its approval. Moneys may come from tax millage under Arkansas Constitution, Amendment 38, other local taxes, donations, and other sources as provided by law.
<b>county recorder’s cost fund</b>	21-6-306	LOCAL FUND. Created 21-6-306(b)(1) (Acts 1995, No. 768, § 1). Fees for service recordings are to be deposited and used to provide an automated records system and administrative costs.
<b>County Road Construction and Maintenance Revolving Fund</b>	19-5-1068 27-72-317	MISCELLANEOUS FUND. Created 19-5-1068 (Acts 1995, 1163, § 27) and 27-72-317. Consists of transfers made from the <b>Budget Stabilization Trust Fund</b> . The Chief Fiscal Officer of the State administers this fund for the purposes set out in 27-72-301 et seq. (Acts 1975, No. 607). Also has been referred to as the <b>Road Revolving Fund</b> .
<b>county road fund</b>		LOCAL FUND. County road funds receive money from taxes within the county and federal funds. They pay for county roads and also the salary and matching benefits for the county judge. See 14-16-113.
<b>county salary fund</b> <b>[Repealed]</b>		LOCAL FUND. Authorized under 14-21-103 [repealed] to be established by a county quorum court. Restricted in use. Repealed by Acts 1995, No. 232, § 11.
<b>county sheriff’s office fund</b>		LOCAL FUND. Mentioned in Acts 2015, No.741, § 1 codified at 12-41-105. Probably a reference to <b>sheriff’s office fund</b> , a local fund. No other reference in the Code. See the <b>sheriff’s office fund</b> on this list.
<b>County Solid Waste Management System Aid Fund</b>	8-6-302 19-5-1019	MISCELLANEOUS FUND. Created 19-5-1019 and 8-6-302 (Acts 1985, No. 986). For financial assistance to counties for the establishment, expansion, maintenance, and operation of county solid waste collection and disposal systems.
<b>County Supplement Fund Account</b> (of the State Aid Road Fund Account of the State Highway and Transportation Department Fund.)		SPECIAL REVENUE FUND ACCOUNT. See 27-72-306.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
county treasurer's automation fund		LOCAL FUND. See 21-6-302(d)(1). County treasurers must set aside 2% of all funds collected as commissions. Ten percent of these commissions go into this fund which is used for the purchase and expenses of an automated accounting and record-keeping system.
county treasurer's commission fund		LOCAL FUND. See 21-6-302(b). County treasurers must set aside 2% of all funds collected as commissions to offset administrative costs.
County Treasurers' Continuing Education Fund	19-5-947 14-15-811	TRUST FUND. Created 19-5-947 (Acts 1989, No. 629, § 11). Also created 14-15-811(c) (Acts 1987, No. 944, § 3. Fees and other funds are used for a treasurers' continuing education program and to cover the expenses of attending.
County Voting System Grant Fund	19-5-1247	MISCELLANEOUS FUND. Created 19-5-1247 (Acts 2011, No. 1189, § 3). The fund consists of moneys from part of the filing fees for secured transactions filed with the Secretary of State and collected under 4-9-525. The fund is to be used by the Secretary of State for grants to counties to purchase voting system equipment. The moneys are to be fed into the <b>voting system grant fund</b> of each county.
Court Awards Fund	19-5-945	TRUST FUND. Created 19-5-945 (Acts 1987, No. 1037, § 10). The fund consists of state and federal asset forfeitures and is used for expenditures of the <b>Department of Arkansas State Police</b> .
Court Clerks Continuing Education Fund		See <b>County and Circuit Clerks Continuing Education Fund</b> , this list.
Court-ordered Desegregation Trust Fund [Repealed]		TRUST FUND. Created 6-20-1n. (Acts 1989 (2 <sup>nd</sup> Ex. Sess.), No. 2, § 1). A Department of Education fund for paying expenses of court-ordered desegregation. Repealed by Acts 1999, No. 1549, § 1.
Court Reporter's Fund	19-5-1082	MISCELLANEOUS FUND. Created first as a special revenue fund 15-13-508 [repealed] and 19-6-433 repealed by Acts 1997, No. 298, § 14. Presently a miscellaneous fund created 19-5-1082 (Acts 1997, No. 1248, § 25) and funded by the <b>Administration of Justice Fund</b> . Revenues specified in 19-6-301 are for salaries, etc.
Courts Martial Fund [Name changed]		See the <b>State Military Department Fund Account-Military Justice Fund</b> .
Crater of Diamonds State Park Improvement Fund [Repealed]		SPECIAL REVENUE FUND. Created 19-6-477 [repealed] , (Acts 1995, No. 270, § 11) and 22-5-817 [repealed]. Used by the State Parks, Recreation, and Travel Commission for maintenance and improvements at the park.
Crime Information Center Federal Fund [Not in Code]		FEDERAL FUND. See Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 39, § 7 (Appn.) (not codified).

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Crime Information System Fund</b>	19-5-1011	MISCELLANEOUS FUND. Created 19-5-1011 and 5-64-709 [repealed]. Special Revenues are derived under 19-6-301 and from county and municipal court costs paid over to the <b>State Administration of Justice Fund</b> to be deposited into this fund, which is to be used for operation, maintenance and administration of the Crime Information System.
<b>Crime Lab Equipment Fund</b>	12-12-323 19-6-460	SPECIAL REVENUE FUND. Created 12-12-323 (Acts 1999, No. 1120, § 3) And 19-6-460 (Acts 2001, No. 229, § 11). Fund consists of special revenues specified in 19-6-301. Moneys in this fund are to be used to purchase equipment for the State Crime Laboratory under 12-12-323.
<b>Crime Stoppers Assistance Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 16-90-1009 (Acts 1995, No. 13, § 9), repealed by No. 1256, § 21 as amended by Acts 1995 (1 <sup>st</sup> Ex. Sess.), No. 13, § 5. Funds were collected by counties under 16-90-1001 et seq. Deposited and appropriated for local crime stoppers programs.
<b>Crime Victims Reparations Revolving Fund</b>	16-90-717 19-5-950	TRUST FUND. Created 19-5-950 (Acts 1989, No. 629, § 11) and 16-90-717, (Acts 1987, No. 817, § 20). Receives moneys paid to the Crime Victims Reparations Board and moneys from the <b>State Administration of Justice Fund</b> for implementing 16-90-701 et seq., and 12-12-401 et seq. (Acts 1991, No. 306). The money is then used to compensate crime victims.
<b>Criminal Justice and Highway Information Fund</b> [Not in Code, Repealed]		Not codified. Repealed by Acts 1987 (1 <sup>st</sup> Ex. Sess.), No. 57, § 2 (Deposits of court costs levied by municipalities). The <b>Crime Information System Fund</b> (c. 1973) became the depository for this fund. See that fund.
<b>Crowley's Ridge Technical Institute Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(8)(A) (Acts 1999, No. 253, § 1) Moneys are to be used for the maintenance, operation, and improvement of Crowley's Ridge Technical Institute. Under the Department of Education, the moneys are from the general fund and any other funds deposited into the State Treasury specifically for the institute.
<b>Death and Permanent Total Disability Bank Fund</b> [Replaced]		TRUST FUND. Created 11-9-501 initially, but amended and now part of the <b>Workers' Compensation Fund</b> , the <b>Second Injury Trust Fund</b> , and <b>Death and Permanent Total Disability Trust Fund</b> .
<b>Death and Permanent Total Disability Trust Fund</b>	19-5-925	TRUST FUND. Created 19-5-925. Also created 11-9-301 and see the <b>Second Injury Trust Fund</b> (19-5-911) and the <b>Workers' Compensation Fund</b> (19-5-924), which were also created by 11-9-301, and the <b>Workers' Compensation Revolving Fund</b> (created 19-5-940 19-5-805, and 19-10-403). Workers' Compensation Commission administered, disbursed, and invested for commission use and benefit.
<b>Debt Service Reserve Fund</b>		See the <b>Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund</b> this list.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Delta Service Corps Scholarship Revolving Fund</b> [Repealed]	19-5-1058	MISCELLANEOUS FUND. Created 19-5-1058 [repealed] (Acts 1993, No. 1239, § 119. State matching funds are provided, up to \$340,500, for scholarships for corps participants by transfers from general revenues of the Department of Human Services to this fund, if requested by the Director of the Department of Human Services, approved by the Governor and determined that the funds are available and transferred by the Chief Fiscal Officer of the State. Repealed by Acts 2007, No. 1032, § 25, and 2007, No 1201, § 25.
<b>Delta Technical Institute Fund Account</b> (of the Education Fund) [Repealed]		GENERAL REVENUE FUND. Created 19-5-304(8)(D)(i) [repealed]. (Acts 1999, No. 253, § 1) Moneys to be used for the maintenance, operation, and improvement of Delta Technical Institute. Repealed during the 2003 1 <sup>st</sup> Ex. Sess., it has merged with Arkansas State University to become Arkansas State Technical Institute in Marked Tree mentioned in 19-5-303(g)(2). There is no fund exclusively for that entity now. It is funded from the <b>Arkansas State University – Beebe Fund</b> . See that fund.
<b>Department of Arkansas Heritage Endowment Trust Fund</b> [Repealed]	19-5-943 [Repealed]	TRUST FUND. (Created Acts 1987, No. 928, § 5). Gifts, grants, etc. are used to support department programs. Repealed by identical Acts 2017, No. 1083, § 9, and No. 1127, § 9.
<b>Department of Arkansas Heritage Federal Fund</b>		FEDERAL FUND. Not in the State Treasury. Property proceeds are deposited by and under the administration of the Arkansas Natural Heritage Commission. Mentioned in 15-20-309.
<b>Department of Arkansas Heritage Fund Account</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT (of the <b>State General Government Fund</b> ). Created by 19-5-302(10). Administered by the Department of Arkansas Heritage for the department.
<b>Department of Arkansas State Police Communications Equipment Lease Fund</b>		CASH FUND. Created 12-8-307(c)(3). Not in the State Treasury. May now be part of the <b>Department of Arkansas State Police Fund</b> . The fund may have expired under 12-8-310 (Acts 1985, No. 817, § 5) and if so, the balance was deposited in the <b>Department of Arkansas State Police Fund</b> .
<b>Department of Arkansas State Police Federal Fund</b> [Not in Code]		FEDERAL FUND. May be temporary or obsolete. Not in the State Treasury. To fund the Department of Arkansas State Police -- Federal Highway Safety.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Arkansas State Police Financing Fund</b> [Temporary Fund]		CASH FUND (Temporary Fund) Created Acts 1997, No. 1057, § 6, Sep. Vol. This fund was created to provide for the disposition of certain drivers' license fees which were pledged to obligations to be retired in 1997. Section 6 of the act says, "The provisions of this Section shall expire upon payment or provision for all Debt Service Payments as authorized in the Financing Documents, and any balances remaining in the Financing Fund shall be deposited in the State Treasury to the credit of the Department as a non-revenue receipt."
<b>Department of Arkansas State Police Financing Fund</b>	12-8-607	CASH FUND. Created 12-8-607 (Acts 2015, No. 856, § 1) Not created in State Treasury. This cash fund is to be used by the Department of Arkansas State Police as provided for in 12-8-601 et seq. Not the same fund as the temporary fund of the same name created in 1997.
<b>Department of Arkansas State Police Fund</b>	19-6-404	SPECIAL REVENUE FUND. Originally created 19-6-404 (Acts 1973, No. 808, § 14) as the <b>Department of Public Safety Police Fund</b> . Name changed to <b>Department of Arkansas State Police Fund</b> by amending Acts 1987, No. 792, § 4. Fees collected under 27-16-801(d) and federal funds under 8-7-802 are deposited and used to fund operations of the Department of Arkansas State Police in monitoring underground storage tanks.
<b>Department of Career Education Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(2)(A). Provides financial support for programs under the Department of Career Education including vocational, technical, and adult education; adult basic education; vocational standards; industry training programs; and other functions of the Department of Career Education under 6-11-101 and Acts 1981, No. 64, § 4. Formerly the <b>Department of Workforce Education Fund Account</b> .
<b>Department of Career Education Public School Fund Account</b>	19-5-305	GENERAL REVENUE FUND. Created 19-5-305(a)(2). The fund is used for grants and aids for the programs of the Department of Career Education. Formerly the <b>Department of Workforce Education Public Fund Account</b> .
<b>Department of Commerce Securities Fund</b> [Repealed]		SPECIAL REVENUE FUND. Acts 1973, No. 808, § 14(d) [repealed], Acts 1975, No. 863, § 5. Not in Code.
<b>Department of Commerce Transportation Fund</b> [Repealed]		SPECIAL REVENUE FUND. Acts 1973, No. 808, § 14(e) [repealed] Acts 1985, No. 888, 16. Not in Code.
<b>Department of Community Correction Fund Account</b> (of the State General Government Fund)	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(12)(A) (Acts 1993, No. 953, § 16). Nonrevenue income from services for the probation, parole, and community punishment programs. Formerly Department of Community Punishment Fund Account. Renamed by Acts 2001, No. 1646, § 20 as the Department of Community Correction Fund Account.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
Department of Community Punishment Fund Account [Renamed]		See the <b>Department of Community Correction Fund Account</b> .
(Department of) Computer Services Reserve Fund		Same as <b>Computer Services Reserve Fund</b> . Name not "Department of". Name changed to the <b>Information Technology Reserve Fund</b> . See that fund, this list.
Department of Computer Services Revolving Fund		See <b>Department of Information Systems Revolving Fund</b> for current information.
Department of Correction Farm Fund	19-6-403	SPECIAL REVENUE FUND. Created 19-6-403. Administered by the Department of Correction for farming operations.
Department of Correction Inmate Care and Custody Fund Account (of the State General Government Fund)	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(1). See 25-5-101, Department of Correction operations under 12-27-101 et seq.
Department of Correction Inmate Welfare Fund [Replaced]		CASH FUND. Not in the State Treasury. Also referred to as the <b>Inmate Welfare Fund</b> . Replaced by the <b>Workcraft Program Revolving Fund</b> . See 12-30-103, 12-30-104.
Department of Correction Nontax Revenue Receipts Fund	12-27-128	CASH FUND. Not in the State Treasury. Created 12-27-128 (Acts 1993, No. 697, § 1). The fund consists of receipts for telephone calls from coinless phones on the department's grounds and other nontax receipts not previously earmarked. The funds are to be used by the director for maintenance and operation, debt service or transfers to other funds.
Department of Correction Prison Construction Trust Fund		See <b>Prison Construction Trust Fund</b> , this list.
Department of Correction Prison Industry Fund	19-6-423	SPECIAL REVENUE FUND. Created 19-6-423. Revenues are accumulated under 19-6-301 and are to be used for furthering prison industries activities. Also see 22-3-1218 for more information on its use.
*		*Department of Economic Development Fund Account is now the <b>Arkansas Economic Development Fund Account</b> . See that fund on this list.
Department of Economic Development Super Projects Fund	19-5-1219	MISCELLANEOUS FUND. Created 19-5-1219 (Acts 2003, No. 1123, § 7). The fund consists of funds provided by law to be used for economic development super projects by the Department of Economic Development.
Department of Education Fund Account (of the General Education Fund)	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(1)(A). Acts 1989, No. 784, § 2, transferred the balance of the <b>Emergency Revolving Loan Fund Account</b> to this fund. Funded under 19-6-301 and other sources, such as rentals. Used for department operations under 6-10-101 et seq.
Department of Education Public School Fund Account	19-5-305	GENERAL REVENUE FUND ACCOUNT. Created 19-5-305(a)(1). Moneys from this fund account are for grants and aids and special programs of the Department of Education. See <b>Public School Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Education - trust funds</b>		See <b>Educational Excellence</b> funds.
<b>Department of Health Building Fund</b>		TRUST FUND. Created 19-5-910. Subsection (b) says “This fund shall consist of moneys received from the lessee or purchaser as provided by Acts 1968 (2nd Ex. Sess.), No. 14, approved June 5, 1968, which is appropriation legislation, or subsequent law and shall be used as may be provided by law.”
<b>Department of Health Cash Fund</b> [Not in Code]		See <b>Health Department Cash Fund</b> .
<b>(Department of Health) Healthy Futures Fund</b> [Not in Code]		See the <b>Healthy Futures Fund</b> .
<b>Department of Health Plumbers Licensing Fund</b>	19-6-417	SPECIAL REVENUE FUND. Created 19-6-417 (Acts 1973, No. 808, § 14). Revenues under 19-6-301 are used by the Plumbers Licensing Division of the Department of Health to implement 17-38-101 et seq., (formerly chapter 31).
<b>Department of Health Revenue Bond Fund</b>		See <b>State Department of Health Revenue Bond Fund</b> , this list.
<b>Department of Health-United States Public Health Service Federal Fund</b>		FEDERAL FUND. See <b>United States Public Health Service Federal Fund</b> , this list.
<b>(Department of Health) Heating, Ventilation, Air Conditioning and Refrigeration Fund</b> [Replaced]		SPECIAL REVENUE FUND. Created by Acts 1989, No. 920, § 21 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 99, § 21, but fund was held in abeyance because substantive legislation did not pass in the 1989 Regular Session. Acts 1991, No. 277 passed creating the HVACR Licensing Board now funded by the <b>HVACR Licensing Fund</b> , and this fund was replaced. See 17-33-201 and 19-6-469.
<b>Department of Higher Education Fund Account</b> (of the State General Government Fund.)	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(6)(A). Administered under 25-7-101 et seq.
<b>(Department of Higher Education) Research Development Fund</b>		See the <b>Research Development Fund</b> .
<b>Department of Human Services Administration Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(6)(A). Used for the maintenance, operation, and improvement required by the director’s office to carry out the administrative duties of the Department of Human Services under 20-46-301 and 25-10-101 et seq.
<b>Department of Human Services Administrative Paying Account</b> [Not in Code]		See Acts 1993, No. 860, § 12 (Appn.) (not codified) says the fund is used by the Division of Children and Family Services Division for paying claims against the State. Acts 1995, No. 607, § 8 (Appn.) says “paying account”, deleting “administrative”. According to this acts, this fund is used by the Department of Human Services for paying claims against the state. May be same fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Human Services Consolidated Cost Revolving Fund</b>	19-5-1025	MISCELLANEOUS FUND. Created 19-5-1025 (Acts 1993, No. 1239, § 63) See A.C.R.C. note about enactment of Acts 1991, No. 1135, § 9, concerning this section. A revolving fund used for paying, through the Division of Management Services, the various Department of Human Services' divisions' expenses on a charge-back plan. Replenished six or more times a year by the Department of Human Services with budgeted funds from different sources, overseen by the Chief Fiscal Officer of the state.
<b>Department of Human Services Federal Fund Account</b>		FEDERAL FUND. See 19-7-606; this fund may not exist as such.
<b>Department of Human Services Fund</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306. Consists of several fund accounts under Department of Human Services administration. Formerly the <b>Public Welfare Fund</b> .
<b>Department of Human Services Grants Fund Account</b> (of the Department of Human Services Fund).	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(10)(A). Formerly the <b>Developmental Disabilities Services - Community Programs Fund Account</b> . See Acts 1987, No. 928, § 1(10). The fund is used for specific grant programs set out in 19-5-306(10)(A) which are funded by federal reimbursements.
<b>Department of Human Services Indigent Care Fund Account</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-306(12)(A) [repealed]. Used to defray the costs of uncompensated indigent care provided by Arkansas Children's Hospital and the University of Arkansas for Medical Sciences. Moneys may not be transferred or used for any other purpose. Repealed by Acts 2007, No. 1032, § 9 and No. 1201, § 9.
<b>Department of Human Services Medicaid Paying Accounts Account</b>		SPECIAL REVENUE FUND. Not created. See 19-5-1047 (Acts 1991, No. 1023). Drug manufacture rebates are transferred from the <b>Arkansas Medicaid Rebate Program Revolving Fund</b> to this fund for paying pharmacy claims in the Arkansas Medicaid Prescription Program. Administered by the Division of Economic and Medical Services of the Department of Human Services.
<b>Department of Human Services Non-Delay of Draw Grants Paying Account</b> [Not in Code]		Acts 1993, No. 860, § 13 (Appn.)(not codified). Listed only for that legislative session. For the use of the Division of Children and Family Services to pay claims against the State
<b>Department of Human Services Renovation Fund</b>	19-5-1020	MISCELLANEOUS FUND. Created 19-5-1020. For maintenance and repair of facilities of the Department of Human Services and other specified uses. Formerly the <b>Mental Retardation - Developmental Disabilities Services - ICF Renovation Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Human Services Uninsured Children's Fund</b> <b>[Repealed]</b>		SPECIAL REVENUE FUND. Created 19-6-460 (Acts 1991, No. 76, §4) [repealed] by Acts 1999, No. 282, § 13 and 20-77-601 (Acts 1989, No. 471, § 7) [repealed] by Acts 1997, No. 407, § 5. Funds collected under 19-6-301 are administered by the Department of Human Services to fund the program under 20-7-601 et seq.
<b>Department of Industrial Development Fund Account</b>		Name changed. See the <b>Department of Economic Development Fund</b> .
<b>Department of Information Systems Revolving Fund</b>	19-5-1055	MISCELLANEOUS FUND. Created 19-5-1055 (Acts 1993, No. 1073, § 15; 1999, No. 1463, § 22) and 25-4-121 (Acts 1997, No. 914, § 25) Formerly the <b>Department of Computer Services Revolving Fund</b> . Moneys credited to this fund are to be used for acquiring information technology systems, personal services, maintenance, operation and improvements to the Department of Information Systems. Fund consists of nonrevenue receipts derived from services provided to federal, state, county and city government agencies, and any other moneys provided by law for credit to this fund.
<b>Department of Labor Boiler Inspection Fund</b> <b>[Repealed]</b>		SPECIAL REVENUE FUND. Created 19-6-416 [repealed] by Acts 2001, No. 577, § 3. For Boiler Inspection Division of the Department of Labor operations under 20-23-201 et seq.
<b>Department of Labor Employment Security Division Fund</b> <b>[Repealed]</b>		MISCELLANEOUS FUND. Created 11-10-302 [repealed]. Grants and funds for federal Jobs Training Partnership Act programs. The Arkansas Employment Security Department was created as an independent agency by Acts 1991, No. 100 (11-10-301).
<b>Department of Labor Federal Fund</b> <b>[Not in Code]</b>		FEDERAL FUND. See Acts 1989, No. 917, § 5 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 70, § 5 (Appn.). Federal appropriations held in the State Treasury and subject to the Chief Fiscal Officer of the State's Director of the Department of Finance and Administration's procedural disbursement.
<b>Department of Labor Fund Account</b> (of the State General Government Fund)	19-5-302	GENERAL REVENUE FUND ACCOUNT. . Created 19-5-302(7)(A). Administered under 25-12-101.
<b>Department of Labor Special Fund</b>	19-5-1211	MISCELLANEOUS FUND. Created 19-5-1211 (Acts 2001, No. 577, § 1). The fund consists of the balances of the <b>Department of Labor Boiler Inspection Fund</b> , the <b>Board of Electrical Examiners Fund</b> , and special revenues set out in 19-6-301; and other income from the Department of Labor. It is for maintenance and operations and special programs of the department.
<b>Department of Labor Wage and Hour Fund</b> <b>[Not in Code]</b>		CASH FUND. Not in the State Treasury. See Acts 1989, No. 917, § 6 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 70, § 6 (Appn.).



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Parks and Tourism Fund Account</b> (of the State General Government Fund) <b>[Name changed]</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. Acts 1997, No. 156, § 3, codified at 19-5-302(3)(A) changed the name to <b>Parks and Tourism Fund Account</b> . See that listing for more details. Not the same as the Department of Parks and Tourism Fund Account, a special revenue fund. Note: These may be the cash funds mentioned in Acts 2017, No.510, §§ 15 and 16.
<b>Department of Parks and Tourism Fund Account</b>	19-6-834	SPECIAL REVENUE FUND. Created 19-6-834 (Acts 2017, No 1051, § 8). The fund consists of moneys from the excise tax of one-eighth of one percent (1/8 of 1%) levied by Ark. Const. Amend. 75 and under 19-6-484(3)(B) and any other funds authorized by law. The fund is to be used by the Department Parks and Tourism “as appropriated by the General Assembly
<b>Department of Pollution Control and Ecology fund Account</b> (of the State General Government Fund) <b>[Renamed]</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(5)(A). Name changed to <b>Arkansas Department of Environmental Quality Fund Account</b> . Administered under 8-4-101 et seq. and 25-14-101. Now named the <b>Arkansas Economic Development Commission Fund Account</b> by Acts 2011, No. 1095, § 1. See that fund for more details.
<b>Department of Public Safety General Fund Account</b> <b>[Superseded]</b>		Superseded by the <b>State Military Department Fund Account</b> created by Acts 1993, No 1073, § 12. It was formerly administered by the Department of Public Safety (the department was abolished), which is now the Office of Emergency Services. See that fund, this list.
<b>Department of Workforce Education Fund Account</b> (of the Education Fund) <b>[Renamed]</b>		See the <b>Department of Career Education Fund Account</b> .
<b>Department of Workforce Education Public School Fund Account</b> (of the Public School Fund) <b>[Renamed]</b>		GENERAL REVENUE FUND ACCOUNT. Renamed. See the <b>Department of Career Education Public School Fund Account</b> .
<b>Department of Workforce Services Fund</b>	19-5-1234	MISCELLANEOUS FUND. Created 19-5-1234, (Acts 2007, No. 1032, § 32, and Acts 2007, No. 1201, § 32). The fund consists of revenues authorized by law. It is to be used for maintenance, operations, and improvements of the Department of Workforce Services under Title 11, chapter 10 and Title 20, chapter 76.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Department of Workforce Services Special Fund</b>	19-5-984	TRUST FUND. Created 19-5-984 (Acts 1993, No. 1073, § 11). Consists of interest and penalties collected under 11-10-716 — 11-10-722 and used for refunds of same and other uses under 11-10-701 et seq. Administered by the Director of the Department of Workforce Services. Formerly the <b>Employment Security Special Fund</b> ; the name was changed by Acts 2007, No 490, § 17.
<b>Department of Workforce Services Training Trust Fund</b>	19-5-1131	TRUST FUND. Created 19-5-1131 (Acts 2007, No. 551, § 1) The fund consists of stabilization tax revenues under 11-10-706(f), interest from these revenues, and general revenues. It is to be used by the Department of Workforce Services for training workers.
<b>Department of Workforce Services Trust Fund</b>	19-5-912	TRUST FUND. Created 19-5-912 (Acts 1973, No. 750, § 8) as the <b>Arkansas Employment Security Department Trust Fund</b> . The name was changed by Acts 2009, No. 251, § 12. Consists of revenues as authorized by the federal government for support of various programs within the Employment Security Department.
<b>Department of Workforce Services Unemployment Insurance Administration Fund</b>	19-5-1232	MISCELLANEOUS FUND. Created 19-5-1232 (Acts 2007, No. 551, § 2). The fund consists of stabilization tax revenues under 11-10-706(f), interest from these revenues, and general revenues. The fund is to be used for personal services and operating expenses of the unemployment insurance program by the Director of the Department of Workforce Services under the Arkansas Employment Security Law, 11-10-101 et seq.
<b>Developmental Disabilities Services - Community Programs Fund Account [Replaced, Not in Code]</b>		SPECIAL REVENUE FUND. Created 19-5-306(10)(A). Replaced by the <b>Department of Human Services Grants Fund Account</b> .
<b>Developmental Disabilities Services – Dog Track Special Revenue Fund</b>	19-6-458	SPECIAL REVENUE FUND. Created 19-6-458 (Acts 1989 (3 <sup>rd</sup> Ex. Sess), No. 85, § 2). Revenues collected under 23-111-503 are to benefit the Department of Human Services programs licensed by the Developmental Disabilities Services Division.
<b>Developmental Disabilities Services Fund Account</b> (of the Department of Human Services Fund)	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(2)(A). Formerly the <b>Human Development Centers Fund</b> . Department of Human Services administered under 20-48-101 et seq. and 25-10-101 et seq.
<b>DHS Land Sales Special Trust [Not in Code]</b>		Not created. Mentioned in Acts 2001, No. 1636, § 12. Moneys were appropriated from this trust to the Division of Mental Health Services of the Department of Human Services for maintenance and operation.
<b>Dietetics Practice Licensing Fund</b>	17-83-204	CASH FUND. Not in the State Treasury. Created in 17-83-204, (formerly chapter 100) Arkansas Dietetics Licensing Board administered operating fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Digital Product and Motion Picture Office Fund</b>	19-6-814	SPECIAL REVENUE FUND. Created 19-6-814 (Acts 2009, No. 816, § 2). The fund consists of revenues authorized by law. It is to be used to provide additional funds for the Motion Picture Office of the Arkansas Economic Development Commission under rules promulgated by the Department of Finance and Administration.
<b>Disaster Assistance Fund</b>	19-5-1006	MISCELLANEOUS FUND. Created 19-5-1006. Restricted in use to disaster relief and administered under 12-75-101 et seq. Temporary loans are made from the <b>Budget Stabilization Trust Fund</b> .
<b>Disease and Pest Control Fund</b>		See <b>Livestock and Poultry Commission Disease and Pest Control Fund</b> .
<b>district court automation fund</b>		LOCAL FUND. Not created. 16-13-704. One-half of the installment fees collected in district court are to be deposited into this fund to be used solely for court-related technology in the city in which the court is located. The other half goes into the <b>Judicial Fine Collection Enhancement Fund</b> .
<b>District Court Judge and District Court Clerk Education Fund</b> (formerly the <b>Municipal Court Judge and Municipal Court Clerk Education Fund</b> ) <b>[Repealed, Reenacted, Repealed]</b>	19-5-1081	MISCELLANEOUS FUND. Renamed by Acts 2003, No. 1185, § 254. Last created 19-5-1081 (Acts 1997, No. 1248, § 25. Created 19-6-464 (Acts 1991, No. 76, § 4) repealed by Acts 1997, No. 298, § 14. Originally created 16-17-123 (Acts 1987, No. 744, § 1) as temporary, but § 1 was amended by Acts 1989, No. 816, § 1, to remove temporary status. Court fees are deposited for continuing education uses and administered by the State Board of Private Career Education, 6-51-601 et seq.
<b>District Retirement Judges Fund</b> <b>[Not in Code]</b>		Acts 2005, No. 1433, § 9. Probably an incorrect reference to the <b>Judges Retirement Fund</b> . See that fund.
<b>Division of Economic and Medical Services Administrative Fund</b>	20-10-224	SPECIAL FUND of the <b>Department of Human Services Fund</b> ). Created 20-10-224(m) (Acts 1993, No. 1238, § 3). Used for the maintenance and operation of the long-term care facility licensing program.
<b>Division of Public School Academic Facilities and Transportation Fund Account</b> (of the Education Fund)	19-5-304	GENERAL REVENUE FUND. Created 19-5-304(10)(A) (Acts 2005, No. 2139, § 5). The fund is to be used for the maintenance, operation, and improvement required by the Division of Public School Academic Facilities and Transportation of the Department of Education. The moneys are from the general fund and any other funds deposited into the State Treasury specifically for the division.
<b>DNA Detection Fund</b>	12-12-1119 19-6-447	SPECIAL REVENUE FUND. Created 12-12-1119 (Acts 1997, No. 737, § 19) and 19-6-447 (Acts 1999 No. 282, § 10). Consists of moneys collected from mandatory fines of not less than \$250 from any person required to provide a DNA sample and used to pay the expenses of the DNA Section of the State Crime Laboratory. (Special revenues as set out in 19-6-301).

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Domestic Peace Fund</b>	19-6-491	SPECIAL REVENUE FUND. Created 19-6-491 (Acts 2003, No. 1029, § 2). Moneys collected under 16-20-407 and other special revenues designed by law shall be deposited into the <b>Domestic Peace Fund</b> and used by the Arkansas Child Abuse/Rape – Domestic Violence Commission as provided under the Domestic Peace Act, § 9-4-101 et seq.
<b>Domestic Peace Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-492 (Acts 2003, No. 1276, § 2) [Repealed]. [It has been determined to be duplicative by an attorney of the Arkansas Code Revision Commission] All moneys collected for the additional marriage license fee levied are to be deposited into the <b>Domestic Peace Fund</b> to be used by the Arkansas Child Abuse/Rape/Domestic Violence Commission under the Arkansas Domestic Peace Act, § 9-4-101 et seq. The fund may also accept private grants or other sources. These appear to be the same fund but created by nonidentical acts. Repealed by Acts 2005, No. 1962, § 87.
<b>Domestic Violence Shelter Fund</b>	19-6-834	SPECIAL REVENUE FUND. (Created by Acts 2013, No. 583, § 6). The fund is used to provide funding for statewide grants awarded to a statewide domestic violence entity under the Arkansas Domestic Violence Shelter Act, 9-6-101 et seq. Moneys in the fund consist of special revenues collected under 9-5-202 and 16-10-305, grants, donations and other moneys as authorized by law.
<b>Drinking Water State Administrative Account</b> (of the Safe Drinking Water Fund)	15-22-1102	CASH FUND ACCOUNT. Created 15-22-1102(c)(1) (Acts 1997, No. 772, § 2). Moneys in this account is used for administrative purposes but may not be used for bonds. See <b>Safe Drinking Water Fund</b> .
<b>Drinking Water State Grants Account</b> (of the Safe Drinking Water Fund)	15-22-1102	CASH FUND ACCOUNT. Created 15-22-1102(e)(1) (Acts 1997, No. 772, § 2). Moneys in the fund may be spent for the same purposes as other moneys in the fund, except for bonds. See <b>Safe Drinking Water Fund</b> .
<b>Drinking Water State Revolving Loan Fund Account</b> (of the Safe Drinking Water Fund)	15-22-1102	CASH FUND ACCOUNT. Created 15-22-1102(f)(1) (Acts 1997, No. 772, § 2). Moneys provided by the federal government, bonds issued by the Arkansas Soil and Water Commission and the Arkansas Development Finance Authority and other sources will be used to pay administrative costs of the commission and loaned for water system projects and used to pay debt service and costs on the bonds if the proceeds of those bonds are deposited into this account. Also see the <b>Safe Drinking Water Fund</b> , this list.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Drinking Water State Set Aside Account</b> (of the Safe Drinking Water Fund)	15-22-1102	CASH FUND ACCOUNT. Created 15-22-1102(d)(1) (Acts 1997, No. 772, § 2). Fund account of the <b>Safe Drinking Water Fund</b> pays for technical assistance to water systems and state water programs, such as public water system supervisory, source water protection, capacity development, operation certification, and other purposes permitted under the Safe Drinking Water Act, but may not be used for bonds. See <b>Safe Drinking Water Fund</b> .
<b>Driver Education Account of the Public School Fund</b> (of the Public School Fund) <b>[Repealed, Not in Code]</b>		GENERAL REVENUE FUND ACCOUNT (formerly 19-5-305). Created 6-16-505 [repealed] by Acts 1993, No. 475, § 12. Used for expenses incurred under 6-16-501 et seq. and for payments to school districts.
<b>Drug Abuse Prevention and Statistical Reporting Fund</b> <b>[Superseded]</b>		SPECIAL REVENUE FUND. Created 19-6-461 (Acts 1991, No. 76, § 4) [superseded] and 5-64-709(b) (Acts 1989, No. 631, § 1). Benefits counties and municipalities under 19-6-301 and the residue goes to the <b>Crime Information System Fund</b> 19-5-1011 and 5-64-709 [repealed]. An A.C.R.C. note says that 19-6-461 is is superseded by Acts 1993, No. 1072, § 8, the <b>Arkansas Public Art Program Fund</b> .
<b>Drug Abuse Prevention and Treatment Fund</b>	19-5-1043	MISCELLANEOUS FUND. Created 19-5-1043 (Acts 1991, No. 1135, § 19). A portion of the penalties assessed under 5-64-416 [repealed] by Acts 1995, No. 1256, § 20, as amended by Acts 1995 (1 <sup>st</sup> . Ex. Sess.) No. 13, § 4, are deposited into this fund. Apparently this title is self-explanatory because there is no other information in the creation section.
<b>drug control fund</b>	5-64-505	CASH FUND, restricted in use by local authorities. Created 5-64-505(i)(2)(A). Composed of funds collected for confiscated property. The funds are used for drug law enforcement and prosecution.
<b>Drug Prevention and Intervention Program Fund</b>	19-5-1220	MISCELLANEOUS FUND. Created 19-5-1220 (Acts 2003, 1672, § 4). The fund is to be used by the Department of Health to fund drug prevention and intervention. It consists of revenues authorized by law,
<b>East Arkansas Community College Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(n)(1). The fund is to be used for maintenance, operations, and improvements to East Arkansas Community College. Moneys consist of general revenues and any other moneys as provided by law.
<b>Economic Development Incentive Fund</b>	15-4-1603 19-6-479	SPECIAL REVENUE FUND. Created 19-6-479 (Acts 1995, No. 270, § 11) and 15-4-1603 (Acts 1993, Nos. 788 and 851, § 3) Revenues derived under 19-6-301 are designated for economic development plans (15-4-1601 et seq.) by the Revenue Division of the Department of Finance and Administration after agreement between businesses and the Arkansas Economic Development Commission.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Economic Development Incentive Quick Action Closing Fund</b>	19-5-1231	MISCELLANEOUS FUND. Created 19-5-1231. (Acts 2007, No. 510, § 1). The fund consists of money transferred from the <b>General Revenue Allotment Reserve Fund</b> and any other moneys provided by law. It is to be used by the Economic Development Commission for investment incentives to compete with other states to attract new business and economic development.
<b>Economic Development of Arkansas Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-472 (Acts 1993, No. 590, § 1 and 1995, No. 270, § 8) [repealed]. Consists of the greater of 10% of average annual estate taxes collected for 5 years or \$15,000,000 and revenues specified in 19-6-301(171), as of 1993, managed and distributed by the Economic Development of Arkansas Commission. Repealed by Acts 2001, No. 1681, § 2.
<b>Economic Development Superprojects Project Fund</b>	15-4-3012 19-5-1130	TRUST FUND. Created 15-4-3012 (Acts 2003, 1751, § 12) and 19-5-1130 (Acts 2005, No. 2282, § 8, and No. 2316, § 8) in the State Treasury. Moneys in this fund are used to provide for payment of debt service on bonds issued under 15-5-301 et seq. and to fund superprojects on a pay-as-you-go basis.
<b>Economic and Medical Services Fund Account</b> [Renamed]	19-5-306	GENERAL REVENUE FUND ACCOUNT (of the <b>Department of Human Services Fund</b> ). Created 19-5-306(3) by Acts 1973, No. 750, § 6(c)(3), as the <b>Social Services Fund Account</b> . Acts 1987, No. 928, § 1(3), changed the name to <b>Economic and Medical Services Fund Account</b> . Acts 1995, No. 1163, § 11, changed name to <b>Medical Services Fund Account</b> . Used for economic and medical services development purposes under 20-76-101 et seq.
<b>Education Fund</b> (of the Department of Education)	19-5-304	GENERAL REVENUE FUND. Formerly <b>General Education Fund</b> . Created 19-5-304. The Department of Education's operating fund which consists of several fund accounts which serve as maintenance and operations for the Department and the Department of Workforce Education. Name changed to <b>Education Fund</b> by Acts 1999, No. 253, § 1.
<b>Educational Adequacy Fund</b>	19-5-1227	MISCELLANEOUS FUND. Created 19-5-1227 (Acts 2004 (2 <sup>nd</sup> Ex. Sess.), No. 108, § 1). Consists of net revenues collected under acts passed by the 84 <sup>th</sup> General Assembly, 2 <sup>nd</sup> Ex. Sess. Moneys, along with moneys from the <b>Department of Education Public School Fund Account</b> and the <b>Department of Education Fund Account</b> are combined to fund educational reform. This fund was formerly enacted as the <b>Educational Adequacy Trust Fund</b> , but the name was changed by this act. See that fund for the original creation.
<b>Educational Adequacy Trust Fund</b> [Renamed]		Originally created Acts 2004 (2 <sup>nd</sup> Ex. Sess.), No. 94, § 5, and Acts 2004 (2 <sup>nd</sup> Ex. Sess.), No. 107, § 11, but changed by Act 108 of that session. See <b>Educational Adequacy Fund</b> above.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Educational Building Revenue Bond Fund</b>		TRUST FUND. Name changed to <b>Educational Buildings Maintenance Fund</b> . See that fund.
<b>Educational Buildings Maintenance Fund.</b>	19-5-921	TRUST FUND. Created 19-5-921 (Acts 1973, No. 750, § 8) originally as the <b>Educational Building Revenue Bond Fund</b> . Name changed by Acts 2009, No. 1469, § 28. Used to implement Acts 1963, No. 442 (special legislation, not codified) and to secure bonds issued (with 20-year maturity) under that act. May be replaced by the <b>Permanent School Revolving Loan Fund</b> . See 6-20-812.
<b>Educational Excellence Trust Fund</b>	6-5-301 19-5-942	TRUST FUND. Created 19-5-942 and 6-5-301 (Acts 1991, No. 10, § 1) and Acts 1993, No. 928, § 5). Consists of revenues as allocated in 19-6-201 and 6-5-302.

**The following five (5) funds are temporary**, unless continued by legislative act. Acts 1989, No. 771, § 7, states that the programs established in that act expire July 1, 1993, and any funds on hand on that date will be deposited in the **General Revenue Fund Account** of the **State Apportionment Fund**. There seems to be an attempt to continue this legislation. See 6-5-301 et seq., creating the **Education Excellence Trust Fund** and its 1993 amendments. However, these fund accounts do not seem to be funded. At last check, these notes are no longer in the Code.

<b>Educational Excellence Elementary and Secondary Education Program Fund</b> (See note above) <b>[Not in Code]</b>	Acts 1989, No. 771, § 4 (temp.). (Publisher's Notes to 6-ch. 1, 19-5-subch. 9, and 26-51-subch 4.)	Trust funds in interest-bearing accounts for biennial appropriations allocated by formula for the Department of Education.
<b>Educational Excellence Endowment Trust Fund</b> (See note above previous entry) <b>[Not in Code]</b>	Acts 1989, No. 771, § 4 (temp.). (Publisher's Notes to 6-ch 1, 19-5-subch 9, and 26-51-subch 4.	Trust funds in interest-bearing accounts for biennial appropriations allocated by formula for the Department of Education.
<b>Education Excellence Higher Education Program Fund</b> (See note above previous two (2) entries) <b>[Not in Code]</b>	Acts 1989, No. 771, § 4 (temp.). (Publisher's Notes to 6-ch 1, 19-5-subch 9, and 26-51-subch 4.	Trust funds in interest-bearing accounts for biennial appropriations allocated by formula for the Department of Education.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Educational Excellence Literacy Program Fund</b> (See note above previous three (3) entries) <b>[Not in Code]</b>	Acts 1989, No. 771, § 4 (temp.). (Publisher's Notes to 6-ch 1, 19-5-subch 9, and 26-51-subch 4.	Trust funds in interest-bearing accounts for biennial appropriations allocated by formula for the Department of Education.
<b>Educational Excellence Vocational Education Program Fund</b> (See note above previous four (4) entries) <b>[Not in Code]</b>	Acts 1989, No. 771, § 4 (temp.). (Publisher's Notes to 6-ch 1, 19-5-subch 9, and 26-51-subch 4.	Trust funds in interest-bearing accounts for biennial appropriations allocated by formula for the Department of Education.
<b>Educational Facilities Partnership Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(9)(A) (Acts 2005, No. 2139, § 5). Consists of general revenues, moneys from the <b>General Improvement Fund</b> and other moneys provided by law. It is used for the distribution of grants to public school districts for academic school facility and transportation assistance.
<b>Educational Television Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT (of the <b>Education Fund</b> ). Created 19-5-304(3)(A). For maintenance and operations of educational television under 6-3-101 et seq.
<b>Elder and Disabled Victims Fund</b>	4-88-207 19-6-473	SPECIAL REVENUE FUND. Created 19-6-473 and 4-88-207 (dual codification Acts 1993, No. 138, § 2). Revenues specified in 19-6-301 are used for investigation and prosecution of deceptive acts and for consumer education about the Arkansas Deceptive Trade Practices Act, 4-88-101 et seq.
<b>Electrical Energy Advancement Program Fund</b>	19-5-1248	MISCELLANEOUS FUND. Created 19-5-1248 (Acts 2011, No. 1232, § 3). The fund consists of private or federal grants and other moneys provided by law. It is to be used by the Arkansas Statewide Energy consortium under the Energy Advancement Program, 6-61-1501 et seq. for high-technology and knowledge-based jobs in electrical energy.
<b>Electronic Equipment Recycling Fund</b>		See the <b>Computer and Electronic Recycling Fund</b> .
<b>Elevator Industry Work Preservation Fund</b>		NOT A STATE FUND. Mentioned in 20-24-105, the fund of the international Union of Elevator Constructors. See <a href="http://www.eiwpf.org">http://www.eiwpf.org</a> . A member of the board of trustees of this fund is to be a member of the Elevator Safety Board.
<b>Emergency Fire Trust Fund</b> <b>[Repealed]</b>		TRUST FUND. Created 19-5-928 (Acts 1973, No. 750, § 8, and Acts 1993, No. 881, § 15) [repealed] by Acts 1997, No. 253, § 4. Consists of unobligated or unexpended cash funds of the State Forestry Commission or transfers from the <b>State Forest Fund</b> and used for combating forest fire emergencies and for firefighting equipment purchases.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Emergency Medical Services Revolving Fund</b>	19-5-1063	MISCELLANEOUS FUND. Created 19-5-1063 (Acts 1995, No. 1163, § 27) and 20-13-101. Used for matching funds and as a revolving loan fund administered by the Office of Emergency Services of the Department of Health.
<b>EMS Enhancement Revolving Fund</b>	19-5-1078	MISCELLANEOUS FUND. Created 19-5-1078 (Acts 1995, No. 1271, § 1). Revolving fund for grants, special projects, training programs, trauma system registry, licensing, emergency training and vehicles for public, private, and volunteer uses by the Emergency Medical Services Advisory Council of the Department of Health. See 20-13-201 et seq.
<b>Emergency Response Fund</b> [Repealed]		TRUST FUND. Created 19-5-929 [repealed] and 8-7-410 [repealed]. The fund consists of moneys recovered pursuant to § 8-7-417, any moneys received by the state as a gift or donation to the fund, all interest earned upon moneys deposited in the fund, and all moneys received as penalties pursuant to the Arkansas Water and Air Pollution Control Act, § 8-4-101 et seq., the Arkansas Hazardous Waste Management Act of 1979, § 8-7-201 et seq., the Arkansas Solid Waste Management Act, § 8-6-201 et seq., the Lead-Based Paint-Hazard Act, § 8-4-401 et seq., and the Removal of Asbestos Material Act, § 20-27-1001 et seq., and is used for the purposes stated in those acts. Repealed by Acts 2005, No. 1824 §§ 4 and 18. Moneys will now be deposited into the <b>Hazardous Substance Remedial Action Trust Fund</b> . See Acts 1824, § 19 codified at 20-27-1002.
<b>Emergency Revolving Loan Fund Account (of the Revolving Loan Fund)</b> [Repealed]		TRUST FUND ACCOUNT. An account established under the Emergency Revolving Loan Fund Act, 6-20-1101 et seq., repealed by Acts 1989, No. 784, § 4. See the <b>Revolving Loan Fund</b> for its purpose.
<b>Employer's Accumulation Account of the Arkansas Public Employees' Retirement System</b>		TRUST FUND ACCOUNT. See 24-4-208. Is broken down into subaccounts: State Division and Local Government Division.
<b>Employer's Accumulation Account of the Arkansas State Police Retirement System</b> [Repealed]		TRUST FUND ACCOUNT. See 24-3-216 [repealed]. For assistance to paying benefits for retired state police officers.
<b>Employment Security Administration Fund</b>	11-10-320	SPECIAL REVENUE FUND. Created 11-10-320. Administered under 11-10-321 and 11-10-322 by the Director of the Employment Security Division of the Department of Labor. Acts 1991, No. 100 created the Employment Security Department as an independent agency no longer under the Department of Labor
<b>Employment Security Advance Interest Trust Fund</b>	19-5-935	TRUST FUND. Created 19-5-935. Consists of transfers from the <b>Unemployment Compensation Fund Clearing Account</b> of advance interest taxes paid by employees and penalties and interest due on those funds. This fund is used for paying interest, making refunds, and making rebates all as specified in 19-5-935.
<b>Employment Security Department Bank Fund</b> [Not in Code]		May have been at 19-4-803. (Old entry, there is no evidence of this fund now.)

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Employment Security Department Trust Fund</b> [Renamed]		TRUST FUND. Created 19-5-912. Formerly the <b>Employment Security Department Building Fund</b> . Now the <b>Department of Workforce Services Trust Fund</b> . See that fund.
<b>Employment Security Division Building Fund</b> [Renamed]	19-5-912	TRUST FUND. Created 19-5-912. Acts 1995, No. 308, changed the <b>Arkansas Employment Security Department Building Fund</b> to the <b>Arkansas Employment Security Department Trust Fund</b> . Now the <b>Department of Workforce Services Trust Fund</b> . See that fund.
<b>Employment Security Division Fund</b> [Not in Code]		FEDERAL FUND. May have been same fund as the <b>Department of Labor Employment Security Division Fund</b> . Employment Security Division is no longer part of the Department of Labor.
<b>Employment Security Special Fund</b>		See <b>Department of Workforce Services Special Fund</b> .
<b>Energy Management Paying Fund</b>	19-5-1218	MISCELLANEOUS FUND. Created 19-5-1218 (Acts 2001, No. 1384, § 3). This fund pays utility bills of participating agencies by the Disbursing Officer of the Department of Finance and Administration. It is funded by fund transfers from participating agencies.
<b>Enterprise Development Account</b> (of the Venture Capital Investment Trust)		See <b>Arkansas Risk Capital Matching Fund</b> .)
<b>Environmental Education Fund</b>	19-5-1027	MISCELLANEOUS FUND. Created 19-5-1027 (Acts 1993, No. 1073, § 14) and administered with moneys collected for the <b>Hazardous Substance Remedial Action Trust Fund</b> , 8-7-509. Limited to \$275,000 in deposits per year and used by the Department of Pollution Control and Ecology to provide environmental education materials and training. Formerly codified at 19-6-466 as a special fund, but transferred, and the <b>Livestock and Poultry Commission Swine Testing Fund</b> is now codified at that section.
<b>Escheat Fund</b> [Repealed]		TRUST FUND. Created 19-5-901 (Acts 1973, No. 750, § 8). Unclaimed property transferred to General Revenues. Repealed by Acts 2007, No. 1032, § 12, and 2007, No. 1201, § 12.
<b>Extended Benefits Account</b>		See <b>Unemployment Compensation Fund Extended Benefits Account</b> .
<b>Extension of Telecommunications Facilities Fund</b>	23-17-404	SPECIAL FUND. Created 23-17-404(e)(4) (Acts 2001, No. 1842, § 1). \$500,000 of Arkansas Intrastate Carrier Common Line Pool funds are allocated to this fund to assist in the extension of telecommunications facilities to citizens not served by wires of eligible telecommunications carriers.
<b>Fallen Firefighters' Memorial Fund</b>	19-6-499	SPECIAL REVENUE FUND. Created 19-6-499 (Acts 2005, No. 28, § 4). All moneys collected under § 27-24-1303(c)(2)(C) are credited to the Arkansas Fallen Firefighters Memorial Board to maintain the Fallen Firefighters' Memorial monument on the State Capitol Grounds.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Fallen Law Enforcement Officers' Beneficiary Fund</b>	19-6-822	SPECIAL REVENUE FUND. Created 19-6-822 (Acts 2013, No 586, § 1). The fund consists of 25% of the moneys from the sale of the "Support Law Enforcement" special license plates under 27-24-1413 and 25% of the moneys from the sale of the Arkansas Sheriffs' Association special license plates under 27-24-1414. The fund is to be used by the Arkansas Commission on Law Enforcement Standards and Training to aid beneficiaries of fallen law enforcement officers.
<b>Federal Adult Basic Education Fund</b>	19-7-1001	FEDERAL FUND. Created 19-7-1001 (Acts 1965, No. 328, § 3). State Board of Education administered.
<b>Federal Aid Highway Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-7-407. Repealed by Acts 1987, No. 792, § 6.
<b>Federal Arkansas Livestock and Poultry Commission Fund</b>	2-33-114	FEDERAL FUND. Created 2-33-114. Consists of federal funds as they are allotted to maintain the Agriculture Marketing Service Program of the Arkansas Livestock and Poultry Commission.
<b>Federal Bankhead-Jones Fund</b> [Not in Code]		FEDERAL FUND. Not created. See Acts 1989, No. 156, § 2 (Appn.) (not codified). Used for allocating federal funds for the Bankhead-Jones Grant. May be temporary fund.
<b>Federal Communication Commission's Universal Service Fund</b>		FEDERAL FUND. This is the same as the interstate <b>Universal Service Fund</b> created at 23-17-304. Not to be confused with the <b>Universal Telephone Service Fund</b> .
<b>Federal Disability Determination Fund</b>	20-76-305	FEDERAL FUND. Created 20-76-305. Formerly the <b>OSAI Disability Determination Fund</b> . Administered by the Department of Social Security Disability Determination.
<b>Federal Elementary and Secondary Education Fund</b>	19-7-1002	FEDERAL FUND. Created 19-7-1002 (Acts 1965, No. 329, § 3).
<b>Federal Fiscal Relief Fund</b> [Repealed]	19-5-1226 [Repealed]	FEDERAL FUND. (Created by Acts 2003 (2 <sup>nd</sup> Ex. Sess.), No. 72, § 1). Consisted of moneys from the Jobs and Growth Tax Relief Reconciliation Act of 2003, Pub. L. No. 108-27, which remained in the State Treasury and had not been transferred to another fund prior to Feb. 3, 2004. Up to \$25,000,000 in this fund was permitted for use as general revenues. Repealed by identical Acts 2017, No. 1083, § 21, and No. 1127, § 21.
<b>Federal Forest Reserve Fund</b>		See the <b>National Forest Reserve Fund</b> .
<b>Federal Morrill-Nelson Grant Fund</b> [Not in Code]		FEDERAL FUND. See Acts 1989, No. 156, § 1 (Appn.)(not codified). For allocation of federal funds from the Morrill-Nelson Grant. Unknown if this is a temporary grant.
<b>Federal Revenue Sharing State Highway Trust Fund Account</b>	27-70-205	SPECIAL REVENUE FUND ACCOUNT Created 27-70-205 as a trust account of the <b>State Highway and Transportation Department Fund</b> , which is created as a special revenue fund at 19-6-405. Used for state highway system and state aid street construction.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Federal Surplus Property Fund</b> [Not in Code]		FEDERAL FUND. Acts 1995, No. 1199, § 22 (Appn.). Pays for the operations of the Department of Education – Vocational Technical Education. The Vocational Technical Education Division is now the Department of Workforce Education.
<b>Federal Unemployment Trust Fund</b>		See the <b>Unemployment Trust Fund</b> .
<b>Feed and Fertilizer Fund</b> [Possibly Obsolete or Invalid]		May be an old or invalid fund, but it is listed as a State Treasury fund in 2-19-206(b)(2).
<b>Fidelity Bond Trust Fund</b>	19-5-954 21-2-711	TRUST FUND. Created 19-5-954 (Acts 1989, No. 629, § 11) and 21-2-711 (Acts 1987, No. 728, § 9). Consists of bond premiums collected and administered by the Governmental Bonding Board of the State Insurance Department under 21-2-701 et seq. for bond claims and board expenses.
<b>Fidelity Fund</b>	23-115-603	CASH FUND. Created 23-115-603 (Acts 2009, No. 605 and No. 606, § 1). Each retailer of lottery tickets is assessed an annual fee of \$100 to be deposited into banks to cover losses by the Office of the Arkansas Lottery due to a retailer's nonfeasance, misfeasance, or malfeasance. It shall also be used to purchase blanket bonds to cover these losses.
<b>Final Act Benefit Fund</b> [Not in Code]		Created Acts 2001, No. 1803, § 5, noted at 17-29-2n, and subsequently, has been removed from the Code. Funds received by the Final Act Board of Directors and other moneys provided by law are to be deposited into this fund and used for administration and operation purposes.
<b>Fire Protection Licensing Fund</b>	19-5-1242	MISCELLANEOUS FUND. Created 19-5-1242, (Acts 2010, No. 262, § 11, and Acts 2010, No. 296, § 11.) The fund consists of examination and renewal fees charged pursuant to 20-22-610 and other moneys provided by law. It is to be used to pay the expenses of the Arkansas Fire Protection and Licensing Board under 20-22-601 et seq.
<b>Fire Protection Premium Tax Fund</b>	19-6-468	SPECIAL REVENUE FUND. Created 19-6-468 (Acts 1992 (1 <sup>st</sup> Ex Sess.) No. 10, § 3, and Acts 1993, No. 1072, § 11). Revenues, as specified in 26-57-614, 14-284-401 et seq., and 19-6-301 are used for fire protection services and refunds to insurance carriers.
<b>Fire Protection Revolving Fund</b> [Not in Code]		MISCELLANEOUS FUND. Created 26-57-614 and 14-284-401 (Acts 1991, No. 833, § 2), but no longer found in Code. Insurers are assessed a tax to be used to supplement fire protection moneys. This fund was amended out of the above cites and replaced by the <b>Fire Protection Premium Tax Fund</b> . See that fund, this list. However, the <b>Rural Fire Protection Revolving Fund</b> exists as a separate fund. See the <b>Rural Fire Protection Revolving Fund</b> this list.
<b>firemen's relief and pension funds</b>		LOCAL FUNDS. Retirement plans for firefighters in cities and towns. See 24-11-801 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Firemen's Relief and Pension Fund</b> [Repealed, Replaced]		SPECIAL REVENUE FUND. Created 19-6-422 [repealed and replaced] State funds used for local qualifying uses. Revenues under 19-6-301(27). [Repealed] by Acts 2001, No. 229, § 14. Section 10 of that act replaces it with the <b>Firemen's and Police Officers' Pension and Relief Fund</b> created in 1999. See that fund.
<b>Firemen's and Police Officers' Pension and Relief Fund</b>	19-6-454 24-11-301	GENERAL REVENUE FUND. Created 24-11-301 (Acts 1999, No. 1570, § 2) and 19-454 (Acts 2001, No. 229, § 10). Taxes collected under 24-11-301 et seq. and 24-11-809 are combined and placed into this fund to be allocated and administered under 24-11-301 et seq. This fund provides money to supplement the pensions of firemen and policemen to bring up their standard of living. All overages under 24-11-301 et seq., 24-11-809, and 24-11-810 are to be placed in general revenues.
<b>Foothills Technical Institute Fund Account (of the Education Fund)</b> [Repealed]		GENERAL REVENUE FUND. Originally created 19-5-304(8)(E)(i) (Acts 1999, No. 253, § 1) [Repealed]. Moneys to be used for the maintenance, operation, and improvement of Foothills Technical Institute. Under the Department of Education. Now the <b>Arkansas State University – Searcy Fund Account</b> .
<b>Forest Echoes Technical Institute Fund Account (of the Education Fund)</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-304(8)(F)(i) (Acts 1999, No. 253, § 1) [Repealed]. Moneys to be used for the maintenance, operation, and improvement of Forest Echoes Technical Institute. Under the Department of Education. Forest Echoes Technical Institute is now the University of Arkansas at Monticello College of Technology – Crossett. Moneys in this account are transferred to the <b>University of Arkansas at Monticello Fund</b> .
<b>Forestry Rural Fire Equipment Fund</b> [Not in Code]		See Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 183, § 8. Consists of federal appropriations, or grants, for rural fire protection purposes.
<b>Fraud Prevention Fund</b> [Repealed]	19-5-937	TRUST FUND. Composed of the state's share of moneys recovered by the Department of Human Services and of federal funds. Repealed by identical Acts 2017, No. 1083, § 7, and No. 1127, § 7.
<b>Future Operations Reserve Fund</b> [Repealed]	19-5-1032 [Repealed]	MISCELLANEOUS FUND. (Acts 1987, No. 928, § 3). Certain general revenues and other moneys are deposited in this fund under the Revenue Stabilization Law, § 19-5-301 et seq., but they are transferred monthly to the <b>General Improvement Fund</b> , § 19-5-1005, by the Chief Fiscal Officer of the State. Repealed by identical Acts 2017, No. 1083, § 14, and No. 1127, § 14.
<b>Future Supplement Fund-Fire</b>	24-11-212	GENERAL REVENUE FUND. Created 24-11-212 (Acts 2001, No. 1543, § 3). Created for the purpose of providing cost-of-living assistance and minimum-benefit-amount assistance to fire pension and relief funds. The fund will be administered by the Arkansas Fire and Police Pension Review Board.
<b>Future Supplement Fund-Police</b>	24-11-212	GENERAL REVENUE FUND. Created 24-11-212 (Acts 2001, No. 1543, § 3). Created for the purpose of providing cost-of-living assistance and minimum-benefit-amount assistance to police pension and relief funds. The fund will be administered by the Arkansas Fire and Police Pension Review Board.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Future Transportation Research Fund</b>	19-5-1258	MISCELLANEOUS FUND. (Created by Acts 2017, No.705, § 2). After deposit of funds required under 14-43-140, any interest income received under 27-70-204 available up to \$500,000 will be transferred from the <b>State Highway and Transportation Department Fund</b> into this fund. It also consists of any other moneys authorized by law. The fund is to be used for grants under the Transportation-Related Research Grant Program created in 27-65-145.
<b>Game Protection Fund</b>	19-6-420	SPECIAL REVENUE FUND. Created 19-6-420. Fees, fines, etc., collected under 19-6-301 and license plate design use fees under 27-24-905 for the administration of the Arkansas State Game and Fish Commission pursuant to Arkansas Constitution, Amendment 35 and Title 15, chapter 41. See 15-41-110.
<b>Garland County Community College Fund</b> [Repealed]		GENERAL REVENUE FUND. (Institutions of Higher Education). Created 19-5-303(o), but was repealed by Acts 2013, No.1131, § 1. The institution merged with Quapaw Technical Institute to become National Park Community College, and the fund was renamed <b>National Park Community College Fund</b> . Then the name was changed in 2016 to National Park College See the <b>National Park College Fund</b> .
<b>Gasoline Tax Refund Fund</b>	19-5-913	TRUST FUND. Created 19-5-913. Used for making user tax refunds.
<b>Gateway Technical College Fund</b>		See <b>University of Arkansas Community College at Batesville Fund</b> .
<b>General Education Fund</b>		GENERAL REVENUE FUND. Created 19-5-304. Name changed to <b>Education Fund</b> by Acts 1999, No 253, § 1. See the <b>Education Fund</b> , this list.
<b>General Improvement Fund</b>	19-5-1005	MISCELLANEOUS FUND. Created 19-5-1005. Consists of balance of the <b>General Improvement Fund Account</b> transferred at fiscal year-end. The money is to be used for loans to funds under 19-5-302 and to set up a <b>Permanent Insurance Reserve Fund</b> for the public schools of the state.
<b>General Revenue Allotment Reserve Fund</b>	19-5-1004	MISCELLANEOUS FUND. Created 19-5-1004 (Acts 1973, No 750, § 7). Consists of the remainder of the general revenues collected by the state, after deductions specified in 19-5-202 have been made for the fiscal year in which the general revenues were collected and deposited into the State Treasury, along with other funds not determined to be special revenue funds.
<b>General Revenue Fund Account</b>	19-5-202	GENERAL REVENUE FUND ACCOUNT. Created 19-5-202. Receives gross general revenues which are distributed under 19-5-202. Is an account of the <b>State Apportionment Fund</b> . Also erroneously referred to as the <b>General Fund of the State of Arkansas, General Fund of the State Treasury, General Revenue Fund, General Fund, State of Arkansas General Revenue Fund, and State General Fund</b> .
<b>general revenue fund</b> (“of the county” or "of the city”)		LOCAL FUNDS. Funds referred to throughout Title 14, Local Government, used for county and municipal operations.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>general school funds</b>		LOCAL FUNDS. County funds. See 6-20-215 – 6-20-217. The funds are apportioned the county treasurer based on the average daily membership of the school districts with the county. The funds consist of general revenues, fines, penalties, and other moneys authorized by law.
<b>General School Fund</b> (of the State of Arkansas) [Superseded, Not in Code]		GENERAL REVENUE FUND ACCOUNT. Renamed, and is now the <b>Public School Fund</b> . See that fund.
<b>Geographic Information Systems Fund</b>	19-5-1112	TRUST FUND. Created 19-5-1112. (Acts 2001, No. 1249, § 1). The fund consists of general funds, grants, investments and federal funds. The fund is used for the maintenance and operation of the Arkansas State Land Information Board and the Arkansas Geographic Information Office and to create, operate, and maintain GeoStor, the Arkansas Spatial Data Infrastructure Office. See 15-21-504.
<b>Geological and Conservation Federal Fund</b>	19-7-405	FEDERAL FUND. Created 19-7-405 on the books of the State Treasurer for deposit of federal funds. Consists of allotments to the Planning Division of the Arkansas Geological and Conservation Commission (abolished); now the Arkansas Geological Survey, formerly the Arkansas Geological Commission. See 15-55-201.
<b>Geology Lignite Characteristic Study Federal Fund</b> [Not in Code]		FEDERAL FUND. See Acts 1989, No. 129, § 9 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 81, § 9 (Appn.) (not codified). This fund is administered by the Arkansas Geological Commission for the Ouachita Mountain Mapping Program, Earthquake Study, etc. Probably a temporary agency fund.
<b>Geology Map Resale Revolving Fund Account</b>	19-5-1067	MISCELLANEOUS FUND. Created 19-5-1067 (Acts 1995, No. 1163, § 27). This fund shall consist of moneys received from the resale of publications of maps by the Geological Survey. The money is to be used for personal services and operating expenses relating to the publication of maps for resale by the Arkansas Geological Survey.
<b>Gold Star Family Memorial Monument Fund</b>	19-5-1147	TRUST FUND. (Created by Acts 2017, No. 281, § 3). The Gold Star Family Memorial Monument Fund is to be used for erecting and maintaining a monument on the State Capitol Grounds to recognize Gold Star Families under § 22-3-222. Moneys in the fund shall come from gifts, grants and donations under § 22-3-222 and other moneys as provided by law.
<b>gopher and mole fund</b> [Repealed]		LOCAL FUNDS. County funds. See 15-46-105 repealed by Acts 1999, No. 1557, § 131.
<b>government project fund</b>		LOCAL FUNDS. County funds. See 19-7-906, which authorizes county treasurers to establish the fund.
<b>Governor's Commission on People with Disabilities Fund</b>	19-6-477	SPECIAL REVENUE FUND. Created 19-6-477 (Acts 2001, No. 229, § 13). Consists of special revenues under 19-6-301. It funds the Governor's Commission on People with Disabilities under 27-15-305.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Governor’s Emergency Fund</b>		MISCELLANEOUS FUND. Not created nor officially named. Under 19-2-404 this fund is for declared emergencies, but it may be used for other purposes subject to the Governor’s Emergency Fund Review Committee. Also see 19-5-1009(b), which allows money transfers from the <b>Miscellaneous Revolving Fund</b> to the <b>Governor’s Emergency Fund</b> .
<b>Great Rivers Comprehensive Lifelong Learning Center Fund Account</b> (of the Education Fund) <b>[Repealed]</b>		GENERAL REVENUE FUND. Originally created 19-5-304(8)(G)(i) (Acts 1999, No. 253, § 1) [repealed]. Moneys to be used for the maintenance, operation, and improvement of Great Rivers Comprehensive Lifelong Learning Center. Under the Department of Education. Formerly the Great Rivers Technical Institute. Now the University of Arkansas at Monticello College of Technology – McGehee. Moneys in this account are transferred to the <b>University of Arkansas at Monticello Fund</b> under Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 31, created 19-5-303.
<b>Great Rivers Technical Institute Fund Account</b> <b>[Repealed]</b>		See <b>Great Rivers Comprehensive Lifelong Learning Center Fund</b> .
<b>Greenwood District Court Operating Fund</b>		LOCAL FUND. This local fund is authorized in 16-17-108(a)(86).
<b>Guaranty Bond Fund</b> (of the Arkansas Development Finance Authority)		CASH FUND. Not in the State Treasury. See 15-5-421. Revenues are deposited by the Arkansas Development Finance Authority in financial institutions to secure bond debt. Not in the State Treasury. Used to meet the obligations of the <b>Bond Guaranty Reserve Account</b> in 15-5-401 et seq.
<b>Guaranty Fund</b> (of the Insurance Department)		CASH FUND. Deposits of insurers with the Insurance Commissioner to guarantee payment of judgments on claims (considered an asset of the insurer). See 23-71-110. Each individual deposit is referred to as a “guaranty fund” and is kept in the form of bonds, securities, etc.
<b>Guaranty Reserve Account</b>		CASH FUND. Not in the State Treasury Restricted in use. This is the <b>Bond Guaranty Reserve Account</b> created in 15-5-407 for the Arkansas Development Finance Authority.
<b>Guardian Ad Litem Fund</b> <b>[Repealed]</b>		Research shows this fund to have been established by Acts 1975, No. 451, § 13. The repealing act has not been verified.
<b>Hall of Fame - Cash Funds</b>	13-9-105	MISCELLANEOUS FUND. Created 13-9-105 as a State Treasury Fund. Fund consists of contributions for the Country Music Hall of Fame Board. Also referred to as the <b>Hall of Fame Fund</b> . Acts 1997, No. 255, § 3, transferred the fund balances to the Arkansas Department of Parks and Tourism to be maintained in a separate account and used for the administration and promotion of the Arkansas Entertainers Hall of Fame program.
<b>hawks and crows fund</b> <b>[Repealed]</b>		LOCAL FUND. 15-46-104 repealed by Acts 1999, No. 1557, §§ 130.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Hazardous Substance Remedial Action Trust Fund</b>	19-5-930	TRUST FUND. Created 19-5-930 (Acts 1993, No. 1073, § 6) and 8-7-509 (Acts 1991, No. 746, § 2 [repealed]). Funded by appropriations, gifts, grants, interests, fees, penalties, etc., related to hazardous waste and administered by the Director of the Department of Pollution Control and Ecology. Also referred to as the <b>Remedial Action Trust Fund</b> . See 8-7-501 et seq. this fund replaces the <b>Hazardous Substance Response Trust Fund</b> created 19-5-935 [repealed]. Also see the <b>Emergency Response Fund</b> (8-7-410 and 19-5-929).
<b>Hazardous Substance Response Trust Fund</b> [Repealed]		TRUST FUND. Repealed by Acts 1987, No. 928, § 6. See the <b>Hazardous Substance Remedial Action Trust Fund</b> . 19-5-930 and 8-7-509, and the <b>Emergency Response Fund</b> , 19-5-929 [repealed] and 8-7-410 [repealed].
<b>Hazardous Waste Permit Fund</b>	8-7-226 19-6-434	SPECIAL REVENUE FUND. Created 19-6-434 and 8-7-226(c) (Acts 1997, No. 1219, § 9). Used for enforcement of 8-7-201 et seq. by the Department of Pollution Control and Ecology. See A.C.R.C. note at 19-6-434 that said Acts 1997, No. 1219, § 2, changed name of the department to the Department of Environmental Quality.
<b>Health Adequacy Committee Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-487 (Acts 2003, No. 1816, § 2). The fund consists of moneys collected under 20-36-104 and other special revenues as provided by law. It shall be used by the Legislative Health Adequacy Committee The committee was repealed by Acts 2015, No. 1157, § 3, and Acts 2017, No. 263, § 5 repealed the fund.
<b>Health Bond Fund</b> [Replaced]		Replaced by the <b>Public Health Fund</b> .
<b>Health Care Access Fund</b> [Repealed, Reenacted, Transferred, No longer in Code]		MISCELLANEOUS FUND. Created 19-5-1003(a) and 20-77-204(c). Received transfers from the <b>Health Care Access Investment Trust Fund</b> for the Health Care Access Council. That fund was repealed by Acts 1993, No. 792, § 4. See note at 20-77-subchapter 2. Formerly the <b>Indigent Health Care Fund</b> , 19-5-1003 repealed by Acts 1993, No. 793, § 2, and 20-77-204, repealed by Acts 1999, No. 638, § 3, and Acts 1999, No. 1133. Acts 1999, No. 638, § 2, abolished the Arkansas Health Resources Commission and transferred the balance of this fund to the <b>Department of Human Services Grants Fund</b> .
<b>Health Care Access Investment Trust Fund</b> [Repealed]		Created 20-77-204 (c)(1) repealed by Acts 1999, No. 638, § 3. Acts 1999, No. 638, § 2, and Acts 1999, No. 1133, § 1, abolished the Arkansas Health Resources Commission and transferred the balance of to the <b>Department of Human Services Grants Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Health Care Access Investment Trust Fund</b> [Repealed]		TRUST FUND. Created 20-77-204(a)(1) (Acts 1991, No. 353, § 4, [repealed]. Funds available from appropriations, gifts, grants, etc. are deposited in this fund to be invested by the State Board of Finance. Transfers are made from this fund to the <b>Health Care Access Fund</b> by the Arkansas Health Care Access Council to support the Health Care Access Program. Principal and interest earnings may be transferred to the <b>Health Care Access Investment Fund</b> . (See above) This was formerly the <b>Indigent Health Care Investment Trust Fund</b> in 20-77-204, but name changed by Acts 1991, No. 151, § 4. See that fund. The Health Care Access Program was abolished by Acts 1999, No 638, § 2, and the balance transferred to the <b>Department of Human Services Grants Fund</b> .
<b>Health Care Independence Program Trust Fund</b> [Expires January 1, 2017]	19-5-1141	TRUST FUND. Created 19-5-1141 (Acts 2013, No. 1498, § 2; No. 1496, § 22; and No. 1497, § 2). Moneys collected under the Health Care Independence Act of 2013, 20-77-2401 et seq., are to be used by the Department of Human Services to pay for future obligations under the act. Acts 2016 (2 <sup>nd</sup> Ex. Sess.), No. 1, § 7 and No. 2, § 7, place an expiration date of this fund on January 1, 2017, and the balance will transfer to the <u>Arkansas Works Program Trust Fund</u> .
<b>Health Department Cash Fund</b> [Not in Code]		CASH FUND. Not in the State Treasury. See Acts 1989, No. 920, § 25 (Appn.) (invalid), as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 99, § 25. Moneys are from maintenance and operation of the Home Health Grant Program of the Department of Health.
<b>Health Department Drug Precursor Cash Fund</b>	5-64-415	SPECIAL REVENUE FUND. Created 5-64-415(c). License fees from pharmaceutical manufacturers and wholesalers are deposited into this fund. Administered by the Division of Pharmacy Services and Drug Control of the Department of Health.
<b>Health Department Technology Fund</b>	19-6-485	SPECIAL REVENUE FUND. Created 19-6-485 (Acts 2001, No. 957, § 5). The fund shall be used exclusively by the Department of Health for the purchase of computer hardware and software, the conversion cost of scanning data into its computer system, and related activities.
<b>Health Education Practice Certification Fund</b>	17-53-203	CASH FUND. Created 17-53-203 (Acts 1997, No. 1237, § 7). (Not created in State Treasury.) All moneys collected by the Arkansas Board of Health Education are to be deposited weekly into financial institutions. The funds are to be used by the board under § 17-53-201 et seq.
<b>Health Facility Services Revolving Fund</b>	19-5-1089	MISCELLANEOUS FUND. Created 19-5-1089 (Acts 1997, No. 574, § 5). Consists of fees collected and deposited by the Department of Health as nonrevenue receipts, to be used for supporting and operating programs through which these fees were collected.
<b>Health Information Technology Fund</b>	19-5-1244	MISCELLANEOUS FUND. Created 19-5-1244 (Acts 2011, No. 891, § 2). The fund consists of fees under 25-42-105, general revenues, appropriations, and other moneys as provided by law. The fund is to be used for operating expenses of the Office of Health Information Technology and the State Health Alliance for Records Exchange.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Health Resources Commission Fund</b> [Repealed]		TRUST FUND. Created 19-5-988 (Acts 1995, No. 1163, § 23) as a trust fund. This fund was repealed by Acts 2001, No. 1646, § 9). The funds were used for maintenance and operation of the Health Resources Commission, 20-77-201 et seq. [repealed] and commission moneys were transferred to the <b>Department of Human Services Grants Fund</b> .
<b>Health Waterworks Cash Fund</b>		CASH FUND. See Acts 1987, No. 916, § 18 (Appn.), and Acts 1989, No. 99, § 17 (Appn.), which appropriate to the fund by name. Funds are for fiscal management of the Department of Health – Water-works Operators Licensing Program. Appropriations after that year refer only to “cash funds” as defined under 19-4-801.
<b>Healthy Futures Fund</b> [Not in Code]		CASH FUND. Not in the State Treasury. See Acts 1989, No. 920, § 23 (Appn.) (invalid), as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 99, § 23 (Appn.). Moneys are to support the Healthy Futures Program of the Department of Health. The program no longer exists in the Code.
<b>Heating, Ventilation, Air Conditioning, and Refrigeration Licensing Fund</b>		See <b>HVACR Licensing Fund</b> .
<b>Helena Harbor Port Project Fund</b> [Repealed]	19-5-1022 [Repealed]	MISCELLANEOUS FUND. (Created by Acts 1985, No. 913, § 2). This fund consisted of moneys appropriated to the Arkansas Waterways Commission by the General Assembly to help defray the costs of the Helena Harbor Port Project, provided that federal funds were available (This is a United States Army Corps of Engineers project, but the state must put up a share of the costs). Repealed by identical Acts 2017, No. 1083, § 12, and No. 1127, § 12.
<b>Henderson State University Fund</b>	19-5-303	GENERAL REVENUE FUND. (Institutions of Higher Education) Created 19-5-303(i)(1). The fund is to be used for the maintenance, operation, and improvement of Henderson State University, including the nursing program.
<b>Higher Education Building Maintenance Fund</b>	19-5-1018	MISCELLANEOUS FUND. Created 19-5-1018 for Department of Higher Education use under the direction of the Arkansas Higher Education Coordinating Board and projects must be approved by the Legislative Council. Moneys are appropriated from the <b>General Revenue Fund Account</b> .
<b>Higher Education Classified Employee Salary Adjustment Fund</b> [Repealed]	19-5-1073 [Repealed]	MISCELLANEOUS FUND. (Created by Acts 1995, No. 1078, § 5). Moneys transferred from the <b>Merit Adjustment Fund</b> paid the general revenue share of salary increases and fringe benefits for employees of institutions of higher education. Repealed by identical Acts 2017, No. 1083, § 16, and No. 1127, § 16.
<b>Higher Education Consolidation Matching Fund</b>	6-60-102 19-5-1086	MISCELLANEOUS FUND. Created 19-5-1086 (Acts 1997, No. 1248, § 26) and 6-60-102, (Acts 1995, Nos. 287 and 388, §§ 1-5) (identical acts). Deposited funds are used for matching savings amounts resulting from mergers of institutions of higher education as determined by the State Board of Higher Education and the Chief Fiscal Officer of the State.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Higher Education Grants Fund Account</b> (of the State General Government Fund)	19-5-302	GENERAL REVENUE FUND ACCOUNT. 19-5-302(11)(A). Used for tuition support offered by the Department of Higher Education but restricted to six professional fields to subsidize Arkansas students' out-of-state attendance and for the Academic Challenge and state scholarship programs of the Department of Higher Education.
<b>Higher Education Institutions Performance Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(y). Moneys are used to provide additional support for institutional performance as determined by the State Board of Higher Education and reported to the Legislative Council.
<b>Higher Education Projects Development Fund</b>	19-5-974	TRUST FUND. Created 19-5-974 (Acts 1991, No. 1135, § 10). Proceeds from sales of bonds issued by the Arkansas Department of Finance and Administration and revenues derived from projects financed under the Arkansas College Savings Bond Act of 1989 are used for projects at higher education under the act.
<b>Higher Education Research and Development Fund</b>		See <b>Department of Higher Education Research and Development Fund</b> , this list.
<b>Higher Education Salary Distribution Fund Account</b> [Repealed]	19-5-302 (13) [Repealed]	GENERAL REVENUE FUND. (Created by Acts 2003 (1 <sup>st</sup> Ex Sess.), No. 25, § 15). The fund is to be used for salary and cost-of-living adjustments to institutions of higher education. It consists of general revenues and other funds provided by law. Section 19-5-302(13)(A) repealed by identical Acts 2017, No. 1083 § 3, and No. 1187, § 3.
<b>Higher Education Tuition Adjustment Fund</b>	19-5-1076	MISCELLANEOUS FUND. Created 19-5-1076 (Acts 1995, No. 1185, § 34). Certain out-of-state residents who pay taxes in Arkansas or their dependents may attend state universities at the same tuition rate as in-state students. Specifically, they must live in a county contiguous to an Arkansas county with an institution of higher education. This fund pays the difference in the tuition rate to the school.
<b>1995 Arkansas Highway Construction and Improvement Bond Account</b>		SPECIAL REVENUE FUND. Title 19 appx. Fund account of the <b>State Highway and Transportation Department Fund</b> . Used to retire or issue bonds under Act 1007, the Arkansas Highway General Obligation Bond Act of 1995. See § 12(b) for creation.
<b>1991 Highway Construction and Maintenance Account</b> [Repealed]		SPECIAL REVENUE FUND ACCOUNT of the <b>State Highway and Transportation Department Fund</b> . Created 27-70-209 (Acts 1991, Nos. 1040 and 1239) repealed by Acts 1995, No. 1007, § 17. Was used for repayment of Arkansas Development Finance Authority highway construction and maintenance bonds.
<b>highway improvement fund</b>		LOCAL FUND. Authorized in 27-14-313 which says "All fines and forfeitures collected upon conviction or upon forfeiture of bail of any person charged with a violation" of 27-14-301 et seq. shall be put into this fund and used exclusively for construction, maintenance, and repair of public highways and traffic control devices for the jurisdictions in which the money is collected.
<b>Highway Resurfacing and Rehabilitation Account</b>		SPECIAL REVENUE FUND ACCOUNT. An account of the <b>State Highway and Transportation Fund</b> . Used to retire funds under Acts 1995, No. 1007, 12(b), the Highway General Obligation Bond Act of 1995. (Title 19 Appx.).

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Highway Safety Special Fund</b>	19-5-1080	MISCELLANEOUS FUND. Created 19-5-1080 (Acts 1997, No. 1248, § 25). This fund consists of those moneys transferred or deposited from the <b>State Administration of Justice Fund</b> . The fund is used for support of programs of the Arkansas Highway Safety Program.
<b>Highway Special Construction Fund Account</b>	27-70-103	SPECIAL REVENUE FUND ACCOUNT of the <b>State Highway and Transportation Department Fund</b> . Created 27-70-103. Consists of taxes, penalties, etc., collected under 26-55-205(b) and 26-56-201. For state Highway Commission use.
<b>Historic Building Maintenance Fund</b> [Repealed]		MISCELLANEOUS FUND. For program operations of Arkansas State Building Services [repealed] by Acts 1987, No. 928, § 6.
<b>Historic Preservation Federal Fund</b> [Not in Code]		FEDERAL FUND. A fund of the Department of Arkansas Heritage Historic Preservation Program. See Acts 1989 (1 <sup>st</sup> Ex Sess.) No. 9, § 24). The agency is now the Department of Arkansas Heritage.
<b>Historic Preservation Revolving Loan Fund</b>	13-7-504 19-5-1003	MISCELLANEOUS FUND. Created 13-7-504 (Acts 1993, No. 156, § 4) and 19-5-1003 (Acts 1995, No. 1163, § 24). Moneys in this fund comes from both public a private sources for the purpose of making grants or loans to owners of registered histor properties under 13-7-501 et seq. Also pays any expenses of members of the Arkansas Natural and Cultural Resources Council.
<b>Home Delivered Meal Fund for the Elderly</b> [Repealed]		TRUST FUND. Created 19-5-977 (Acts 1991, No. 172, § 3) [Repealed by Acts 2009, No. 251, § 14.]. Originally created 26-51-432(c) [repealed] (Acts 1993, 943, § 1). Funded by donations as specified on individual income tax return forms. (26-51-432(b)) [repealed]. Distributed by the Department of Human Services to eight Area Agencies on Aging.
<b>Home Owners Tax Relief Fund</b>		GENERAL REVENUE FUND. See 19-5-202(b)(1). No creation listed. Funded by the State Treasury before general revenue distribution. Money comes from the <b>General Revenue Fund</b> .
<b>Hospital Assessment Account</b>	20-77-1904	TRUST FUND ACCOUNT. Created 20-77-1904 (Acts 2009, No 562, § 1) as an account of the <b>Arkansas Medicaid Program Trust Fund</b> created under 19-5-985. The fund consists of moneys received from hospital assessments under 20-77-1902, interest and penalties levied under 20-77-1901 et seq. and appropriations and funds authorized by law. The money shall be used for fees, inpatient and outpatient hospital access payments under 20-77-1908, and to reimburse erroneous collections.
<b>Hospital and Dairy Farm Revolving Fund</b> [Obsolete]		See Acts 1923, No. 268, § 11. (Unknown if this is the creation site.) Expenses for the Hospital for Nervous Diseases and the Hospital Dairy Farm were paid from this fund which was created in the State Treasury. If the products from the Hospital Dairy Farm were in excess, they could be transferred to other agencies needing them.
<b>Hospital and Medical Facilities Construction Fund</b> [Abolished]		FEDERAL FUND. Created 20-9-211 and 20-10-222. No longer exists. See 20-9-211n.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Hospital and Medical Facility Survey and Planning Fund</b>	20-9-207	FEDERAL FUND. Not in the State Treasury. Created 20-9-207. Funded with federal moneys to be used for survey and planning activities provided in 20-9-206.
hospital fund		LOCAL FUND. Used for municipal hospital functions. See 14-264-107.
<b>Human Development Centers Fund</b> [Name changed]		Name changed before 1987 codification. See the <b>Developmental Disabilities Services Fund Account</b> .
<b>Human Trafficking Victim Support Fund</b>	19-5-1261	MISCELLANEOUS FUND. (Acts 2017, No. 765, § 4.) The <b>Human Trafficking Victim Support Fund</b> consists of fees collected under 5-5-501(d) and other revenues authorized by law. Under the administration of the Attorney General, the fund shall be used for grants to nonprofit, religious, and other third-party organizations that provide treatment and services for victims of human trafficking.
<b>HVACR Licensing Fund</b>	17-33-205	SPECIAL REVENUE FUND. Created 17-33-205 (Acts 1991, No. 277, §§ 19, 20). Revenues are collected under 19-6-301 and used for the maintenance, operation, and improvement of the Heating, Ventilation, Air Conditioning, and Refrigeration (HVACR) Licensing and Inspection Program of the Arkansas Department of Health as set out in § 17-33-201 et seq.
<b>Identification Pending Trust Fund for Local Sales and Use Taxes</b>	19-5-957 26-74-221 26-74-317 26-75-223 26-75-318	(for capital improvements to public works) TRUST FUND. Multiple creation 19-5-957, 26-74-221, 26-74-317, 26-75-223, and 26-75-318. Restricted fund which serves as a holding fund (up to \$50,000) for sales and use taxes accrued but not yet identified; when identified, transfers are made to the <b>Local Sales and Use Tax Trust Fund</b> . Acts 1991, No. 621, § 1, provided for distribution of particular revenues proportionately to counties and cities by the Treasurer of State monthly. Also see 19-5-934, <b>Local Sales and Use Tax Trust Fund</b> .
<b>Identification Pending Trust Fund for Local Sales and Use Taxes</b>	26-74-613	TRUST FUND. (For capital improvements to community colleges). Created 19-5-957 (Acts 1991, No. 1135, § 10), 26-74-317 (Acts 1991, No. 621, § 2), and 26-74-613(a)(2)(A) (Acts 2001, No. 1796, § 1). Act 1796 authorizes certain counties to levy a sales and use tax to maintain and operate community counties that will be converted into four-year institutions. This trust fund is for the deposit of moneys reported as local sales and use taxes which are not immediately identifiable or money collected in local jurisdictions which have no tax due. There seems to be a fine line between this fund and the <b>Identification Pending Trust Fund for Local Sales and Use Taxes</b> listed above, or whether they are the same fund with multiple uses listed under different chapters.
<b>Illegal Drug Purchase Account</b> (of the Department of Arkansas State Police)		CASH FUND ACCOUNT. Formerly called the <b>Illegal Drug Purchase Account of the Department of Public Safety</b> . No creation, see 19-4-803.
<b>In God We Trust License Plate Fund</b>	19-6-807	SPECIAL REVENUE FUND. Created 19-6-807 (Acts 2007, No 407, § 17). All moneys collected as design-use contribution fees shall be used exclusively by senior citizen centers for purchasing food for use in a home-delivered meal program. The funds cannot be used for administrative or operations costs.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Income Account</b> (of the Arkansas Public Employees Retirement System Fund)	24-4-201	TRUST FUND ACCOUNT. Created 24-4-201 (b)(2). Also see the <b>Arkansas Public Employees' Retirement System Fund</b> , this list. Lower-cased in Code.
<b>Income-expense Account</b> (of the Arkansas Local Police and Fire Retirement System)	24-10-407	CASH FUND. Created 24-10-407 creates the account and says all investment income from invested assets of the Arkansas Local Police and Fire Retirement System shall be deposited into this fund to be used for the members' retirement.
<b>Income-expense Account</b> (of the Arkansas Teacher Retirement System)	24-7-410	CASH FUND. 24-7-410 says it is the account into which investment income from invested assets of the Arkansas Teacher Retirement System are deposited. It is also funded by gifts, bequests, employer contributions and all other moneys authorized by law. The fund is used to pay administrative expenses of the system and expenses of the board of trustees. Likely a Cash Fund.
<b>Income Tax Protest Fund</b> [Repealed]	19-5-902	TRUST FUND. Consists of tax revenues collected under protest and subject to adjudication and possible refund to the taxpayer under 19-5-903 or 19-5-904. Repealed by identical Acts 2017, No. 1083, § 5, and No. 1127, § 5.
<b>Income Tax Refund Fund</b>		No creation and the only reference is in 19-5-501. Funded by the <b>Budget Stabilization Trust Fund</b> . References are same as for the <b>Individual Income Tax Withholding Fund</b> . May be an incorrect name of the same fund.
<b>Indigent Health Care Fund</b> (of the Department of Human Services) [Repealed]		MISCELLANEOUS FUND. Created 19-5-1003 repealed by Acts 1993, No. 792, § 4, with earnings and principal from the <b>Indigent Health Care Investment Fund</b> and other sources to provide for the Indigent Health Care Program. Replaced by the <b>Health Care Access Fund</b> , 20-77-204 (Acts 1991, Nos. 151, § 4 and 353, § 4 [repealed]) by Acts 1993, No. 591, § 9.
<b>Indigent Health Care Investment Trust Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-4-926 [repealed] and 19-5-1003 [repealed]. Also see 20-77-204 [repealed]. This fund provided moneys to <b>Indigent Health Care Fund</b> that were derived from pari-mutuel taxes on additional days of dog racing under 23-111-505(b). Acts 1991, No. 151 and 353 amended 20-77-204, changing this fund name to the <b>Health Care Access Investment Trust Fund</b> . 19-5-926 and 19-5-1003 are no longer valid. 20-77-204 was repealed by Acts 1993, No. 591, § 9.
<b>Indigent Patient's Fund</b>	19-6-421	SPECIAL REVENUE FUND. Created 19-6-421 which provides for hospitalization and medical services to Arkansas patients.
<b>Indigent Patients Hospitalization Fund</b>		Same as the <b>Indigent Patient's Fund</b> . An A.C.R.C. note at 23-111-505 sets out Acts which incorrectly call it the <b>Indigent Patients Hospitalization Fund</b> "as authorized by 23-111-505".
<b>Individual Development Account Trust Fund</b>	19-5-999	TRUST FUND. Created 19-5-999, (Acts 1999, No. 1217, §14). Consists of Transitional Employment Assistance Program funds to be implemented under the Family Savings Initiative Act, 20-86-101 et seq. Used to assist low-income individuals and families to accumulate assets, build savings, buy homes or automobiles, afford educations, or develop small businesses.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Individual Income Tax Withholding Fund</b>	19-5-904	TRUST FUND. Created 19-5-904. Funded by the State Treasury before general revenue distribution under 19-5-202(b). It is used for making income tax refunds to individual taxpayers.
<b>Individual Sewage Disposal Systems Improvement Fund</b>	19-6-450 14-236-116	SPECIAL REVENUE FUND. Created 19-6-450 and 14-236-116(g)(1). Consists of a portion of revenues collected under 14-236-116 and 19-6-301 and is to be used by the Division of Sanitarian Services of the Department of Health for alternate or experimental individual sewage disposal systems under 14-236-101 et seq.
<b>Industry and Aerospace Development Fund</b> <b>[Repealed]</b>		MISCELLANEOUS FUND. Created 19-5-1049 (Acts 1992 (1 <sup>st</sup> Ex. Sess.), No 21, § 2 and 15-4-1505(d) (Acts 1992 (1 <sup>st</sup> Ex. Sess.), Nos. 59 & 60, § 1). Funded by special appropriation initially, but subsequently under the Revenue Stabilization Law, 19-6-301 et seq. Administered by the Arkansas Aviation and Aerospace Commission under 15-4-1501 et seq. [repealed], and used for loans and assistance to local governments and airport authorities to promote aviation and aerospace industry development at the local level. Repealed by Acts 2007, No. 1032, § 24, and 2007, No. 1201, § 24.
<b>Information Network of Arkansas Fund</b>	19-5-1074	MISCELLANEOUS FUND. Created 19-5-1074 (Acts 1995, No. 1139, § 6). All moneys received by the Information Network of Arkansas from gifts, donations, grants, or other sources shall be deposited in the State Treasury for developing and implementing a dial-in gateway system to provide electronic access to members of the public to public information in cooperation with the Department of Information Systems.
<b>Information Technology Reserve Fund</b>	19-5-1056 25-4-123	MISCELLANEOUS FUND. Created 19-5-1056 (Acts 1993, No. 1073, § 15) and 25-4-123 (Acts 1997, No. 914, § 21). Formerly the <b>Computer Services Reserve Fund</b> but name changed by Acts 1999, No. 1463, § 23. Consists of funds transferred from the <b>Department of Information Systems Revolving Fund</b> , loans received from the <b>Budget Stabilization Trust Fund</b> , and any other moneys which may be provided by law. Moneys are to be used for major equipment acquisitions or improvements as set out in 25-4-122.
<b>Inmate Care and Custody Fund Account</b>		GENERAL REVENUE FUND. See <b>Department of Correction Inmate Care and Custody Fund Account</b> .
<b>Innovate Arkansas Fund</b>	15-4-2709 19-5-1237	GENERAL REVENUE FUND. Created 15-4-2709(f)(1) (Acts 2007, No. 1596, § 5) and 19-5-1237 (Acts, 2009, No. 1440, § 6 and 2009, No. 1441, § 6). The fund is to be used for the sole support of a contract between the Arkansas Economic Development Commission and the entity selected to provide support to knowledge-based companies in the state.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Innovation and Project Development Appropriation and General Revenue Fund Account</b> [Not in Code]		Created Acts 2010, No. 238, § 76 (appn). (Paraphrasing the act) The Department of Information Systems is a cost recovery agency subject to federal requirements. This is a fund account established within the Department of Finance and Administration. This fund shall be used for state enterprise innovation projects that would enhance the technology operations of the State that cannot be cost allocated to federal programs. This is to comply with federal guidelines for a cost recover agency. Not in Code.
<b>Insolvent Cemetery Grant Fund</b>	20-17-1303	CASH FUND ACCOUNT. Created 20-17-1303 (Acts 2009, No. 429, § 3). A fund account of the operating fund (cash funds) of the Arkansas Cemetery Board created for the care, maintenance, and operation of insolvent perpetual care cemeteries. To be eligible, the cemetery must be under the control of state, county, or municipal government or a private nonprofit as defined 26 U.S.C. § 503(c).
<b>Insolvent Cemetery Loan Fund</b>	20-17-1025	CASH FUND ACCOUNT Created 20-17-1025 (Acts 1997, No. 295, § 11). Administered by the Securities Commissioner and used only to lend a court-appointed receiver or conservator the funds necessary to properly maintain a cemetery in his or her charge, including money necessary to pay a surety bond ordered by the court. The money comes from the <b>Arkansas Cemetery Board General Operating Fund</b> (cash funds), but the Commissioner may accept donations.
<b>Institutional and Community Development Fund</b> [Repealed]	19-5-1201 [Repealed]	MISCELLANEOUS FUND. (Created by Acts 1999, No. 1463, § 27). Consisted of moneys provided by the General Assembly and disbursed by the Department of Finance and Administration as determined by the Commission on Institutional and Community Development. Repealed by identical Acts 2017, No. 1083, § 18, and No. 1127, § 18.
<b>institutional fund</b> (local or generic) [Repealed]		The Uniform Management of Institutional Funds Act, 28-69-601 et seq., [repealed] provided guidelines for the management and use of investments held by organizations or public institutions for eleemosynary purposes.
<b>Insurance Continuing Education Trust Fund</b>	19-5-958 23-64-307	TRUST FUND. Created 19-5-958 (Acts 1991, No. 1135, § 10) and 23-64-307 (Acts 1989, No. 445, § 1). Fees are appropriated or collected and administered under 23-64-301 et seq. to be used for continuing education for insurance agents, brokers, etc.
<b>Insurance Fraud Investigation Division Trust Fund</b>		Now the <b>State Insurance Department Criminal Investigation Division Trust Fund</b> . See that fund, this list.
<b>Interpreters between Hearing Individuals and Individuals who are Deaf, Deafblind, Hard of Hearing, or Oral Deaf Fund</b>	19-6-827	SPECIAL REVENUE FUND. Created 19-6-827 (Acts 2013, No. 1314, § 1). Moneys collected under 20-14-801 et seq. are to be used by the Advisory Board for Interpreters between Hearing Individuals and Individuals who are Deaf, Deafblind, Hard of Hearing, or Oral Deaf and for licensure of qualified interpreters under 20-14-801 et seq. Any other funds authorized by law may be deposited into this fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Interstate Alternative Fuels Refund Fund</b>	19-5-987	TRUST FUND. Created and 19-5-987 (Acts 1995, No. 1163, § 23). Moneys paid from taxes on alternative fuels fund this fund. It pays refunds to licensed interstate users of alternative fuels and licensed IFTA carriers who are entitled to refunds as authorized in 26-62-209. First mentioned at 26-62-210 by Acts 1993, No. 1119, § 18.
<b>Interstate Motor Fuel Tax Refund Fund</b>	19-5-991	TRUST FUND. Created 19-5-991 (Acts 1995, No. 1163, § 23). Used for refunding motor fuel taxes as set out in 26-55-714, and 26-56-215.
<b>intoxication detection equipment fund</b>		LOCAL FUND. See 16-10-307. Mentioned as one of the funds funded by the <b>Administration of Justice Fund</b> .
<b>Inventors' Assistance Program Fund</b>	15-4-1408 19-5-978	TRUST FUND. Created 19-5-978 (Acts 1993, No. 1073, § 11) and 15-4-1408 (Acts 1991, No. 707, § 6). Fees are collected under 15-4-1401 et seq. by the Center for Prototype Development and Emerging Technologies at U.A.L.R. to implement the Inventors Assistance Act, 15-4-1401 et seq., and any surplus funds are to be deposited as general revenues.
<b>Investor Education Fund</b>	19-6-498 23-42-213	SPECIAL REVENUE FUND. Created 23-42-213, (Acts 2003, No. 759, § 2) and 19-6-498 (Acts 2005, No. 20, § 17). A special fund to be administered by the Securities commissioner for various purposes, including educating potential investors and investors regarding investments in securities, protection for their investments, advertising and promotion, and expenses incurred by the State Securities Department in carrying out these purposes.
<b>jail revenue bond fund</b>	12-41-712	LOCAL FUND. Created 12-41-712(b). Treated as cash funds but required to be trust funds in the municipalities' depositories. Fees are collected by the municipality to pay the principal, premiums, interest on, and trustees' and paying agent fees in connection with bonds purchased by the municipality.
<b>Judges Retirement Fund</b>	19-5-914	TRUST FUND. Created 19-5-914. This fund and a trust fund of the Arkansas Judicial Retirement System are under the administration of the Arkansas Public employees' Retirement System, but with the supervision of the Judicial Retirement Board. Acts 1997, No. 1248, § 13 placed it under the <b>State Administration of Justice Fund</b> . Appears to have been called the <b>Judicial Retirement Fund</b> in error in 24-8-209 and 24-8-706.
<b>Judicial Filing Fee Fund</b> [Renamed]	7-10-103 19-5-1225	See the <b>Nonpartisan Filing Fee Fund</b> . The name was changed by Acts 2013, No. 1110, §14.
<b>Judicial Fine Collection Enhancement Fund</b>	16-13-712 19-5-1085	MISCELLANEOUS FUND. Created 19-5-1085 (Acts 1997, No. 1248, § 26) and 16-13-712 (1995, No. 1262, § 11). Revenues collected under 16-13-704 and deposited into this fund are to be used by the Administrative Office of the Courts to purchase computer equipment for officials, agencies, or departments of the county or private contractors responsible for collection of fines in each county to help them assess, collect and report fines.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Judicial Retirement Fund</b>		See <b>Judges Retirement Fund</b> , however, this is still used in several places in the Code.
<b>Justice Building Fund</b>	19-5-1052	MISCELLANEOUS FUND. Created 19-5-1052 (Acts 1993, No. 1223, § 11), 22-3-920 (Acts 1989, No. 64, § 2) [repealed]. This fund is funded from the <b>State Administration of Justice Fund</b> . Formerly, it was administered by the Justice building Commission to pay building operation expenses and interest on bonds. Also see 22-3-921, 22-3-922. The Justice Building Commission was abolished by Acts 1993, No. 235, § 1, and the powers, duties, etc., were transferred to Arkansas State Building Services which administered the fund for maintenance of the Justice Building (22-2-104). See Acts 1993, No. 1223, also. Presently Acts 2015 (1 <sup>st</sup> . Ex Sess.) Nos. 7 and 8, § 16, transferred this fund to the Building Authority Division of the Department of Finance and Administration.
<b>Justice Building Construction Fund</b>	19-5-1087	CASH FUND. Created 19-5-1087 (Acts 1997, No. 901, § 1). Not in State Treasury. Money in this fund is dedicated to the financing of additions, extensions and improvements to the Justice Building. The fund was formerly administered by Arkansas State Building Services according to § 22-3-901 et seq. Acts 2015 (1 <sup>st</sup> . Ex Sess.) Nos. 7 and 8, §§ 17 and 18, placed this fund under the Building Authority Division of the Department of Finance and Administration.
<b>Justice Building Rental Trust Fund</b> [Repealed]		TRUST FUND. Created 19-5-915 repealed by Acts 1993, No. 1223, § 12. Consists of workers' compensation funds used to rent space in the Justice Building under 22-3-901 through 22-3-922.
<b>Juvenile Accountability Incentive Block Grant Trust Fund</b>	19-5-1122	TRUST FUND. Created 19-5-1122 (Acts 2001, No. 1646, § 11). This fund consists of federal funds granted to the Juvenile Accountability Incentive Block Grant Program to be used to establish a coordinated enforcement plan for reducing juvenile crime.
juvenile court representation fund	9-27-316	LOCAL FUND. Created 9-27-316(h) (Acts 1989, No. 273, § 15(g)(2)). To provide guardians or counsel for indigent defendants appointed under 9-27-316. This fund replaces the <b>Guardian Ad Litem Fund</b> .
juvenile crime prevention fund	5-73-130	LOCAL FUND. Created 5-73-130(o) (Acts 1994 (2 <sup>nd</sup> Ex. Sess.) Nos. 55 & 56, §1). Proceeds from sales of forfeited property are used for grants for juvenile crime prevention and rehabilitation.
<b>Juvenile Detention Facilities Capital Grant Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1033 (Acts 1989 (3 <sup>rd</sup> Ex. Sess.), No. 77, § 1). Funded by <b>Children and Family Services Fund Account</b> transfers by the Department of Human Services. 12-41-805 [repealed] which discusses the limits and purposes of this fund of this fund. Repealed by Acts 2007, No. 1032, § 22, and 2007, No. 1201, § 22.
<b>Juvenile Detention Facilities Operating Fund</b>	19-5-1034	MISCELLANEOUS FUND. Created 19-5-1034 (Acts 1989 (3 <sup>rd</sup> Ex. Sess.), No. 77, § 2). Funded by <b>Children and Family Services Fund Account</b> transfers by the Department of Human Services. See 12-41-807 which discusses the limits and purposes of this fund and provides for a maximum of \$500,000 in the fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Juvenile Detention Facilities Revolving Loan Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1035 (Acts 1989 (3 <sup>rd</sup> Ex. Sess.), No. 77, § 4). Funded through the <b>Budget Stabilization Trust Fund</b> . Used for loans authorized under 12-41-801 et seq. (Acts 1989, No. 486) by the Children and Family Services Division of the Department of Human Services. See 12-41-805 which discusses the limits and purposes of this fund and provides for a maximum of \$2,000,000 in the fund. Acts 2007, No.1234, § 14, repeals this fund and returns the money to the <b>Budget Stabilization Trust Fund</b> .
<b>juvenile representation fund</b> [Repealed]	9-27-316	LOCAL FUND. Not in State Treasury. All moneys collected for juvenile defense under 9-27-316 shall be collected by the clerk of the court and deposited into this fund. The moneys are to be used to pay for legal defense of indigent juveniles. Moneys from this fund may be used also to provide counsel for indigent parents or guardians at the trial level in dependency-neglect proceedings. Repealed by Acts 2007, No. 1234, § 14.
<b>Keep Arkansas Beautiful Fund Account</b>		SPECIAL REVENUE FUND. Created Arkansas Constitution, Amendment 75, § 3(d). Moneys from the conservation tax levied by Amendment 75 are placed into this fund for operating, professional fees and services and advertising expenses of the Keep Arkansas Beautiful Commission of the Department of Arkansas Parks and Tourism.
<b>Land Reclamation Fund</b>	15-57-319 19-5-983	TRUST FUND. Created 19-5-983 (Acts 1993, No. 1073, § 11) and 15-57-319 (Acts 1991, No. 827, § 17). Consists of open-cut mining penalties, Constitutional forfeitures, and other funds and interest, administered under 15-57-301 and used by the Arkansas Pollution Control and Ecology Commission to accomplish reclamation of lands affected by these forfeitures.
<b>Land Sales Fund</b>	6-20-202	SPECIAL REVENUE FUND. This is an old fund created in 6-20-202. Consists of deposits of proceeds under 6-20-202 from the Commissioner of State Lands into the State Treasury. At the end of the year, The Treasurer of State shall transfer all unappropriated balances to the <b>Public School Fund</b> under 6-20-203.
<b>Land Sales Special Trust</b> (of the Department of Human Services) [Not in Code]		Not created, but appears to be agency-generated fund. Mentioned in Acts 2001, No. 1636, § 12. Contributes to the maintenance and operation of the Division of Mental Health Services.
<b>Land Surveys Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 15-21-210 but creation was amended out of this section by Acts 2001, No. 1417, § 5. Formerly administered by the State Surveyor in the Division of Land Surveys of the Office of the State Geologist of the Arkansas Geological Commission. The fund consists of gifts, grants, and donations. This act transferred by a type 2 transfer the Division of Land Surveys to the Commissioner of State Lands.
<b>Landfill Post-Closure Trust Fund</b>	8-6-1002 19-5-979	TRUST FUND. Created 19-5-979 (Acts 1993, No. 1127, § 11) and 8-6-1002 (Acts 1991, No. 747, § 1). Appropriations, gifts, and fees pursuant to 8-6-1001 et seq. and revenues specified in 19-6-301. The fund is administered by the Arkansas Department of Environmental Quality, and is limited to \$25,000,000.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Law Enforcement Education Resource Center Program Fund</b> [Not in Code]		See Acts 1993, No. 852, § 18 (Appn.). May be an agency-created fund.
<b>Law Enforcement Officers' Memorial Fund</b> [Repealed]		TRUST FUND. Created 19-5-989 (Acts 1995, No. 1163, § 23 (repealed) and 22-3-216(d)). Consists of gifts, grants, etc. and administered by a committee appointed by the Governor. To be used for memorial construction for law enforcement officers. Repealed by Acts 2017, No. 625, § 2. Section 1 of that act repealed 22-3-216(d) that authorized creation and funding for this fund.
<b>Law Enforcement and Prosecutor Drug Enforcement Training Fund</b>	19-5-1044	MISCELLANEOUS FUND. Created 19-5-1044 (Acts 1991, No. 1135, § 19). Formerly a portion of the penalties assessed under 5-64-416 [repealed] by Acts 1995, No. 1256, § 20, as amended by Acts 1995 (1st Ex. Sess.), No. 13, § 4, are deposited in this fund. Now funded by the <b>Administration of Justice Fund</b> .
<b>Lead-Based Paint-Hazard Fund</b>	19-5-1030	MISCELLANEOUS FUND. Created 8-4-409 (Acts 1997, No. 309, § 1) [repealed] and 19-5-1030 (Acts 1999, No. 1463, § 21). This fund is now administered by the Department of Health. It formerly consisted of all moneys recovered pursuant to the Lead-based Paint-hazard Act, 8-4-401 et seq., [repealed] and any other moneys received by the state as a gift or donation to the fund. The fund is to be used to pay the costs of lead-based paint removal.
<b>Leaking Underground Storage Tank Trust Fund</b>		FEDERAL FUND created by the U.S. Congress and mentioned in 8-7-802(b) that authorizes the Department of Environmental Quality to enter into an agreement with the United States Environmental Protection Agency and share in these funds.
legal education fund		LOCAL FUNDS. Authorized in 6-64-604. County funds which consist of revenues under 6-64-601 et seq. are to be deposited into this fund and credited monthly to the <b>University of Arkansas Fayetteville Fund</b> and the <b>University of Arkansas Little Rock Fund</b> , fifty percent each, and held in the <b>State Legal Education Fund</b> .
library fund		LOCAL FUNDS. Created 13-2-503 for the exclusive use of city public libraries, and administered under 13-3-501 et seq. Permitted by Ark. Const. Amend. 30.
<b>Liquefied Petroleum Gas Fund</b>	19-6-407	SPECIAL REVENUE FUND. Created 19-6-407. Liquefied petroleum Gas Board administered under 15-75-101 et seq.
<b>Litter Control Account</b>	8-6-416	SPECIAL FUND. Appears to be created in 8-6-416 as a State Treasury fund. Net proceeds or remainder less costs from sales of discarded junk are held for 90 days in this fund against owner's claims. (The Advisory Board on the Control of Litter and Junk was abolished by Acts 1989, No. 536, § 8, which repealed 8-6-417, but the rest of the subchapter is still in effect.)

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Livestock and Poultry Commission Disease and Pest Control Fund</b>	19-6-448	SPECIAL REVENUE FUND. Created 19-6-448. Revenues collected under 19-6-301 are used for brucellosis control under 2-33-108, 2-40-201 et seq., and 2-40-502 (Acts 1985, Nos. 150 and 151, § 6). Also, 80% of fines and penalties from arrests by Livestock and Poultry Commission Enforcement Officers is deposited in this fund under 2-33-113.
<b>Livestock and Poultry Commission Fund</b>	2-33-206	SPECIAL FUND. Created 2-33-206. This fund supersedes the <b>Livestock Spraying Program Fund</b> and the <b>Livestock Marketing Fund</b> . The fund is administered under 2-33-201 et seq.
<b>Livestock and Poultry Commission Swine Testing Fund</b>	19-6-466	SPECIAL REVENUE FUND. Created 19-6-466 (Acts 1993, No. 1072, § 9). Revenues specified in 19-6-301 and fees for livestock sales collected under 2-40-1201 are credited to this fund for use in pseudorabies control and eradication under 2040 1201 et seq. Originally codified at this cite, the <b>Environmental Education Fund</b> created 19-6-466 by Acts 1991, 746, § 1, was moved to 19-5-1027 by Acts 1993, 1073, § 14. It was not superseded by the <b>Livestock and Poultry Commission Swine Testing Fund</b> .
<b>Livestock and Poultry Equine Infectious Anemia Control Fund</b>	2-40-826 19-6-433	SPECIAL REVENUE FUND. Created 2-40-826 (Acts 1997, No. 1306, § 26) and 19-6-433 (Acts 1999, No. 282, § 8). Funds or partially funds the Equine Infectious Anemia Eradication Control Program as set out in 2-40-801 et seq. The Livestock and Poultry Commission is authorized to establish a fee structure for services rendered to fund this fund.
<b>Livestock and Poultry Fund Account</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(8)(A). Used for maintenance, operation, and improvement of the Arkansas Livestock and Poultry Commission under 2-33-101 et seq. and other law. This fund has subaccounts: large animal, poultry, and small animal testing, brand registry, cash fund, and equine infectious anemia.
<b>Livestock and Poultry Special Revenue Fund</b>	19-6-480	SPECIAL REVENUE FUND. Created 19-6-480 (Acts 1995, No. 236, § 24). Consists of fees as classified under the provisions of 19-6-301 and all fees collected under the provisions of 2-33-115 by the Arkansas Livestock and Poultry Commission. This fund pays the expenses of the commission.
<b>Livestock Marketing Fund</b> [Superseded, Not in Code]		Superseded by the <b>Livestock and Poultry Commission Fund</b> .
<b>Livestock Spraying Program Fund</b> [Superseded, Not in Code]		Superseded by the <b>Livestock and Poultry Commission Fund</b> .
<b>Local Sales and Use Tax Trust Fund</b>	14-164-336	TRUST FUND. Created 14-164-336. To be administered by the State Treasurer but held apart from the State Treasury. The moneys submitted to the Treasurer by the local governments are to be deposited as cash funds and transmitted monthly to a depository designated by the municipality or county. This may be the same fund as the fund created in 19-5-934 and 26-74-221. See that fund below.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Local Sales and Use Tax Trust Fund</b>	19-5-934	TRUST FUND. (For public works). Created 19-5-934, the fund is used for the refund of taxes as may be authorized by law. (Not the same fund as that created 26-74-613.)
<b>Local Sales and Use Tax Trust Fund</b>	26-74-613	TRUST FUND. (For community colleges) Created 26-74-613. Allows certain counties to levy sales and use taxes for the maintenance and operation of community colleges that are to be converted to four-year institutions. These taxes are invested in this trust fund.
<b>Long-Term Care Facility Receivership Fund Account</b>	19-5-306 20-10-916	GENERAL REVENUE FUND ACCOUNT. (of the Department of Human Services Fund). Created 20-10-916 (Acts 1988 (4 <sup>th</sup> Ex. Sess.) No. 3, § 1). Also created 19-5-306(11)(A) (Acts 1989, No. 629, § 5), which restricts the fund's use. See 20-10-901 et seq.
<b>Long-Term Care Trust Fund</b>	19-5-953 20-10-209	TRUST FUND. Created 19-5-953 (Acts 1989, No. 629, § 11) and 20-10-209 (Acts 1988 (4 <sup>th</sup> Ex. Sess.), No. 4, § 4). Administered by the Department of Human Services and composed of funds accrued from civil penalties. Used for the protection of health or property of long-term care residents. Acts 2009, No. 251, § 13, added that funds may be used for building designs for long-term care established by the Eden alternative or Green House programs.
<b>Long Term Reserve Fund</b>	19-6-486	SPECIAL REVENUE FUND. Created (Acts 2002 (1 <sup>st</sup> Ex. Sess.), No. 2, § 1) as the <b>Arkansas Rainy Day Fund</b> , the name was changed by Acts 2016 (3 <sup>rd</sup> Ex. Sess.) No. 1, § 15, to the <b>Long Term Reserve Fund</b> . A fund set aside for use when the Chief Fiscal Officer of the State determines that a revenue shortfall exists under the Revenue Stabilization Law, 19-5-101 et seq.
<b>Lottery Trust Fund</b>	19-5-1138	TRUST FUND. Created 19-5-1138 (Acts 2009, No. 1300, § 2) as the <b>Lottery Commission Trust Fund</b> . The name was changed to <b>Lottery Trust Fund</b> by Acts 2015, No. 218, §19, when the Arkansas Lottery Commission was abolished by § 1 of that act. The fund consists of moneys transferred from the <b>Budget Stabilization Trust Fund</b> and other moneys authorized by law. It is to be used for personal services and operating expenses of the Office of the Arkansas Lottery.
<b>MAGNUM Drug Court Fund</b> [Superseded]		SPECIAL REVENUE FUND. Created 19-6-489 (Acts 2003, No. 1266, § 4) and 16-98-304(b)(6)(A) (Acts 2003, No. 1266, § 4). Consists of user fees and other moneys authorized by law. User fees are court costs, treatment costs, drug testing costs, program user fees, and supervision fees authorized by the court. Moneys in the fund are to pay for the administration of the drug court program and the respective providers. This fund was superseded by the <b>Specialty Court Program Fund</b> . See that fund.
<b>Maintenance Fund of the Office of the Commissioner of State Lands</b>		CASH FUND. Not in the State Treasury. Not created. See 22-6-109. Used to pay expenses arising from filing and issuing cancellation deeds for land sales paid for with uncollectible checks. Office of the Commissioner says this is done with a cash fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Major Industry Facilities Incentive Fund</b>	15-4-1808 19-5-1060	MISCELLANEOUS FUND. Created 15-4-1808 (Acts 1993, No. 1165, §§ 9-11) and 19-5-1060 (1995, No. 1163, § 27). For assistance to state agencies and political subdivisions with bond funding under 15-4-1801 et seq.
<b>Mandatory Publication Reimbursement Fund</b>	19-5-1259	MISCELLANEOUS FUND. (Acts 2017, No. 892, § 2). The fund consists of reimbursements to the Secretary of State for mandatory publication of petitions and measures under 7-9-113.
<b>Manufactured Home Recovery Fund</b> [Replaced]		Replaced by the <b>Manufactured Housing Recovery Fund</b> . See that fund.
<b>Manufactured Home Standards Fund</b>	19-6-427	SPECIAL REVENUE FUND. Created 19-6-427. Used for the Arkansas Manufactured Home Commission operations under 20-25-101 et seq. Consists of revenues from 19-6-301.
<b>Manufactured Home Trust Fund</b>		TRUST FUND. See Acts 1989, No. 83, § 3 (Appn.). Administered by the Arkansas Manufactured Home Commission. Previously only appeared in legislation from 1988-1991. Possibly replaced by <b>Manufactured Housing Recovery Fund</b> .
<b>Manufactured Housing Recovery Fund</b>	19-5-948 20-29-103	TRUST FUND. Created 19-5-948 (Acts 1989, No. 629, § 11) and 20-29-103 (Acts 1988 (3 <sup>rd</sup> Ex. Sess.) No. 9, § 1) and first created in Acts 1987, No. 346, § 4 as the <b>Manufactured Home Recovery Fund</b> . Consists of fees assessed under 20-29-101 et seq. for the purposes set out in therein.
<b>Marine Sanitation Fund</b>	19-6-490	SPECIAL REVENUE FUND. Created 19-6-490 (Acts 2003, No 1774, § 16). Fees and fines collected under 27-101-408 are deposited into this fund. Also, some moneys collected under 27-101-110 are deposited into the <b>Boating Safety Account Fund</b> , and a percentage of this money is allocated to the <b>Marine Sanitation Fund</b> . The fund is to be used for the purposes set out in 27-101-401 et seq. (Some sections repealed).
<b>Marketing Board Fund</b> [Abolished and superseded]		See the Marketing Board Recyclables Fund. 8-9-201, repeals the State Marketing Board for Recyclables.
<b>Marketing Recyclables Program Fund</b> [Name changed]	19-6-471	SPECIAL REVENUE FUND. Created 19-6-471 (Acts 1993, No. 1072, § 12). Recreated by Acts 2017, No. 1067, § 9 as the Marketing Recyclables Program Fund (this was formerly the <b>Marketing Board Fund</b> ). Twenty-five percent (25%) of fees collected under § 8-6-606 are deposited into this fund to be administered by the Arkansas Department of Environmental Quality (formerly the Department of Pollution Control and Ecology), for the Compliance Advisory Panel for the Marketing Recyclables Program, § 8-9-201 et seq.
<b>Renamed by Massage Therapy Board Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1215 (Acts 2001, No. 1646, § 17). This fund consists of fees to be used for the administration and expenses of the Arkansas State Board of Massage Therapy as set out in 17-86-205. Repealed by Acts 2015, No. 1020, § 31.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Medicaid Expansion Program Account</b>	19-5-1121	TRUST FUND. Established 19-5-1121 (Acts 2001, No. 1646, § 11). This fund shall consist of those moneys and interest earnings transferred from the <b>Tobacco Settlement Program Fund</b> as provided by Initiated Act 1 of 2000, § 8, to be used by the Department of Human Services for those purposes as set out in Initiated Act 1 of 2000, § 12.
<b>Medicaid trust fund</b> [Transferred]		TEMPORARY FUND. From Pulaski Co. Circuit Court Case No. CV2007-15345. Moneys are put into the Medicaid trust fund. Acts 2015, No. 928. § 20 provided that the entire amount be transferred to the <b>Health Care Independence Program Trust Fund</b> to be used as authorized by 19-5-1141.
<b>Medical Center Fund</b>		See the <b>University of Arkansas Medical Center Fund</b> .
<b>Medical Marijuana Commission Fund</b>	19-6-837	SPECIAL REVENUE FUND. (Acts 2017, No. 670, § 3) The fund consists of funds distributed under Ark. Const. Amend. 98, § 17(b) and any other revenues authorized by law. The fund is used for administration of the Medical Marijuana Commission and other purposes under Ark. Const. Amend. 98.
<b>Medical Services Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(3)(A). For the maintenance, operation and improvements required by the Division of Medical Services of the Department of Human Services, including support and administration costs of the Medical Services Program for the working poor in Arkansas. See <b>Economic and Medical Services Fund Account</b> , on this list, for the history.
<b>Medical Transportation Assessment Account</b>	20-77-2805	TRUST FUND ACCOUNT. Created 20-77-2805 (Acts 2017, No 969, § 1) within the <b>Arkansas Medicaid Program Trust Fund</b> . Moneys from transportation provider assessments under 20-77-2803 are to be deposited into this account. Moneys in the account consist of interest or penalties levied under 20-77-2801 et seq., and appropriations, transfers, donations, gifts, or moneys otherwise provided by law. This account supplements the Arkansas Medicaid Program Trust Fund and shall be kept separate from general revenues used to fund the trust fund and exempt from other general revenue expenditures. The fund account is to be used for emergency medical transportation access payments under 20-77-2809, reimbursements to transportation providers collected by mistake, to pay an annual fee to the division of under 20-77-2803.
<b>Members Deposit Account of the Arkansas Public Employees' Retirement System Fund</b>		TRUST FUND. See the <b>Arkansas Public Employees' Retirement System Fund</b> and the <b>Employer's Accumulation Account</b> of that fund.
<b>Mental Health Services Fund Account</b> [Renamed]		Name changed to <b>Behavioral Health Services Fund Account</b> by Acts 2011, No. 1095, § 5. See that fund on this list.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
mental health specialty court program fund		LOCAL FUND. Created 16-100-209 (Acts 2017, No.506, § 1) The fund finances the mental health specialty court program under 16-100-201 et seq. User fees from a mental health specialty court program participant are set by the quorum court for the county in which the program participant committed the offense. Fees include all court costs supervisory costs, and medical costs not covered by health insurance and are the responsibility of the participant unless declared indigent. For specific distribution of the fees, see 16-100-209.
Merit Adjustment Fund	19-5-1013	MISCELLANEOUS FUND. Created 19-5-1013. Funds are used for Merit System raises for employees in state agencies not sufficiently funded to cover the raises.
Merit System Fund [Repealed]		MISCELLANEOUS FUND. Created 19-5-1012 (Acts 1973, No. 750, § 7). Used for Arkansas Merit System Council expenses. Funds are from participating state agencies. Merit System Board was abolished by Acts 1989, No. 536, § 6. Merit System is part of the Office of Personnel Management of the Department of Finance and Administration. Repealed by Acts 2007, No. 1032, § 20, and 2007, No. 1201, § 20.
Mid-South Community College Fund	19-5-303	GENERAL REVENUE FUND. Originally created 19-5-311(d) [repealed] now codified at 19-5-303(v)(1). Mid-South Community College is now a two-year community college under the Department of Higher Education. This fund is used for the maintenance, operation, and improvement of Mid-South Community College. Formerly Mid-South Technical College.
Military Courts-Martial Fund [Superseded]		Military Courts-Martial Fund was superseded by the <b>State Military Department Fund</b> . See the <b>State Military Department Fund</b> .
Military Family Relief Trust Fund	19-5-1127	TRUST FUND. Created 19-5-1127 (Acts 2005, No.1028, § 2). All moneys collected under 26-35-1302 and 26-35-1303 and other revenues authorized by law are to be deposited into this fund for the assistance of families of the Arkansas National Guard and military reservists who serve on active duty a minimum of thirty (30) days as a result of September 11, 2001.
Military Funeral Honors Fund	19-6-813	SPECIAL REVENUE FUND. Created 19-6-813 (Acts 2009, No. 784, § 2). The fund consists of all moneys collected under 27-24-209(d)(7) and any other revenues authorized by law. The fund is to be used by the Department of Veterans' Affairs to assist with the cost of providing military funeral honors at veterans' funerals.
Military Support Revolving Fund	19-5-1095	MISCELLANEOUS FUND. Created 19-5-1095 (Acts 1999, No. 959, § 3) and 19-5-1214 (Acts 2001, No. 1646, § 17, repealed by Acts 2009, No. 251, § 22). The fund consists of moneys received from the armed forces of the United States, allied nations, and other federal agencies. The fund is to be used to pay reimbursements for periodic, short-term personnel augmentation for National Guard members on state active duty for costs in training activities.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Milk Inspection Fees Fund</b>	19-6-437	SPECIAL REVENUE FUND. Created 19-6-437. For program administration by the Department of Health. Revenues specified in 19-6-301 are used to finance the milk inspection program.
<b>Minimum Foundation Program Aid funds</b> [Repealed]		Mentioned in 6-20-201 (Acts 1979, No. 598, § 2, 3) repealed by Acts 1999, No. 1078, § 76, and No. 1549, § 2. Provided funds to school districts based on average daily attendance or the number of students in the district, whichever method used by district.
<b>Mining Reclamation Fund</b> [Replaced]		See the <b>Mining Reclamation Trust Fund</b> .
<b>Mining Reclamation Trust Fund</b>	19-5-992	TRUST FUND. Created 19-5-992 (Acts 1997, No. 1248, § 19) and see 15-58-509(b). A fund of the Department of Pollution Control and Ecology, used to reclaim land forfeitures for surface coal mining. The <b>Mining Reclamation Fund</b> was renamed the <b>Mining Reclamation Trust Fund</b> by Acts 1995, No. 194, § 1 amendment to 19-5-1030 [repealed] by Acts 1997, No. 1248, § 27. § 19 of 1248 recreated the fund at the present 19-5-992.
<b>Minority Business Loan Mobilization Revolving Fund</b>	19-5-1240	MISCELLANEOUS FUND. Created 19-5-1240 (Acts 2009, No. 1428, § 14). Consists of unexpended balances left in the <b>Small Business Loan Fund Account</b> of the <b>82nd Session General Improvement Fund</b> on June 30, 2009, and other moneys authorized by law. The fund is to be used to promote the development of minority business enterprises in the state, increase the abilities of minority business to compete for state contracts, and sustain the economic growth of minority businesses in the state.
<b>Minority Health Commission Cash Fund</b>	20-2-105	SPECIAL FUND. Created 20-2-105 (Acts 2005, No. 1405, § 2). Donations, grants, and reimbursements for producing or reproducing literature or reports shall be deposited into the State Treasury. The money is to be used by the Minority Health Commission for funding seminars and educational activities.
<b>Miscellaneous Agencies Fund Account</b>	19-5-302	GENERAL REVENUE FUND. Created 19-5-302(9)(A). Formerly the <b>State General Services Fund</b> , the name was changed by (Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 24). Used for the state's membership fees, grants to organizations, operating appropriations, nonrevenue income, and federal reimbursement.
<b>Miscellaneous Revolving Fund</b>	19-5-1009	MISCELLANEOUS FUND Created 19-5-1009. Consists of general revenues under 19-5-101 et seq. and transfers from the <b>Budget Stabilization Trust Fund</b> to cover appropriations for authorized expenditures under 19-5-1009. One of the state budget management funds, this fund is reimbursed and in turn it reimburses the <b>Budget Stabilization Trust Fund</b> . Note: The <b>Budget Stabilization Trust Fund</b> was formerly the <b>State Budget Revolving Fund</b> .
<b>Miscellaneous Tax Refund Account</b>		Mentioned only in § 3-7-203(d) (Acts 1957, No. 410, § 1). Not formally created within Code; Agency-created fund for the deposit of real and personal property taxes. Formerly known as "Special Gross Receipts Refund Account" in publications prior to Arkansas Code of 1987 Annotated.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Mississippi County Community College Fund</b> [Transferred]	19-5-303	GENERAL REVENUE FUND (Institutions of Higher Education). Created 19-5-303(p)(1). Fund is used for the maintenance and operations of Mississippi County Community College. Effective July 1, 2003, the Cotton Boll Technical Institute merged with the Mississippi County Community College. The name was changed to Arkansas Northeastern College, 6-59-102 (Acts 2003, No. 830, § 2). See the <b>Arkansas Northeastern College Fund</b> .
mortuary fund		LOCAL FUND. See 23-78-117 and 23-78-122. Reference is to the operating funds of burial associations.
<b>Motion Picture Office Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1037 (Acts 1991, No. 1135, § 11) repealed by Acts 2007, No. 1201, § 23 and No. 1032, § 23 and 26-4-211 repealed by Acts 2009, No. 816, § 3. Transfers from the <b>Miscellaneous Revolving Fund Account</b> (of the <b>State Apportionment Fund</b> ) equaling a percentage of total expenditures by motion picture production companies under 26-4-208 and is to be used for Motion Picture Office funding under 24-4-211.
<b>Motion Picture Retirement Fund</b>		Mentioned in 15-4-2008. No further information is available in the Code.
<b>Motorcoach Carrier Incentive Program Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 23-13-506 (Acts 1997, No. 1187, § 6) repealed by Acts 1999, No. 233, § 7 and 19-5-1203 (Acts 1999, No. 1463, § 27) repealed by Acts 2010, No. 262, § 10, and Acts 2010, No. 296, § 10. For the payment of incentives to eligible motorcoach carriers by the Department of Parks and Tourism under the Motorcoach Carrier Incentive Act of 1997, 23-13-501 et seq. [repealed.].
<b>Motor Vehicle Acquisition Revolving Fund</b>	19-5-1002 22-8-206	MISCELLANEOUS FUND. Created 19-5-1002 and 22-8-206(b). Used to acquire state vehicles under 22-8-201 et seq. by the Department of Finance and Administration. Acts 1993, No. 508 added that fifty percent (50%) would be used for renovation and purchase of Department of Arkansas State Police Vehicles.
<b>Motor Vehicle Commission Fund</b>	19-6-424	SPECIAL REVENUE FUND. Created 19-6-424. For commission operations under 23-112-101 et seq. Revenues are specified in 19-6-301.
<b>Mount Nebo Land Sales Cash Fund</b> [Temporary]		CASH FUND. Not created. See Acts 1987, 1062, § 4. For investment of fund balances from the <b>Mt. Nebo Land Sales Fund Account</b> of Parks and Tourism for the construction and equipping of maintenance facilities at Mt. Nebo.
<b>Mountain Home Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(k) (Acts 1993, No. 1073, § 18) [repealed]. Used for the maintenance, operation, and improvement of Mountain Home Technical College, now Arkansas State University-Mountain Home. See that fund, this list.
<b>Municipal Aid Fund</b>	19-5-601	MUNICIPAL AND COUNTY AID FUND. Created 19-5-601. Consists of general revenues under 19-5-101 et seq., highway revenues under 27-70-201 et seq., and special revenues under 19-6-301. Distribution to cities and incorporated towns by apportionment. See <b>State Aid Funds</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>municipal court clerks retirement fund</b>		LOCAL FUND. See 24-8-401 et seq. Moneys are transferred from the Municipal Aid Fund to the municipality for credit to the <b>municipal court clerks' retirement fund</b> . See 24-8-409.
<b>municipal court costs fund</b> [Repealed]		LOCAL FUND. Created 16-17-706. Repealed by Acts 1997, No. 788, § 32 and No. 1341, § 31. A purported amendment to this section was enacted by Acts 2003, No. 1185, § 167, but does not mention the fund.
<b>Municipal Court Judge and Municipal Court Clerk Education Fund</b> [Renamed]		Now the <b>District Court Judge and District Court Clerk Education Fund</b> . See that fund.
<b>municipal court judge and clerk retirement fund</b>		LOCAL FUND. See 16-10-308. Formerly the municipal court retirement fund, this has now been changed to include court clerks.
<b>municipal court retirement fund</b>		See the <b>municipal court judge and clerk retirement fund</b> .
<b>Museum and Cultural Commission Fund</b>		TRUST FUND. Mentioned 19-5-905. See the Arkansas Museum and Cultural Center Act, 13-5-301 et seq., which concerned the Arkansas Museum and Cultural Commission and may have contained the creation of this fund, were repealed. Not known if this fund is still valid. 13-5-314 says that revenues from the sale of bonds for the cultural center are to be deposited in the State Treasury into the <b>Arkansas Museum and Cultural Center Bond Guaranty Fund</b> . Unknown if this is the same fund.
<b>National Beef Promotion Account</b> (of the Arkansas Beef Council Fund)	2-35-406	SPECIAL REVENUE FUND ACCOUNT of the <b>Arkansas Beef Council Fund</b> . Created 2-35-406 (Acts 1987, No. 3, § 4). This account and a similar state account (2-35-407) hold the per-head assessment for cattle for national and state beef promotion and research under 2-35-401 et seq. The two accounts are dependent upon the federal Beef Promotion and Research Act of 1985; if that act is terminated, then the fee provisions of 2-35-301 et seq. will again apply and no longer be in suspension as prescribed by 2-35-401 et seq.
<b>National Credit Union Share Insurance Fund</b>		FEDERAL FUND. Created 12 USC § 1783 and mentioned in 18-12-702. The organization is one of several federal agencies that insure credit unions.
<b>National Park College Fund</b> [renamed]	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(ee) Acts 2003 (1 <sup>st</sup> . Ex. Sess.) No. 55, § 34, created the fund. Acts 2003, No. 678, § 2, merged Garland County Community College and Quapaw Technical Institute and renamed them National Park Community College. Fund balances in the <b>Garland County Community College Fund</b> and the <b>Quapaw Technical Institute Fund Account</b> were transferred to this fund and the fund was renamed the <b>National Park Community College Fund</b> under 19-5-303(ee). Acts 2016 (Fiscal Session), No. 141, § 11, renamed the college National Park College, and the fund was renamed <b>National Park College Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>National Forest Reserve Fund</b>		FEDERAL FUND. Not created, the only reference to this fund in the Code is the catchline at 6-20-218. Moneys from income from national forests go to school districts with national forests within their boundaries. The amount of money each school district receives is in proportion to the number of acres of national forest lands lying within its boundaries.
<b>National Migrant Data Bank Federal Fund</b> [Not in Code]		FEDERAL FUND. No creation, not in Code. First mentioned in Acts 1987, No. 432, § 3 (Appn.). Authorizes a fund to pay for National Migrant Student Record Transfer System. This is a national database created in 1968 in Little Rock to expedite the transfer of migrant students from school to school.
<b>Natural and Cultural Heritage Federal Fund</b> [Not in Code]		FEDERAL FUND. Treated as a cash fund under discretion of the Director of the Department of Finance and Administration. The department was created in 1975, but Acts 1985, No. 346, § 42, renamed the department as the Department of Arkansas Heritage.
<b>Natural and Cultural Resources Historic Preservation Fund</b>	19-5-952	TRUST FUND. Created 19-5-952 (Acts 1989, No. 629, § 11). This fund is administered by the Arkansas Natural and Cultural Resources Council. Revenues pursuant to 19-6-3 are used for the Historic Preservation and Main Street Programs under 15-12-103.
<b>Natural and Cultural Resources Historic Preservation Trust Fund</b>	15-12-103	Created 15-12-103(b)(3) (Acts 1987, No. 729, § 3) Appears to be the same fund as above.
<b>Natural Resources Damages Trust Fund</b>	8-12-103 19-5-1107	TRUST FUND. Created 8-12-103 (Acts 1999, No. 895, § 1) and 19-5-1107 (Acts 1999, No. 1463, § 19). Moneys collected by the state for restoration, rehabilitation, replacement, or acquisition of natural resources and also donations and gifts are paid to the state for natural resources projects as authorized by the Natural Resources Damages Trust Advisory Board.
<b>New Markets Performance Guarantee Fund</b>	19-5-1254	MISCELLANEOUS FUND. Created 19-5-1254 (Acts 2013, No. 1474, § 2). The fund consists of fees paid under 15-4-3609, grants, and any other funds provided by law. It is to be used by the Arkansas Economic Development Commission under the New Market Jobs Act of 2013, 15-4-3601 et seq.
<b>Newborn Umbilical Cord Blood Initiative Fund</b>	19-5-1239	MISCELLANEOUS FUND. Created 19-5-1239 (Acts 2009, No. 777, § 2). The fund consists of moneys provided by income tax checkoffs under 26-51-455 and any other moneys authorized by law. It is used to establish a network of postnatal tissue and fluid banks in partnership with one or more private or public colleges, universities, hospitals nonprofit organizations or private firms to collect and store postnatal tissue and fluid.
<b>Nick Bacon VFW Special Veterans Scholarship Fund</b>		SPECIAL FUND. An applicant for a special VFW license plate under 27-24-213 or a special motorcycle license plate under 27-20-120(d) shall pay a special fee that will be placed into this fund.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>1995 New Revenue Division Building Fund</b>		CASH FUND. Created Title 19 (appx.) Acts 1995, No. 725, § 8(b), which amended Act 1977, No. 749, § 7(c). Used to pay debt service on loans on bonds under Act 725, the New Revenue Division Building Act.
<b>Nongame Preservation Fund</b> <b>[Repealed]</b>		TRUST FUND. Created 19-5-931 (Acts 1973, No. 750, § 8; 1985, No. 888, § 12 [repealed]). This fund shall consist of moneys contributed to the Nongame Preservation Program through the state income tax refund check-off system, there to be used to those purposes set out in §§ 15-45-301 et seq. and 26-51-434 [repealed]. This fund was repealed by Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 16.
<b>Nonmunicipal Domestic Sewage Treatment Works Trust Fund</b>	19-5-1142	TRUST FUND. Created 19-5-1142 (Acts 2015, No. 575, § 4). The fund consists of general funds, grants, donations, trust fund contribution fees under 8-4-203 and interest on deposits. The fund is to be used by the Arkansas Department of Environmental Quality for maintenance and operation, technical support to nonmunicipal domestic sewage treatment works, reimbursements, and mandated plant closures.
<b>Nonpartisan Filing Fee Fund</b> <b>[Renamed]</b>	19-5-1225	SPECIAL FUND. Created 7-10-103(b)(3)(A) (Acts 2001, No. 1789, § 3) and 19-5-1225 (Acts 2003 (1st Ex. Sess.), No. 55, § 22). Filing fees for nonpartisan office candidates are deposited into this fund for covering the cost of election expenses of the <b>State Board of Election Commissioners</b> . Formerly the <b>Judicial Filing Fee Fund</b> , the name was changed by Acts 2013, No. 1110, § 14.
<b>North Arkansas College Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(m). Operating fund for the college. North Arkansas Community College merged with Twin Lakes Technical College to form North Arkansas Community Technical College, now North Arkansas College, a part of the University System.
<b>Northwest Arkansas Community College Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(s)(1). Operating fund formed from the merger of North Arkansas Community Technical College and Twin Lakes Technical College.
<b>Northwest Technical Institute Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(8)(B) (Acts 1999, No. 253, § 1). Moneys to be used for the maintenance, operation, and improvement of Northwest Technical Institute. Under the Department of Education.
<b>Nuclear Planning and Response Fund</b>		SPECIAL REVENUE FUND. See <b>Arkansas Nuclear Planning and Response Fund</b> .
<b>Nursing Home Personnel Training Fund</b>	19-6-456	SPECIAL REVENUE FUND. Created 19-6-456 (Acts 1989, No. 551, § 7). Revenues pursuant to 19-6-301 and 20-10-401 et seq. are used for training programs of the Office of Long-Term Care of the Division of Economic and Medical Services of the Department of Human Services under 20-10-401 et seq.
<b>Nursing Student Loan Revolving Fund</b> <b>[Replaced, Recreated, Repealed]</b>		MISCELLANEOUS FUND. Created 6-81-312 (Acts 1977, No. 411, § 8) and 19-5-1065 (Acts 1995, No. 1163, § 27). Administered by the Arkansas State Board of Nursing. Repealed by Acts 2001, No. 1692, § 4. Recreated 6-81-1401 and 19-5-1222 (Acts 2003, No. 84, § 2). 19-5-1222 was repealed by Acts 2009, No. 9, § 10.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Nursing Student Scholarship Fund</b> [Repealed, Recreated]	19-5-1066	MISCELLANEOUS FUND. Created 19-5-1066 (Acts 1995, No. 1163, § 27). Now administered by Arkansas Primary Care Nursing Practice Student Loan and Scholarship Board. First created 6-81-712, repealed by Acts 1995, No. 911, § 2. Formerly administered by the Arkansas Rural Medical practice Student Loan and Scholarship Board.
<b>O.S.A.I. Disability Determination Fund</b> [Replaced]		FEDERAL FUND. Replaced by the <b>Federal Disability Determination Fund</b> .
<b>Office of Emergency Services – Federal Fund Account</b>		FEDERAL FUND. See Acts 1989, No. 281, § 6 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 52, § 6 (Appn.). Now the Arkansas Department of Emergency Management. Unknown if this fund was replaced.
<b>Office of Hazardous Materials Emergency Management Revolving Fund</b>	12-84-107 19-6-418	SPECIAL REVENUE FUND. First created as a miscellaneous fund by 19-5-1070 repealed by Acts 1997, No. 1248, § 27. Recreated as a special revenue fund at 12-84-107 (Acts 1995, No. 634, § 6) and 19-6-418 (Acts 1997, No. 298, § 6). Pays expenses of the Office of Hazardous Materials of the Arkansas Department of Emergency Management. It is funded under 19-6-301.
<b>Office of State-Federal Relations Fund</b>	19-7-204	Created 19-7-204 (Acts 1979, No. 66, § 2) within the Governor’s office. Used to fund the Office of State-Federal relations in Washington, D.C., for the Governor’s office. Type of fund and source of funding is not named in this subchapter.
<b>Office on Aging Fund Account</b> (of the Department of Human Services Fund) [Replaced]		GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(7)(A). Replaced by the <b>Aging and Adult Services Fund Account</b> .
<b>Oil Belt Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(e) repealed by Acts 1993, No. 1073, § 16. This fund was used for the maintenance, operation, and improvement of Oil Belt Technical College. Oil Belt Vocational-Technical School no longer exists under that name, but merged with Southern Arkansas University at El Dorado to form South Arkansas Community College. See that college, this list.
<b>Oil and Brine Museum Construction Fund</b> [Transferred]		MISCELLANEOUS FUND. Funds were transferred to the Department of Parks and Tourism, Museum Services Division under Acts 1979, No. 207, § 4. The Oil and Brine Museum is now the Arkansas Museum of Natural Resources. The name was changed under Acts 1997, No. 383, § 3.
<b>Oil and Brine Museum Bond Redemption Fund</b> [Renamed]		See the <b>Arkansas Museum of Natural Resources Bond Redemption Fund</b> .



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Oil and Brine Museum Fund</b> [Renamed]		CASH FUNDS authorized under 26-58-302 from moneys collected by the Department of Finance and Administration and deposited in banks to be used exclusively for the construction, operation, and maintenance of the Arkansas Museum of Natural Resources, formerly the Arkansas Oil and Brine Museum established by Acts 1977, No. 310. Not to be confused with the <b>Arkansas Museum of Natural Resources Fund</b> created at 19-6-426 by Acts 2009, No. 251, § 23. See that fund.
<b>Oil and Gas Commission Fund</b>	19-6-410	SPECIAL REVENUE FUND. Created 19-6-410. Funds are to be used for the maintenance, operation, and improvement of the Oil and Gas Commission and administered under 15-72-101 et seq. Revenues are derived from 19-6-301.
<b>Oil Museum Fund</b> [Renamed]		The name was changed under Acts 1997, No. 383, § 3, to the <b>Arkansas Museum of Natural Resources Fund</b> . See that fund.
<b>Old Age Pension Fund</b>		SPECIAL REVENUE FUND. See 26-57-506 (Acts 1939, No. 151, § 5). License fee pursuant to 26-57-504 for travel-related business under 26-57-501 et seq. is deposited and administered by the Director of the Department of Finance and Administration. Probably obsolete, the Department of Finance and Administration is unaware of this fund.
<b>One Percent to Prevent Fund</b>	19-6-488	SPECIAL REVENUE FUND. Created 19-6-488 (Acts 2003, No. 1224, § 3). The fund consists of federal funds, probate foundation grants, and any other funds provided by law. It is to be used by Department of Human Services to prevent children of prisoners from becoming future prisoners. Formerly used by the State Child Abuse and Neglect Prevention Board abolished by Acts 2017, No. 897.
<b>Open Enrollment Public Charter School Capital Grant Program Fund</b>	19-5-1250	MISCELLANEOUS FUND. Created 19-5-1250 (Acts 2013, No. 1064, § 2.) The fund consists of revenues and nonfederal funds as provided by law. The fund provides grants for academic facilities and equipment and repayment of debt under the Open Enrollment Public Charter School Grant Program established under 6-23-901 et seq.
<b>Open-Enrollment Public Charter School Facilities Loan Fund</b>	19-5-1251	MISCELLANEOUS FUND. Created 19-5-1251 (Acts 2013, No. 1255, § 3).The fund consists of general revenues, grants to the Division of Public School Academic Facilities and Transportation, and grants from the U.S. Department of Education, other donations and revenues authorized by law. It is to be used for loans to Open-enrollment public charter schools for construction or purchasing building and for maintenance and repair to those buildings and for any other purpose authorized by law.
<b>opportunity school fund</b> [Repealed]		LOCAL FUND. Created 6-12-113, repealed by Acts 1993, No. 294, § 5. Used for adult education.
<b>Opportunity Scholarship Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 6-82-703 [repealed]. For Department of Higher Education Administration grants matching (for students 24 years of age and under) for higher education.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Organ Donor Awareness Education Trust Fund</b>	19-5-1129 20-17-502	TRUST FUND. Created 20-17-502 (Acts 2003, No. 1362, § 1) and 19-5-1129 (Acts 2005, No. 2282, § 8 and No. 2316, § 8). \$25.00 from the sale of each Organ Donor Awareness motor vehicle license plate and any other special revenues for the purposes of organ donor awareness education go into this trust fund. The money is to be used by the Arkansas Regional Organ Recovery Agency for educating the public about organ donations and organ donation awareness.
<b>Ouachita River Waterways Project Trust Fund</b>	15-23-806 19-5-1109	TRUST FUND. Created 15-23-806 and 19-5-1109 (Acts 1999, No. 1532, § 6). Moneys to be invested by the Treasurer of State under the direction of the Ouachita River Commission are to be used for wildlife and recreation projects and bank stabilization of the Ouachita River, but not for bend cuts and widening.
<b>Ouachita Technical College Fund</b> [Not in Code]		GENERAL REVENUE FUND. Created 19-5-311(e) [repealed]. Name changed to College of the Ouachitas, Acts 2011, No. 208, § 1. See that fund.
<b>Ozarka College Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(gg). Originally created as a technical college in 19-5-311, but became a community college under the Department of Higher Education. This fund is used for the maintenance, operation and improvement of Ozarka Technical college.
<b>Ozarka Technical College Fund</b> [Renamed]		See <b>Ozarka College Fund</b> .
<b>park fund</b>		LOCAL FUND. Used for the operation of municipal recreational parks.
<b>Parks and Tourism Fund Account</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(3)(A). This fund is used by the Department of Parks and Tourism to benefit the State Parks, Recreation, and Travel Commission, Prairie Grove Battlefield Commission, Arkansas Commemorative Commission, Arkansas Territorial Capitol Restoration Commission, any state park, and the department. Formerly named the <b>Department of Parks and Tourism Fund Account</b> (not to be confused with the special revenue fund by that name), the name was changed to <b>Parks and Tourism Fund Account</b> by Acts 1997, No. 1156, § 3.
<b>Parks and Tourism Outdoor Recreation Grants Fund</b>	19-5-1051	MISCELLANEOUS FUND. Created 19-5-1051 (Acts 1993, No. 728, § 41). Funded under 19-6-301 and used for expenses, and for grants to cities and counties by the department under 15-12-103 under the Arkansas Statewide Comprehensive Outdoor Recreation Plan as it exists from time to time.
<b>Parks and Tourism – Retirement and Relocation Division Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-483 (Acts 1995, No. 1255, § 7) repealed by Acts 2003, No. 28, § 22. The fund was used exclusively by the Retirement and Relocation Division of the Department of Parks and Tourism to fund its programs, operations, and activities consistent with the provisions of § 25-13-201 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Parks Cash Fund</b>		CASH FUNDS BUT IN STATE TREASURY. Not created. See Acts 2017, No. 510, §§ 15 and 16. Fiscal says they are cash funds deposited into the State Treasury. Appn. Act claims to be for personal services and operating expenses of the Department of Parks and Tourism, however, their M & O comes from 19-6-834.
<b>pension and relief fund for paid nonuniformed employees</b>		LOCAL FUND. For pensions for nonuniformed employees or their surviving spouses and children. See 24-12-104.
<b>Performance Partnership Trust Fund</b>	19-5-1102	TRUST FUND. Created 19-5-1102 (Acts 1999, 1210, § 4). Consists of funds transferred from the <b>Landfill Post-Closure Trust Fund</b> and other funds allowed by law. Moneys are used by the Arkansas Department of Environmental Quality to develop and implement a management organization utilizing the principles of the National Environmental Performance Partnership System.
<b>Permanent Insurance Reserve Fund</b>	6-20-1511	TRUST FUND. Created 6-20-1511. A fund account of the <b>Public Elementary and Secondary School Insurance Fund</b> , funded by the <b>General Improvement Fund</b> by loan. The fund is to be used for administrative costs, to pay claims, and to maintain the <b>Public School Insurance Trust Fund</b> .
<b>permanent maintenance fund</b>	20-17-1013	LOCAL TRUST FUND. (For cemeteries). Not in State Treasury. Created in 20-17-1013. May be established by executing a written trust agreement between a local cemetery board and a cemetery company in accordance with 20-17-1014 for the purpose of adopting plans for the general care and maintenance of a cemetery by a cemetery company. The cemetery company must deposit an amount required by 20-17-1016 from the sale of lots, tombs, niches, etc., into trust accounts held as cash funds in national or state banks. The fund may also accept gifts or bequests under 20-17-1017.
<b>Permanent Partnership Trust Fund</b>	19-5-1102	TRUST FUND. Created 19-5-1102 (Acts 1999, No. 1210, § 4). Funds are transferred from the <b>Landfill Post-Closure Trust Fund</b> and from other sources into this fund. The Arkansas Department of Environmental Quality will use the money to defray the costs of developing and implementing a management organization utilizing the principles of the National Environmental Performance Partnership System advocated by the United States Environmental Protection Agency.
<b>Permanent School Fund</b> (of the State) <b>[Replaced]</b>		Replaced by the <b>Public School Fund</b> . See that fund.
<b>Permanent School Revolving Loan Fund</b>		No creation. See 6-20-812 (Acts 1991, No. 1185, § 2. Replaces the <b>Education Building Revenue Bond Fund</b> by the 1991 amendment to 6-20-812. Also see the Arkansas State Education Building Expansion Act, Acts 1977, No. 554, § 7, Appn., codified in Title 19 Appx. Bond Issues.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Perpetual Maintenance Fund</b>		CASH FUND. Created in 20-21-207(11) and 20-21-219(d)(2) Not a State Treasury fund. Fees may be invested in bonds, treasury bills, and other securities as the agency sees fit. Consists of fees collected by the State Radiation Control Agency to offset the costs of implementing 20-21-201 et seq., as the agency managing radioactive waste sites.
<b>Petit Jean Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(g) [repealed]. This fund is used for the maintenance, operation, and improvement of Petit Jean Technical college, now the University of Arkansas Community College at Morrilton. See that fund.
<b>Petroleum Storage Tank Trust Fund</b>	8-7-905 19-5-959	TRUST FUND. Created 19-5-959 (Acts 1991, No. 1135, § 10) and 8-7-905. For pollution control of storage tanks, especially clean up. Administered under 8-7-901 et seq. by the Department of Pollution Control and Ecology. Consists of petroleum environmental assurance fees under 8-7-906, all other fees under 8-7-901 et seq., and moneys recovered under 8-7-806 and 8-7-807.
<b>Petroleum Storage Tank Trust Fund Revenue Bond Debt Service Fund</b>	15-5-1205	CASH FUND. Created 15-5-1205(c) (Acts 1995, No. 1054, § 1). Pledged petroleum environmental assurance fees under 8-7-906 are deposited to secure bonds under 15-5-1201 et seq. And this fund is a debt service reserve fund funded from the proceeds of the bonds and shall be held and used to ensure prompt payment of debt service on the bonds. This money is paid into the <b>Petroleum Storage Tank Trust Fund Revenue Bonds Reserve Fund</b> .
<b>Petroleum Storage Tank Trust Fund Revenue Bonds Reserve Fund</b>	15-5-1205	CASH FUND. Created 15-5-1205(d) (Acts 1995, No. 1054). Bonds proceeds are used for debt service on bonds under the Arkansas Development Finance Authority. This money provides the special revenues for the <b>Petroleum Storage Tank Trust Fund</b> . Formerly created as the <b>Debt Service Reserve Fund</b> .
<b>Phillips Community College of the University of Arkansas Fund</b> (Institutions of Higher Education)	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(q). Name was changed from Phillips Community College in 1996. This fund is used for the maintenance, operation, and improvement of the Phillips Community College of the University of Arkansas, including the Stuttgart and Dewitt campuses.
<b>Pines Technical College Fund</b> [Renamed]		GENERAL REVENUE FUND. Now <b>Southeast Arkansas College Fund</b> . See that fund.
<b>Plant Board Fund</b>	19-6-408	SPECIAL REVENUE FUND. Created 19-6-408 (Acts 1995, No. 270, § 6). Consists of special revenues under 19-6-301 and funds from the Fire Ant Cost Sharing Program, 2-16-105. The fund is to be used for maintenance, operations, and improvements of the State Plant Board.
<b>Plumbers Licensing Fund</b>	17-38-205	SPECIAL REVENUE FUND. Created 17-38-205. Fees and payments to the State Board of Health are deposited into this fund. The moneys are to be used for maintenance, operation, and improvement of the plumbers licensing and inspection services of the board. This appears not to be the same fund as the <b>Department of Health Plumbers Licensing Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>policemen's pension and relief fund</b>	24-11-403	LOCAL FUND. Created 24-11-403(b). The money comes from a tax of one mill on the dollar of all taxable properties in a city or town. The fund is to be used for pensions for retired police officers, the surviving spouses and minor children or dependent parents of deceased members of the police department and for pensions for the members in case of temporary disability.
<b>Police Officers' Pension and Relief Fund</b> [Repealed, Replaced]		SPECIAL REVENUE FUND. Originally created 19-6-431 (Acts 1973, No. 808, § 4) and 24-11-301 (Acts 1999, No. 1570, § 2). A state fund for local qualified cities or towns. Revenues are collected under 19-6-301. Repealed by Acts 2001, No. 229, § 15. Section 10 of that act replaces it with the <b>Firemen's and Police Officers' Pension and Relief Fund</b> in 19-6-454.
<b>police officers' salary fund</b> [Repealed]		LOCAL FUND. Authorized in 14-43-503 for cities of 200,000 or over population. Court fees are dedicated by ordinance to be used for salaries. The fund was repealed by Acts 1999, No. 1081, § 11.
<b>Policemen's Pension Supplement Program Fund</b>	19-5-1113 24-11-211	TRUST FUND. Created 19-5-1113 (Acts 2001, No. 1646, § 11) and 24-11-211(b)(1) (Acts 1999, No. 1452, § 3). Provides assistance to police officers and their survivors who are receiving pensions from policemen's pensions and relief funds. Revenues from unallocated premium taxes levied on insurers are placed into this fund.
<b>Port Priority Improvement Fund</b>	15-23-903 19-5-1221	GENERAL REVENUE FUND. Created 15-23-903 (Acts 2001, No. 1546, § 1) and 19-5-1221 (Acts 2003 (1 <sup>st</sup> Ex. Sess.), No 55, § 22). Funds or other moneys from general revenues are to be used for providing financial assistance to public port authorities and for development of port infrastructure.
<b>Post-Secondary Education Holding Trust Fund</b> [Repealed]	19-5-1101 [Repealed]	TRUST FUND. (Created by Acts 1999, No. 1400, § 38). Appeared to be a temporary fund. Consisted of funds set aside from the various technical institutes and comprehensive lifelong learning centers awaiting the conclusions of the study required by the Task Force on Non-Baccalaureate Post-Secondary Education [expired]. Most of these institutes have been done away with. Repealed by identical Acts 2017, No. 1083, § 17, and No. 1127, § 17.
<b>Poultry and Egg Grading Fund</b>	2-33-307 19-6-409	SPECIAL REVENUE FUND. Created 19-6-409 (1973, No. 808, § 14) and 2-33-307 (Acts 1965, No. 49, § 3). Moneys to be used by the Livestock and Poultry Commission to fund a poultry and egg products inspection program and to make payments to the United States Department of Agriculture for poultry and egg grading and poultry products inspection services performed by department employees.
<b>Prepaid Funeral Contracts Recovery Program Fund</b>	23-40-125	TRUST FUND. Created 23-40-125 (Acts 2001, No. 1043, § 7). Assets of this fund are part of the <b>State Insurance Department Prepaid Trust Fund</b> created at 19-5-1106. Moneys to be used by the State Insurance Department for expenses and payment of claims of the Prepaid Funeral Contracts Recovery Program.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Prevention and Cessation Program Account</b>	19-5-1118	TRUST FUND. Created 19-5-1118 (Acts 2001, No. 1646, § 11). The fund shall consist of those moneys and interest earnings transferred from the <b>Tobacco Settlement Program Fund</b> as provided in Initiated Act 1 of 2000, § 8, to be used by the Department of Health for those purposes as set out in Initiated Act 1 of 2000, § 9.
<b>Prison Construction Trust Fund</b>	22-3-1225	CASH FUND. Created 22-3-1225. Not in State Treasury. Restricted in use. Along with other funds listed in 22-3-1210, this fund is used to retire certificates of indebtedness by deposit to the <b>Public Facilities Debt Service Fund</b> . The deposits are dependent on the number of certificates of inspection sold by the Arkansas Development Finance Authority through the Department of Arkansas State Police within a six-month period. Deposits are to cease when the certificates of indebtedness have been paid or redeemed. Other moneys in the fund are to be used by the Arkansas Development Finance authority for constructing and equipping prisons or jails operated by the Department of Correction or regional jails operated jointly by cities, counties, or regional jail commissions.
<b>Prisoner Housing Contract Account</b>	12-27-122	CASH FUND. Not in the State Treasury. Created 12-27-122 (Acts 1989, No. 819, § 1, 2. Funds are deposited in institutions by transfer by the Department of Correction to this and other funds (the <b>Construction Fund Deficiency Account</b> , the <b>Regional Facilities Operations Account</b> , and work-release cash funds). Payments for bonded indebtedness, or leases, taken through the Arkansas Development Finance Authority, are paid through these accounts, and payments are exempt from the provisions of 19-4-801 et seq.
<b>Private Career Education Fund</b>	19-6-462	SPECIAL REVENUE FUND. Created 19-6-462 (Acts 1991, No. 76, § 4). Revenues are derived from 19-6-301. Fees set out in 19-6-301(24) are to be used by the Department of Higher Education concerning the State Board of Private Career Education, 6-51-601 et seq. This fund replaces the <b>Vocational and Technical Administrative Fund</b> .
<b>Private Career School Student Protection Trust Fund</b>	6-51-607 19-5-960	TRUST FUND. Created 6-51-607(b) (Acts 1989, No. 906, § 1) and 19-5-960 (Acts 1991, No. 1135, § 10). A fee to be set by the Department of Higher Education in consultation with the State Board of Private Career Education to pay claims and expenses under 6-51-607.
<b>Proceeds Fund</b> (of the Arkansas Student Loan Authority)	6-81-124	CASH FUND. Not in the State Treasury. Created by uncodified Acts 1977, No. 873, § 8 as the <b>Student Loan Fund</b> . Acts 1987, No. 631, § 3 amended uncodified Act 873 and was codified at 6-81-124, and the 1977 act does appear in the history. Administered by the Arkansas Student Loan Authority. The fund consists of accounts which are created for a bond obligation of the authority and administered under 6-81-101 et seq. The creation Act 873 states that “a separate <b>Student Loan Fund</b> shall be kept for each type of bond issued.” 6-81-124 changes the wording to “a particular obligation”.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Professional Engineers and Land Surveyors Board Cash Fund</b>		See Acts 2003, No. 99, § 5. No such fund is created in the Code. This appears to be an incorrect reference to the cash funds of the <b>State Board of Registration for Professional Engineers and Land Surveyors</b> . Referenced in § 3 of that act.
<b>Property Reappraisal Revolving Fund</b> [Repealed]	19-5-1017 [Repealed]	MISCELLANEOUS FUND. Transfers of funds from the <b>Special Needs Fund</b> . Subdivisions pertaining to transfer of these funds to the <b>County Aid Fund</b> and the <b>Municipal Aid Fund</b> have been amended out. Repealed by identical Acts 2017, No. 1083, § 11, and No. 1127, § 11.
<b>Property Sales Holding Fund</b>	19-5-1010	MISCELLANEOUS FUND. Created 19-5-1010 (Acts 1973, No. 750, § 7). Fund consists of the proceeds of property sold, transferred, or rented by the Marketing and Redistribution Section of the Department of Finance and Administration, as authorized by law, and other moneys authorized by law. The fund is to be used for the expenditure of proceeds from sale or disposition of property by the benefiting state agency and for the maintenance, operation, and improvement of Marketing and Redistribution.
<b>Property Tax Relief Trust Fund</b> [Repealed, Recreated]	19-5-1103	TRUST FUND. Presently created 19-5-1103, (Acts 2001, No. 1646, § 10). Funds are disbursed to each county treasurer under 26-26-1118. It was originally created 19-5-1103 (Acts 1999, No. 1492, § 6) as contingent but was repealed by Acts 2000 (2 <sup>nd</sup> Ex. Sess.), Nos. 1 & 2, § 1. Section 2 of the same act created it at 19-5-1110, but 19-5-1110 was repealed by Acts 2003, (1 <sup>st</sup> Ex. Sess.), No. 55, § 25. The fund consists of revenues collected under 26-52-302 and 26-53-107. Acts 2007, No. 110 exempted a certain percentage on food and food ingredients taxed under 26-53-145. The money is to be distributed to counties for property tax relief.
<b>prosecuting attorney fund</b>		LOCAL FUND. See 16-10-307(b)(1).
<b>prosecuting attorney's victim-witness program fund</b>		LOCAL FUND. See 16-10-307(b)(2).
<b>prosecution coordination cash fund</b> [Not in Code]		LOCAL FUND. Originally authorized in 16-21-113(f) but has been amended out. Fees collected under 16-21-113 are deposited by the county treasurer and then are paid over to the office of the Prosecutor Coordinator for deposit into the <b>State Central Services Fund</b> .
<b>Public Defender Attorney Fees</b>	5-4-303	SPECIAL FUND. Created 5-4-303(g)(4)(C) as a fund account of the State Central Services Fund. Fees and fines collected by city, county, or department officials are remitted to the Arkansas Public Defender Commission. The commission shall deposit the fees into the <b>State Central Services Fund</b> into a separate account designated as <b>Public Defender Attorney Fees</b> .
<b>Public Defender Fund</b> [Repealed]	16-87-203 19-5-1061	MISCELLANEOUS FUND. Created 16-87-203(d) (Acts 1993, No. 1193, § 11) and 19-5-1061 (Acts 1995, No. 1163, § 27). This fund consists of that portion of the funds collected pursuant to § 14-20-102(b)(1) [repealed], and is to be used exclusively by the Arkansas Public Defender Commission as set out in § 16-87-201 et seq. Section 19-5-1061 repealed by Acts 2013, No. 1146, § 3.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
public defender/indigent defense fund		LOCAL FUND. Financed by the <b>county administration of justice fund</b> . See § 16-10-307(b)(3).
public defender investigator fund		LOCAL FUND. Financed by the <b>county administration of justice fund</b> . See § 16-10-307(b)(3).
Public Defender User Fees Fund (fund account of the State Central Services Fund)		CENTRAL SERVICES ACCOUNT. No creation. See 17-19-301(e)(2). Moneys in this fund account are used to pay attorneys for services to indigent clients. See the local public defender user fee fund for funding source.
Public Elementary and Secondary School Insurance Fund [Repealed]		TRUST FUND. Created 19-5-908 (Acts 1973, No. 750, § 8, repealed by Acts 2007, No. 738, § 8).
Public Facilities Construction Fund	19-5-973	TRUST FUND. Created 19-5-973 (Acts 1991, No. 1135, § 10). Funds are used for redemption of 1977 and 1979 bonds and for building construction under 22-3-1201 et seq. and are derived from sales of certificates of indebtedness under 22-3-1214.
Public Facilities Debt Service Fund	19-5-932	TRUST FUND. Created 19-5-932. Also see 22-3-1210. Certificates of Indebtedness are issued by the Building Authority Division of the Department of Finance and Administration. Revenues are collected and administered by the division under 22-3-1201 et seq. mainly to finance the Department of Correction and institutions of higher education.
Public Health Fund	19-5-307	GENERAL REVENUE FUND. Created 19-5-307. Consists of both general and special revenues. Provides funds for the Department of Health to implement 20-7-102 et seq. and 20-11-201 et seq., and to implement other law affecting various health agencies.
Public Health Fund		FEDERAL FUND. See <b>United States Public Health Service Federal Fund</b> .
Public Institutions Fund [Repealed]		GENERAL REVENUE FUND. Created 19-7-408 repealed by Acts 1995, No. 1296, § 75.
Public Legal Aid Fund	19-6-803	SPECIAL REVENUE FUND. Created 19-6-803 (Acts 2005, No. 1893, § 2). Funded by uniform filing fees. Fifty-five percent (55%) of moneys are paid to the Center for Arkansas legal Services and forty-five (45%) are paid to Legal Aid of Arkansas.
public road fund		LOCAL FUND. See 18-15-915(e). Proceeds from leases of public landings are dedicated to country road improvement.
Public Roads Incentive Fund	19-5-1097	MISCELLANEOUS FUND. Created 19-5-1097 (Acts 1999, No. 1347, § 1). Consists of taxpayer's contributions for public road projects and any other funds approved by law. The projects must be approved by the Director of Economic Development, and each project must have a separate account within the fund.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Public Safety Fund</b> [Capped in Code] [Repealed, Recreated]	27-34-108	LOCAL FUND. First created 27-34-107 (Acts 2005, No. 1934, § 20) then repealed by Acts 2007, No. 827, § 235, and recreated by § 236 of that act at 27-34-108. Twenty-five percent of fines collected by towns and cities are to be retained by the towns and cities, and twenty-five percent of the funds collected in district courts funded by the counties in which they are located are to be retained by those counties in a public safety fund. The moneys are to be used solely for promotion of public safety.
<b>Public School Facilities Fund</b>	19-6-493	SPECIAL FUND. Created 19-6-493 (Acts 2003 2 <sup>nd</sup> Ex. Sess., No. 70, § 6). Moneys are collected under 19-6-201 and 19-6-301 are deposited into this fund to be used for improvements, construction, or repair of public school facilities.
<b>Public School Fund</b>	19-5-305	GENERAL REVENUE FUND. Created 19-5-305 (Acts 1973, No. 750 § 6). Consists of fund accounts made available for the support of the Department of Education, the Arkansas State Library of the Department of Education, and the Department of Career Education. See 19-5-305 for specific uses of this fund. Also see 6-20-203.
<b>Public School Insurance Trust Fund</b>	19-5-1134	TRUST FUND. Created 19-5-1134 (Acts 2007, No. 738, § 10) The fund consists of a permanent Insurance reserve fund, insurance premiums, interest income, etc., under the Public Elementary and Secondary School Insurance Act, § 6-20-1501 et seq., funds transferred from the former <b>Public Elementary and Secondary School Insurance Fund</b> and the <b>School Vehicle Insurance Reserve Trust Fund</b> . Moneys are to be used for expenses of the Public Elementary and Secondary School Insurance Program and the Public School Motor Vehicle Insurance Program.
<b>Public School Support Fund</b> [Repealed]		Created 19-6-481 (Acts 1995, No. 916, §§ 1, 3, and 4) repealed by Acts 1997, No. 1173, § 3. The income tax surcharge levied in § 6-20-312(c) repealed by Acts 1997, No. 1173, § 2, shall be special revenues and shall be deposited in the State Treasury and credited to the <b>Public School Support Fund</b> .
<b>Public Service Commission Fund</b>	19-6-406	SPECIAL REVENUE FUND. Created 19-6-406 (Acts 1973, No. 808, § 14). Public Service Commission administered under 23-2-101 et seq. Revenues are collected under 19-6-301.
<b>Public Service Commission Tax Division Fund</b>	19-5-1024	MISCELLANEOUS FUND. Created 19-5-1024. Created as the <b>Tax Division Fund</b> . Used for division operations. Fund consists of taxes levied under 26-26-1614 – 26-26-1616 and transfers from the <b>Public Service Commission Fund</b> and the <b>State General Services Fund Account</b> .
<b>Public Service Commission Utility Safety Fund</b>	19-6-425	SPECIAL REVENUE FUND. Created 19-6-425. Used for operations under 23-15-201 et seq. for the former Utility Safety Section, which has been renamed as the Office of Pipeline Safety.
<b>Public Welfare Fund</b> [Superseded]		Superseded by the <b>Department of Human Services Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Publication Development and Resale Revolving Fund</b>	19-5-1001	MISCELLANEOUS FUND. Created 19-5-1001. (Acts 1985, No. 888, § 9) and 25-3-106 (Acts 1985, No. 346, § 41) Administered by the Director's Office of the Department of Arkansas Heritage and consists of income derived from sales of publications used to develop or purchase other publications for resale.
<b>Publishing Revolving Account</b>		GENERAL REVENUE FUND ACCOUNT. No creation, appears to be a fund account under the <b>Department of Education Fund Account</b> . See 19-5-304(1)(A) for mention.
<b>Pulaski County General Fund</b> [Capitalized in Code]		LOCAL FUND. See 16-13-1419.
<b>Pulaski Technical College Fund</b>	19-5-311	GENERAL REVENUE FUND. Created 19-5-311(b)(1). This fund is used for the maintenance, operation, and improvement of Pulaski Technical College.
<b>Purchase and Corporate Travel Card Program Fund</b>	19-5-1229	MISCELLANEOUS FUND. Created 19-5-1229 (Acts 2005, No. 2034, § 32). The fund is used for distribution to participating agencies and operating expenses of the Purchase and Corporate Travel Card Program.
<b>Quality management State Agency Training Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1048 (Acts 1991, No. 1166, § 6) Repealed by Acts 2009, No. 251, § 18. Consists of transfers of savings accrued on projects under guidance of the Quality management Board as set out in 25-23-101 – 25-23-104 [repealed], as regulated by law and by the Chief Fiscal Officer of the State.
<b>Quapaw Technical Institute Fund Account</b> [Merged and renamed]		GENERAL REVENUE FUND. The Quapaw Technical Institute merged with Garland County Community College to become National Park Community College and the fun became the <b>National Park Community College Fund Account</b> . See the <b>National Pa College Fund</b> for the later name change.
<b>Quick Copy Service Center Revolving Fund</b> [Not in Code]		See Acts 1993, No. 13, §§ 7, 8 (Appn.). Quick Copy Service Center is part of the Department of Finance and Administration.
<b>Radiation Reclamation Fund</b>	20-21-207	SPECIAL REVENUE FUND. Created 20-21-207(10)(B). The moneys are from special revenues, but this may not be a Treasury fund. The State Board of Health in its capacity as the State Radiation Control Agency, 20-21-206, uses the proceeds of bond forfeitures to promote public health and safety through this fund.
<b>radio equipment repair and replacement fund</b>		LOCAL FUND. For local sheriff's offices. Name changed to the <b>communications facility and equipment fund</b> by Acts 1995, No. 662, § 1. See that fund.
<b>Rainy Day Fund</b>	19-5-1258	MISCELLANEOUS FUND. Created 19-5-1258 (Acts 2017, No. 1084, § 1). The fund consists of moneys from the <u>General Improvement Fund</u> , Attorney General settlement funds, other revenues provided by law, and other funds and fund transfers provided by law. The fund is to be used by the Chief Fiscal Officer of the State for <u>General Improvement Fund</u> appropriations and reappropriations approved by the General Assembly or the Joint Budget Committee

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
real estate brokers' trust accounts		CASH FUNDS. Authorized in Acts 1989, No. 340, § 1. Deals with voluntary accounts established by brokers in institutions, but not deposited in the State Treasury. Used by the Arkansas Real Estate Commission through a nonprofit corporation. See 17-42-601 et seq., (Acts, 1993, No. 690, § 24).
<b>Real Estate Recovery Fund</b>	17-42-403	CASH FUND. Created 17-42-403 (Acts 1993, No. 690, § 22). Administered by the Arkansas Real Estate Commission under 17-42-401 et seq. (formerly chapter 35). Primarily used for education and research projects.
<b>Red River Compact Commission Fund</b>	15-23-501	CASH FUND. Not in the State Treasury. Created 15-23-501, (Red River Compact, Art. IX, § 9.04(c)). Each state signatory to the compact contributes equally to create the fund. The commission administers it.
<b>Red River Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(j) [repealed]. This fund is used for the maintenance, operation, and improvement of Red River Technical College. The name was changed in 1997 to the University of Arkansas Community College at Hope and the fund name is now the <b>University of Arkansas Community College at Hope Fund</b> .
<b>Red River Waterways Project Trust Fund</b>	19-5-923	TRUST FUND. Created 19-5-923 (Acts 1973, No. 750, § 8). Originally consisted of transfers from the <b>State Budget Revolving Fund</b> [repealed] and interest income invested by the Treasurer of State for two-year periods under the direction of the Red River Commission. It is now funded by the <b>General Improvement Fund</b> .
<b>“Reed Act” Fund(s)</b> [Not in Code]		FEDERAL FUND. Federal contributions to the Employment Security Division of the Arkansas Department of Labor for the biennial period ending June 30, 1991, under § 903 of the Social Security Act for construction and improvement of buildings, rent or lease costs, acquisition of data processing equipment and land.
<b>Regional Facilities Operations Account</b>		CASH FUND. Not in the State Treasury. A debt service account on bonds. See 12-27-122 for explanation of this fund.
<b>Registration of Foresters Board Cash Fund</b> [Not in Code]		CASH FUND. Apparently an agency fund. Mentioned in Acts 2003, No. 72, § 4 (Appn.) for the Arkansas State Board of Registration for Foresters.
<b>Regulated Substance Storage Tank Program Fund</b>	8-7-808 19-6-463	SPECIAL REVENUE FUND. Created 19-6-463 (Acts 1991, No. 76, § 4) and 8-7-808 (Acts 1989, No. 172, § 8). Administered by the Department of Pollution Control and Ecology. Funds are collected under 19-6-301 for administration under 8-7-801 et seq. See the <b>Underground Storage Tank Program Fund</b> , which was superseded by this fund, for information about these two funds.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Rehabilitation Services Fund Account</b> (of the Education Fund)	19-5-304(7)(A)	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(7)(A) (Acts 1993, No. 1073, § 22). Was first an account of the <b>Department of Human Services Fund</b> . It was used as an operating fund by the Division of Rehabilitation Services of the Department of Human Services under 20-79-201 et seq. and to fund the Adult Handicapped Program at the Benton Services Center for the Department of Human Services. But 19-5-306(4) was repealed by Acts 1993, No. 1073, § 4, and the division was transferred to the Department of Education, Division of Vocational and Technical Education by Acts 1993, No. 574, § 1. Now 6-52-101 et seq., 20-79-201 et seq., and 25-6-201 et seq. [repealed] control the expenditures. 25-6-201 et seq. was replaced by 25-30-201 et seq., the Department of Career Education.
<b>Remedial Action Account</b>	15-5-901	CASH FUND ACCOUNT. Created 15-5-901(d). A separate account of the <b>Construction Assistance Revolving Loan Fund</b> . Moneys from 8-7-504(c) are deposited into the account. The moneys may be used by the Department of Environmental Quality for clean-up under 8-7-1101 and for the same purposes as other moneys in the fund.
<b>Remedial Action Trust Fund</b>		See <b>Hazardous Substance Remedial Action Trust Fund</b> .
<b>Research Development Fund</b>	19-5-1036	MISCELLANEOUS FUND. Created 19-5-1036 (Acts 1991, No. 1135, § 11. Restricted in use. Transfers from the <b>Higher Education Building Maintenance Fund</b> and other moneys are utilized for a program of special grants funding for institutions of higher education administered by the Department of Education Board of Advisors for the Arkansas Research Development Program under 6-61-801 et seq. also referred to as the <b>Higher Education Research Development Fund</b> .
<b>Reserve Account (of the Office of the Arkansas Lottery)</b>		23-115-603. Not created in Code. Subdivision (b)(1) authorizes this fund account to be established by the Office of the Arkansas Lottery to cover amounts deemed uncollectable from the retailers.
<b>Residents Services Fund</b> [Not in Code]		CASH FUND. An "N" fund created by the Chief Fiscal Officer of the State in the State Treasury as a cash fund for a local division of an agency. This particular fund, sometimes called the <b>Residents Services Cash Fund</b> , is listed in appropriation acts for the Department of Community Correction. The <b>Resident Services Cash Fund</b> may be an obsolete name for the <b>Resident Services Fund</b> .
<b>retirement reserve account</b> (of the Arkansas Teacher Retirement System)		See the Arkansas Teacher Retirement System administered under 24-7-401 et seq. See 24-4-201 et seq.
<b>retirement reserve account</b> (of the Arkansas Local Police and Fire Retirement System)		See the Arkansas Local Police and Fire Retirement System administered under 24-10-401 et seq. See 24-10-403.
<b>Retirement Reserve Fund</b>	24-4-210	GENERAL REVENUE FUND. Authorized in 24-4-210 (Acts 1977, No. 754, § 1). Fund benefits all persons retired as elected county constitutional officers. See 24-4-201 et seq. Also see the <b>Arkansas Public Employees Retirement System Trust Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Revenue Bond Guaranty Reserve Account</b> (of the Arkansas Development Finance Authority) [Not in Code]		CASH FUND. Probably another name for the <b>Bond Guaranty Reserve Account</b> . See 15-5-403 and 15-5-407.
<b>Revenue Bond Guaranty Reserve Account</b> (of the Arkansas Economic Development Council)		CASH FUND. Not in State Treasury. See 15-4-605. Moneys other than taxes received by the Arkansas Economic Development Council are to be invested in this fund, and all idle moneys are to be invested in bonds.
<b>Revenue Department Building Fund</b>		CASH FUND. Not in the State Treasury. May be a reference to the <b>1995 New Revenue Division Building Fund</b> . See that fund and 27-14-606.
<b>Revenue Holding Fund Account</b>	19-5-204	FISCAL MANAGEMENT FUND. Created 19-5-204. Revenue Holding Fund Account (of the <b>State Apportionment Fund</b> ) Receives taxes, fees, penalties, and other income that cannot be determined to be either special or general revenues or nonrevenues. After determination, they are to be transferred either to the <b>Special Revenue Fund</b> or the <b>General Revenue Fund</b> , whichever is appropriate.
<b>Revenue Local Tax Operating Fund</b>	26-73-106	FISCAL MANAGEMENT FUND. Created 26-73-106. This fund and the <b>Revenue Local Tax Revolving Fund</b> are used to manage taxes collected by the Director of the Department of Finance and Administration.
<b>Revenue Local Tax Revolving Fund</b>	19-5-1038 26-73-106	MISCELLANEOUS FUND. Created 19-5-1038 (Acts 1991, No. 1135, § 11) and 26-73-106. As set out in 26-73-101 – 26-73-109, all locally levied taxes collected by the Director of the Department of Finance and Administration under 26-73-105 are deposited in this fund then transmitted quarterly in the fiscal year to the local government levying the tax.
<b>Revolving Cash Fund</b> (of the Arkansas Educational Television Commission)	6-3-109	CASH FUND. Created 6-3-109. All funds received from the sale of instructional materials prepared by the commission or purchased by the commission and sold to schools in this state in connection with educational television programs are placed into this fund. Moneys are then used to purchase more instructional materials for sale.
<b>Revolving Certificate Proceeds Account</b>		SPECIAL REVENUE FUND. See the <b>State Board Certificate Revolving Loan Account</b> .
<b>Revolving Loan Certificate Fund</b>	19-5-909	TRUST FUND. Created 19-5-909. Used to purchase revolving loan certificates of indebtedness of school districts.
<b>Revolving Loan Fund</b>	19-5-907	TRUST FUND. Created 19-5-907. Consisted of moneys repaid, loaned by, or invested through the Revolving Loan Program to the Department of Education. The fund also was created at 6-20-1101 repealed by Acts 2009, No. 376, § 40. §§ 6-20-1102 – 6-20-1108 were repealed by Acts 1989, No. 784, § 4. This was the “Emergency Revolving Loan Fund Act”, a separate revolving loan fund, by a special act, for one school district and never funded. Reference to <b>Emergency Revolving Loan Fund</b> is incorrect.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Revolving Loan Fund</b> (of the University of Arkansas)	6-81-401	GENERAL FUND. Created 6-81-401 and administered under 6-81-401 et seq. The fund was established to make loans to worthy students of the University of Arkansas who are legal residents of this state.
<b>revolving loan fund account</b> (of the Division of Children and Family Services)  [Repealed]		MISCELLANEOUS FUND. Created 12-41-805 (Acts 1989, No. 486, § 5 [repealed].) Works in conjunction with the capital grant account to provide secure facilities for juveniles as alternatives to placement of juveniles in adult detention facilities. Its purpose is to acquire sites and existing structures and to equip buildings as approved by the Division of Child and Family Services of the Department of Human Services. See <b>capital grant account</b> .
<b>Reward Pool Fund</b>	19-5-1202	MISCELLANEOUS FUND. Created 19-5-1202 (Acts 1999, No. 1463, § 27). Administered by the Governor under 5-38-301, the fund consists of monetary donations and gifts made by private citizens and corporations. It is to be used for the payment of rewards or supplementing state-funded rewards for information leading to the arrest of persons committing arson.
<b>Rice Research and Promotion Fund</b>		See <b>Arkansas Rice Research and Promotion Fund</b> , this list.
<b>Rich Mountain Community College Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(r)(1). Moneys to be used for the maintenance, operation, and improvement of Rich Mountain Community College.
<b>Riverside Vocational Technical School Fund Account</b> (of the Education Fund)	19-5-304	GENERAL REVENUE FUND. Created 19-5-304(8)(C) (Acts 1999, No. 253, § 1). Moneys to be used for the maintenance, operation, and improvement of Riverside Vocational Technical School. Under the Department of Education.
<b>Road and Bridge Repair, Maintenance, and Grants Fund</b>	19-6-829	SPECIAL REVENUE FUND. Created 19-6-829 (Acts 2015, No. 536, § 3). The fund consists of moneys collected under 26-58-124 and any other revenues authorized by law. It is to be used for maintenance, operation, and improvement by the Arkansas State Highway Department under Ark. Const. Amend. 42.
<b>Rural Fire Protection Grants</b> [Not in Code]		This is not one fund. This is a federal appropriation made payable from the federal <b>Forestry Rural Fire Equipment Fund</b> . See that fund.
<b>Rural Fire Protection Revolving Fund</b>	14-284-305 19-5-1016	MISCELLANEOUS FUND. Created 19-5-1016 and 14-284-305. To fund the Rural Fire Protection Service of the Arkansas Forestry Commission under 14-284-301 et seq.
<b>Rural Health Services Revolving Fund</b>	19-5-1039 20-12-403	MISCELLANEOUS FUND. Created 19-5-1039 (Acts 1991, No. 1135, § 11) and 20-12-403. (Acts 1989, No. 602 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 73, § 3 (Appn.). Transfers from the <b>General Improvement Fund</b> and other sources are used for the Department of Health administered matching funds for rural health medical services.
<b>Rural Medical Clinic Revolving Loan Fund</b>	19-5-1040 20-12-203	MISCELLANEOUS FUND. Created 20-12-203 and 19-5-1040 (Acts 1991, No. 1135, § 11). Fund is used by the State Board of Finance to make loans for the construction and equipping of rural medical clinics under 20-12-201 and 202 and loans to physicians.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Rural Medical Practice Student Loan and Scholarship Program funds</b>		CASH FUNDS. Not created. See 6-81-701 et seq. (Acts 1949, No. 131) and administered under 20-12-303 (Acts 1979, No. 1094, § 3 [repealed]). Consists of moneys provided by law and held in trust by the University of Arkansas for Medical Sciences to be used for financial aid to medical students. The student enters into a contract to practice medicine in a rural town. Each year of the loan is forgiven for each year of practice up to the full amount of the loan. Any unforgiven balance is to be paid back with an interest rate of 5% per annum.
<b>Rural Physician Incentive Revolving Fund</b>	19-5-1209	MISCELLANEOUS FUND. Created 19-5-1209 (Acts 1999, No. 589, § 2). Finances Rural Physician Incentive Grants under the Physician Recruitment and Retention Program, 20-12-501 et seq. Any student in this program must agree to pay off the grant by working four years in an Arkansas community of no more than 15,000 population, otherwise that physician must pay back proportionally for each year of the agreement not kept.
<b>Safe Drinking Water Fund</b>	15-22-1102	CASH FUND. Created 15-22-1102 (Acts 1997, No. 772, § 2). This fund is maintained and administered by the Arkansas Soil and Water Conservation Commission to pay for the planning and construction of water systems, bonds issued by the authority, to purchase bonds, notes or other evidences of indebtedness of owners, other water system programs, and administrative expenses of the commission. Various accounts were established under this act, including: The <b>Drinking Water State Administrative Account</b> , which is used for administrative expenses but may not be used for bonds; the <b>Drinking Water Set Aside Account</b> , which pays for technical assistance to water systems and state water programs, but may not be used for bonds; and the <b>Drinking Water State Grants Account</b> which may be used for any purposes as the rest of the fund except bonds. See also <b>Drinking Water State Revolving Loan Fund Account</b> this list.
<b>Safe Harbor Fund for Sexually Exploited Children</b>	19-5-1252	MISCELLANEOUS FUND. Created 19-5-1252 (Acts 2013, No. 1257, § 9). The fund consists of fines collected under 5-18-103(d), 5-70-102(d), and 5-70-103(d) and any other revenues authorized by law. It is to be used by the Department of Human Services to provide services and treatment for sexually exploited children, grants to service providers, and maintenance and operation of the fund.
<b>Safekeeping Account</b> (of the State Treasury)		See <b>State Treasury management funds</b> , this list.
<b>Sanatorium Fund</b> [Not in Code]		No longer exists. It originally funded the State Tuberculosis Sanatorium at Boonville.
<b>SAU-Tech Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Originally created 19-5-303(u) (Acts 1991, No. 335, § 2) as the <b>Southern Arkansas University-Southwest Technical Institute Division Fund</b> . Acts 1995, No. 1296, § 70 replaced that fund with the <b>SAU-Tech Fund</b> . The fund is used for the support of SAU-Tech and its programs.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Scholarship Shortfall Reserve Trust Account</b>		CASH FUND. Not created in State Treasury. Created 23-115-802 (Acts 2009, Nos. 605 and 606, § 1). Maintained by the Arkansas Lottery Commission, moneys shall be deposited into the account until it reaches \$20,000,000. Thereafter, the account is to have enough deposits to keep it at that amount as long as lottery proceeds are sufficient. The money is to be used for scholarships and grants for higher education.
<b>School Academic Facilities Financing Act of 2007 Bond Fund</b>	6-20-2609	TRUST FUND. Created 6-20-2609 (Acts 2007, No 1201, § 2) in the State Treasury. This fund is to finance bonds created under 6-20-2601 et seq. and proceeds from the sale of these bonds under 6-20-2609 are to be invested in this fund.
<b>School-Age Children Eye and Vision Care Fund</b>	6-18-1803 19-6-815	SPECIAL REVENUE FUND. Created 6-18-1803 (Acts 2007, No. 138, § 1) and 19-6-815 (Acts 2009, No. 1164, § 10). The fund consists of special revenues specified in 19-6-301 and any other revenues authorized by law. The fund is to be used by the Arkansas Commission on Eye and vision Care of School Age Children.
<b>School Employees' Individual Retirement Account Fund</b> [Repealed]		TRUST FUND. Created 24-7-1202 (Acts 1993, No. 369, § 2) [repealed]. Administered by the board of trustees of the Arkansas Teacher Retirement System for members who may voluntarily enter into the plan to get an IRA-type tax-deferred savings plan. Repealed by Acts 2009, No. 468, § 26.
<b>School Equalizing Fund</b> [Superseded]		Superseded by the <b>Public School Fund</b> , See that fund.
<b>School for the Blind Fund Account</b> (of the Education Fund)	19-5-304	GENERAL REVENUE FUND ACCOUNT Created 19-5-304(5). The general operating fund for the school, 6-43-201 et seq. Excepting federal reimbursement for vocational education, moneys are derived from the general fund and nonrevenue income for services from the School for the Blind.
<b>School for the Deaf Fund Account</b> (of the Education Fund)	19-5-304	GENERAL REVENUE FUND ACCOUNT. Created 19-5-304(6)(A). The general operating fund for the school under 6-43-301 et seq. Excepting federal reimbursement for vocational education, moneys are derived from the general fund and nonrevenue income for services from the School for the Deaf.
<b>School for Math, Sciences, and Arts Fund</b>	6-42-307 19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 6-42-307 (Acts 2003, No. 1305, § 9) and 19-5-303(ff) (Acts 2005, No. 2282, § 3 and No. 2316, § 3). Moneys are transferred from the <b>Educational Excellence Trust Fund</b> and from general revenues into this fund for maintenance, operation, and improvements to the Arkansas School for mathematics, Sciences, and the Arts.
<b>School Supervision Fund</b> [Repealed]		Mentioned in 6-20-209 (Acts 1993, No. 470, § 2), repealed by Acts 1999, No. 1078, § 16-24.
<b>School Vehicle Insurance Reserve Trust Fund</b> [Repealed]		TRUST FUND. Created 19-5-981 (Acts 1993, No. 1073, § 11) and 6-21-710 (Acts 1991, No. 824, §§ 13, 16). Acts 2007, No. 738, § 9, repeals this fund, but § 6 of that act appears to supersede it with the <b>Public School Insurance Trust Fund</b> .



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Science, Technology, Engineering, and Math Fund</b>	19-5-1235	MISCELLANEOUS FUND. Created 19-5-1235 (Acts 2007, No. 562, § 2). The fund is used for recruiting and retaining competent science, technology, engineering, and math teachers by providing industry-competitive income to certified, qualified teachers. The fund balance is an automatic carry forward.
<b>Second Injury Trust Fund</b>	11-9-301 19-5-911	TRUST FUND. Created 19-5-911 and 11-9-301. Replaces the <b>Second Injury Trust Fund</b> , created Acts 1939, No. 319 [repealed]. See the <b>Death and Permanent Total Disability Trust Fund</b> (19-5-925) and the <b>Workers' Compensation Fund</b> (19-5-924), which were also created 11-9-301, and the <b>Workers' Compensation Revolving Fund</b> (19-5-950, 19-5-805, and 19-10-403). Workers' compensation Commission administered, disbursed, and invested for commission use to make benefit payments.
<b>Securities Account</b> (State Treasury)		See <b>State Treasury management funds</b> , this list.
<b>Securities Department Fund</b>	19-6-475 23-42-211	SPECIAL REVENUE FUND. Created 23-42-211 (Acts 1993, Nos. 850, § 1 and 659, § 1) and 19-6-475 (Acts 1995, No. 270, § 11). Fees are deposited for use by the State Securities Department. This fund supersedes the Commerce Securities <i>Fund</i> . Revenues are specified in 19-6-301 and for department use under 23-42-211.
<b>Securities Reserve Fund</b>	19-5-905	TRUST FUND. Created 19-5-905 (Acts 1973, No. 750, § 8, recreated and amended at the same section by Acts 1987, 860, § 1). See 19-3-521 for other uses of this fund. The Treasurer of State's bond and securities management fund. (According to DF&A, this is an old fund and was reactivated at the above site when former subchapter 3 was repealed and replaced by Acts 1997, No. 847.)
_____ <b>Session Projects Account</b> (of the General Revenue Fund)		GENERAL REVENUE FUND ACCOUNT. An account created each session by the General Assembly in the <b>General Improvement Fund</b> for projects of the General Assembly. The act number and name change with each session.
<b>Severed Resources Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-428 repealed by Acts 2009, No. 610, § 7. Fees paid for an application for the taking or production of any sand, gravel, oil, natural gas, casing-head gas, coal, or other minerals or the cutting of any timber from state-owned lands are paid into this fund to pay costs of the application. Administered under 22-5-801 et seq.
<b>Sex and Child Offenders Registration Fund</b>	12-12-911 19-6-455	SPECIAL REVENUE FUND. Created 12-12-911 (Acts 1997, No. 989, § 10) and 19-6-455 (Acts 1999, No. 282, § 11). The <i>Sex and Child Offender Registration Fund</i> shall consist of special revenues as specified in 19-6-301(198), to be used by the Arkansas Crime Information Center for the administration of the "Sex and Child Offender Registration Act of 1997", 12-12-901 et seq."
<b>Shared Benefit Payment Fund</b>	19-6-497 19-11-1102	SPECIAL REVENUE FUND. Created 19-11-1102 (Acts 2003, No. 1095, § 2) and 19-6-497 (Acts 2005, No. 20, § 17). Agency purchasing officials may enter into contracts for technology systems for performing the revenue-generating functions of the agency.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>sheriff's office communications facility and equipment fund</b>		LOCAL FUND. See 12-41-105. One hundred percent of the profits and commissions earned under 21-6-307 shall be deposited into this fund to train operations staff, operate, maintain, or replace existing equipment, buy new communications equipment, or for improvements to the communications facility or system for the department. The <i>sheriff's office communications facility and equipment fund</i> may also be used to purchase vehicles, weapons or other equipment for the department. Any excess moneys may be deposited into the county general fund.
<b>sheriff's office fund</b>		LOCAL FUND. See 12-41-105. Commissions from prisoners' telephone services and profits from commissary services in county and regional detention facilities are deposited into this fund. Half is used for maintenance and operation of the jail and up to half may be deposited into the sheriff's office communications facility and equipment fund.
<b>sinking fund</b>	14-235-221	LOCAL FUND. 14-235-221 (Acts 1933, No. 132, § 12) requires a municipal council to create a sinking fund for the payment of bonds to create and maintain a sewer system.
<b>Skills Development Fund</b>	19-6-830	SPECIAL REVENUE FUND. Created 19-6-830 (Acts 2015, No. 892, § 4). The fund consists of moneys from private grants or other sources designated for this fund. This fund shall be used by the Office of Skills Development (of the Career Education and workforce Development Board) as provided for in 25-30-109.
<b>Small Business Revolving Loan Fund</b> (of the Arkansas Development Finance Authority)		CASH FUND. Not in the State Treasury. 15-5-703(17) (Acts 1989, No. 623, § 3). Authorizes the agency to create. Administered by the Arkansas Development Finance Authority in insured guaranty accounts in institutions. The reference to "direct fund" in 15-5-703(8) may refer to these accounts.
<b>Small Business Revolving Loan Fund</b> (of the Department of Environmental Quality)	8-5-807	TRUST FUND. Created 8-5-807, (Acts 1997, No. 691, § 1) and 19-5-1105 (Acts 1999, No. 1463, § 19). Money transfers from the <b>General Improvement Fund</b> to be used by the Department of Environmental Quality for making loans to eligible participants to pay direct costs of projects which are designed to correct or avoid violations of federal or state environmental regulations.
<b>Small City Street Fund</b>	19-5-1075	MISCELLANEOUS FUND. Created 19-5-1075, Acts 1995, No. 1145, §§ 1-3. Funds are appropriated by the General Assembly for small cities to improve their streets.
<b>Social Innovation Fund</b>	19-5-1143	TRUST FUND. Created 19-5-1142 (Acts 2015, No. 895, § 42). The fund is to be used by the Department of Correction under the Pay for Success Act, 12-27-201 et seq. Moneys come from loans and investments by the department and grants from persons or federal grants.
<b>Social Security Contributions Bank Fund</b> <b>[Repealed]</b>		CASH FUND. Not in the State Treasury. Created 24-1-211, repealed by Acts 2005, No. 100, § 1. State agency contributions for employees are administered by the agency and may be invested in United States bonds, CDs, or savings accounts, as authorized in that section.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Social Security Contribution Fund</b> [Repealed]	19-5-920	TRUST FUND. Also may be the <b>Contribution Fund</b> established at 24-1-210 that was repealed by Acts 2005, No. 100, § 1. All state employees' contribution and matching under 24-1-207 are paid into this fund. Warrants are drawn upon this fund and paid into cash funds in bank depositories for investment and payment to the federal government under Title II of the Social Security Act. Repealed by identical Acts 2017, No. 1083, § 6, and No. 1127, § 6.
<b>Social Security Matching Fund</b>		Not in Code. See the <b>Social Security Contributions Bank Fund</b> [repealed].
<b>Social Services Child Support Enforcement Fund</b> [Replaced]		Replaced by the <b>Child Support Enforcement Fund</b> . See that fund.
<b>Social Services Community Services Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1014 [repealed]. Consists of deposits of local funds from Arkansas Social Services and used for matching federal Title XX Social Security funds. Administered by the Department of Human Services. Repealed by Acts 2007, No.1032, § 21, and No. 1201, § 21.
<b>Social Services Fund Account</b> [Replaced]		GENERAL REVENUE FUND. Created 19-5-306(3). Replaced by the <b>Economic and Medical Services Fund Account</b> (of the <b>Department of Human Services Fund</b> ), which is now replaced by the <b>Medical Services Fund Account</b> . (Acts 1995, No. 1163, § 11) See <b>Medical Services Fund Account</b> .
<b>Social Work Licensing Fund</b>	19-6-440	SPECIAL REVENUE FUND. Created 19-6-440. Formerly created at 17-46-201 [repealed], which was formerly codified at chapter 39; then chapter 46 was repealed by Acts 1999, No. 1122, § 2. The fund consists of special revenues as specified in 19-6-301. Funds to be used by the Arkansas Social Work Licensing Board as set out in the Social Work Licensing Act, 17-103-101 et seq.
<b>Soil Conservation Water Resources Federal Fund</b> [Not in Code]		FEDERAL FUND. No current information. See the trust funds under "Water Resources" on this list for related funds.
<b>Soil and Water Conservation Commission Debt Service Reserve Fund</b>		MISCELLANEOUS FUND. See the <b>Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund</b> .
<b>Solid Waste Management and Recycling Fund</b>	8-6-605 19-5-961	TRUST FUND. Created 19-5-961 (Acts 1991, No. 1135, § 10 and 8-6-605 (Acts 1989, Nos. 849, § 5, and 934, § 5). Deposits pursuant to 8-6-610 et seq., and 19-6-301 are administered by the Department of Pollution Control and Ecology under 8-6-601 et seq.
<b>Solid Waste Needs Assessment Fund Account</b> [Not in Code]		Not created. One of the fund accounts of the Department of Pollution Control and Ecology. See Acts 1989, No. 629, § 12.
<b>Solid Waste Performance Bond Fund</b>	8-6-1604 19-5-1031	MISCELLANEOUS FUND. Created 19-5-1031 (Acts 1987, No. 928, § 3 and 8-6-1604 (Acts 1995, No. 510, § 1). Administered under 8-6-1601 et seq., and is used for remedial action, including closure of lands covered by performance bonds forfeited under 8-6-1601 et seq.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>South Arkansas Community College Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(t)(1). Replaces the <b>Southern Arkansas University - El Dorado Branch Fund</b> . Used for South Arkansas Community College operations.
<b>Southeast Arkansas College Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(hh) (Acts 2012, No 271, § 1, and No. 287 § 1). Formerly Pines Technical College created 19-5-311(c)(1) (Acts 1997, No. 1248, §10).
<b>Southern Arkansas University - El Dorado Branch Fund</b> [Replaced]		GENERAL REVENUE FUND ACCOUNT. (Institutions of Higher Education). Created 19-5-303(t)(1). See <b>South Arkansas Community College Fund</b> .
<b>Southern Arkansas University Fund</b>	19-5-303	GENERAL REVENUE FUND ACCOUNT. Created 19-5-303(j)(1) (Acts 1991, No. 335, § 2). The funds are to be used for maintenance and operation of Southern Arkansas University.
<b>Southern Arkansas University - Southwest Technical Institute Division Fund</b> [Replaced]		GENERAL REVENUE FUND ACCOUNT. (Institutions of Higher Education). Created 19-5-303(u) (Acts 1991, No. 335 § 2). Acts 1995, No. 1296, § 70 recreated the fund as the <b>SAU-Tech Fund</b> . See <b>SAU-Tech Fund</b> , this list.
<b>Soybean Board Escrow Account Trust Fund</b>	19-5-990	TRUST FUND. Created 19-5-990 (Acts 1995, No. 1163, § 23). This fund consists of those moneys required for the payment of refunds in such amounts and for such time periods as is required by the Secretary of Agriculture of the United States or as is authorized by § 2-20-401 et seq., and determined by the Arkansas Soybean Promotion Board.
<b>Soybean Promotion Fund</b>	19-6-419	SPECIAL REVENUE FUND. Created 19-6-419. Used for the Arkansas Soybean Promotion Board operations under 2-20-401 et seq. Revenues are provided under 19-6-301.
<b>Special Account for Youth Services Centers</b>	19-5-1023	MISCELLANEOUS FUND. Created 19-5-1023. Funds are to be used for future construction, repairs, and improvements at the youth services centers.
<b>Special Military Fund</b>	19-5-1007	MISCELLANEOUS FUND. Created 19-5-1007 (Acts 1993, No. 1073, § 12). Now receives federal reimbursement funds to be used for State Military Department programs. It was formerly administered by the Department of Public Safety (the department was abolished), which is now the Office of Emergency Services.
<b>Special Needs Fund</b> [Transferred]		Created Acts 1973, No. 750, as amended by Acts 1980 (1st Ex. Sess.), No. 1 § 3. Funds were transferred to the <b>Property Reappraisal Revolving Fund</b> . See ACRC note at 19-5-1017. Not the same fund as the <b>Special Needs Trust Revolving Fund</b> .
<b>Special Needs Trust Revolving Fund</b>	19-5-955	TRUST FUND. Created 19-5-955 (Acts 1989, No. 629, § 11). Formerly the <b>Cancer Research Fund</b> . An individual may deposit assets in the fund which may earn interest to be used to supplement income in the event of medical special needs, but subject to the cotrustee's discretion.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Special Revenue Fund Account</b>	19-5-203	SPECIAL REVENUE FUND. Created 19-5-203. The <b>Special Revenue Fund Account</b> (of the <b>State Apportionment Fund</b> ) receives all gross special revenues which are then distributed under 19-5-203 and other law.
<b>Special State Assets Forfeiture Fund</b>	5-64-505 19-5-972	TRUST FUND. Created 19-5-972 (Acts 1991, No. 1135, § 10) and 5-64-505(i)(3) (Acts 1989 (3 <sup>rd</sup> Ex. Sess.), No. 87, § 4. Funds are provided under 5-64-505) and from other sources. The funds are administered by the State Drug Director pursuant to Title 5, Chapter 64, subchapters 1-6 and are not subject to revenue stabilization (19-5-101 et seq.) or to the deduction under 19-5-203(b)(2)(A). Proceeds from seizure of property under the Uniform Controlled Substances Act, § 5-64-501 et seq., benefit the fund.
<b>Specialty Court Program Fund</b> [Appears to supersede]		SPECIAL REVENUE FUND. Created 19-6-489 (Acts 2015, No. 895, § 45). The fund consists of specialty court program user fees under 16-10-701 and any other moneys provided by law. Moneys are to be used by the Department of Community Correction and the Department of Human Services under 16-98-305, and the Specialty Court Advisory Committee under 16-10-139 and for drug and mental health crisis intervention centers. This fund appears to supersede the <b>MAGNUM Drug Court Fund</b> which was formerly codified at 19-6-489 but not formally repealed by that act.
<b>Speech Pathology and Audiology Fund</b>		CASH FUNDS. Not created in State Treasury. All fees and moneys received by the Board of Examiners in Speech-Language Pathology and Audiology are deposited in banks in the state under 17-100-206. The moneys are to be used by the board for salaries, operations, maintenance and other duties under 17-100-101 et seq.
<b>Spyware Monitoring Fund</b>	19-6-804	SPECIAL REVENUE FUND. Created 19-6-804 (Acts 2005, No. 2255, § 2). All fines and penalties are to be placed into this fund to be used by the Attorney General to offset AG's salary and administrative expenses related to the enforcement of the Consumer Protection Against Computer Spyware Act, § 4-111-101 et seq., and expenses related to the website.
<b>Spinal Cord Commission Federal Fund</b> [Not in Code]		FEDERAL FUND. The commission was created 20-8-201, and 20-8-205, which dealt with disbursement of funds was repealed by Acts 1987, No. 253, § 3. An appropriation was authorized in 1989 from the <b>Spinal Cord Commission Federal Fund</b> . See Acts 1989, No. 312, § 5 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 230, § 5.
<b>State Administration of Justice Fund</b>	19-5-993	TRUST FUND. Created 16-10-306(b) (Acts 1995, No. 1256, § 9 (repealed by Acts 2013, No. 504 § 1)) and 19-5-993 (Acts 1997, No. 1248, § 19). The Administration of Justice Fund section of the Department of Finance and Revenue administers this fund. This account is to hold court costs and filing fees submitted to the state from the courts under 21-6-403, 16-10-305, and 16-17-705. It is to be used for trial court staff under 16-10-133 and for the distribution of revenue under 16-10-310.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Agencies Facilities Revenue Bond Fund</b>	22-3-1409	CASH FUND. Created 22-3-1409 (Acts 1991, No. 1173, § 7) the State Agencies Facilities Acquisition Act, 22-3-1401 et seq., gives the Building Authority Division of the Department of Finance and Administration certain powers, such as lease-purchase, eminent domain, etc. to acquire or to dispose of real property in Little Rock.
state aid funds (generic Fiscal Management Funds)	19-5-601	GENERAL REVENUE FUNDS. The <b>Municipal Aid Fund</b> , 19-5-601, and the <b>County Aid Fund</b> , 19-5-602, are part of the funding structure for state and local governments under the Revenue Stabilization Law, 19-5-101 et seq. However, there are also a <b>State Aid Street Account</b> , 27-72-407, and a <b>State Aid Road Fund</b> , 27-72-305, which are Arkansas Department of Transportation fund accounts.
<b>State Aid Road Fund</b>	27-72-305	GENERAL REVENUE FUND. Created 27-72-305 (Acts 1973, No. 445, § 13) as a State Treasury Fund. Revenues credited to the <b>State Highway Special Construction Account</b> , up to \$13,000,000 in a fiscal year, are transferred to this fund to be apportioned to counties under 27-72-309 for state-aid road construction under 27-72-301 et seq. See also the <b>County Supplement Fund Account</b> , 27-72-306. Not to be confused with the <b>State Aid Street Account</b> , 27-72-407 (Acts 1973, No. 445, Title II, § 5 as added by Acts 1975, No. 982, § 1.). See that fund account below.
<b>State Aid Street Account</b> (of the State Highway and Transportation Department Fund) [Renamed as State Aid Street Fund]		RENAMED to the <b>State Aid Street Fund</b> by Acts 2011, No. 1032, § 2. See new fund below. SPECIAL REVENUE FUND ACCOUNT. Created § 27-72-407 (Acts 1973, No. 445, Title II, § 5 as added by Acts 1975, No. 982, § 1). Administered under § 27-72-401 et seq. by the Arkansas Department of Transportation. Not to be confused with the <b>State Aid Road Fund</b> , § 27-72-305, and the <b>State Highway Special Construction Account of the State Highway and Transportation Department Fund</b> , § 27-70-103.
<b>State Aid Street Fund</b> [Previously known as “State Aid Street Account”] [See also alternate entry for “State Aid Street Fund”]	27-72-407	SPECIAL REVENUE FUND. (Acts 2011, No. 1032, § 2) which also repealed the <b>State Aid Street Account</b> . Moneys are interest computed on the average daily balance of the various fund accounts of the <b>State Highway and Transportation Department Fund</b> and fund accounts and paid into the fund monthly. Moneys are to be used for the construction, reconstruction, and improvements of streets or bridges under § 27-72-416.
<b>State Aid Street Fund</b> [See also alternate entry for “State Aid Street Fund”]	19-6-828	SPECIAL REVENUE FUND. (Created Acts 2013, No. 1393, § 7). One cent per gallon tax from revenue derived from existing motor fuel taxes and distillate fuel taxes under the Arkansas Highway Revenue Distribution Law, § 27-70-201, are to be distributed and apportioned to municipalities and used for construction and maintenance of the state aid street system under § 27-72-413.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Apportionment Fund</b>	19-5-201	FISCAL MANAGEMENT FUND. Created 19-5-201. Receives all general and special revenues which then are disbursed each month by the Treasurer of State Pursuant to the Revenue Stabilization Law, 19-5-101 et seq. Accounts of this fund are: <b>General Revenue Fund Account</b> , 19-5-202; <b>Special Revenue Fund Account</b> , 19-5-203; <b>Revenue Holding Fund Account</b> , 19-5-204; <b>Constitutional Officers Fund</b> and <b>State Central Services Fund</b> , both at 19-5-205.
<b>State Bank Department Building Fund</b>	23-46-202	CASH FUND. Created 23-46-202 (Acts 2007, No. 426, § 1). The State Bank Department may contract with the Arkansas Building Authority of the Arkansas Development Finance Authority to issue bonds for funds to finance facilities under 23-3-401 et seq. or 15-5-101 et seq. Records are to be kept in accordance with 23-46-209.
<b>(State) Bank Department Fund</b>		See the <b>Bank Department Fund</b> .
<b>State Beef Promotion Account</b>	2-35-407	SPECIAL REVENUE FUND ACCOUNT. Created 2-35-407 (Acts 1987, No. 3, § 4). Part of the <b>Arkansas Beef Council Fund</b> created at 19-6-441. See the <b>National Beef Promotion Account</b> for explanation of this fund.
<b>State Board Certificate Revolving Loan Account</b>	6-20-907	CASH FUND. Created 6-20-907. Proceeds from certificates of indebtedness issued by the State Board of Education to fund its Revolving Loan Program are deposited in this fund called "a special fund account". See 6-20-901 et seq.
<b>State Board of Barber Examiners Fund</b>	17-20-209	SPECIAL REVENUE FUND. Created 17-20-209 in the State Treasury. Fees collected by the State Board of Barber Examiners under 17-20-208 are deposited in this fund. The moneys are used for the operations and maintenance of the board and investigations by the board.
<b>State Board of Cosmetology Contingent Fund</b> [Not in Code]		Renamed the <b>Cosmetology Operating Fund</b> , codified at 19-6-413, which was repealed by Acts 2011, No. 1008, § 6.
<b>State Board of Cosmetology Cash Fund</b> [Not in Code]		CASH FUND. Not in the State Treasury. See Acts 1989, No 322, § 2 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No 223, § 3 (Appn) (not codified). The fund is used for disciplinary hearings of the board.
<b>State Board of Education Building Expansion Revenue Bond Fund</b>		TRUST FUND. Created Acts 1977, No. 554, § 7, Title 19 (Appx.) Pledged revenues from bonds and gross revenues from leasing space, along with revenues from the 1969 Bonds, are placed in this fund under the Arkansas State Education Building Expansion Act (this act).
<b>State Board of Finance Trust Fund Account</b>	15-5-421	CASH FUND. Not in the State Treasury. Created 15-5-421(c) for the purpose of retiring bonds under 15-5-421 and 15-5-414—420. Administered by the State Board of Finance. Funds are accrued under 19-3-201 et seq. [repealed and replaced by 19-3-501 et seq.] with the exception of the special revenues authorized under the Arkansas State Game and Fish Commission, 15-41-110 and the Arkansas Department of Transportation, 27-70-204.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Board of Health Fee Revenue Fund</b>		CASH FUND. Not in the State Treasury. Created Title 19 Appx. (Acts 1991, No. 1162, § 7). This fund is not subject to state budgetary procedures under 19-4-801 – 19-4-806. Deposited, handled, and disbursed under Acts 1991, No. 1162. Distributed primarily to the <b>State Board of Health Fee Revenue Loan Fund</b> , the <b>Public Health Fund</b> , and the <b>State Health Building and Local Grants Trust Fund</b> as cash funds. Transfers are made by the Director of the Department of Health for the <b>State Board of Health Fee Revenue Local Fund</b> , see this list, or by the Arkansas Development Finance Authority.
<b>State Board of Health Fee Revenue Loan Fund</b>		CASH FUND. Not in the State Treasury. Created Title 19 Appx. (Acts 1991, No. 1162, § 7). This fund is created by deposits from the <b>State Board of Health Fee Revenue Fund</b> after establishment of a loan with the Development Finance Authority for a building expansion. Transfers from the fund are to be made by the Director of the Arkansas Department of Health or the Arkansas Development Finance Authority.
<b>State Board of Health Laboratory Revenue Loan Fund</b>		CASH FUND. Not created in State Treasury. Mentioned in 20-7-408. Under 20-7-408, funds held in banks in the name of this fund are used to pay for the construction of a laboratory and renovation of the State Health Department building. See the <b>State Board of Health Public Health Laboratory Construction Fund</b> for details.
<b>State Board of Health 1991 Building Expansion Fund</b>		CASH FUND. Not in the State Treasury. Created Title 19 (Appx.) (Acts 1991, No. 1162, § 8). This fund consists of the proceeds of the loan established between the State Board of Health and the Arkansas Development Finance Authority, less required reserves and interest on the loan for one year, to be used by the Director of the Department of Health for the construction of the expansion of the State Department of Health Building.
<b>State Board of Health Public Health Laboratory Construction Fund</b>	20-7-409	CASH FUND. Created 20-7-409 (Acts 2003, No. 1723, § 9). Not created in State Treasury. Under 20-7-405, the State Board of Health is authorized to borrow from the Arkansas Development Finance Authority the money to construct a laboratory and renovate the Health Department's building. The loan shall be repaid by fees authorized under 20-7-123(b)(1) and 20-7-407. The money is to be held in the <b>State Board of Health Laboratory Revenue Fund</b> as long as the loan is outstanding. When the loan commences the revenues are to be transferred to this construction fund.
<b>State Board of Higher Education Fund Account</b> [Not in Code]		See Acts 1997, No. 1059, § 1. Probably means the <b>Department of Higher Education Fund Account</b> . See that account.
<b>State Budget Revolving Fund</b> [Replaced]		Created Acts 1973, No. 750, § 7, to make temporary loans to those funds and fund accounts as established in § 6 of that same act. Replaced by the <b>Budget Stabilization Trust Fund</b> as administered under the State Treasury Management Law, 19-3-501 et seq. See 19-5-501 et seq. for creation. Also has been referred to as the <b>Budget Revolving Fund Account</b> and the <b>Budget Revolving Fund</b> .



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
State Building Services Account of the General Improvement Fund Account [Renamed to Arkansas Building Authority Account [Repealed]]		GENERAL REVENUE FUND ACCOUNT. Now the <b>Arkansas Building Authority Account</b> [repealed] by Acts 2015 (1 <sup>st</sup> Ex. Sess.), Nos. 7 and 8, § 14.
State Building Services Fund [Renamed to Arkansas Building Authority Fund [Repealed]]		Name changed to <b>Arkansas Building Authority Fund</b> [repealed] by Acts 2007, No. 186, § 9.
State Building Services Parking Facilities Revenue Bond Fund		CASH FUND. Now the <b>Building Authority Division Parking Facilities Revenue Bond Fund</b> . See that fund.
State Building Services Real Estate Fund		Now the <b>Arkansas Building Authority Real Estate Fund</b> . See that fund.
State Capitol Grounds Memorial Fund [Repealed]		MISCELLANEOUS FUND. 19-5-1062 (Acts 1995, No. 1163, § 27). Repealed by Acts 2001, No. 1646, § 14. Certain funds received by the Secretary of State are to be used to erect memorials on the State Capitol Grounds.
State Central Services Fund	19-5-205	FISCAL MANAGEMENT FUND. Created 19-5-205(e)(1). This fund and the <b>Constitutional Officers Fund</b> replace the <b>Constitutional and Fiscal Agencies Fund</b> . This fund organizes the state's general fiscal affairs through the Chief Fiscal Officer of the State (the Director of the Department of Finance and Administration) and agencies collecting general and special revenues.
State Claims Commission fund accounts		No creation. For the payment of claims against the state. Refers to various fund accounts of the State Claims Commission.
State Department of Health Building Expansion Revenue Bond Fund		CASH FUND. Not in the State Treasury. Created Title 19 Appx. (Acts 1977, No. 686, § 9). Used to retire bonded indebtedness for the State Health Department building. See Department of Health" for related funds.
State Department of Health Revenue Bond Fund		CASH FUND. Created Title 19 Appx. (Acts 1965, No. 469, § 13). The creation says it was funded by 20-7-123, however there is no confirmation in that section. Also see the <b>State Health Department Building and Local Grant Trust Fund</b> on this list. Formerly the <b>Health Bond Fund</b> .
State Drug Crime Enforcement and Prosecution Grant Fund	12-17-102 19-6-817	SPECIAL REVENUE FUND. Created 12-17-102 (Acts 2007, No. 1086, § 1) and 19-6-817 (Acts 2009, No. 1464, § 10). The fund consists of revenues generated under 12-17-106 and any moneys from the General Assembly. For the purpose of funding state grant awards for multi-jurisdictional drug crime task forces to investigate and prosecute drug crimes within the State of Arkansas under 12-17-101 et seq.
State Employees Benefit Trust Fund of the State and Public School Employees Insurance Fund [Not in Code]		CASH FUND. Not created. Not in State Treasury. Used for the purpose of paying claims against the State of Arkansas. See Acts 2001, No. 494, § 20.
State Fire Prevention Commission Fund [Repealed]		GENERAL REVENUE FUND. Created 20-22-206 repealed by Acts 1989, No. 629, § 9. Also see 20-22-203n.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Flood Control Fund</b>	15-24-108	FEDERAL FUND. Created 15-24-108(b) (Acts 1937, No. 212) in the State Treasury. An account of the Arkansas Soil and Water Conservation Commission Fund. Used for flood control under 15-24-101 et seq.
<b>State Forestry Fund</b>	15-31-108 19-6-411	SPECIAL REVENUE FUND. Created 19-6-411 and 15-31-108. Also see 26-61-103. State Forestry Commission administered under 15-31-101 et seq. Certain revenues are derived under 19-6-301(6), (18), and (26). The fund is to be used for maintenance and operations of the Arkansas Forestry Commission.
<b>State Forestry Trust Fund</b>	19-5-927	TRUST FUND. Created 19-5-927 (Acts 1993, No. 881, § 14). Income from state forest management is used to maintain forests, for fire protection, or to pay the federal government for acquisition of state forests.
<b>State General Government Fund</b>	19-5-302	GENERAL REVENUE FUND. Created 19-5-302. Is a Fiscal Management Fund account that consists of different funds and fund accounts to support certain areas of state government. CAUTION: References to “General Fund” may be either to this fund or to the <b>General Revenue Fund Account</b> of the <b>State Apportionment Fund</b> . See that fund for information.
<b>State General Improvement Fund</b>		See <b>General Improvement Fund</b> .
<b>State General Services Fund Account</b> (of the State General Government Fund) <b>[Renamed]</b>		Now the <b>Miscellaneous Agencies Fund Account</b> . Also erroneously referred to as the <b>General Services Fund</b> . See the <b>Miscellaneous Agencies Fund Account</b> , this list.
<b>State Grants Account</b> (of the Construction Assistance Revolving Loan Fund)	15-5-901	CASH FUND ACCOUNT. Created 15-5-901(f)(1). Not in the State Treasury. Funded by appropriation. May be used for the same purposes as the <b>Construction Assistance Revolving Loan Fund</b> , except the funds are not used to pay or as security for bonds issued by the Arkansas Development Finance Authority under 15-5-901. Administered by the Soil and Water Conservation Commission for the Arkansas Development Finance Authority.
<b>State Grants Account</b> (Arkansas Development Finance Authority)		See <b>Drinking Water State Grants Account</b> .
<b>State Grants Account</b> <b>[Repealed]</b>		CASH FUND ACCOUNT. Created 15-5-901 (Acts 1993, 858, § 1). Repealed by Acts 2003, No. 465, § 5. As a special account within the fund, the <b>State Grants Account</b> (of the Water Resources and Waste Disposal Revolving Loan Fund), is a cash account and received appropriations to the Arkansas Development Finance Authority for their purposes, except bonds issued by them may not be funded with this account.
<b>State Health Department Building and Local Grant Trust Fund</b>	19-5-962 20-7-204	TRUST FUND. Created 19-5-962 (Acts 1991, No. 1135, § 10) and 20-7-204 (Acts 1989, No. 749, § 2). Administered by the Department of Health under 20-7-201 et seq. The fund is to be used for renovation or improvements to existing buildings of the Department of Health. It is not to be used for new purchases or construction.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
State Highway Bridge Revenue Construction Fund	27-88-104	TRUST FUND. Created 27-88-104 in the State Treasury. A fund created to hold the proceeds from the sale of revenue construction bonds to be used to pay for construction and other costs of the particular bridge or ferry for which the bonds were sold. Appears to be funded only as long as needed.
State Highway Construction Fund Account [Inactive]		See the <b>State Highway Special Construction Account</b> .
State Highway and Transportation Department Fund	19-6-405	SPECIAL REVENUE FUND. Created 19-6-405. See 27-70-204. Consists of highway revenues used by the Arkansas Department of Transportation and the State Highway Commission for maintenance and operations. The <b>Arkansas Transportation Commission Fund</b> was replaced by this fund. See the creation for the various sources of funding.
State Highway Maintenance Fund [Not in Code]		No further information available.
State Highway Special Construction Account (of the State Highway and Transportation Department Fund)	27-70-103	SPECIAL REVENUE FUND ACCOUNT. Created 27-70-103. To be used by the State Highway Commission. Administered under 27-70-103 for the construction of roads and highways. Also see the <b>State Aid Road Fund</b> , the <b>State Aid Street Account</b> , and the <b>State Highway Construction Fund</b> for related funds.
State Highway Trust Fund Account		See the <b>Federal Revenue Sharing State Highway Trust Fund Account</b> .
State Insurance Department Criminal Investigation Division Trust Fund	19-5-928 23-100-103	TRUST FUND. Created 19-5-928 (Acts 1999, No. 1463, § 12) and 23-100-103 (Acts 1997, No. 337, § 2). Administered by the State Treasurer and invested by the Insurance Commissioner, moneys in this fund are to be used to defray the expenses of the Insurance Fraud Investigation Division of the Arkansas Insurance Department in the discharge of its administrative and regulatory powers and duties as prescribed by law under 23-100-101 et seq. Formerly the <b>Insurance Fraud Investigation Division Trust Fund</b> . Name changed by Acts 2005, No. 1697, § 25 and Acts 2007, No. 1032, § 14 and No. 1201, § 14.
State Insurance Department Prepaid Trust Fund	19-5-1106 23-40-107	TRUST FUND. Created 23-40-107 (Acts 1997, No. 372, § 4) and 19-5-1106 (Acts 1999, No. 1463, § 19). A trust fund of the Division of Prepaid Funeral Benefits of the Department of Health to be used to pay the expenses of the State Insurance Department in the discharge of its regulation of prepaid funeral benefits contracts.
State Insurance Department Trust Fund	19-5-922 23-61-702	TRUST FUND. Created 23-61-702. (Acts 1993, No. 652, § 2, and 19-5-922 (Acts 1995, No. 1163, § 17). Fees, gifts, grants, etc. and income from the fund investments are used to defray expenses of the State Insurance Department; Administrative expenses and losses by the Arkansas Comprehensive Health Insurance Pool or its successor and for expenses and training for fire departments certified by the Arkansas Department of Emergency Management.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Kidney Disease Escrow Account</b>	20-15-603	CASH FUND. Created 20-15-603(b) (Acts 1989, No. 758, § 8 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 202, § 8 (Appn.). Not in the State Treasury. A fund account of the Department of Human Services Division of Rehabilitation Services. The funds are used for the purchase of additional services for clients served by the State Kidney Disease Commission.
<b>State Legal Education Fund</b>		CASH FUND. Not in the State Treasury. Not created. See definitions section 6-64-604 that says that it means both the <b>University of Arkansas at Fayetteville Legal Education Fund</b> and the <b>University of Arkansas at Little Rock Legal Education Fund</b> . Local county funds for legal education are credited to this fund monthly and administered under 6-64-601 et seq.
<b>State Library Fund Account</b>	19-5-304	GENERAL REVENUE FUND ACCOUNT Created 19-5-304(4)(A). A state general revenue operating fund for use by the Library Division of the Department of Education and the Library Commission under 13-2-201 et seq.
<b>State Library Public School Fund Account</b>	19-5-305	GENERAL REVENUE FUND. Created 19-5-305(3). Funds are to be used for Aid to Public Libraries administered by the Arkansas State Library of the Department of Education. Moneys come from general revenues, fines under the Free Textbook Act, 6-21-401 et seq., federal moneys, including state turnback funds.
<b>State Library Revolving Fund</b>	19-5-936	TRUST FUND. Created 19-5-936. Administered by the Department of Education. Fees and fines collected from payments for lost books, use of copy machines, charges for data base searches, and other miscellaneous sources are put into this fund. They are used to replace lost books, pay copy machine costs, and for other purposes as authorized by law.
<b>State Medical Board - Occupational Therapy Fund</b>	17-88-105	SPECIAL REVENUE FUND. Created 17-88-105 in the State Treasury. Fees provided for under 17-88-101 et seq. are administered by the State Medical Board.
<b>State Military Department Fund Account (Fiscal Management Fund)</b>	19-5-302	GENERAL REVENUE FUND ACCOUNT. (of the <b>State General Government Fund</b> .) Created 19-5-302(2). Set out as the operations fund for the State Militia, State Military Department, and Civil Air Patrol. This fund is administered under 12-60-101 et seq. This fund apparently does not fund the State Defense Force (formerly the State Guard), 12-61-301 et seq. Also see 12-61-101n (Acts 1981, No. 45, §§ 4,5) providing for the transfer of the State Militia, State Military Department, and Civil Air Patrol from the Department of Public Safety, Military Division to the State Military Department. Supplemental support is provided under the <b>Special Military Fund</b> , 19-5-1007.
<b>State Military Department Fund Account-Military Justice Fund</b>	12-64-110	GENERAL REVENUE FUND ACCOUNT. Created 12-64-110(b). Formerly the <b>Courts Martial Fund</b> , the name was changed by Acts 2015, No.1003§ 9. The sum of twenty thousand dollars is allocated from the military department appropriation to pay for a Judge Advocate and expenses of military justice as prescribed by law.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>(State) Military Department Federal Fund</b> [Not in Code]		FEDERAL FUND. See Acts 1987, No. 165, § 4, 6 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 193, § 4, 6. Used for federal training site requirements.
<b>State Military Department Fund</b>	12-64-110	GENERAL REVENUE FUND. Created 12-64-110 in the State Treasury. A special courts-martial fund. It is funded from a biennial appropriation of \$3,000 from which all expenses of courts-martial shall be paid. Formerly the <b>Courts-Martial Fund</b> .
<b>State Penitentiary Fund</b> [Superseded, Not in Code]		Superseded by the <b>Department of Correction Inmate Care and Custody Fund Account</b> . See that fund.
<b>State Plant Board Fund</b>		See <b>Plant Board Fund</b> .
<b>State Plant Board Operations and Facilities Construction Fund</b> [Repealed, Recreated]	2-16-108	CASH FUND. First created 19-5-1093 and 19-5-1094 (Acts 1999, No. 846, § 2) as a miscellaneous fund, then repealed and recreated at 2-16-108 (Acts 2001, No. 1553, § 28, as a cash fund not in State Treasury). For some reason, 19-5-1092, (Acts 1999, No. 846, § 1) was a definitions section and was repealed by Acts 2001, No. 1553, § 59. To be used for maintenance and operations, new construction, renovation of buildings, and equipment of the State Plant Board, and also and also some obligations of the Arkansas Development Finance Authority under 22-3-1401 et seq.
<b>State Police Equipment Fund</b>	12-12-1012 19-6-474	SPECIAL REVENUE FUND. Created 19-6-474 (Acts 1993, No. 766 § 5) and 12-12-1012 (Acts 1993, No. 1109, § 11). Consists of fees that may be charged for noncriminal justice purposes, such as for information, and used for automated fingerprint ID equipment acquisition by Acts 1995, No. 270, § 10.
<b>State Police Fund</b>		See <b>Department of Arkansas State Police Fund</b> .
<b>State Police Trust Fund</b>	24-4-752	TRUST FUND. Created 24-4-752 (Acts 2009, No. 1242, § 2). All assets of the State Police Retirement System are transferred to the Arkansas Public Employees' Retirement System to be held in trust for the State Police Retirement System. The moneys are to be commingled with the APERS moneys for investment purposes, but the <b>State Police Retirement Fund</b> shall be managed solely for the benefit of the State Police Retirement System.
<b>State Police Retirement Fund</b>	19-5-917 24-6-101	TRUST FUND. Created 19-5-917 and 24-6-101(c)(1). Formerly the <b>Arkansas State Police Disability, Pension, and Retirement Fund</b> . For specific accounts of this fund, see 24-6-206.
<b>State and Public School Employees Insurance Fund</b> [Possibly Obsolete]		CASH FUND. Not created. Not in State Treasury. See emergency clauses at 21-5 subch. 4 and 26-36 subch. 3.
<b>State Regulatory Agencies Building Fund Account</b> [Possibly Obsolete or inactive]		Not created. See Title 19 Appx. (Acts 1979, No. 1102 § 2). Moneys received by State Building Services from occupational, business and professional licensing boards are used in financing the construction of the State Regulatory Agencies Building. The moneys were placed in this fund to be used together with moneys derived from the sale of revenue bonds as authorized by Act 820 of 1977.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>State Services for the Blind Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT of the <b>Department of Human Services Fund</b> . Created 19-5-306(8). Administered under 25-10-201 et seq. by the Department of Human Services.
<b>State Sinking Fund</b> [Obsolete]		Used to pay off bond debts in the 1940s and to invest the <b>University of Arkansas Endowment Fund</b> in long-term interest-bearing bonds. Obsolete fund. See publisher's notes at 6-64-1002 and 19-5-501.
<b>State Teachers Salary Fund</b> [Repealed]		See 6-12-207(g)(1) [repealed].
<b>State Treasury Money Management Trust</b>	19-3-602	TRUST FUND. Created 19-3-602, (Acts 1997, No. 1179, § 2). Administered by the State Treasurer for the deposit of moneys not currently needed in order to permit the joint investment of participants' money so as to enhance investment opportunities and earnings. Apparently replaces fund accounts in 19-3-201 et seq. [repealed]. Formerly the State Treasury Money Trust Management Fund, the name was changed by Acts 2017, No. 296, § 1.
The following four (4) fund accounts are specifically created in 19-3-201 et seq. [repealed] to be depositories of the gross treasury fund balances, trusts, and securities held in the State Treasury (Apparently replaced by State Treasury Management Trust 19-3-601 et seq. See State Treasury Money Trust Management Fund above) and also see 19-6-518 for more information:		
<b>State funds cash account</b> (See note above)		Consists of all cash on hand and in depository banks
<b>Safekeeping Account</b> (See note above previous entry)		Consists of securities received by the Treasurer of State as custodian from retirement systems and other trust accounts. Disposition of the moneys is done by the administrators of the respective retirement systems or trusts.
<b>Securities Account</b> (See note above previous two (2) entries)		Consists of securities held in the State Treasury received from the State Board of Finance.
<b>Trust Deposit Account</b> (See note above previous three (3) entries)		Consists exclusively of the certificates of deposit of the various retirement systems.
<b>storm cost reserve account</b>		LOCAL OR REGIONAL FUND. Not created but authorized under 23-4-112 (Acts 2009, No. 434, § 1). Allows an electric public utility to establish a storm cost reserve account to reflect a debit balance under the Federal Energy Regulatory Commission Uniform System of Accounts in order to determine and ensure that only reasonable and prudent storm restoration costs are included in the storm cost reserve account or are recoverable through rates.
<b>street fund</b>		LOCAL FUND. For city street repairs. Appears several times in the Code, for example, see 14-58-101. Also see the <b>State Aid Street Account</b> , this list. Not to be confused with the <b>Small City Street Fund</b> , a State Treasury fund created at 19-5-1075.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Student Loan Fund</b> [Transferred]		See the <b>Proceeds Fund</b> .
<b>Support Collection Costs Fund</b> [Capped in Code]		LOCAL FUND. Created 9-10-109(b)(5) and 9-12-312(e)(6). Fees collected under 9-10-109 and 9-12-312 by a county are designated to pay the expenses of the court in collecting child support payments from the noncustodial parent and may provide an automated data system for the county.
<b>Supplemental Guaranty Reserve Account</b> (of the Arkansas Development Finance Authority)	15-5-414	CASH FUND. Not in the State Treasury. Created 15-5-414. See 15-5-403(12). An account available to the Arkansas Development Finance Authority to be used to enhance the Bond Guaranty Reserve Account.
<b>Supreme Court Library Fund</b>	21-6-401	CASH FUND. Created 21-6-401(e). Not in the State Treasury. Court fees collected by the Clerk of the Supreme Court are deposited into this fund for maintenance and improvement of the court's library.
<b>Surface Coal Mining Operation Fund</b>	19-5-1029	MISCELLANEOUS FUND. Created 19-5-1029 (Acts 1987, No. 928, § 3). Application and permit fees are used for administration and enforcement of 15-58-101 et seq. by the Department of Pollution Control and Ecology.
<b>Sustainable Building Design Revolving Loan Fund</b>	19-5-1238	MISCELLANEOUS FUND. Created 19-5-1238 (Acts 2009, No. 754, § 7). The fund consists of funds transferred from the <b>General Improvement Fund</b> , the <b>Governor's Emergency Fund</b> and other emergency funds, and from other agencies, boards, and commissions, and other revenues authorized by law. The fund shall provide loans to agencies for the Sustainable Building Design Program.
<b>Targeted State Needs Program Account</b>	19-5-1119	TRUST FUND. Created 19-5-1119 (Acts 2001, No. 1646, § 11). This fund shall consist of those moneys and interest earnings transferred from the <b>Tobacco Settlement Program Fund</b> as provided in Initiated Act 1 of 2000, § 8, to be used for those purposes as set out in Initiated Act 1 of 2000, § 10.
<b>Tax Division Fund</b> (of the Arkansas Public Service Commission)	19-5-1024	MISCELLANEOUS FUND. Created 19-5-1024, Acts 1985, No. 352, § 1, 2. Consists of a proportion of ad valorem taxes levied on rolling stock as set out in §§ 26-26-1614 -- 26-26-1616, moneys transferred from the <b>Arkansas Public Service Commission Fund</b> , and moneys transferred from the <b>State General Services Fund Account</b> . The fund is used for the maintenance, operations, and improvement of the Tax Division of the Arkansas Public Service Commission in carrying out its functions, powers, and duties.
<b>Tax Protest Fund Account</b>		Found in a case note under 26-18-406 and is probably a reference to the <b>Income Tax Protest Fund</b> . See that fund.
<b>Teacher Housing Fund</b> [Repealed]		CASH FUND. Created 6-26-305 (Acts 2003 (2 <sup>nd</sup> Ex. Sess.), No. 39, § 1) Moneys received by the Arkansas Teacher Housing Development Foundation are to be used for assisting with teacher housing as stated under 6-21-301 et seq. This fund was repealed by identical Acts 2016 (3 <sup>rd</sup> Ex. Sess.) No. 2, § 4, and 2016 (3 <sup>rd</sup> Ex. Sess.), No. 3, § 4.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Teacher Retirement Fund</b>	19-5-916	TRUST FUND. Created 19-5-916 (Acts 1973, No. 750, § 8). Used to operate the Teacher Retirement System, for investment, and to pay benefits and refunds. Also see <b>School Employees' Individual Retirement Account Fund</b> .
teachers' salary fund		LOCAL FUND. Creation authorized in 6-17-907 and 6-17-908.
<b>Technology Acceleration Fund</b> [Transferred]	19-5-1236	MISCELLANEOUS FUND. Created 19-5-1236 (Acts 2009, No. 806, § 1, and Acts 2009, No. 967, § 1). The fund consists of moneys transferred from the <b>General Improvement Fund</b> , the <b>General Revenue Allotment Reserve Fund</b> , the <b>Governor's Emergency Fund</b> or other emergency funds, and any other moneys provided by law. The fund is to be used by the Arkansas Economic Development commission and the Arkansas Development Finance Authority to invest in technology development in the state. Acts 2015 (1 <sup>st</sup> Ex. Sess., Nos. 7 and 8 §§ 62 transferred the Arkansas Science and Technology to the Arkansas Economic Development Commission by a type 2 transfer. Sections 108 and 109 of that act transferred this fund also.
<b>Technology Equipment Revolving Loan Fund</b>	19-5-1059 20-79-301	CASH FUND. Created 19-5-1059 (Acts 1993, No. 384, §§ 1-3, 5, and Acts 1997, No. 815, § 11) and 20-79-301 (Acts 1993, No. 384, § 6). The 1997 act converted it to a cash fund. Funded by appropriation, transfer, mandate, interest, loan repayment, grant, or gift to provide disabled individuals equipment, facilities, or services to aid independence and productivity.
<b>Technology Validation Account</b> (of the Venture Capital Investment Trust)		See the <b>Arkansas Risk Capital Management Fund</b> , this list.
<b>Telecommunications Equipment Fund</b> (of the Department of Education)	19-6-482	SPECIAL REVENUE FUND. Created 19-6-482 (Acts 1995, No. 501, § 4). The fund shall be used exclusively by the Office of the Deaf and Hearing Impaired of the Division of Vocational and Technical Education of the Department of Education to fund an equipment distribution program for persons certified as deaf, hard of hearing, deaf and blind, or speech-impaired as provided otherwise in § 20-79-401 et seq.
<b>Telecommunications and Information Technology Fund</b> [Repealed]		MISCELLANEOUS FUND. Created 19-5-1072 (Acts 1995, No. 737, § 10) [Repealed by Acts 2009, No. 251, § 19]. Acts 1997, No. 914 changed the Department of Computer Services to the Department of Information Services. Funds are used to make grants and loans to government entities, schools, libraries, medical facilities, and nonprofit hospitals to obtain access to a statewide distance learning or telemedicine network pursuant to 25-4-101 et seq.
<b>Title Insurance Agents' Licensing Board Fund</b> [Repealed]		SPECIAL FUND. Created 19-5-1224 (Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 22) and 23-103-204 (Acts 2001, No. 1742, § 8). License fees collected by the Title Agent's Licensing Board are to be placed into this fund and used for maintenance and operations of the board. Repealed by Acts 2007, No. 684, § 8.



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Tobacco Settlement Cash Holding Fund</b>	19-12-104	CASH FUND. Created 19-12-104 (Acts 2001, No. 1646, § 11 and Init. Meas. 2000, No. 1, § 4). All Master Settlement Agreement funds are to be deposited first into this fund for distribution to the various tobacco settlement funds to pay for the various programs under Initiated Act 1 of 2000.
<b>Tobacco Settlement Debt Service Fund</b>	19-12-105	CASH FUND. Created 19-12-105 (Init. Meas. 2000, No. 1, § 5). The State Board of Finance shall invest moneys in this fund in investments maturing no later than when needed to pay Debt Service Requirements. On December 15 of each year, any surplus in the fund shall be transferred to the <b>Tobacco Settlement Cash Holding Fund</b> and after April 15 to the <b>Arkansas Healthy Century Trust Fund</b> .
<b>Tobacco Settlement Program Fund</b>	19-5-1116 19-12-108	TRUST FUND. Established 19-5-1116 (Acts 2001, No. 1646, § 11) and 19-12-108 (Init. Meas. 2000, No. 1, § 8). Fund shall consist of those moneys and interest earnings deposited from the <b>Tobacco Settlement Cash Holding Fund</b> as provided in Init. Meas. 1 of 2000, § 4, to be used for the transfer of funds to the various funds and fund accounts as set out in Init. Meas. 1 of 2000, § 8.
<b>Tourism Development Trust Fund</b>	19-5-956	TRUST FUND. Created 19-5-956 (Acts 1989, No. 629, § 11), 26-52-1006 (Acts 1989, No. 38, § 6) [repealed Acts 2007, No. 182, § 1, effective Jan. 1, 2008]. Revenues under 19-6-301. Are used by the Department of Parks and Tourism for the promotion of tourism.
<b>Transportation Fund Account</b> (of the State General Government Fund) <b>[Repealed]</b>		GENERAL REVENUE FUND ACCOUNT. Created 19-5-302(4) [repealed]. Subdivision (4) was repealed by Acts 1989, No. 629, § 9.
<b>Transportation Fund</b> of the Arkansas Transportation Commission <b>[Repealed, Replaced]</b>		TRUST FUND. Created 6-64-1010. Acts 1988, No. 572 abolished the Arkansas Transportation Commission and transferred its powers, duties, etc., to the Transportation Safety Agency, but Act 572 was repealed by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 153, § 5, which abolished the Transportation Safety Agency and placed its powers, etc., with the Arkansas State Highway and Transportation Department, which has been renamed to Arkansas Department of Transportation. The department expends the moneys to fulfill their duties from the <b>State Highway and Transportation Department Fund</b> (19-6-405) which replaces the <b>Transportation Fund</b> of the Arkansas Transportation Commission. See note to 23-2-202 – 23-2-206 [repealed].
<b>Trial Court Administrative Assistant Fund</b> <b>[Name changed]</b>		See the <b>Trial Court Administrator Fund</b> .
<b>Trial Court Administrator Fund</b>	19-5-1241	MISCELLANEOUS REVENUE FUND. Created 19-5-1241 (Acts 2009, No. 1328, § 4) as the <b>Trial Court Administrative Assistant Fund</b> . The name was changed to <b>Trial Court Administrator Fund</b> by Acts 2015, No. 268, § 12. The fund consists of moneys transferred from the State Administration of Justice Fund and other moneys authorized by law. The fund shall be used for paying personal services, trial court assistant expenses, and trial court staff substitutes.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Trial Expense Assistance Fund</b>	19-5-1053	MISCELLANEOUS FUND. Created 19-5-1053 (Acts 1993, No. 1073, § 15) and 16-92-109(d). Funded by <b>Miscellaneous Revolving Fund</b> transfers. Costs as set out in 16-92-109 incurred by counties for felony offenses, escapes, and other costs under the section are paid from this fund.
<b>Trust Deposit Account</b> (State Treasury)		See <b>State Treasury management funds</b> , this list.
<b>Tuberculosis Sanatorium Lease Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-430 (Acts 1973, No. 808, § 14). Administered under Acts 1983, No. 662 (Spec.) (not codified). Section 19-6-430 previously codified the <b>Community Alcohol Safety Fund</b> . Repealed by Acts 2007, No. 407, § 10.
<b>Twin Lakes Technical College Fund</b> [Repealed]		GENERAL REVENUE FUND. Created 19-5-311(k) [repealed]. This fund is used for the maintenance, operation, and improvement of Twin Lakes Technical College. Merged with North Arkansas Community College at Harrison to form the North Arkansas Community/Technical College, and now North Arkansas College of the University System. See that fund.
<b>Two-year College Model Formula Fund</b> [Repealed]	19-5-303	GENERAL FUND. Created 19-5-303(z) to be used as a holding fund for the distribution of funds to Arkansas' two-year colleges. Repealed by Identical Acts 2017, No.1083, § 4, and No. 1127, § 4.
<b>UAMS Cancer Research Center Matching Fund</b>	19-5-1230	MISCELLANEOUS FUND. Created 19-5-1230. (Acts 2007, No 427, § 1). The fund consists of revenues authorized by law and is used as matching funds for the construction of and endowments for the University of Arkansas for Medical Sciences Cancer Research Center. Grants and donations will be counted for matching purposes January 1, 2008 – June 20, 2009, no further information thereafter.
<b>Unclaimed Property Proceeds Trust Fund</b>	18-28-213	CASH FUND. Created 18-28-213 by Acts 1999, No. 850, § 13, which repealed the former 18-28-201 et seq. and codified a new Uniform Unclaimed Property Act at that subchapter. Operates as a trust fund. Formerly created 18-28-218 by the Uniform Unclaimed Property Act.
<b>Underground Storage Tank Program Fund</b> [Superseded]		SPECIAL REVENUE FUND. Not created but set out in Acts 1989, No. 455, § 2 (Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 277, § 2 (Appn.). Department of Pollution Control and Ecology administered. Also see 8-7-808 (Acts 1989, No. 172, § 8). Superseded by the Regulated Substance Storage Tank Program Fund.
<b>Unemployment Compensation Fund</b>	11-10-801	CASH FUND. Created 11-10-801. Consists of moneys from employer contributions, property or securities taken in lieu of contributions, federal funds, and interest earned by the fund. This fund has three fund accounts: the <b>Unemployment Compensation Trust Fund Account</b> ; a <b>clearing account</b> , and a <b>benefit account</b> . See 11-10-802 for that information.
<b>Unemployment Compensation Fund Benefits Account</b>		CASH FUND ACCOUNT. Authorized under 11-10-802.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Unemployment Compensation Fund Clearing Account</b>		No creation. Mentioned in 11-10-708(b).
<b>Unemployment Compensation Fund Clearing Account</b>		CASH FUND ACCOUNT. Authorized under 11-10-802. Pays funds into the <b>Employment Security Advance Interest Trust Fund</b> under 19-5-935 (Acts 1987, No. 928, § 4). Also see 11-10-708.
<b>Unemployment Compensation Fund Extended Benefits Account</b>		CASH FUND ACCOUNT. See 11-10-540. Employer contributions are paid into this account. Also see the <b>Unemployment Compensation Fund</b> , this list.
<b>Unemployment Compensation Revolving Fund</b>	19-5-706 19-5-939	TRUST FUND. Created 19-5-706 and 19-5-939. (Dual codification in Title 19). Holds and pays state agency employer unemployment contributions from personal matching funds pursuant to 19-5-707 and 709 and reimburses the Arkansas Employment Security Department)for benefits paid and charged to state agencies under 19-5-701 et seq. and other laws.
<b>Unemployment Compensation Trust Fund Account</b>		CASH FUND. Not created. Authorized under 11-10-802. It is a fund account of the <b>Unemployment Compensation Fund</b> . Used for paying state employees' unemployment compensation claims by the Department of Finance and Administration.
<b>Unemployment Trust Fund</b>		FEDERAL FUND. Authorized under Title XII of the Social Security Act. See 11-10-801 et seq. Funded from various sources, and but that says that all moneys shall be commingled and undivided. Moneys from this fund are paid into the <u>Unemployment Compensation Fund established in 11-10-801</u> . See that fund.
<b>Uniform Tax Rate Trust Fund</b>	19-5-995	TRUST FUND. Created 19-5-995 (Acts 1997, No. 860, § 2). Fund consists of moneys in the State Treasury received from local governments for distributing each county's share of taxes as required by Arkansas Constitution, Amend. 74.
<b>Uniform Tax Rate Trust Fund -- Warrants</b> [Repealed]		TRUST FUND. Created 19-5-996 (Acts 1997, No. 860, § 3.) The fund was repealed by Acts 1999, No. 1463, § 28.
<b>Uninsured Children's Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-460 Acts 1991, No. 76, § 4, repealed by Acts 1999, No. 282, § 13. All fees collected under 20-77-605 are collected by the Department of Human Services to be used for the administration of uninsured children's programs under 20-77-606. 20-77-601 et seq. repealed by Acts 1997, No 407, § 5.
<b>United States Olympic Committee Program Trust Fund</b> [Repealed]	19-5-915 [Repealed]	TRUST FUND. (Created by Acts 1995, No. 1163, § 16) and § 26-51-2501 [Repealed] (transferred in from § 26-51-441(c)(1) (Acts 1993, No. 471, §§ 1-4)). Department of Finance and Administration transfers funds collected under 26-51-441. 26-51-441 was transferred to 26-51-2501 [Repealed by Acts 2015, No. 399, § 1]. 19-5-915 was repealed by Acts 2017, No.263, § 2.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>United States Public Health Service Federal Fund</b>		FEDERAL FUND. See Acts 1987, No. 916, § 3 (Appn.) uncodified) or Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 99, § 3 (Appn.)(uncodified).
<b>Universal Service Fund</b> (of the Federal Communications Commission)	23-17-304	FEDERAL FUND. Mentioned in 23-17-304(b)(2).
<b>Universal Telephone Service Fund</b> (of Arkansas)	23-17-304	CASH FUND. Created 23-17-304. Not to be confused with the Federal Communications Commission's <b>Universal Service Fund</b> . A charge is assessed on all interexchange communication services based on usage, revenue and volume. 23-17-307 reads that the Arkansas Public Service Commission may be in charge of this fund or the commission may delegate the authority to an unspecified party.
<b>University of Arkansas Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(a). The fund consists of general revenues, special revenues under 19-6-301, and fund transfers under 19-5-501; to be used for operations of the University of Arkansas at Fayetteville, the Cooperative Extension Service, Agricultural Experiment Stations, the Graduate Institute of Technology, and the Arkansas Archeological Survey.
<b>University of Arkansas Community College at Batesville Fund</b>	19-5-303	GENERAL REVENUE FUND. Created at 19-5-303(x). This fund is used for the maintenance, operation, and improvement of the University of Arkansas Community College at Batesville, formerly Gateway Vocational and Technical College.
<b>University of Arkansas Community College at Hope Fund</b>	19-5-303	GENERAL REVENUE FUND. Created at 19-5-303(w). This fund is used for the maintenance, operation, and improvement of the University of Arkansas Community College at Hope, formerly Red River Technical College. The name was changed in 1997.
<b>University of Arkansas Community College at Morrilton Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(cc) Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 3). See amendment note at 6-63-305 for name change.
<b>University of Arkansas Division of Agriculture Scholarship and Program Fund</b> [Repealed]		CASH FUND. Created 27-15-4204 (Acts 2003, No. 1040, § 1), repealed by Acts 2005, No. 2202, § 2. The \$25.00 design-use fee portion of fees collected for special vehicle license plates of the University of Arkansas Division of Agriculture are to be deposited into this fund to be used by the division. The fees are collected by the Revenue Division of the Department of Finance and Administration.
<b>University of Arkansas, Division of Agriculture, Soil Testing and Research Fund</b>	2-19-209 2-19-307	CASH FUND. Not in the State Treasury. Created 2-19-209(a)(2)(B)(ii) and 2-19-307. A portion of the per-ton fee paid based on quarterly tonnage reports to the State Plant Board by registrants under 2-19-306 is used by the University of Arkansas for soil testing services and research at experiment stations. Formerly the <b>University of Arkansas Soil Testing and Research Fund</b> . The name was changed by Acts 2009, No. 326, § 1.
<b>University of Arkansas Endowment Fund</b> [Repealed]		TRUST FUND. Created Acts 1945, No. 249 [repealed]. A State Treasury fund to be used for moneys from long term interest-bearing bonds, which are supposed to mature July 1, 1947. See 6-64-1002n, 19-5-501(b)(2), and 19-6-301.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
University of Arkansas at Fayetteville Legal Education Fund		See the <b>State Legal Education Fund</b> . Moneys are used in connection with the legal education program at the UAF School of Law.
University of Arkansas at Fort Smith Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(l)(1). Formerly the <b>Westark Community College Fund</b> . Name changed by Acts 2003, (1 <sup>st</sup> Ex Sess.) No 55, § 2. Funds are for the maintenance, operations, and improvement of the University of Arkansas at Fort Smith.
University of Arkansas at Little Rock Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(c). The fund is used for the maintenance and operation of the Little Rock campus, including the Industrial Research and Extension Center.
University of Arkansas at Monticello Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(d). Also takes care of the <b>University of Arkansas at Monticello College of Technology – Crossett</b> and the <b>University of Arkansas at Monticello College of Technology – McGehee</b> . Balances in the <b>Forest Echoes Technical Institute Fund Account</b> and the <b>Great Rivers Comprehensive Lifelong Learning Center Fund Account</b> are transferred into this fund.
University of Arkansas at Pine Bluff Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(e). The fund consists of general revenues and any other moneys provided by law, including moneys for the special teacher training program. Moneys are used for the maintenance and operation of the Pine Bluff campus.
University of Arkansas at Little Rock Legal Education Fund		See the <b>State Legal Education Fund</b> , this list. Moneys are used in connection with the legal education program at the UALR School of Law.
University of Arkansas Medical Center Fund	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(b). Moneys are to be used for the maintenance, operation, and improvements for the University of Arkansas for Medical Sciences and its various divisions and programs. Sometimes mistakenly called the <b>University of Arkansas Medical Sciences Fund</b> .
University of Arkansas Medical Center Fund - Child Safety Center (fund account)	19-5-402	GENERAL REVENUE FUND ACCOUNT. Not created. A designated fund account of the University of Arkansas Medical Center Fund. See 19-5-402(14) (appn. table).
University of Arkansas Medical Center Fund – Indigent Care	19-5-402	GENERAL REVENUE FUND ACCOUNT (Institutions of Higher Education). Not created. A designated fund account within the <b>University of Arkansas Medical Center Fund</b> . See tables in 19-5-402.
University of Arkansas for Medical Sciences UAMS Construction Fund Account (of the State General Improvement Fund)  [No longer exists, verified]		GENERAL REVENUE FUND ACCOUNT. Created Acts 1989, No. 908, § 1.(Appn.) (invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 261, § 1 (Appn.). Funds loaned to UAMS for construction and other work on a research facility are to be repaid by the means of a tax on mixed drinks. Fund exists until the loan is fully repaid. Funds from the tax are placed in the <b>University of Arkansas Medical Center Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>University of Arkansas Soil Testing and Research Fund</b> [Renamed]		CASH FUND. Name changed. See the <b>University of Arkansas, Division of Agriculture, Soil Testing and Research Fund</b> . See that fund this list. Not in the State Treasury. Created 2-19-209a)(2)(B)(ii) and 2-19-307. A portion of the per-ton fee paid based on quarterly tonnage reports to the State Plant Board by registrants under 2-19-306 is used by the University of Arkansas for soil testing services and research at experiment stations.
<b>University of Central Arkansas Fund</b>	19-5-303	GENERAL REVENUE FUND. Created 19-5-303(k). for operations and maintenance of the University of Central Arkansas. The fund consists of general revenues and any other moneys made available for the University of Central Arkansas that are deposited into the State Treasury by law
<b>Used Tire Recycling Fund.</b>	19-5-1148	TRUST FUND. 19-5-1148 (Acts 2017, No. 317, § 3). Ninety-three percent of moneys collected under 8-9-404 are deposited into this fund to be used for recycling of used tires. Other funds consist of penalties collected under the Used Tire Recycling and Accountability Act, 8-9-41 et seq., gifts, donations, federal grants and special revenues under 8-9-404 and 19-6-301(165) plus any other moneys authorized by law. This fund replaces the <i>Waste Tire Grant Fund</i> [repealed] and the balance of that fund was transferred to this fund. The recycling program is administered by the Department of Environmental Quality.
<b>Veterinary Examiners' Board Fund</b>	19-6-429	SPECIAL REVENUE FUND. Created 19-6-429. Used for board operations under 17-101-101.
<b>Vietnam Veterans Monument Fund</b>	19-5-933 22-3-215	TRUST FUND. Created 19-5-933 (Acts 1973, No. 750, § 8, as amended by Acts 1985, No. 888, § 12) and 22-3-215(d) (Acts 1983, No. 394, §§ 1-4). Funded from gifts, donations, etc., for building, maintaining the Vietnam Veterans' Monument on the State Capitol Grounds.
<b>Vocational and Technical Administrative Fund</b> [Replaced, Not in Code]		TRUST FUND. Replaced by the <b>Private Career Education Fund</b> , 19-6-462.
<b>Vocational Education Administration Fund Account</b> (of the General Education Fund) [Superseded]		GENERAL REVENUE FUND ACCOUNT Created 19-5-304(2)(A). Changed to the <b>Department of Workforce Education Fund Account</b> , which has now been changed to the <b>Department of Career Education Fund Account under the Education Fund</b> .
<b>Vocational-Technical Education Contingency Fund</b> [Repealed]	19-5-938	TRUST FUND. (Created in Acts 1981, No. 769, § 12). The fund was used for transfer to the <b>Vocational-Technical Schools Fund</b> from funds available. The fund was later replaced by the <b>Department of Career Education Fund Account</b> . Repealed by identical Acts 2017, No. 1083, § 8, and No. 1127, § 8.
<b>Vocational-Technical Education Federal Fund</b>		FEDERAL FUND. See Acts 1989, Nos. 574, § 3 (Appn.)(invalid) as replaced by Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 10, § 3 (Appn.)(uncodified).
<b>Vocational Technical Retirement Cash fund</b>		See Acts 2005, No. 2037, § 32 (Appn.).

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Vocational-Technical Schools Fund Account</b> [Replaced]		GENERAL REVENUE FUND ACCOUNT of the <b>General Education Fund</b> . Created 19-5-304(2) for school operations as administered by the State Board of Vocational Education. Replaced by the <b>Department of Career Education Fund Account</b> .
voting system grant fund		LOCAL FUND. Mentioned in 19-5-1247. See the <b>County Voting System Grant Fund</b> for more information.
<b>Voter Registration Signature Imaging System Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 19-6-478 (Acts 1995, No. 270, § 11) and (Acts 1993, No. 1285, §§ 3 and 4). Used by the Secretary of State for the Voter Registration System and funded with revenues derived under 19-6-301. Formerly called the <b>Signature Imaging System Fund</b> , the name was changed by Acts 1997, No. 1104. Repealed by Acts 2003 (2 <sup>nd</sup> Ex Sess.) and Acts 2005, No. 20, § 14.
<b>War Memorial Stadium Commission Fund</b> [Not in Code]		CASH FUND. Created Acts 1985, No. 393, § 1. The trust estate established by the War Memorial Stadium Commission in 1968 consists of refunding bonds which are converted into cash and the commission deposits them into this fund. The moneys are deposited into banks to be used by the commission for the construction, reconstruction, repair, maintenance, and operation of the stadium.
<b>War Memorial Stadium Improvement and Expansion Fund</b> [Repealed]		TRUST FUND. Created 19-5-963 (Acts 1991, No. 1135, § 10) [repealed] and 26-51-433(b) [repealed]. Funded by income tax check-off and invested by the State Board of Finance. Was administered by the Revenue Division of the Department of Finance and Administration under 26-51-433 [repealed] by Acts 1993, No. 943, § 2, for stadium improvements. The fund was repealed by Acts 2007, No. 1032, § 16, and 2007, No. 1201, § 16.
<b>Waste Disposal and Pollution Abatement Facilities Bond Fund</b>	19-5-969	TRUST FUND. Created 19-5-969 (Acts 1991, No. 1135, § 10). See 15-22-719(a)(2). A State Treasury fund consisting of moneys derived from sales of bonds and from projects and other sources used to retire bonds issues under 15-22-701 et seq. for the Arkansas Soil and Water Conservation Commission. This is considered a "prior act" to Acts 1995, No. 1224, § 10, which created the <b>Water, Waste Disposal and Pollution Abatement Facilities Bond Fund</b> . See 15-22n for that act.
<b>Waste Disposal and Pollution Abatement Facilities Construction Fund</b>	19-5-968	TRUST FUND. Created 19-5-968 (Acts 1991, No. 1135, § 10. See 15-22-719 (a)(1). A State Treasury fund consisting of moneys derived from sales of bonds and from project revenues used for project development and bond issuance costs of the Arkansas Soil and Water Conservation Commission under 15-22-701 et seq.
<b>Waste Disposal and Pollution Abatement Facilities Debt Service Reserve Fund</b>	19-5-970	TRUST FUND. Created 19-5-970 (Acts 1991, No.1135, § 10). See 15-22-719(a)(3). A State Treasury fund, consisting of moneys derived from sales of bonds and from project revenues, is used to provide reserves to insure bond payments under 15-22-701 et seq. for the Arkansas Soil and Water Conservation Commission. Sometimes referred to as the <b>Bond Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Waste Disposal and Pollution Abatement Facilities Operation and Maintenance Fund</b>	19-5-971	TRUST FUND. Created 19-5-971 (Acts 1991, No. 1135, § 10). See 15-22-719(a)(4). A State Treasury fund consisting of moneys derived from the sales of bonds and project revenues used to finance operation and maintenance of projects under 15-22-701 et seq. for the Arkansas Soil and Water Conservation Commission.
<b>Waste Tire Grant Fund</b> [Repealed and replaced]		TRUST FUND. Created 19-5-980 (Acts 1993, No. 1073, § 11) and 8-9-404(b) (Acts 1991, No. 749, § 1). Composed of special revenues under 19-6-301 and fees collected from the retail sale of new tires, and the importation of waste tires, and 90% of the interest, penalties, and fees collected pursuant to 8-9-401 et seq. Administered by the Department of Finance and Administration and used for the administration of grants pursuant to 8-9-401 et seq. Replaced by the <i>Used Tire Recycling Fund</i> . See that fund for more information.
<b>Wastewater Licensing Fund</b>	8-5-209 19-5-1071	MISCELLANEOUS FUND. Created 8-5-209(b), (Acts 1997, No. 288, § 1, and Acts 1997, No. 1219, § 7) and 19-5-1071 (Acts 1999, No 1463, § 24). Wastewater licensing revenues collected under 8-5-201 et seq. by the Department of Pollution Control and Ecology shall be deposited into this fund and used only for wastewater treatment plants.
<b>Water Performance Bond Fund</b>	19-5-1140	TRUST FUND. Created 19-5-1140 (Acts 2013, No. 402, § 3). The funds consist of general revenues, forfeitures under 8-4-201 et seq., private and federal grants, gifts and donations, and interest on moneys deposited into the fund. The fund is to be used by the Arkansas Department of Environmental Quality to hire a third-party contractor to take remedial action against a sewage plant, or to maintain and operate a non-municipal sewage plant.
<b>Water Resources Cost Share Revolving Fund</b>		See the <b>Arkansas Water Resources Cost Share Revolving Fund</b> .
<b>Water Resources Development Bond Fund</b>	19-5-964	TRUST FUND. Created 19-5-964 (Acts 1991, No. 1135, § 10). Proceeds from sales of bonds are used to retire debt on bonds issued under 15-22-601 et seq. for the Arkansas Soil and Water Conservation Commission. See that 15-22-602, 15-22-604, and 15-22-610 are amended by Acts 1985, No. 280 (deemed unconstitutional).
<b>Water Resources Development Construction Fund</b>	19-5-967	TRUST FUND. Created 19-5-967 (Acts 1991, No. 1135, § 10). A State Treasury fund consisting of accounts which reflect the particular bond series that is issued for a given project authorized under 15-22-601 et seq. by the General Assembly for the Arkansas Soil and Water Conservation Commission. Funds are derived from the sale of bonds. See that 15-22-602, 15-22-604, and 15-22-610 are amended by Acts 1985, No. 280 (deemed unconstitutional).
<b>Water Resources Development Debt Service Reserve Fund</b>	19-5-965	TRUST FUND. Created 19-5-965 (Acts 1991, No. 1135, § 10). A State Treasury fund consisting of reserves held for bond payments under 15-22-601 et seq. for the Arkansas Soil and Water Conservation Commission. Funds are derived from the sale of bonds and from other sources. See that 15-22-602, 15-22-604, and 15-22-610 are amended by Acts 1985, No. 280 (deemed unconstitutional).



FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Water Resources Development Operation and Maintenance Fund</b>	19-5-966	TRUST FUND. Created 19-5-966 (Acts 1991, No. 1135, § 10). Used for maintenance and operations of projects financed under 15-22-601 et seq. for the Arkansas Soil and Water Conservation Commission. Funds are derived from the sale of bonds and other sources. See that 15-22-602, 15-22-604, and 15-22-610 are amended by Acts 1985, No. 280 (deemed unconstitutional).
<b>Water Resources and Waste Disposal Revolving Loan Fund</b> [Repealed]		SPECIAL REVENUE FUND. Created 15-5-1001 (Acts 1993, No. 858, § 1 [repealed] by Acts 2003, No. 465, § 5 and the fund abolished.) Maintained by the Arkansas Development Finance Authority, restricted in use, and managed by the Arkansas Soil and Water Conservation Commission for its purposes under 15-5-1001 et seq. The fund provided public water systems and waste disposal or pollution abatement federal matching moneys for loans, bond redemption, and costs or purchase, funding programs, administrative expenses, etc. As a special account within the fund, the State Grants Account was a cash account and received appropriations to the Arkansas Development Finance Authority for their purposes, except bonds issued by them were not funded with this account. See that fund also repealed.
<b>Water, Sewer, and Solid Waste Systems Revolving Fund</b>	14-230-109 19-5-310	GENERAL REVENUE FUND. Created 14-230-109 and 19-5-310. Funds are dedicated as matching funds and to make loans to local governments and others eligible under 14-230-101 et seq.
<b>Water, Waste Disposal, and Pollution Abatement Facilities Bond Fund</b>		TRUST FUND. Created 15-22n. (Acts 1997, Acts 607, § 10 (uncodified). Created to provide for payment of debt service on bonds issued by the Arkansas Soil and Water Conservation Commission. General obligation bonds issued in total principal amount not to exceed \$300,000,000 for the purpose of financing and refinancing the development of water, waste disposal, pollution control, abatement and prevention, and other water projects. Not to be confused with the <b>Waste Disposal and Pollution Abatement Facilities Bond Fund</b> enacted in 1995. See that fund.
<b>Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Bond Fund</b>	15-22n	TRUST FUND. Created 15-22n (Acts 1995, No. 1224, § 10. Provides for payment for all or a part of the debt service on bonds issued under the Arkansas Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Financing Act of 1995.
<b>Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Construction Fund</b>	15-22n	TRUST FUND. Created 15-22n (Acts 1995, No. 1224, § 10. Provides for the financing, refinancing or development of projects of and the costs and expenses of the issuance of bonds under the Arkansas Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Financing Act of 1995.
<b>Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Operation and Maintenance Fund</b>	15-22-n	TRUST FUND. Created 15-22n (Acts 1995, No. 1224, § 10.) Provides for all or part of the operation and maintenance of projects financed under the Arkansas Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Financing Act of 1995.

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Water, Waste Disposal, and Pollution Abatement Facilities Financing Act of 2007 Bond Fund</b>	15-20-1309	TRUST FUND. Created 15-20-1309(b) (Acts 2007, No. 631, § 1) in State Treasury. The fund provides payment of all or a part of the debt service for bonds issued under the Arkansas Water, Waste Disposal, and Pollution Abatement Facilities Financing Act of 2007.
<b>Water, Waste Disposal, and Pollution Abatement General Obligation Bond Fund</b>	19-5-1108	TRUST FUND. Created 19-5-1108 (Acts 1999, No. 1463, § 19). This fund consists of proceeds from the sale of bonds as issued by the Arkansas Soil and Water Conservation Commission and revenues derived from projects financed under the Arkansas Water, Waste Disposal and Pollution Abatement Facilities Financing Act of 1997. The fund shall be used for the development of projects and the payment of the costs and expenses of the issuance of the bonds.
<b>Waterworks Operators Licensing Fund</b>	19-5-1084	MISCELLANEOUS FUND. Created 19-5-1084. (Acts 1997, No. 1248, § 26). Funds collected under 17-51-102, formerly chapter 44, are deposited to use for enforcement of the Drinking Water Operator Certification Program and to pay the expenses of the Drinking Water Advisory and Operator Licensing Committee under 71-51-101 et seq.
<b>Welfare Grants Fund</b> [Repealed]		TRUST FUND. Created 19-7-606. Originally this fund held federal funds recovered by indirect costs reimbursements, which were transferred to the <b>Social Services Fund Account</b> (which became the <b>Economic and Medical Services Fund Account</b> now the <b>Medical Services Fund</b> by the Commission of Social Services (Director of Human Services). This fund has been amended out of 19-7-606 for Acts 1989 (1 <sup>st</sup> Ex. Sess.), No. 44, § 9.
<b>Westark Community College Fund</b>		GENERAL REVENUE FUND. Created 19-5-303(l)(l). The college's name was changed to University of Arkansas at Fort Smith and Acts 2003 (1 <sup>st</sup> Ex. Sess.), No. 55, § 2 changed the fund name accordingly. See that fund.
<b>White River Navigation Fund</b>	19-5-1021	MISCELLANEOUS FUND. Created 19-5-1021 (Acts 1985, No. 219, § 2). A State Treasury fund consisting of appropriations to be used by the Arkansas Waterways Commission to match or supplement federal funds for the White River Navigation Project if it is authorized.
<b>Wildlife Observation Trail Fund</b>	19-6-818	SPECIAL REVENUE FUND. Created 19-6-818 (Acts 2009, No. 686, § 2). The fund consists of special revenues, moneys appropriated by the General Assembly, and gifts, contributions, grants, or bequests received from federal, private, or other sources. The fund is to be used by the Department of Parks and Tourism for the development and maintenance of wildlife observation trails.
<b>Wildlife Recreation Facilities Fund</b>	19-6-811	SPECIAL REVENUE FUND. Created 19-6-811 (Acts 2009, No. 687, § 2). The fund consists of special revenues, moneys appropriated by the General Assembly, and gifts, contributions, grants, or bequests received from federal, private, or other sources. The fund is to be used by The Rural Services Division of the Arkansas Economic Development Commission for wildlife recreation facilities.
<b>Wine Producers Council Fund</b>		See <b>Arkansas Wine Producers Council Fund</b> .

FUND, FUND ACCOUNT, OR TRUST NAME	CREATION	NOTES
<b>Workers' Compensation Fund</b>	11-9-301 19-5-924	TRUST FUND. Created 19-5-924 and 11-9-301. Also see the <b>Second Injury Trust Fund</b> (19-5-911 and 11-9-301), and the <b>Workers' Compensation Revolving Fund</b> (19-5-940, 19-5-805, and 19-10-403). Revenues are derived under various subchapters in Title 11, chapter 9.
<b>Workers' Compensation Revolving Fund</b>	19-5-805 19-5-940 19-10-403	TRUST FUND. Created 19-5-940 (trust fund), 19-5-805 (unspecified), and 19-10-403 (special fund). This fund holds workers' contributions under 19-5-805 and loans made under 19-5-808. Also see the <b>Second Injury Trust Fund</b> (19-5-911 and 11-9-301), the <b>Death and Permanent Total Disability Trust Fund</b> (19-5-925 and 11-9-301), and the <b>Workers' Compensation Fund</b> (19-5-924 and 11-9-301).
<b>Work Force 2000 Development Fund</b>	19-6-467 26-51-205	SPECIAL REVENUE FUND. Created 26-51-205(c)(1) (Acts 1991, No. 1052, § 2) and 19-6-467 (Acts 1993, No. 1072, § 10). Certain credited funds are deposited as special revenues under 19-6-301, less a set-aside of estimated corporate income tax collections or deductions under 19-5-203 and subject to 19-5-201 et seq. Used by the Arkansas Higher Education Coordinating Board, formerly the State Board of Higher Education and the State Board of Workforce Education and Career Opportunities, formerly the State Board of Vocational Education.
<b>workcraft program revolving fund</b>		CASH FUND OR TRUST FUND. Not created in State Treasury but authorized in 12-30-103 to be established by the Board of Corrections. Moneys deposited into this fund come from a portion of sales proceeds from inmate work craft products, with a portion also going to the individual accounts. See 12-30-103 and 12-30-104. This proposed fund would replace the <b>Department of Correction Inmate Welfare Fund</b> which was formerly at those two cites.
<b>Workforce Initiative Act of 2015 Fund</b>	19-5-1257	MISCELLANEOUS FUND. Created 19-5-1257 (Acts 2015, No. 1131, § 3). The fund consists of general revenues and federal funds both as authorized by law. It is to be used by the Department of Higher Education for distributing grants under 6-60-107.
<b>Youth Services Centers Special Account</b>	19-5-1023	MISCELLANEOUS FUND ACCOUNT. Created 19-5-1023. Creates an unnamed special account in the State Treasury for youth service centers.
<b>Youth Services Facilities Needs Fund</b>	19-5-1205	MISCELLANEOUS FUND. Created 19-5-1205 (Acts 1999, No. 1464, § 27). Consists of funds transferred to it from the <b>General Improvement Fund</b> . The fund is used for contracts, repairs, acquisition, construction, equipment, and operational expenses to improve the facilities of the Division of Youth Services of the Department of Human Services.
<b>Youth Services Fund Account</b>	19-5-306	GENERAL REVENUE FUND ACCOUNT. Created 19-5-306(4)(A). This fund was repealed by Acts 1987, No. 928, but reenacted by Acts 1994 (2 <sup>nd</sup> Ex. Sess.) No. 27. Used by the Division of Youth Services of the Department of Human Services for services to troubled youth, including serious offender and community-based programs at youth service centers. The money comes from general revenues, services provided by various programs and nonfederal grants.