The following is a general definition of each fund group and includes examples and an explanation of each fund group at Midwestern State University.

**State Appropriations:** Funds are appropriated by the State Legislature on a biennial basis. This appropriation is referred to as the General Revenue Appropriation. These funds may only be used to fund the direct cost of providing educational services to those students who matriculate at this university. These are in fund 11000 with multiple organizations.

**Local Educational and General (E&G) Funds:** Funds collected by the university that directly relate to the educational service being provided and are deposited in the State Treasury are included in this group. These too are located in fund 11000 with multiple organizations. Revenue examples include:

- State Tuition
- Laboratory Fees
- Interest Earned on Local E&G Funds
- Leases and Rentals of State Owned Buildings

**Higher Education Assistance Funds (HEAF):** Beginning September 1, 1985, the state constitution was changed to provide special funding to those institutions which do not participate in the Permanent University Fund (PUF). This funding is for the purpose of acquiring land, constructing and equipping buildings or other permanent improvements, major repair or rehabilitation of buildings or other permanent improvements, and acquisition of capital equipment, library books and library materials. This fund is 11110 with multiple organizations.

**Designated Purpose Funds:** Funds which are created as a result of the Board of Regents exercising its statutory authority to assess fees or levy charges for various activities are included in this fund group. These funds are identified by 2xxxx fund numbers. Revenue examples include:

- Local Designated Tuition
- Installment Loan Fees
- Returned Check Charges
- University Services Fees
- Other student paid fees like Instructional Enhancement, Student Service, Athletic, Distance Learning, etc.

**Auxiliary Funds:** These funds are generated when the university engages in a business activity providing goods or services. Examples include dorm rent, meal plan sales and bookstore commissions. These funds are identified as a 3xxxx fund and can have multiple organizations.

**Current Restricted Funds:** Funds come to the university from outside sources and the donor determines how the funds will be used. This includes gift and grant funds from federal, state and local governments as well as private donors, trusts and foundations. These funds are identified by 4xxxx fund numbers.

**Loan Funds:** These funds are used to make loans to students. There are several sources for these funds including interest paid by students on their loans. Loan funds are identified by 5xxxx fund numbers.

**Endowment Funds:** These funds are received from donors who specify that only the interest earned on the gift is expendable. These funds are identified by 6xxxx fund numbers.

**Plant Funds:** These are funds which are used to acquire or modify physical facilities. They include several different sources, the major ones being debt or bond funds. Accounts have 8xxxx fund numbers.

**Agency Funds:** These are resources held by the institution as custodian or fiscal agent for an organization and are identified with 9xxxx fund numbers.