	FU	JND DESCRIPTIONS
Fund No.	Statutory Funds	
1000	GENERAL	
1101	ACCIDENT REPORT	IC 9-26-9-3
1103 1106	AFFORDABLE HOUSING ANIMAL CONTROL	IC 5-20-5-15.5 IC 15-20
1106	AVIATION	IC 13-20 IC 8-22-2
1108	BID DEPOSITS AND BONDS HOLDING	IC 36-1-12
1111	CAMPAIGN FINANCE ENFORCEMENT-COUNTY	IC 3-9-4-17
1112	LIT - ECONOMIC DEVELOPMENT (EDIT)	IC 6-3.6-6
1114	LIT - SPECIAL PURPOSE	IC 6-3.6-7-1
1116	CITY AND TOWN COURT COSTS	IC 33-37-7-6
1119 1122	CLERK'S RECORDS PERPETUATION COMMUNITY CORRECTIONS	IC 33-37-5-2 IC 11-12-2-12
1123	COMMUNITY TRANSITION PROGRAM	IC 11-12-12
1124	CONGRESSIONAL SCHOOL INTEREST	IC 20-42-2-6
1125	CONGRESSIONAL SCHOOL PRINCIPAL	IC 20-42-2-5
1126	CONTROLLED SUBSTANCE EXCISE TAX	IC 6-7-3-16
1127	CONVENTION, VISITOR AND TOURISM PROMOTION	IC 6-9
1128	COUNTY HOME GIFTS	IC 12-30-3-23
1129 1130	COUNTY OPTION DOG TAX PRISONER REIMBURSEMENT FOR INCARCERATION	IC 6-9-39-6 IC 36-2-13-16
1130	SALES DISCLOSURE-COUNTY SHARE	IC 30-2-13-10 IC 6-1.1-5.5-4.5
1134	COVERED BRIDGE	IC 8-14-1-10
1135	CUMULATIVE BRIDGE	IC 8-16-3
1136	CUMULATIVE BUILDING	IC 36-9-16-2
1137	CUMULATIVE BUILDING HOSPITAL	IC 16-22-5
1138	CUMULATIVE CAPITAL DEVELOPMENT	IC 36-9-14.5
1139	CUMULATIVE COURTLIOUSE	IC 36-9-16-3
1140 1141	CUMULATIVE COURTHOUSE CUMULATIVE DRAINAGE	IC 36-9-14 IC 36-9-27-100
1141	CUMULATIVE DIVAINAGE CUMULATIVE JAIL	IC 36-9-15
1143	CUMULATIVE VOTING SYSTEM	IC 3-11-6-13
1148	DRUG FREE COMMUNITY	IC 5-2-11
1149	ECONOMIC DEVELOPMENT FEE	IC 6-1.1-12.1-14 - Fees collected from owners of abated property.
1150	ELECTRONIC MAP GENERATION	IC 5-14-3-8.5
1151	EMERGENCY MEDICAL SERVICES	IC 16-31-5-1 IC 13-25-2-10.6
1152 1154	EMERGENCY PLANNING/RIGHT TO KNOW ENHANCED ACCESS	IC 5-14-3-8.3
1155	EXTRADITION AND SHERIFF'S ASSISTANCE	IC 35-14-2-0.3
1156	FIREARMS TRAINING	IC 35-47-2-3(b)
1157	FOOD AND BEVERAGE TAX	IC 6-9
1158	GENERAL DRAIN IMPROVEMENT	IC 36-9-27-73
1159	HEALTH	IC16-20-1-27
1160 1161	IDENTIFICATION SECURITY PROTECTION LOCAL PUBLIC HEALTH SERVICES	IC 36-2-7.5-11 IC 16-46-10-1.5
1166	LANDFILL CLOSURE AND POST CLOSURE	IC 13-22-9
1167	LEVY EXCESS	IC 6-1.1-18.5-17
1168	LOCAL HEALTH MAINTENANCE	IC 16-46-10 REPEALED EFFECTIVE 7/1/23
1169	LOCAL ROAD AND STREET	IC 8-14-2-5
1170	LIT PUBLIC SAFETY-COUNTY SHARE	IC 6-3.6-6 ; IC 6-3.6-2-14
1171	MAJOR BRIDGE	IC 8-16-3.1-4
1172 1173	MAJOR MOVES CONSTRUCTION MVH - RESTRICTED (Sub fund of Motor Vehicle Highway)	IC 8-14-14 IC 8-14-1-4; State Examiner Directive 2018-2
1173	MEDICAL CARE FOR INMATES	IC 0-14-1-4, State Examiner Directive 2010-2
1175	MISDEMEANANT	IC 11-12-11-5
1176	MOTOR VEHICLE HIGHWAY	IC 8-14-1-4
1177	OMITTED PROPERTY AUDITS	IC 6-1.1-36-12
1178	PARK NONREVERTING CAPITAL	IC 36-10-3-22
1179	PARK NONREVERTING OPERATING	IC 36-10-3-22
1180 1181	PLANNING AND ZONING IMPACT PLAT BOOK	IC 36-7-4-1329 IC 36-2-9-18
1183	PROMOTION OF ECONOMIC DEV & TOURISM	IC 36-7-2-7
1186	RAINY DAY	IC 36-1-8-5.1
1189	RECORDER'S RECORDS PERPETUATION	IC 36-2-7-10
1191	RIVERBOAT	IC 36-1-8-9
1192	SEX AND VIOLENT OFFENDER ADMINISTRATION	IC 36-2-13-5.6
1193	SHERIFF'S PENSION TRUST	IC 36-8-10-12
1194 1195	SOLID WASTE USER FEES STORM WATER MANAGEMENT CAPITAL PROJECTS	IC 36-9-30 IC 8-1.5-5
1195	STORM WATER MANAGEMENT CAPITAL PROJECTS STORM WATER MANAGEMENT DEBT SERVICE	IC 8-1.5-5
1197	STORM WATER MANAGEMENT OPERATING	IC 8-1.5-5
1198	ADDITIONAL EXCISE TAX JUDGMENTS	IC 34-28-5-17
1199	PEST CONTROL	IC 16-41-33
1200	SUPPLEMENTAL PUBLIC DEFENDER SERVICES	IC 33-40-3
1201	SURPLUS TAX	IC 6-1.1-26-6

SURVEYOR'S CORNER PERPETUATION	
TAX SALE REDEMPTION	
TAX SALE SURPLUS	
LOCAL HEALTH DEPARTMENT TRUST ACCOUNT IC 41-7-REPEALED EFFECTIVE 71/23 VEHICLE INSPECTION IC 98-7-91 VEHICLE INSPECTION IC	
1083AFE BUILDING	
VEHICLE INSPECTION	
1211 GUARDINA DA LITER	
1212	
1213 GALCASA IC 31-40-3-3 IC 31-40-3	
1215 ELECTION AND REGISTRATION IC 34-03-32 1216 ELECTION AND REGISTRATION IC 34-03-32 1217 COUNTY ELECTED OFFICIALS TRAINING IC 64-1-12-37-41 1217 OUTY ELECTED OFFICIALS TRAINING IC 98-22-19 1218 DETRIESED CALD IC 98-14-9 1219 DETRIESED CALD IC 98-14-9 1210 DETRIESED CALD IC 98-14-9 1210 DETRIESED CALD IC 98-14-9 1210 COUNTY OFFENDER TRANSPORTATION FUND IC 11-13-4-5-8 1211 HAZARDOUS WASTE DISPOSAL TAX IC 13-22-12-3.6 1212 STATEVIDE 911 IC 92-1-30 IC 92-1-30 1212 STATEVIDE 911 IC 92-1-30 IC 92-1-30 1212 ABANDONED VEHICLE IC 9-22-1-30 IC 9-1-4-22-5 IC 9-1-4-22-5 1212 FIRTH CEBRARY PIBLIC SAFETY IC 9-1-1-12-25 IC 9-1-1-4-22-5 1212 HERTAGE BARN PIBLIC SAFETY IC 9-1-1-12-26 IC 13-20-21-14(b) 1212 HERTAGE BARN PIBLIC SAFETY IC 9-1-1-12-26 IC 13-20-21-14(b) 1212 HERTAGE BARN PIBLIC SAFETY IC 9-1-1-1-1-1-12-26 IC 13-20-21-14(b) 1212 HERTAGE BARN PIBLIC SAFETY IC 9-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
1216 AUDITORS INELIGIBLE DEDUCTIONS	
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1220 COUNTY OFFENDER TRANSPORTATION FUND IC 11-134-5-8 1221 HAZARDOUS WASTE DISPOSAL TAX IC 362-81-7-38 1222 STATEWIDE 911 IC 368-81-7-38 1223 ABANDONED VEHICLE IC 9-221-30 1224 REASSESSIMENT IC 36-8-16-7-38 1225 PUBLIC TRANSPORTATION PROJECT IC 8-25-9-7 Johnson, Hancock, Madison, Delaware, Hamilton and Marion Coul (Co. 11-12-26-2 1226 HERITAGE BARN PUBLIC SAFETY IC 6-11-12-26-2 1227 LANDELLI INFRASTRUCTURE IC 362-9-21, IC 13-20-21-14(b) 1228 LOT SPECIAL DISTRIBUTION IC 6-13-11-15-10.5 1229 LOT SPECIAL DISTRIBUTION IC 6-13-8-17(h)(1) (One time distribution in 2016) 1230 INFRACTION JUDGMENT FINE IC 6-11-15-10.5 1231 TOL INFRACTION JUDGMENT FINE IC 48-25-5(f) Marion County only (Co. 14-28-5-5(f) Marion County Co. 14-28-5-5(
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1222 STATEWIDE 911	
1224 ABANDONED VEHICLE	
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1225 PUBLIC TRANSPORTATION PROJECT	
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1227 LANDFILL INFRASTRUCTURE	counties only
1228 PROPERTY TAX ASSESSMENT APPEALS I.G. 6-1.1-15-10.5 I.G. 6-3.6-9-17(h)(1) (One time distribution in 2016) I.G. 3-4.8-5-5(d) Marion County only I.G. 3-4.8-5-5(d) Cark County only I.G. 3-4.8-6-5(d) Cark County only I.G. 3-4.8-6-2(d) I.G. 3-4.8-6-2	
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Use for operation of a K-9 unit or donations to a K-9 unit in accordance with the ordinance	
4012 K-9 ordinance	the home rule
4013 RECYCLING Use to account for a county's recycling operations.	
4014 HEALTH CLINIC Use to account for operations of a county owned health clinic	
4015 COLLECTION AGENCY FEES Use for accountability for receipt and disbursement of collection agency fees.	S.
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If the county maintains a computer services department where costs of the dep	department are
allocated to the county offices and departments that use computer services this	
4016 IT SERVICES should be used for the collections of the IT department and its costs of providing	

4017	PARKING FACILITY OPERATING	For operations of a county owned parking garage or lot
4017	FARRING FACILITY OF ERATING	Use this fund to account for court interpreter fees and donations for court interpreter
4018	COURT INTERPRETERS	services.
		Establish this fund to account for individual county home resident's accounts if records are
4019	COUNTY HOME RESIDENTS' TRUST	to be on the county auditor's system.
4400	DONATIONS	Separate donations funds may be established for various specific purposes in the county
4100 4200	DONATIONS LOCAL ORDINANCE VIOLATIONS FINES - COUNTY	using Home Rule (IC 36-1-3) Use per the home rule ordinance.
4200	EGG/IE GIABIIA/MAGE VIGE/MICHOT INVESTIGENT	Establish a separate fund for each TIF allocation area that wishes to set aside monies for
4300	TIF GRANTS AND LOANS	grants and loans for development within the TIF district.
		Establish a separate fund for each TIF borrowing to set aside monies that will be used to
4400	TIF DEBT SERVICE	repay the debt.
4500	TIF CAPITAL PROJECTS	Establish a separate fund for each TIF project. This fund should hold the proceeds of borrowing and pay for the construction or purchases for the TIF project.
4600	DEBT SERVICE	Separate debt service funds should be established for each debt issuance and levy
	525.02.000	Use to accumulate funds for payment of county liabilities not covered by commercial
4700	SELF-INSURANCE	insurance but instead covered by the county's insurance policies.
4000	0.101711 000 15070	Use for construction, reconstruction, improvements and purchase of capital assets
4800	CAPITAL PROJECTS	including those under a capital lease
	Accounting Funds	
5001	INSURANCE - RETIREE CONTRIBUTIONS	Use this fund to deposit a retiree's share of insurance costs until the premium is paid.
5	DAVEOU OF EARING	Use this fund to deposit payroll costs from the county funds paying personal services and
5100	PAYROLL CLEARING	write payroll checks to employees. This fund is to hold payroll withholdings from employee pay for later remittance to the
5150	PAYROLL WITHHOLDING-DONATIONS	appriopriate entity.
5100		This fund is to hold payroll withholdings from employee pay for later remittance to the
5200	PAYROLL WITHHOLDING-INSURANCE	appriopriate entity.
		This fund is to hold payroll withholdings from employee pay for later remittance to the
5250	PAYROLL WITHHOLDING-OTHER	appriopriate entity.
5300	PAYROLL WITHHOLDINGS-SAVINGS	This fund is to hold payroll withholdings from employee pay for later remittance to the appriopriate entity.
3300	FATROLL WITHHOLDINGS-SAVINGS	This fund is to hold payroll withholdings from employee pay for later remittance to the
5351	PAYROLL WITHHOLDING-CHILD SUPPORT	appriopriate entity.
		This fund is to hold payroll withholdings from employee pay for later remittance to the
5352	PAYROLL WITHHOLDING-DEFERRED COMPENSATION	appriopriate entity.
5050	DAVEOU MITHIOLDING FEDERAL	This fund is to hold payroll withholdings from employee pay for later remittance to the
5353	PAYROLL WITHHOLDING-FEDERAL	appriopriate entity. This fund is to hold payroll withholdings from employee pay for later remittance to the
5354	PAYROLL WITHHOLDING-FICA & MEDICARE	appriopriate entity.
		This fund is to hold payroll withholdings from employee pay for later remittance to the
5355	PAYROLL WITHHOLDING-FLEX SPENDING	appriopriate entity.
E2E6	DAVBOLL MITHHOLDING LOCAL TAY	This fund is to hold payroll withholdings from employee pay for later remittance to the appriopriate entity.
5356	PAYROLL WITHHOLDING-LOCAL TAX	This fund is to hold payroll withholdings from employee pay for later remittance to the
5357	PAYROLL WITHHOLDING-PERF	appriopriate entity.
		This fund is to hold payroll withholdings from employee pay for later remittance to the
5358	PAYROLL WITHHOLDING-PROPERTY TAXES	appriopriate entity.
E2E0	DAVBOLL WITHHOLDING SHEDIEF DENSION	This fund is to hold payroll withholdings from employee pay for later remittance to the
5359	PAYROLL WITHHOLDING-SHERIFF PENSION	appriopriate entity. This fund is to hold payroll withholdings from employee pay for later remittance to the
5361	PAYROLL WITHHOLDING-STATE	appriopriate entity.
		This fund is to hold payroll withholdings from employee pay for later remittance to the
5362	PAYROLL WITHHOLDINGS-UNION DUES	appriopriate entity.
5362	DAVPOLL WITHHOLDING LINEOPMS	This fund is to hold payroll withholdings from employee pay for later remittance to the appriopriate entity.
5363	PAYROLL WITHHOLDING-UNIFORMS	This fund is to hold payroll withholdings from employee pay for later remittance to the
5364	PAYROLL WITHHOLDING-WAGE GARNISHMENTS	appriopriate entity.
		Use this fund to deposit monies coming to the county auditor for the benefit of the sheriff's
		pension trust fund. Checks can then be written from this fund to give to the pension trustee
5501	SHERIFF PENSION HOLDING	for deposit into the pension trust.
	Settlement Funds	
		Use this fund to quietus property taxes and write checks to other governments at each
6000	SETTLEMENT	property tax settlement.
0001	LIT DDOD TAY ODED LEWES BEST ACT	Use this fund to account for LIT monies for operating levy freeze that will later be used for
6004	LIT PROP TAX OPER LEVIES REPLACE	settlement. Renamed LIT Use this fund to set aside LIT monies for distribution to the governments if authorized after
6006	LIT STABILIZATION	the LIT for property tax operating levy freeze has been adopted. Rename LIT
2000		
		This fund is optional to use in accounting for county wheel tax and sur tax in the same fund.
6020	WHEEL TAX / SURTAX COMBINED	You may also use individual funds to keep separate wheel tax and surtax.
6004	WHEEL TAX	Use this fund to account for wheel tax monies until distribution unless the combined wheel
6021	WHEEL TAX	tax / sur tax fund is used.

		Use this fund to account for sur tax monies until distribution unless the combined wheel tax
6022	SUR TAX	/ sur tax fund is used.
6023	CVET AGENCY	Use this fund to deposit and distribute CVET.
2224		Use this fund to deposit and then remit excise tax cut replacement that is due to the state.
6024	FINAL EXCISE TAX CUT REPLACEMENT DUE STATE	Lies this fixed to demonit and distribute above and new auto to any new rists to view units
6030	ABATEMENT DEDUCTION REPAYMENT	Use this fund to deposit and distribute abatement repayments to appropriate taxing units
6031	ABATEMENT DEDUCTION REPAIRMENT ABATEMENT FEE DISTRIBUTION	Use this fund to account for the collection and distribution of abatement fees
		Use this fund to deposit and distribute weed lien collections to municipalities that certified
6041	WEED LIEN COLLECTIONS	the liens.
		Use this fund to deposit and distribute sewer lien collections to municipalities that certified
6042	SEWAGE COLLECTIONS	the liens.
6043	CONSERVANCY DISTRICT FUNDS	Use for collections for Conservancy Districts
6051	FINANCIAL INSTITUTION TAX	Use this fund to deposit and distribute FIT. Use this fund to deposit and distribute Business Personal Property Exempt local service
6052	BPP LOCAL SERVICE FEE	fee. IC 6-1.1-3-7.3
0032	BFF EOCAL SERVICE I EL	100. 10 0-1.1-0-1.0
6053	BBP LATE ASSESSMENT PENALTY	Use this fund if the county can't identify the tax district for the Late Assessment Penalty
		Use this fund to account for LIT Property Tax Relief monies that will later be settled to the
6203	LOCAL INCOME TAX -PROPERTY TAX RELIEF	other governments as a part of property tax distributions. (EFF. 1-1-17)
		Use this fund to account for a supplental distribution of PTR that must be allocated within 3
6204	LIT SUPPLEMENTAL DISTRIBUTION PTR	years.
	0	
7101	State Auditor Remittances	IC 20 40 3 16. Paguires deposit to the state common school fund
7101 7102	STATE FINES AND FORFEITURES INFRACTION JUDGEMENTS	IC 20-49-3-16 Requires deposit to the state common school fund IC 34-28-5-5(c)
7102	OVERWEIGHT VEHICLE FINES	IC 9-20-18-12(f)
7103	SPECIAL DEATH BENEFIT	IC 35-33-8-3.2
7104	SALES DISCLOSURE - STATE SHARE	IC 6-1.1-5.5 Requires deposit to the state assessment training fund
7106	CORONERS TRAINING & CON'T EDUCATION	IC 16-37-1-9
7107	INTERSTATE COMPACT-STATE SHARE	IC 11-13-4.5
7108	MORTGAGE RECORDING FEES-STATE SHARE	IC 24-9-9-3
7109	CANINE RESEARCH AND EDUCATION	IC 6-9-39-6
7110	DLGF HOMESTEAD PROPERTY DATABASE	IC 6-1.1-12-37
7111	SEX AND VIOLENT OFFENDER ADMIN-STATE	IC 36-2-13-5.6
7112	CAMPAIGN FINANCE ENFORCEMENT-STATE	IC 3-9-4-16
7113	CHILD RESTRAINT VIOLATIONS FINES	IC 9-19-11 AND IC 34-28-5-4
7114 7115	MILITARY FINES	IC 10-16-9-3 IC 6-1.1-6-24
7115	FOREST RESTORATION STATE AFFORDABLE HOUSING AND COMMUNITY	10 0-1.1-0-24
7116	DEVELOPMENT	IC 5-20-4-1 and IC 36-2-7-10
7117	PRO BONO LEGAL SERVICES	IC 33-37-7-2(n)
7118	VIOLENT CRIME VICTIIM'S COMPENSATION	IC 5-2-6.1-41 AND IC 11-10-8-6(a)(3)
7119	BLOCKING RR CROSSING FINES	IC 8-6-7.5
	IDOR Remittances	
7201	FOOD AND BEVERAGE TAX COLLECTIONS	Use if you have a restaurant in a county park or at a golf course for collection and remittance of applicable food and beverage taxes to the Indiana Dept. of Revenue. Use to account for inheritance taxes collected and the remittances to Indiana Dept. of
7202	INHERITANCE TAX	Revenue.
		Use to account for sales taxes collected on retail sales and remittance of the taxes to
7203	SALES TAX COLLECTIONS	Indiana Dept. of Revenue.
	Local Covernment Pemittenese	
7301	Local Government Remittances EDUCATION PLATE FEES AGENCY	Use for deposit and distribution of education plate fees to school corporations
7 00 1	EDSOMINORI ENTET ELO AGENOT	IC 4-33-13-6 Use for deposit and distribution of riverboat monies to the county fund and
7303	RIVERBOAT REVENUE SHARING	other units of local government. (Not schools)
		IC 6-9 Use for deposit and distribution of innkeepers taxes to convention and visitor's
7304	INNKEEPERS TAX COLLECTIONS	bureau
		IC 9-18-2-41 Use to deposit and distribute additional excise tax judgments to law
7305	JUDGMENTS DUE LAW ENFORCEMENT	enforcement agencies.
		IC 6-1.1-12-26.2 Use to account for alllocation to other units law enforcement/ fire
7306	HERITAGE BARN PUBLIC SAFETY DISTRIBUTION	protection
7007	LOCAL DUDI IO LIEALTH CEDVICES ELIDING COTYCO	IC 16-46-10-2.6 use to account for public health services funding that is remitted to a city
7307	LOCAL AFFORDARI E HOUSING	health department IC 36-2-7-10
7314	LOCAL AFFORDABLE HOUSING	Use this fund to account for LIT Certified Shares to distribute to county and other local
7330	LIT CERTIFIED SHARES	governments
, 555	II. CINTED OFFICEO	Use this fund to account for LIT Public Safety to distribute to county and other local
7331	LIT PUBLIC SAFETY	governemnts
		Use this fund to account for LIT Economic Development to distribute to county and other
7332	LIT ECONOMIC DEVELOPMENT (EDIT)	local governments
	· · ·	Use this fund to account for special distribution of LIT to distribute to county and other local
7333	LIT SUPPLEMENTAL DISTRIBUTION	governments. TRUST BALANCE AT STATE EXCEEDS 15%
7350	CITY/TOWN ORDINANCE VIOLATIONS FINES	Use to hold and distribute ordinance violations fines to other local governments.

	Outside Funds for Annual Report Only	
0001	AFTER SETTLEMENT COLLECTIONS	Use this fund on the CAR to report amounts held by the county treasurer that have not been quietused to the auditor's fund ledger system
0002	SHERIFF'S INMATE TRUST	Use this fund on the CAR to report amounts held by the county sheriff in trust for inmates of the county jail.
0003	JAIL COMMISSARY	IC 36-8-10-21 Use this fund on the CAR to report amounts held by the county sheriff in the commissary fund that is outside of the county auditor's records.
0004	RECORDER'S CASHBOOK	Use this fund to report the amounts held by the county recorder on the CAR that are not yet quietused to the county auditor per the supplemental CAR. NO LONGER REQUIRED
0005	PROSECUTORS CHECK DECEPTION PROGRAM	Use this fund to report the amounts on the CAR held by the prosecuting attorney as part of the check deception program that are not part of the county auditor's records.
0006	CLERK'S TRUST	Use this fund on the CAR to report the amount held by the clerk of the circuit court as reported on the supplemental CAR report
0007	COUNTY HOME RESIDENTS' TRUST	Use this fund on the CAR to report amounts held at the county home on behalf of residents that is not on the county auditor's records.
0008	SHERIFF'S CASHBOOK	Use this fund on the CAR to report amounts held by the county sheriff that have not been remitted to the county auditor or other appropriate entity.
0009	JUVENILE DETENTION - TRUST	If the county has a juvenile detention center this fund may be used to account for each individual juvenile's money while they are held in the center. This fund may be outside the county auditor's system like the jail inmate trust if maintained at the department level.