

SPECIAL REVENUE FUNDS

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Funds of material significance are presented separately in these combining statements. All other funds are included under the description "Other Special Revenue Funds."

The following funds are used to account for welfare assistance and administration and other welfare related entitlement programs:

- County Welfare Administration, State and Federal Welfare Assistance
- Title IV-D
- Title XX
- Medicaid Assistance, Medicaid Administration
- Welfare Work Incentive
- School Lunch
- Hospital Care for the Indigent
- Federal Food Stamp Program
- Medicaid Indigent Care Trust

The following funds are used to account for educational programs:

- Higher Education
- Vocational Rehabilitation Division
- EICA Chapter II LEA Distribution Fund
- Handicapped Education

The following funds are used to account for transportation and motor vehicle related programs:

- Motor Vehicle Highway Fund
- Bureau of Motor Vehicles Commission
- Gasoline and Special Fuel Tax
- State Highway Department
- Highway Construction Improvement
- Public Mass Transportation
- Primary Road and Street
- Indiana Transportation Finance Authority - Highway Revenue Bonds

The following funds are used to account for environmental and wildlife programs:

- Hazardous Substance Emergency Trust
- State Revolving Fund

The following funds are used to account for health and mental health related programs:

- Health and Environmental Programs
- Mental Health Fund
- Patients Compensation

The following funds are used to account for the administration of economic development and employment programs and pension related benefits:

- Community Development Block Grant
- Job Training Partnership Act
- Low Income Energy Assistance Block Grant
- Training 2000 Fund
- Employment Security Administration
- Pension Relief

The following funds are used to receive and distribute certain revenues to the proper sources:

- Department of Revenue Collection Fund
- Bureau of Motor Vehicles Holding Account

IFTA / Motor Carrier Clearing Account
Property Tax Replacement Fund
Financial Institution tax Fund