### Legal Title
Unallocated Bond Funds - Select

### Legal Citation/Authority
Government Code section 13306(a) – Administratively Established

### Fund Classification

<table>
<thead>
<tr>
<th>GAAP Basis</th>
<th>Legal Basis</th>
</tr>
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<tbody>
<tr>
<td>Budgetary Only</td>
<td>Non-governmental/Bond Funds</td>
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</tbody>
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### Purpose
The Department of Finance created certain 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. These fictitious funds are not in the State Treasury but are listed in the Uniform Codes Manual.

Unallocated Bond Funds--Select is one of these budgetary funds.

### Administering Agency/Organization Code
Department of Finance.

### Major Revenue Source

### Disposition of Fund (upon abolishment)

### Appropriation Authority

### State Appropriations Limit
Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Bond Fund.

### Comments/Historical Information