



## MONTANA UNIVERSITY SYSTEM FUNDS AND SUBFUNDS

Current Unrestricted	<p>(A) <i>The unrestricted subfund segregates that portion of the current fund's financial resources that can be expended for general operations and is free of externally imposed restrictions, except those imposed by the legislature. 17-2-102 MCA</i></p> <p>The traditional state appropriated funds which are supported with general funds, tuition, millage, and other funds (including interest earnings).</p>
Current Restricted:	<p>(B) <i>The restricted subfund segregates that portion of the current fund's financial resources that can be expended for general operations but only for purposes imposed by sources external to the board of regents and the legislature. 17-2-102 MCA</i></p> <p>Funds which are restricted to purposes specified by sources external to the Board of Regents or the Legislature. Examples include federal grants or contracts, federal financial aid, state grants.</p>
Current Designated:	<p>(C) <i>The designated subfund segregates that portion of the current fund's financial resources that is associated with general operations but is separately classified in order to accumulate costs that are to be recharged as allocated to other funds or subfunds, identifies financial activities related to special organized activities of educational departments in which the activity is fully supported by supplemental assessments, and identifies special supply and facility fees that are approved for collections beyond normal course fees and their disposition. 17-2-102 MCA</i></p> <p>These funds are restricted to purposes specified by the Board of Regents or the campus and account for activities associated with general operating funds but separately classified to accumulate costs to recharge to other funds. Examples include computer centers, various student fees, state college work study funds, and indirect cost recoveries.</p>
Auxiliary:	<p>(D) <i>The auxiliary subfund segregates that portion of the current fund's financial resources that is devoted to providing essential on-campus services primarily to students, faculty, or staff wherein a fee, which is directly related to but does not necessarily equal the cost of the service provided, is charged to the consumer. 17-2-102 MCA</i></p> <p>Funds dedicated to on-campus services to students, faculty, or staff for a fee. Examples include residence halls, food services, bookstores.</p>
Plant Funds:	<p>(v) <i>the plant fund, which accounts for those financial resources allocated to or received by the Montana university system for capital outlay purposes or to retire long-term debts associated with construction or acquisition of fixed assets and the net accumulative results of these activities. 17-2-102 MCA</i></p> <p>Funds used for the acquisition of long term assets, for renewal or replacement of campus properties, for debt service payments, or to account for the cost of long-lived assets. The students' Computer and Equipment fees are recorded in this fund as well as campus Building Fees.</p>
Loan Funds:	<p>(ii) <i>the student loan fund, which accounts for money deposited in the state treasury that may be loaned to students, faculty, or staff for purposes related to education, organized research, or public services by the Montana university system. 17-2-102 MCA</i></p> <p>Funds available for loans to students, faculty, or staff. Examples include the Perkins Federal Loan Fund or campus short-term loan funds.</p>
Endowment Funds:	<p>(iii) <i>the endowment fund, which accounts for money deposited in the state treasury by the Montana university system wherein the principal portion of the amount received is nonexpendable but is available for investment. thus producina consumable income. 17-2-102 MCA</i></p> <p>Funds received from a donor with restrictions on the principal. Most of the University System's endowments are managed by the related Foundations.</p>



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Examples of Accounts within Funds/Subfund Types	
Current Unrestricted:	Operating budgets of all campuses Montana Tech Groundwater, UM Missoula Bed Tax, MSU Northern RIT, Motorcycle Safety, MSU Bozeman's Rural Residency
Current Restricted:	Grants and Contracts (Federal, State, Private) Pell Grant Program, MHEG, SEOG, Federal Work Study MSU Bozeman's Direct Lending Scholarships
Current Designated:	Facilities Services Recharges, Information Technology Recharges, Print Centers Intercollegiate Athletics, Associated Student Accounts Continuing Education Indirect Cost Recoveries Student Fees (Athletic Fees, Activity Fees, Academic Support Fees, Technology Replacement Fees)
Auxiliary:	Family Housing, Residence Halls, Dining Services, Bookstores Lubrecht Forest Camp, Salmon Lake, Yellow Bay Facility Students Health Centers Parking fees and fines
Plant Funds:	Students Building Fees, Computer Fees, Equipment Fees Construction Projects Debt Service Payments Major repairs and renovations of campus facilities
Loan Funds:	Peter Potter Loan Fund - Montana Tech Short Term Loans to Students Federal Perkins Loans