### Legal Title
Federal Funds - Not in State Treasury

### 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>Nongovernmental/Trust and Agency Funds -- Federal</td>
</tr>
</tbody>
</table>

### 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 of revenues that cannot be accurately matched 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.

Federal Funds--Not in State Treasury is one of these budgetary funds.

### Administering Agency/Organization Code
See Authority and Purpose

### Major Revenue Source
See Authority and Purpose

### Disposition of Fund (upon abolishment)
See Authority and Purpose

### Appropriation Authority
See Authority and Purpose

### State Appropriations Limit
*Always Excluded*—Federal funds are always excluded from the State Appropriations Limit because the moneys are derived from non-tax revenues. These funds consist of moneys received from the federal government to be expended for specific purposes.

### Comments/Historical Information