Legal Title
Proprietary Funds Outside the Centralized Treasury System

Legal Citation/Authority
None.

<table>
<thead>
<tr>
<th>Fund Classification</th>
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</thead>
<tbody>
<tr>
<td>GAAP Basis</td>
<td>Legal Basis</td>
</tr>
<tr>
<td>Budgetary Only</td>
<td>Nongovernmental/Unallocated Nongovernmental Cost Funds</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 or 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.

Proprietary Funds Outside the Centralized Treasury System is one of these budgetary funds.

Administering Agency/Organization Code
See Purpose/Org 8860

Major Revenue Source
See Purpose.

Disposition of Fund (upon abolishment)
See Purpose.

Appropriation Authority
See Purpose.

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 this fund is classified as a Nongovernmental Cost Fund. This fund is used for budgetary purposes only.

Comments/Historical Information