

FUND DESCRIPTIONS		
Fund No.	Statutory Funds	
1000	GENERAL	
1101	ACCIDENT REPORT	IC 9-26-9-3
1103	AFFORDABLE HOUSING	IC 5-20-5-15.5
1106	ANIMAL CONTROL	IC 15-20
1107	AVIATION	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	CLERK'S RECORDS PERPETUATION	IC 33-37-5-2
1122	COMMUNITY CORRECTIONS	IC 11-12-2-12
1123	COMMUNITY TRANSITION PROGRAM	IC 11-12-10
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	COUNTY OPTION DOG TAX	IC 6-9-39-6
1130	PRISONER REIMBURSEMENT FOR INCARCERATION	IC 36-2-13-16
1131	SALES DISCLOSURE-COUNTY SHARE	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 CAPITAL IMPROVEMENT	IC 36-9-16-3
1140	CUMULATIVE COURTHOUSE	IC 36-9-14
1141	CUMULATIVE DRAINAGE	IC 36-9-27-100
1142	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
1152	EMERGENCY PLANNING/RIGHT TO KNOW	IC 13-25-2-10.6
1154	ENHANCED ACCESS	IC 5-14-3-8.3
1155	EXTRADITION AND SHERIFF'S ASSISTANCE	IC 35-33-14-2
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	IDENTIFICATION SECURITY PROTECTION	IC 36-2-7.5-11
1161	LOCAL PUBLIC HEALTH SERVICES	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1168	LOCAL HEALTH MAINTENANCE	IC 16-46-10 REPEALED EFFECTIVE 7/1/23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	MAJOR MOVES CONSTRUCTION	IC 8-14-14
1173	MVH - RESTRICTED (Sub fund of Motor Vehicle Highway)	IC 8-14-1-4; State Examiner Directive 2018-2
1174	MEDICAL CARE FOR INMATES	IC 11-12-5-5
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	PLANNING AND ZONING IMPACT	IC 36-7-4-1329
1181	PLAT BOOK	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	SOLID WASTE USER FEES	IC 36-9-30
1195	STORM WATER MANAGEMENT CAPITAL PROJECTS	IC 8-1.5-5
1196	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

1202	SURVEYOR'S CORNER PERPETUATION	IC 36-2-12-11
1203	TAX SALE FEES	IC 6-1.1-24
1204	TAX SALE REDEMPTION	IC 6-1.1-25-4
1205	TAX SALE SURPLUS	IC 6-1.1-24-6.4 & 7
1206	LOCAL HEALTH DEPARTMENT TRUST ACCOUNT	IC 4-12-7 REPEALED EFFECTIVE 7/1/23
1207	UNSAFE BUILDING	IC 36-7-9-14
1208	VEHICLE INSPECTION	IC 9-17-2-12
1209	VICTIM IMPACT PROGRAM	IC 9-30-14
1211	GUARDIAN AD LITEM	IC 31-40-3-3
1212	COURT APPOINTED SPECIAL ADVOCATE (CASA)	IC 31-40-3-3
1213	GAL/CASA	IC 31-40-3-3
1215	ELECTION AND REGISTRATION	IC 3-5-3-2
1216	AUDITORS INELIGIBLE DEDUCTIONS	IC 6-1.1-12-37and IC 6-1.1-36-17
1217	COUNTY ELECTED OFFICIALS TRAINING	IC 36-2-7-19
1218	DISTRESSED ROAD	IC 8-14-8
1219	PARK AND RECREATION	IC 36-10-3-19
1220	COUNTY OFFENDER TRANSPORTATION FUND	IC 11-13-4.5-8
1221	HAZARDOUS WASTE DISPOSAL TAX	IC 13-22-12-3.6
1222	STATEWIDE 911	IC 36-8-16.7-38
1223	ABANDONED VEHICLE	IC 9-22-1-30
1224	REASSESSMENT	IC 6-1.1-4-27.5; IC 6-1.1-4-28.5
1225	PUBLIC TRANSPORTATION PROJECT	IC 8-25-3-7 Johnson, Hancock, Madison, Delaware, Hamilton and Marion Counties only
1226	HERITAGE BARN PUBLIC SAFETY	IC 6-1.1-12-26.2
1227	LANDFILL INFRASTRUCTURE	IC 36-2-9-21, IC 13-20-21-6 ( c ) & IC 13-20-21-14(b)
1228	PROPERTY TAX ASSESSMENT APPEALS	IC 6-1.1-15-10.5
1229	LOIT SPECIAL DISTRIBUTION	IC 6-3.6-9-17(h)(1) <i>(One time distribution in 2016)</i>
1230	INFRACTION JUDGMENT FINE	IC 34-28-5-5(d) Marion County only
1231	TOLL ROAD INFRACTION JUDGMENT	IC 34-28-5-5(f) Clark County only
1232	LAW ENFORCEMENT RECORDINGS COPY FEE	IC 5-14-3-8(l)
1233	LIT - CORRECTIONAL/REHABILITATION FACILITIES	IC 6-3.6-6-2.7
1234	PROSECUTOR - FORFEITURE	IC 34-24-1-4
1235	LIT - DEDICATED TO PSAP	IC 6-3.6-6-8
1236	LIT-DEDICATED TO EMS	IC 6-3-6-2.8
1237	OPIOID SETTLEMENT RESTRICTED	IC 4-6-15
1238	OPIOID SETTLEMENT UNRESTRICTED	IC 4-6-15
1239	LIT- DEDICATED TO COURT STAFF COSTS	IC 6-3.6-6-2.9
2000	ADULT PROBATION ADMINISTRATIVE	IC 35-38-2-1
2050	JUVENILE PROBATION ADMINISTRATIVE	IC 31-40-2
2100	SUPPLEMENTAL ADULT PROBATION SERVICES	IC 35-38-2-1
2150	SUPPLEMENTAL JUVENILE PROBATION SERVICES	IC 31-40-2
2200	ALTERNATIVE DISPUTE RESOLUTION	IC 33-23-6-1
2300	CEMETERY OPERATING	IC 23-14-67
2350	CEMETERY TRUST	IC 23-14-70
2500	COUNTY USER FEE	IC 33-37-8-5
2600	DRAIN CONSTRUCTION/RECONSTRUCTION	IC 36-9-27-73_to be used for individual construction projects outside of GDI (Fund 1158)
2700	DRAINAGE MAINTENANCE	IC 36-9-27-44
2800	INVESTMENT TRUST	IC 5-13-9-10 & 11
2900	SUBDIVISION DRAIN REPAIR	IC 36-9-27.8-7 Marion and Johnson Counties only
	Local Authority Funds	
4002	GOLF COURSE OPERATING	Use for operations of a county owned golf course
4003	WASTEWATER UTILITY OPERATING	If the county owns a wastewater utility, this fund will be used to account for operations.
4004	EMS EQUIPMENT	Use this fund for setting aside monies for emergency medical services equipment
4005	CONVENTION CENTER OPERATING	Use for operations of a county convention center
4006	DRUG BUY MONEY	Counties may establish drug buy money funds for use by law enforcement. Usually a petty cash fund will be used to for the officers to obtain cash and reimbursement will then be requested of this fund to maintain the petty cash fund.
4007	HUMANE SOCIETY	Use this fund in conjunction with the county option dog tax if a portion of collections is pledged to the humane society.
4008	ANIMAL SHELTER	For operation of a county animal shelter.
4009	SHERIFF SALE ADMINISTRATION	Use this fund to account for sheriff sale fees collected and expenses of conducting the sheriff sale if the general fund is not used for this purpose.
4010	DRUG TASK FORCE	For operation of a drug task force. Multi-agency task forces should be established by interlocal agreement.
4011	DUI TASK FORCE	For operation of a DUI task force. If multiple agencies are involved in the task force an interlocal agreement should be entered.
4012	K-9	Use for operation of a K-9 unit or donations to a K-9 unit in accordance with the home rule ordinance
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.
4016	IT SERVICES	If the county maintains a computer services department where costs of the department are allocated to the county offices and departments that use computer services this fund should be used for the collections of the IT department and its costs of providing services.

4017	PARKING FACILITY OPERATING	For operations of a county owned parking garage or lot
4018	COURT INTERPRETERS	Use this fund to account for court interpreter fees and donations for court interpreter services.
4019	COUNTY HOME RESIDENTS' TRUST	Establish this fund to account for individual county home resident's accounts if records are to be on the county auditor's system.
4050	TOWNSHIP ROADS AND INFRASTRUCTURE	Establish a separate fund for funds received by Townships (established under IC 36-6-10-4; effective 7/1/25) for the purpose of bidding out projects that are: for the improvement of roads and infrastructure within the township boundaires and approved by the township.
4100	DONATIONS	Separate donations funds may be established for various specific purposes in the county using Home Rule (IC 36-1-3)
4200	LOCAL ORDINANCE VIOLATIONS FINES - COUNTY	Use per the home rule ordinance.
4300	TIF GRANTS AND LOANS	Establish a separate fund for each TIF allocation area that wishes to set aside monies for grants and loans for development within the TIF district.
4400	TIF DEBT SERVICE	Establish a separate fund for each TIF borrowing to set aside monies that will be used to 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
4700	SELF-INSURANCE	Use to accumulate funds for payment of county liabilities not covered by commercial insurance but instead covered by the county's insurance policies.
4800	CAPITAL PROJECTS	Use for construction, reconstruction, improvements and purchase of capital assets 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.
5100	PAYROLL CLEARING	Use this fund to deposit payroll costs from the county funds paying personal services and write payroll checks to employees.
5150	PAYROLL WITHHOLDING-DONATIONS	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5200	PAYROLL WITHHOLDING-INSURANCE	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5250	PAYROLL WITHHOLDING-OTHER	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5300	PAYROLL WITHHOLDINGS-SAVINGS	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5351	PAYROLL WITHHOLDING-CHILD SUPPORT	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5352	PAYROLL WITHHOLDING-DEFERRED COMPENSATION	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5353	PAYROLL WITHHOLDING-FEDERAL	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5354	PAYROLL WITHHOLDING-FICA & MEDICARE	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5355	PAYROLL WITHHOLDING-FLEX SPENDING	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5356	PAYROLL WITHHOLDING-LOCAL TAX	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5357	PAYROLL WITHHOLDING-PERF	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5358	PAYROLL WITHHOLDING-PROPERTY TAXES	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5359	PAYROLL WITHHOLDING-SHERIFF PENSION	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5361	PAYROLL WITHHOLDING-STATE	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5362	PAYROLL WITHHOLDINGS-UNION DUES	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5363	PAYROLL WITHHOLDING-UNIFORMS	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5364	PAYROLL WITHHOLDING-WAGE GARNISHMENTS	This fund is to hold payroll withholdings from employee pay for later remittance to the appropriate entity.
5501	SHERIFF PENSION HOLDING	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 for deposit into the pension trust.
	Settlement Funds	
6000	SETTLEMENT	Use this fund to quietus property taxes and write checks to other governments at each property tax settlement.
6004	LIT PROP TAX OPER LEVIES REPLACE	Use this fund to account for LIT monies for operating levy freeze that will later be used for settlement. <b>Renamed LIT</b>
6006	LIT STABILIZATION	Use this fund to set aside LIT monies for distribution to the governments if authorized after the LIT for property tax operating levy freeze has been adopted. <b>Rename LIT</b>

6020	WHEEL TAX / SURTAX COMBINED	This fund is optional to use in accounting for county wheel tax and sur tax in the same fund. You may also use individual funds to keep separate wheel tax and surtax.
6021	WHEEL TAX	Use this fund to account for wheel tax monies until distribution unless the combined wheel tax / sur tax fund is used.
6022	SUR TAX	Use this fund to account for sur tax monies until distribution unless the combined wheel tax / sur tax fund is used.
6023	CVET AGENCY	Use this fund to deposit and distribute CVET.
6024	FINAL EXCISE TAX CUT REPLACEMENT DUE STATE	Use this fund to deposit and then remit excise tax cut replacement that is due to the state.
6030	ABATEMENT DEDUCTION REPAYMENT	Use this fund to deposit and distribute abatement repayments to appropriate taxing units
6031	ABATEMENT FEE DISTRIBUTION	Use this fund to account for the collection and distribution of abatement fees
6041	WEED LIEN COLLECTIONS	Use this fund to deposit and distribute weed lien collections to municipalities that certified the liens.
6042	SEWAGE COLLECTIONS	Use this fund to deposit and distribute sewer lien collections to municipalities that certified the liens.
6043	CONSERVANCY DISTRICT FUNDS	Use for collections for Conservancy Districts
6051	FINANCIAL INSTITUTION TAX	Use this fund to deposit and distribute FIT.
6052	BPP LOCAL SERVICE FEE	Use this fund to deposit and distribute Business Personal Property Exempt local service fee. IC 6-1.1-3-7.3
6053	BBP LATE ASSESSMENT PENALTY	Use this fund if the county can't identify the tax district for the Late Assessment Penalty
6203	LOCAL INCOME TAX -PROPERTY TAX RELIEF	Use this fund to account for LIT Property Tax Relief monies that will later be settled to the other governments as a part of property tax distributions. (EFF. 1-1-17)
6204	LIT SUPPLEMENTAL DISTRIBUTION PTR	Use this fund to account for a supplemental distribution of PTR that must be allocated within 3 years.
	State Auditor Remittances	
7101	STATE FINES AND FORFEITURES	IC 20-49-3-16 Requires deposit to the state common school fund
7102	INFRACTION JUDGEMENTS	IC 34-28-5-5(c)
7103	OVERWEIGHT VEHICLE FINES	IC 9-20-18-12(f)
7104	SPECIAL DEATH BENEFIT	IC 35-33-8-3.2
7105	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	MILITARY FINES	IC 10-16-9-3
7115	FOREST RESTORATION	IC 6-1.1-6-24
7116	STATE AFFORDABLE HOUSING AND COMMUNITY 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.
7202	INHERITANCE TAX	Use to account for inheritance taxes collected and the remittances to Indiana Dept. of Revenue.
7203	SALES TAX COLLECTIONS	Use to account for sales taxes collected on retail sales and remittance of the taxes to Indiana Dept. of Revenue.
	Local Government Remittances	
7301	EDUCATION PLATE FEES AGENCY	Use for deposit and distribution of education plate fees to school corporations
7303	RIVERBOAT REVENUE SHARING	IC 4-33-13-6 Use for deposit and distribution of riverboat monies to the county fund and other units of local government. (Not schools)
7304	INNKEEPERS TAX COLLECTIONS	IC 6-9 Use for deposit and distribution of innkeepers taxes to convention and visitor's bureau
7305	JUDGMENTS DUE LAW ENFORCEMENT	IC 9-18-2-41 Use to deposit and distribute additional excise tax judgments to law enforcement agencies.
7306	HERITAGE BARN PUBLIC SAFETY DISTRIBUTION	IC 6-1.1-12-26.2 Use to account for allocation to other units law enforcement/ fire protection
7307	LOCAL PUBLIC HEALTH SERVICES FUNDING - CITY SHARE	IC 16-46-10-2.6 use to account for public health services funding that is remitted to a city health department
7314	LOCAL AFFORDABLE HOUSING	IC 36-2-7-10
7330	LIT CERTIFIED SHARES	Use this fund to account for LIT Certified Shares to distribute to county and other local governments
7331	LIT PUBLIC SAFETY	Use this fund to account for LIT Public Safety to distribute to county and other local govermenmts

7332	LIT ECONOMIC DEVELOPMENT (EDIT)	Use this fund to account for LIT Economic Development to distribute to county and other local governments
7333	LIT SUPPLEMENTAL DISTRIBUTION	Use this fund to account for special distribution of LIT to distribute to county and other local 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. <b>NO LONGER REQUIRED</b>
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.