

**MICHIGAN STATE UNIVERSITY
FUND AND SUB-FUND DESCRIPTIONS**

<i>Fund</i>	<i>Sub-Fund</i>	<i>Sub-Fund Name</i>	<i>Fund/Sub-Fund Description</i>	<i>Restricted or Unrestricted Funds</i>	<i>Description of Cash Inflows</i>	<i>Description of Cash Outflows</i>
Retirement and Insurance Fund (Txxxxxx)	<i>Retirement and Insurance Fund is used to account for various self-insured/self-funded retirement and insurance programs administered through the University. All accounts are administered by Central Offices.</i>					
	TN	RAI-Insurance	<i>For Central Use Only – used to account for self-insured/self-funded insurance programs.</i>	Unrestricted	Funding comes from investment income and other unrestricted accounts.	Expenses related to administering any self-insured insurance programs.
	TR	RAI-Retirement	<i>For Central Use Only – used to account for self-insured/self-funded retirement programs.</i>	Unrestricted	Funding comes from investment income and other unrestricted accounts.	Expenses related to administering any self-insured retirement programs.
	TT	RAI-Other	<i>For Central Use Only – used to account for other miscellaneous self-insured/self-funded deferred compensation programs.</i>	Unrestricted	Funding comes from investment income and other unrestricted accounts.	Expenses related to administering any deferred compensation programs.
	TZ	RAI-Administration	<i>For Central Use Only - used to facilitate year-end adjustments and transactions for financial reporting purposes.</i>	Unrestricted	N/A	N/A