

**Idaho State Board of Education**  
**GOVERNING POLICIES AND PROCEDURES**

**SECTION: V. FINANCIAL AFFAIRS**

**Subsection: Q. Deposits and Miscellaneous Receipts Accounts**

February 2011

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1. Revenue Deposited into Account

To provide for greatest equity in distribution of state appropriated funds, all or a portion of the following fees or charges, as determined by the Board, are deposited into the following accounts:

- a. Restricted Current Fund (0660-01)
  - i. Professional-Technical Education fee
- b. Unrestricted Current Fund (0650-01)
  - i. General education fee.
  - ii. Nonresident tuition.
  - iii. Western Undergraduate Exchange (WUE) fee.
  - iv. Graduate fee.
  - v. In-service teacher education fee.
  - vi. Employee/spouse fee.
  - vii. Federal Morrill Act funds, if appropriated.
  - viii. Senior citizen fee.
  - ix. WICHE fee.
  - x. Revenue derived from rental of state-constructed and/or state-maintained facilities to non-institutional users
  - xi. Summer school fee
  - xii. Course overload fee
  - xiii. Workforce Training Credit Fee