**Legal Title**
State Instructional Materials Fund

**Legal Citation/Authority**
Chapter 1010, Statutes of 1976, Section 2
Education Code sections 60240 (a)

**Fund Classification**
- **GAAP Basis**
  - Fiduciary/Agency Funds
- **Legal Basis**
  - Nongovernmental/Trust and Agency Funds
  - Non-Federal

**Purpose**
In accordance with Education Code section 60240 through 60252, the purpose is to provide a means of annually funding the acquisition of instructional materials as required by the Constitution of the State of California.

**Administering Agency/Organization Code**
Department of Education/Org 6100

**Major Revenue Source**
Transfers from the General Fund pursuant to Education Code sections 60246.5 and 60247.5.

**Disposition of Fund (upon abolishment)**
Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.

**Appropriation Authority**
Notwithstanding Government Code section 13340, all money in the fund is continuously appropriated without regard to fiscal years.

**State Appropriations Limit**
- **Always Excluded** – The major revenue source is transferred from another fund which has already counted in an included fund, the General Fund (0001), and should not be double counted; as well as, this fund is derived from a Trust and Agency Fund (Non-Federal).

**Comments/Historical Information**
Chapter 929, Statutes of 1972 originally created this fund.
Chapter 1010, Statutes of 1976 continued this fund in existence.
August 2014 revision changed the administering agency organization code from 6110 to 6100.