**Legal Title**
Other - Unallocated Special Funds

**Legal Citation/Authority**
None

**Fund Classification**

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budgetary Only</td>
<td>Governmental/Unallocated Special Funds</td>
</tr>
</tbody>
</table>

**Fund Classification**

**Purpose**
The Department of Finance created fictitious funds used for budgetary purposes only. These fictitious funds function as placeholders for budget purposes—that is, anticipated costs or revenues that cannot be matched accurately to a real fund in the State Treasury may be shown in these dummy funds for presentation in the Governor’s Budget. The fictitious funds are not in the State Treasury but are listed in the Uniform Codes Manual.

Other - Unallocated Special Funds is one of these budgetary funds.

**Administering Agency/Organization Code**

**Major Revenue Source**

**Disposition of Fund (upon abolishment)**

**Appropriation Authority**

**State Appropriations Limit**
Always Excluded.

**Comments/Historical Information**