

**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>
<b>Student Loan Fund (Lxxxxxx)</b>	<b>Student Loan Fund is used to account for the borrowing and payment of student loans administered through the University. All accounts are administered by Central Offices.</b>					
	LD	STL-Federal	<i>For Central Use Only</i> – used to account for borrowing and payment of long term federal student loans funded through federal programs such as Perkins, Health Profession and FFELP loans.	Restricted	Borrower Payments	Loan Disbursements
	LN	STL-Institutional	<i>For Central Use Only</i> – used to account for borrowing and payment of long term and short term institutional loans that may have been established by an external donor gift (Restricted) or by a University allocation (Unrestricted).	Restricted or Unrestricted	Borrower Payments	Loan Disbursements
	LZ	STL-Administration	<i>For Central Use Only</i> - used to facilitate year-end adjustments and transactions for financial reporting purposes.	Restricted or Unrestricted	N/A	N/A