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# STARS MANUAL

## OTHER DESCRIPTOR TABLE SUMMARIES

Several STARS tables, including PCA, Grant, Budget Unit, etc., can be queried using the Table Lists in [IBIS](#).

### DESCRIPTOR TABLE D07 – DEPARTMENTS

<u>Department</u>	<u>Reference-Data</u>	<u>Title</u>
01		DEPARTMENT OF ADMINISTRATION
02		DEPARTMENT OF AGRICULTURE
03		DEPARTMENT OF COMMERCE
04		DEPARTMENT OF CORRECTION
05		DEPARTMENT OF LABOR
06		DEPARTMENT OF FINANCE
07		DEPARTMENT OF FISH AND GAME
08		DEPARTMENT OF HEALTH AND WELFARE
09		DEPARTMENT OF INSURANCE
10		DEPARTMENT OF JUVENILE CORRECTIONS
11		IDAHO TRANSPORTATION DEPARTMENT
12		INDUSTRIAL COMMISSION
14		DEPARTMENT OF LANDS
15		IDAHO STATE POLICE
16		DEPARTMENT OF PARKS AND RECREATION
17		DEPARTMENT OF REVENUE AND TAXATION
18		DEPARTMENT OF WATER RESOURCES
19		DEPARTMENT OF SELF-GOVERNING AGENCIES

<u>Department</u>	<u>Reference-Data</u>	<u>Title</u>
20		STATE BOARD OF EDUCATION
21		<i>CONTROL DEPARTMENT</i>
22		DEPARTMENT OF ENVIRONMENTAL QUALITY
90		<i>LEGISLATIVE BRANCH</i>
91		<i>JUDICIAL BRANCH</i>
92		<i>EXECUTIVE BRANCH - ELECTED OFFICIALS</i>
93		<i>EXECUTIVE OFFICE OF THE GOVERNOR</i>
99		<i>OTHER MISCELLANEOUS ORGANIZATIONS</i>

### DESCRIPTOR TABLE D13 – BALANCE SHEET CATEGORY

<u>Balance Sheet Category</u>	<u>Reference-Data</u>	<u>Title</u>
01	A	ASSETS
02	L	LIABILITIES
03	E	FUND BALANCES
04	E	NOMINAL ACCOUNTS
05	E	MEMO ACCOUNT

### DESCRIPTOR TABLE D14 – BALANCE SHEET CLASS

<u>Balance Sheet Class (2)</u>	<u>Reference-Data</u>	<u>Title</u>
01	01	CASH EQUITY WITH TREASURER
05	01	CASH AND CASH EQUIVALENTS
08	01	INVESTMENTS
10	01	ACCOUNTS RECEIVABLE, NET
13	01	DUE FROM/ADVANCE TO OTHER FUNDS
15	01	DUE FROM OTHER ENTITIES
16	01	ADVANCE TO PRIMARY GOVERNMENT
17	01	INVENTORY

<b>Balance Sheet Class (2)</b>	<b>Reference-Data</b>	<b>Title</b>
18	01	DEFERRED BOND FINANCING COSTS
20	01	NOTES/MORTGAGES RECEIVABLE, NET
22	01	GRAND PRIZES RECEIVABLE
25	01	OTHER ASSETS
26	01	FIXED ASSETS, NET
27	01	AMOUNT AVAILABLE FOR DEBT SERVICE
28	01	AMOUNT TO BE PROVIDED FOR LONG-TERM DEBT
29	01	AMOUNT TO BE PROVIDED FOR CAPITAL LEASES
31	02	ACCOUNTS PAYABLE AND OTHER LIABILITIES
33	02	PAYROLL AND COMPENSATED ABSENCES PAYABLE
35	02	DEPOSITS
37	02	DUE TO/ADVANCE FROM OTHER FUNDS
39	02	DUE TO OTHER ENTITIES
40	02	ADVANCE FROM COMPONENT UNIT
41	02	DEFERRED REVENUE
43	02	BONDS AND NOTES PAYABLE
45	02	GRAND PRIZES PAYABLE
47	02	POLICY CLAIM LIABILITIES
49	02	OTHER LONG-TERM OBLIGATIONS
50	03	INVESTMENT IN GENERAL FIXED ASSETS
51	03	CONTRIBUTED CAPITAL
63	03	RESERVED
64	03	UNRESERVED
71	03	RESERVED

<u>Balance Sheet Class (2)</u>	<u>Reference-Data</u>	<u>Title</u>
72	03	UNRESERVED
73	03	PRIOR YEAR ADJUSTMENTS
75	03	NOMINAL ACCOUNTS
80	03	BUDGETARY ACCOUNTS
85	03	MEMO ACCOUNTS
90	03	STATISTICAL ACCOUNTS
98	05	TRANSACTION CLEARING
99	05	BEGINNING (START OF YEAR) BALANCES

## DESCRIPTOR TABLE D20 – FUND ACCOUNT GROUPS

<u>Fund Group</u>	<u>Reference-Data</u>	<u>Title</u>
10		GOVERNMENTAL
20		PROPRIETARY
30		FIDUCIARY
40		COLLEGES & UNIVERSITIES
80		FULL ACCRUAL FUNDS

## DESCRIPTOR TABLE D21 – GAAP FUND TYPES

(Reference-Data: CLOSE DR/CR TC,GRS ABR,OS IND)

<u>Fund</u>	<u>Reference-Data</u>	<u>Title</u>
A	382383GENERALG	GENERAL FUND
B	382383SPECREVG	SPECIAL REVENUE
C	382383CAPPROJG	CAPITAL PROJECTS
D	382383DEBTSRVG	DEBT SERVICE
E	384385ENTPRSEP	ENTERPRISE
F	384385INTRSERP	INTERNAL SERVICE
G	382383FIDUCIRG	EXPENDABLE TRUST

<u>Fund</u>	<u>Reference-Data</u>	<u>Title</u>
H	382383FIDUCIRP	PERMANENT FUND
I	382383PENSIONP	PENSION TRUST
J	382383FIDUCIRG	AGENCY
K	382383HIGHED E	CURRENT FUNDS
L	382383HIGHED E	STUDENT LOAN
M	382383GFAAG G	GENERAL CAPITAL ASSET FUND
N	382383GLTD G	GENERAL FULL ACCRUAL FUND
O	382383	CLEARING FUND

## DESCRIPTOR TABLE D20/D21 – COMBINED WITH FUND RANGES

<u>FUND GROUP</u>	<u>FUND TYPE</u>	<u>FUND ACCT GRP</u>	<u>GAAP FUND TYPE</u>
Governmental		10	
	General Fund		A
	Special Revenue		B
	Capital Projects		C
	Debt Service		D
Proprietary		20	
	Enterprise		E
	Internal Service		F
Fiduciary		30	
	Expendable Trust		G
	Permanent Fund		H
	Pension Trusts		I
	Agency		J
	Clearing Funds		O

<u>FUND GROUP</u>	<u>FUND TYPE</u>	<u>FUND ACCT GRP</u>	<u>GAAP FUND TYPE</u>
Colleges and Universities		40	
	Current Funds		K
	Student Loan		L
Full Accrual		80	
	General Capital Asset		M
	General Full Accrual		N
	Current Funds		K

## DESCRIPTOR TABLE D22 – FUNDS

(Reference Data: TP,GRP,CCT,CCL,RT,CAF,RAG,INT)

<u>Fund</u>	<u>Reference-Data</u>	<u>Title</u>
0001	A100000001 I	GENERAL FUND
0050	B101100050 I	FISH & GAME ACCOUNT
0051	B101100051 I	FISH & GAME SET-ASIDE ACCOUNT
0052	B101100052 N	ANIMAL DAMAGE CONTROL ACCOUNT
0055	B101100055 N	EXPENDABLE BIG GAME DEPREDATION FUND
0060	A101100060 N	LEGISLATIVE ACCOUNT
0075	B101100075 N	DEPARTMENT OF LANDS
0076	A100100076 N	FIRE SUPPRESSION-DEFICIENCY WRTS
0077	A100100077 N	PEACE OFFICER DEATH BENEFIT-DEFICIENCY WRT
0100	A100100100 N	HAZARDOUS SUBST EMERG RESP-DEFICIENCY WRTS
0120	A101100120 N	MISCELLANEOUS GENERAL FUND
0125	A101100125 N	INDIRECT COST RECOVERY - SWCAP
0129	A101100129 I	AQUIFER PLANNING & MANAGEMENT
0130	E101100130 I	IDAHO PETROLEUM CLEAN WATER TRUST
0149	A101100149 I	HIGHER EDUCATION STABILIZATION

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0150	A101100150 I	BUDGET STABILIZATION FUND
0151	A101100151 N	CONSTITUTIONAL DEFENSE COUNCIL
0172	B101100172 N	IDAHO IMMUNIZATION DEDICATED VACCINE
0173	B101100173 I	IDAHO HEALTH INSURANCE ACCESS CARD
0174	B101100174 N	PREVENTION OF MINORS' ACCESS TO TOBACCO
0175	B101100175 N	DOMESTIC VIOLENCE PROJECT
0176	B101100176 N	CANCER CONTROL ACCOUNT
0178	B101100178 N	EMERGENCY MEDICAL SERVICES
0179	B101100179 N	MEDICAL ASSISTANCE ACCOUN
0181	B101100181 N	CENTRAL CANCER REGISTRY FUND
0182	B101100182 I	SUBSTANCE ABUSE TREATMENT ACCOUN
0183	B101100183 N	AGRICULTURAL SMOKE MANAGEMENT ACCOUNT
0184	A101100184 I	ID COMM REINVESTMENT PILOT INITIATIVE FUND
0185	B101100185 I	HAZARDOUS WASTE EMERGENCY ACCOUNT
0186	B101100186 I	IDAHO AIR QUALITY PERMITTING FUND
0188	B101100188 N	JUVENILE CORRECTIONS FUND
0190	B101100190 N	EMERGENCY MEDICAL SERVICES FUND III
0191	B101100191 I	PUBLIC WATER SYSTEM SUPERVISION FUND
0192	A101100192 N	TRAUMA REGISTRY FUND
0199	B201100199 I	RENEWABLE ENERGY RESOURCES FUND
0200	B101100200 I	WATER POLLUTION CONTROL FUND CONT
0201	B101100201 I	ENVIRONMENTAL REMEDIATION FUND
0210	B101100210 N	THE RANDOLPH-SHEPPARD ACT
0211	B101100211 I	VETERANS CEMETERY MAINTENANCE FUND
0212	B101100212 N	IDAHO TRAVEL AND CONVENTION ACCOUNT
0213	B101100213 I	VETERANS SUPPORT FUND
0218	B101100218 N	DISPLACED HOMEMAKER ACCOUNT

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0219	B101100219 I	HOSPITAL ASSESSMENT FUND
0220	B101110220 N	COOPERATIVE WELFARE FUND
0221	B101100221 I	STATE AERONAUTICS FUND
0225	B101100225 N	DEPT OF ENVIRONMENTAL QUALITY FUND
0229	B101100229 N	STATE REGULATORY FUNDS
0230	A101100230 N	GOVERNOR'S EMERGENCY FUND
0231	A101100231 N	DISASTER EMERGENCY ACCOUNT
0232	A101100232 N	DISASTER EMERGENCY (SUBGRANT)
0233	A101100233 N	COMMUNITY HEALTH CENTER GRANT FUND
0239	A101100239 M	GUARDIAN AD LITEM ACCOUNT
0243	B101100243 N	PARK AND RECREATION FUND
0247	B101100247 N	RECREATIONAL FUEL IMPROVEMENT FUNDS
0250	B101100250 N	PARKS & REC REGISTRATION
0259	B101100259 I	LOCAL HIGHWAY FUNDS
0260	B101100260 I	STATE HIGHWAY ACCOUNT
0261	B101100261 I	HIGHWAY DISTRIBUTION ACCOUNT
0262	B101100262 I	PLATE MANUFACTURING ACCOUNT
0264	B101100264 N	IDAHO LAW ENFORCEMENT FUND (ST POLICE FD)
0266	B101100266 I	SEARCH AND RESCUE FUND
0267	B101100267 I	MOTOR FUELS DISTRIB FUND
0272	B101100272 N	PEACE OFFICERS STANDARDS AND TRAINING FUND
0273	B101100273 N	DRUG ENFORCEMENT DONATION FUND
0274	B101100274 N	HAZARDOUS MATERIAL/WASTE TRANSPORT ENF FD
0275	B101100275 N	(ILETS) TELETYPEWR COMMUNICATION NETWRK FD
0276	A101100276 N	MULTISTATE TAX COMPACT ACCOUNT
0277	B101100277 N	ABANDONED VEHICLE TRUST
0282	B101100282 N	INMATE LABOR FUND

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0284	B101100284 N	PROB & PAROLE RCPTS ACCT (SUPERVISION)
0288	B101100288 N	REHABILITATION REVENUE AND REFUNDS
0290	B101100290 N	PUBLIC HEALTH DISTRICT FUND
0291	B101100291 I	ID STATE INDEPENDENT LIVING COUNCIL FD
0292	E201110292 I	ID MUNICIPAL BOND BANK AUTH RESERVE FUND
0293	E201110293 I	BOND BANK AUTHORITY FUND
0294	B101100294 I	IDAHO SCHOOL BOND GUARANTY ADMIN FUND
0300	B101100300 I	INDUSTRIAL ADMINISTRATION FUND
0301	A101100301 I	CATASTROPHIC HEALTH CARE COST ACCOUNT
0302	B101100302 N	STATE EMPLOYMNT SECURITY ADMIN&REIMB FD
0303	B101100303 I	EMPLOYMENT SECURITY ADMINISTRATN FUN
0304	B101100304 I	LIBRARY SERVICES IMPROVEMENT FUND
0305	B101100305 I	WORKFORCE DEVELOPMENT TRNG FUND
0310	B101100310 I	NATURAL RESTORATION AGREEMENTS
0312	B101100312 I	PEACE/DETENTION OFFCR TEMP DISABILITY FUND
0313	B101100313 N	CRIME VICTIM COMPENSATION FUND
0314	B101100314 I	ISTARS TECHNOLOGY
0315	A101100315 I	SCHOOL DISTRICT BUILDING ACCOUNT
0316	A101100316 N	ENDOWMENT FUNDS - MISC
0317	A101100317 I	IBES FOR THE DEAF & BLIND TRUST FUND
0318	A101100318 N	ARCHAEOLOGICAL SURVEY ACCT (APPD/CONT)
0319	B101100319 N	DRIVER TRAINING ACCOUNT
0320	B101100320 I	IDAHO AG IN THE CLASSROOM ACCOUNT
0325	B101100325 N	PUBLIC INSTRUCTION
0330	B101100330 N	AGRICULTURAL DEPARTMENT INSPECTION ACCT
0331	A100100331 N	PEST CONTROL-DEFICIENCY WRTS
0332	B101100332 N	AGRICULTURAL FEES

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0334	B101100330 N	SHEEP AND GOAT DISEASE INDEMNITY FUND
0335	A100100335 N	LIVESTOCK DISEASE CONTROL-DEFICIENCY
0336	A100100336 N	INVASIVE SPECIES-DEFICIENCY
0337	B101100337 I	WATER RESOURCE ADJUDICATION FUND(CLAIMS)
0338	A101100338 N	INTERNAL ACCOUNTING AND ADMIN SERVICES
0340	B201100340 N	DRUG/MENTAL HEALTH/FAMILY COURT SVCS FUND
0341	B101100341 N	GUARDIANSHIP PILOT PROJECT FUND
0346	B101100346 I	AMERICAN REINVESTMENT FUND
0347	B101100347 I	SENIOR MAGISTRATE JUDGES FUND
0348	B101100348 N	FEDERAL (GRANT)
0349	B101100349 N	MISCELLANEOUS REVENUE AGREEMENTS
0365	A101100365 I	PERMANENT BUILDING FUND
0366	B101100366 I	GOVERNOR'S RESIDENCE FUND
0374	C101100374 I	GARVEE CAPITAL PROJECT FUND
0375	B101100375 I	GARVEE DEBT SERVICE FUND
0401	B201100401 N	SEMINARS AND PUBLICATIONS
0402	B201100402 N	LABORATORY SERVICES
0403	A101100403 N	LOAN AND GRANT FUND
0410	B201100410 N	PUBLIC RECREATION
0418	E201100418 I	LIQUOR ACCOUNT (LIQUOR CONTROL)
0419	E201100419 N	STATE LOTTERY ACCOUNT
0421	E201100421 I	CORRECTIONAL IND BETTERMENT ACCOUNT
0424	E201110424 I	STATE INSURANCE FUND
0425	B201100425 N	LAND AND BUILDING RENTALS
0426	B201100426 N	ADAPTIVE AIDS AND APPLIANCES
0450	F201100450 I	ADMINISTRATION AND ACCT SVCS APPD&CONT ISF
0456	F201100456 I	SURPLUS PROPERTY REVOLVING FUND CONT ISF

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0461	F201100461 I	GROUP INSURANCE ACCT APPD&CONT ISF
0462	F201100462 I	RETAINED RISK ACCOUNT
0475	F201100475 I	PROFESSIONAL SERVICES
0480	F201100480 I	DATA PROCESSING SERVICES
0481	A101100481 I	INCOME FUNDS
0482	A301100482 I	ENDOWMENT EARNINGS RESERVE FUNDS
0483	B301100483 I	CHILDRENS TRUST FUND
0485	B301100485 N	PARI-MUTUEL DISTRIBUTION FUND
0486	B301100486 I	AG FEES-FRESH FRUIT AND VEGETABLE INSP FD
0488	J301100488 N	JUVENILE CORRECTIONS VICTIM RESTITUTION FD
0489	B301100489 I	HEALTH AND WELFARE TRUST ACCOUNT
0490	E201100490 I	RURAL REHABILITATION FUNDS
0491	B301100491 N	INDEMNITY FUNDS
0492	B301100492 N	LOSS RECOVERY
0494	B301100494 I	PETROLEUM (PRICE) VIOLATION ESCROW FUNDS
0495	B301100495 I	COMMUNITY FORESTRY TRUST ACCOUNT
0496	B301100496 I	PARKS LANDS ACCOUNT (P&R EXP TRUST)
0497	B301100497 I	INL SETTLEMENT FUND
0499	A101100499 I	IDAHO MILLENNIUM INCOME FUND
0502	A301100502 N	SALES TAX
0505	B301100505 I	COLLEGE SAVINGS FUND
0506	A101100506 N	COMMUNITY COLLEGE FUND
0507	B301100507 N	COUNTY INHERITANCE TAX
0511	B301100511 I	BUNKER HILL CONSENT DECREE (TRUST FD)
0513	B301100513 I	LOCAL HIGHWAY TRUST
0514	E201110514 I	EMPLOYMENT SECURITY FUND (UNEMP COMP)
0515	B301100515 N	INSURANCE REFUND

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0516	A301100516 N	TAX COMMISSION REFUNDS
0517	B301100517 N	REAL ESTATE RECOVERY FUND
0518	A101100518 N	UNCLAIMED PROPERTY
0519	B301100519 I	INDUSTRIAL SPECIAL INDEMNITY FUND
0520	J301100520 I	DEPT OF INS-LIQUIDATION TRUSTS
0521	E201100521 N	PLANNING AND DEVELOPMENT
0522	B301100522 I	ID RESOURCE CONSERV & RANGELAND DVLPMT FD
0523	B301100523 N	INSURANCE INSOLVENCY ACCOUNT
0524	B301100524 I	FISH AND GAME EXPENDABLE TRUST ACCOUNT
0526	A301100526 I	PERMANENT ENDOWMENT FUNDS
0527	H301100527 I	LAND BANK FUNDS
0529	E201100529 I	WASTEWATER FACILITY LOAN
0530	B301100530 I	FISH AND GAME NONEXPENDABLE TRUST ACCT
0531	B301100531 I	NONEXPENDABLE BIG GAME DEPREDATION FUND
0532	E201100532 I	DRINKING WATER LOAN FUND
0540	A101100540 I	IDAHO MILLENNIUM FUND
0545	G101100545 I	IDAHO MILLENNIUM PERMANENT ENDOWMENT FUND
0550	I302110550 I	PUBLIC EMPLOYEE RETIREMENT FUND
0560	I301100560 I	JUDGES RETIREMENT FUND
0575	J301110575 N	LABOR, WAGE AND HOUR CLAIMS
0576	B301100576 I	MOTOR VEHICLE TRUST
0577	J301110577 I	LABOR, WAGE & HOUR ESCROW
0590	J300100590 N	PAYROLL CLEARING
0600	J301100600 N	ELECTION CAMPAIGN FUND
0624	O300100624 N	IDLE FUNDS
0625	J300100625 N	LOCAL GOVERNMENT INVESTMENT POOL

<b>Fund</b>	<b>Reference-Data</b>	<b>Title</b>
0630	J301100630 N	CUSTODIAL FUNDS
0649	O300000649 N	WARRANT CLEARING FUND
0650	K401100650 N	UNRESTRICTED CURRENT
0651	K401100651 N	PAYROLL LOCAL FUNDS
0660	K401100660 N	RESTRICTED CURRENT
0700	M800000700 N	CAPITAL ASSET FUND
0725	N801100725 N	GENERAL LONG TERM DEBT
0801	K30010 280N	DEPARTMENT OF INSURANCE
0809	K30010 330N	LAW ENFORCE NARC/DRUG CTRL
0817	K30010 955N	HEALTH DISTRICT V
0828	K30010 270N	DEPT OF HEALTH & WELFARE
0832	K30010 231N	CORRECTIONAL INDUSTRIES
0843	K30010 440N	LOTTERY ADMINISTRATION
0855	K30010 110N	JUDICIAL DEPARTMENT
0858	K30010 260N	FISH & GAME
0862	K30010 245N	DEQ
0863	K30010 444N	VETERANS SERVICES
0867	K30010 186N	STATE INSURANCE FUND
0883	K30010 503N	VOCATIONAL EDUCATION
0884	K30010 190N	MILITARY DIVISION
0888	K30010 502N	DEAF AND BLIND SCHOOL
0891	K30010 440N	LOTTERY PRIZE PAYMENT
0897	K30010 142N	CONTROLLER'S OFFICE PAYROLL
1000	O30110 N	AU27 WARRANT STRUCTURE

## DESCRIPTOR TABLE D23 – FUND DETAILS

(AL,AP,CCL,GP,PJ,CCT,INT)

Fund	Dtl	Reference-Data	Title
0001	85	100110I	ADMIN BOND PMT
0050	01	101001I	F&G BUDGET STABILIZATION ACCOUNT
0050	02	101001I	F&G FLEET MANAGEMENT ACCOUNT
0050	03	101001I	PROPERTY RESERVE FUND
0050	04	100000I	F&G LEAVE AND HOLIDAY
0055	01	111111I	BIG GAME PRIMARY DEPREDATION ACCOUNT
0055	02	111111I	BIG GAME SECONDARY DEPR INT ACCT
0060	03	111011N	LEGISLATURE
0060	04	001111N	STATE ENERGY PLAN
0075	01	101111N	MISCELLANEOUS SUPPORTING SERVICES
0075	02	101111N	LAND APPRAISAL & SURVEY FEES
0075	04	101111N	ST SCALING ACCT (SCALING PRACTICES)
0075	05	101111N	SCALING TRUST ACCT (SCALING FOREST PROD)
0075	06	101111N	FOREST PROTECTION (FIRE PRE-SUPPR&INT)
0075	08	101111N	DREDGE AND PLACER MINING ACCT (ADMIN)
0075	09	101111N	DREDGE AND PLACER MINING ACCT (RECLAMATION)
0075	11	101111N	FOREST PRACTICES ADMINISTRATION ACCOUNT
0075	12	101111N	KEEP IDAHO GREEN
0075	14	101111N	OIL & GAS CONSERVATION
0075	15	101111N	FOREST PRACTICES REHABILITATION ACCOUNT
0075	16	101111N	FOREST PROTECTION FUND (TAX ROLLS)
0075	20	101111N	FOREST MGMT ACCT(BUREAU CONTINGENCY-HAZARD)
0075	21	101111N	PRIEST LAKE FPD - HAZARD MANAGEMENT
0075	22	101111N	KOOTENAI VALLEY FPD - HAZARD MANAGEMENT

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0075	23	101111N	MICA FPD - HAZARD MANAGEMENT
0075	24	101111N	PEND O'REILLE FPD - HAZARD MANAGEMENT
0075	25	101111N	CATALDO FPD - HAZARD MANAGEMENT
0075	26	101111N	WEST ST. JOE FPD - HAZARD MANAGEMENT
0075	27	101111N	PONDEROSA FPD - HAZARD MANAGEMENT
0075	28	101111N	MAGGIE CREEK FPD - HAZARD MANAGEMENT
0075	29	101111N	CRAIG MTN FPD - HAZARD MANAGEMENT
0075	30	101111N	SWI FPD - HAZARD MANAGEMENT
0075	31	101111N	EI FPD - HAZARD MANAGEMENT
0075	32	101111N	CLEARWATER POTLATCH FPD - HAZARD MGMT
0075	33	101111N	SITPA - HAZARD MANAGEMENT
0075	35	101111N	ABANDONED MINE RECLAMATION ACCOUNT
0075	54	101111I	RECLAMATION FUND (MINERAL & MINING BONDS)
0075	55	101111N	MICA - ROAD MAINTENANCE
0075	56	101111N	KOOTENAI VALLEY - ROAD MAINTENANCE
0075	57	101111N	CATALDO - ROAD MAINTENANCE
0075	58	101111N	PONDEROSA - ROAD MAINTENANCE
0075	59	101111N	MAGGIE CREEK - ROAD MAINTENANCE
0075	60	101111N	CRAIG MOUNTAIN - ROAD MAINTENANCE
0075	61	101111N	PRIEST LAKE - ROAD MAINTENANCE
0075	62	101111N	PEND O'REILLE - ROAD MAINTENANCE
0075	63	101111N	ST. JOE - ROAD MAINTENANCE
0075	64	101111N	CLEARWATER - ROAD MAINTENANCE
0075	65	101111N	PAYETTE LAKE - ROAD MAINTENANCE
0075	66	101111N	SOUTHWEST - ROAD MAINTENANCE
0075	68	101111N	EASTERN IDAHO - ROAD MAINTENANCE
0075	69	101111N	BUREAU - ROAD MAINTENANCE

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0075	70	101111N	TIMBER REFORESTATION
0075	72	101111I	WILDFIRE EQUIPMENT REPLACEMENT FUND
0075	73	101111N	OFF-HIGHWAY VEHICLE FUND/LANDS
0120	02	111111I	RURAL BROADBAND DEVELOPMENT MATCHING
0120	03	111111I	BUSINESS AND JOBS DEVELOPMENT FUND
0120	04	111111N	CONSOLIDATED ELECTIONS FUND
0120	05	111111I	IDAHO EDUCATION NETWORK
0125	01	111111N	ADMINISTRATION AND ACCOUNTING SVCS
0125	02	111111N	FACILITIES MAINTENANCE
0125	03	100110N	WORKPLACE DEVELOPMENT COMMITTEE
0125	11	101111N	INT MANAGEMENT SUPPORT
0125	12	101111N	OCIO - INT IT SUP PORT
0129	01	111111I	2NDRY AQUIFER PLAN/MANGMNT/IMPLMNT
0149	01	111111I	STRATEGIC INTEREST ACCOUNT
0149	02	111111I	SURPLUS STABILIZATION ACCOUNT
0149	03	111111I	SURPLUS STABLZTN ACCT-EITC NIC SCI WSI
0150	01	111111I	ECONOMIC RESERVE FUND
0173	01	101111I	CHIP PLAN B SUBACCOUNT
0173	02	101111I	CHILDRENS ACCESS CARD PROGRAM SUBACCOUNT
0173	03	101111I	SMALL BUSINESS HEALTH INSURANCE PILOT PRGRM
0178	11	100110N	HEALTH & WELFARE EMS I
0178	12	100110N	HEALTH & WELFARE EMS II
0188	01	111001N	CIG/TOBAC TAX (JUV CORR FD)
0201	01	101111I	BOX
0201	02	101111I	BASIN
0201	03	101111I	LAND PROPERTY TRANSFER
0219	01	001001I	HOSPITAL PROVIDER TAX - UPL

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0219	02	001001I	HOSPITAL PROVIDER TAX - DSH
0219	03	001001I	NURSING FACILITY PROVIDER TAX - UPL
0220	20	000000N	COOP WELFARE - EBT
0220	30	000000N	COOP WELFARE - WIC
0225	01	000100N	UNDISTRIBUTED (DEQ FUND)
0225	02	000100N	FEDERAL (DEQ FUND)
0225	03	000100N	GENERAL (DEQ FUND)
0225	04	000100N	DRINKING WATER FEES (DEQ FUND)
0225	05	000100N	RECEIPTS (DEQ FUND)
0225	07	000100N	WATER POLLUTION CONTROL (DEQ FUND)
0225	09	000100N	STATIONARY SOURCE PERMIT (DEQ FUND)
0225	10	000100N	AIR PERMITTING FEES (DEQ)
0225	20	111111N	TREASURE VALLEY AIR QUALITY TRUST FUND
0229	01	101111N	ELECTRICAL BOARD FUND (D BLDG S)
0229	02	101111N	IDAHO BUILDING CODE FD (D BLDG S)
0229	03	101111N	IDAHO PLUMBING BRD FD (D BLDG S)
0229	04	101111N	MANUFACTURED HOUSING ACCT (DIV BLDG SFTY)
0229	06	000000N	THIS IS NOT TO BE USED
0229	07	101111N	PUBLIC WORKS CONTRACTORS LICENSE
0229	08	101111N	IDAHO HVAC BOARD FUND (D BLDG S)
0229	10	111001N	INSURANCE ADMINISTRATIVE ACCT
0229	11	111001I	ARSON FIRE FRAUD PREVENTION ACCT
0229	13	111111N	IDAHO HIGH RISK INDIVIDUAL POOL
0229	14	101111N	IDAHO ELEVATOR SAFETY (AGY 450)
0229	15	111111N	STATE BRAND ACCOUNT (OPERATING)
0229	16	101111I	BRAND BOARD RECORDING ACCT
0229	17	101111N	MODULAR BUILDING ACCOUNT

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0229	20	111001N	PUBLIC UTILITIES COMMISSION FUND
0229	21	111111N	WATER ADMINISTRATION ACCOUNT
0229	22	111111N	WATER RIGHTS ENFORCEMENT ACCOUNT
0229	26	111111I	MORTGAGE RECOVERY FUND
0231	01	110100N	STATE (DISASTER EMERGENCY ACCT)
0231	08	110100N	FEDERAL (DISASTER EMERGENCY ACCT)
0243	02	100110N	PARKS & REC - LICENSING ADMIN
0243	03	100110N	PARKS & REC FD - SNRA PLATES
0243	04	101111N	CUTTHROAT WILDLIFE SPECIAL PLATE
0243	05	101111N	MOUNTAIN BIKE LICENSE PLATE
0247	01	100110N	PARK AND RECREATION CAPITAL IMPROVEMENT
0247	02	100110N	WATERWAYS IMPROVEMENT FUND
0247	03	100110N	OFF-ROAD MOTOR VEHICLE ACCOUNT
0247	04	100110N	ROAD & BRIDGE
0247	05	111111I	LAVA HOT SPRINGS CAPITAL IMPROVEMENT
0247	06	100110N	RECREATIONAL FUELS ADMINISTRATION
0250	01	100110N	STATE VESSEL ACCOUNT
0250	02	100110N	CROSS-COUNTRY SKIING RECREATION ACCT
0250	03	100110N	STATE SNOWMOBILE ACCOUNT
0250	04	100110N	MOTORBIKE RECREATION ACCOUNT
0250	05	100110N	STATE RECREATIONAL VEHICLE FUND
0259	01	111111I	LOCAL HIGHWAY DISTRIBUTION FUND
0259	03	111111I	LOCAL BRIDGE INSPECTION ACCOUNT
0259	04	111111I	RAILROAD GRADE CROSSING PROT FD
0260	06	000000I	STATE HIGHWAY ACCT (RESTR-1ST \$6M)
0260	46	110110N	STATE HIGHWAY TITLE XII ARRA FUND
0264	01	111111N	PROJECT CHOICE REVENUE

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0266	01	111111I	SNOWMOBILE SEARCH AND RESCUE FUND
0267	02	111111N	MOTOR FUEL REGISTRATION DISTRIBUTION
0273	08	001111N	DRUG DONATION-DRUG HOT LINE
0275	02	111111N	IDAHO EMERGENCY COMMUNICATIONS FUND
0282	02	101111N	WORK CREWS
0282	03	101111N	COMMUNITY WORK CENTERS
0284	01	111111N	PAROLE COMMISSION BOND RECEIPTS FUND
0291	01	100110I	SILC - GENERAL FUND
0291	02	100110I	SILC - DEDICATED
0291	03	100110I	SILC - FEDERAL FUNDS
0292	01	111111I	IDAHO BOND BANK ADMINISTRATIVE FUND
0302	01	000111N	ID RURAL PARTNERSHIP
0310	01	000110N	NAT RESTOR - GEN FUND
0310	03	000110N	NAT RESTOR - GAS TAX REV
0310	04	000110N	NAT RESTOR - ID TRUST FUNDS
0310	08	000110N	NAT RESTOR - FEDERAL FUNDS
0315	01	111111N	GENERAL FD CONTINGENCY RESERVE (ISDB)
0315	02	111111N	BOND LEVY EQUALIZATION FUND
0315	03	111111I	SCHOOL FACILITIES
0315	04	111111N	FACILITY DISTRIBUTION - WHITEPINE
0315	05	111111N	SCHOOL FACILITIES MAINTENANCE MATCH
0315	06	111111I	PUB SCHOOL FACILITIES COOP FUND
0316	01	101111I	JUDICIAL EDUCATION TRUST
0319	01	111111I	MOTORCYCLE SAFETY PROGRAM
0319	02	111111I	PUPIL TRANSPORTATION SUPPORT PGM FUND
0325	01	100110N	MATH ACADEMY DONATIONS
0325	02	100110N	ACADEMIC DECATHLON

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0325	03	100110N	PROFESSIONAL STANDARDS
0325	04	100110N	CRIMINAL BACKGROUND CHECK
0325	05	100110N	COMMODITY DISTRIBUTION
0325	06	100110N	N.W. ASSOCIATE OF SCHOOLS
0325	07	100110N	INFORMATION TECHNOLOGY
0325	08	100110N	LONGVIEW FOUNDATION INTNTL EDUCATION
0325	09	100110N	MISCELLANEOUS SDE REVENUE
0325	10	100110N	ID HACCP TRAINING
0325	11	100110N	TEXTBOOK PROGRAM
0325	12	100110N	BUS TECHNICIAN TRAINING FUND
0325	13	100110N	CHAPTER 1 STATEWIDE CONFERENCE
0325	14	100110N	HEARST FOUNDATION
0325	15	100110N	ABE SUMMER CONFERENCE
0325	16	100110N	G.E.D. RECEIPTS
0325	17	100110N	COUNCIL ON EXCELLENCE IN GOVT
0325	18	100110N	EXCELLENCE IN MATH & SCIENCE
0325	19	100110N	SCHOOL BUS INSPECTIONS
0325	20	100110N	PEDOMETER PROJECT
0325	21	100110N	ART INSTITUTE REGISTRATION FEES
0325	22	100110N	SAFE & DISCIP SCHOOLS TRNG
0325	23	100110N	INDIAN EDUCATION - ESSETIAL UNDERSTANDINGS
0325	24	100110N	GEAR UP MISCELLANEOUS REVENUE
0325	25	100110N	TRAIN-THE-TRAINER PGM
0325	26	100110N	VISTA COST SHARE FUNDS
0325	27	111111N	SECURITIES INVESTOR EDUC & TRAINING
0325	28	100110N	QWEST FOUNDATION
0325	29	100110N	LEARN AND SERVE MATCH SCHOLARSHIPS

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0325	30	100110N	GILDER LEHRMAN INST OF AMERICAN HISTORY
0325	31	100110N	SDE INSTITUTE OF BEST PRACTICES
0325	32	100110N	MIGRANT/LEP CONFERENCE
0330	01	100110N	AG. INSPECTION - PATHOLOGY
0330	02	100110N	AG. INSPECTION - SEED LAB
0330	04	100110N	AG. INSPECTION - WAREHOUSE
0330	05	100110N	AG. INSPECTION - HOP INSPECTIONS
0330	06	100110N	AG. INSPECTION - PRODUCE DEALERS
0330	07	100110N	AG. INSPECTION - MARKET REPORTING
0330	08	100110N	AG. INSPECTION - BEE INSPECTION
0330	09	100110N	AG. INSPECTION - PUBLIC LIVESTOCK MKTG.
0330	10	100110N	AG INSPECTION - ABANDONED ORCHARDS
0330	11	100110N	AG INSPECT - NURSERY RESEARCH/EDUCATION
0330	12	111111I	WEIGHTS & MEASURES INSPECTION FUND
0330	13	111111I	INVASIVE SPECIES FUND
0332	02	111111I	IDAHO AQUACULTURE COMMISSION ACCOUNT
0332	03	111111N	SHEEP COMMISSION ACCOUNT (AG FEES)
0332	04	111111N	COMMERCIAL FEED & FERTIL(AG FEES)
0332	05	111111N	PESTICIDE FUND (AG FEES)
0332	06	111111N	LIVESTOCK DISEASE CTRL & TB INDEM FD(AG FEE)
0332	07	111111N	DAIRY INDUSTRY & INSPECT (AG FEES)
0332	08	111111N	IDAHO HONEY ADVERTISING FUND (AG FEES)
0332	09	111111N	EGG INSPECTIONS (AG FEES)
0332	10	111111N	ORGANIC FOOD PRODUCTS ADMIN ACCT
0332	11	111111N	COMMERCIAL FISH/AQUACULTURE ACCT
0337	01	111111I	NORTH ID ADJUDICATION-CDA & SPOKANE BASIN
0338	01	111001N	ADMIN AND ACCOUNTING - GENERAL

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0338	02	111001N	ADMINISTRATION FOR TRANSPORTATION
0340	01	111111N	DRUG/MENTAL HEALTH COURT SUPERVISION FUND
0346	97	100110I	COBRA STIMULUS FUND
0346	98	100110I	IDAHO EDUCATION NETWORK
0348	01	000110N	LOC U.S. DEPT OF EDUCATION
0348	02	000110N	LOC U.S. DEPT OF EDUCATION BLOC GRANT
0348	03	001111N	LOC U.S. DEPT AGRICULTURE (USDA)
0348	04	000110N	LOC IDAHO COMMISSION ON THE ARTS
0348	05	000110N	LOC EDUCATIONAL SERVICE DIST. 101, ST. OF WA.
0348	06	000110N	LOC IDAHO HUMANITIES COUNCIL NO ACTVTY
0348	07	000110N	LOC IDAHO DEPT. OF HEALTH & WELFARE NO ACTVTY
0348	08	000110N	AMERICAN REINVESTMENT - NON CMIA
0348	09	000110N	DEPT OF JUSTICE
0348	10	000110N	CENTER FOR CIVIC EDUCATION
0348	12	000110N	LOC U.S. BUREAU OF INDIAN AFFAIRS
0348	13	000110N	LOC U.S. DEPT. OF HEALTH & HUMAN SERVICES
0348	14	000110N	LOC NATIONAL CENTER FOR ED. STATISTICS
0348	15	000110N	NASA GRANT/COOPERATIVE AGREEMENT
0348	19	000110N	COMMISSION ON NATL & COMMUNITY SERVICE
0348	20	000110N	OFFICE FOR CHILDREN (GOVERNOR'S OFFICE)
0348	22	100110N	PAUL DOUGLAS TEACHER SCHOLARSHIP
0348	23	100110N	STATE STUDENT INCENTIVE GRANT
0348	25	000110N	DEPT OF TRANSPORTATION
0348	27	111111I	DEMOCRACY FUND
0348	28	001111I	US DEPT OF EDUCATION GEARUP SCHOLARSHIP GRANT
0348	30	111111N	COMMERCE FEDERAL FUNDS

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0348	31	111111N	LABOR FEDERAL FUNDS
0348	80	111111N	DISABILITY DETERMINATION FED FUNDS
0348	81	100110N	FED - MILITARY MANAGEMENT
0348	83	101110N	FED - FED/STATE AGREEMENTS
0348	84	100110N	FED - DISASTER SERVICES
0348	85	100110N	FED - HAZARDOUS MATERIALS
0348	90	000110N	CRIME VICTIMS STIMULUS
0348	95	001111N	CMIA GRANTS
0348	99	001111N	AMERICAN REINVESTMENT - CMIA
0349	04	111111N	CONSUMER PROTECTION FUND
0349	05	101111N	DEPT. OF CORR. - MISC REVENUE
0349	07	101111N	DEPT. OF CORR. - INMATE TRUST
0349	08	111111N	DEPT OF LABOR - WAGE AND HOUR
0349	09	111111N	FACILITY RESERVE ACCOUNT
0349	10	111111N	DIV BLDG SAFETY - INDUSTRIAL
0349	11	111111N	DIV BLDG SAFETY - LOGGING
0349	13	101111I	ALBERTSON FOUNDATION GRANT
0349	15	111111N	DIV/BLDG SFTY - BUILDING BUREAU NCSBCS PROGRAM
0349	16	001111N	LEWIS AND CLARK TRAIL COMMITTEE FUND
0349	17	111111N	ENERGY CODE PROGRAM FUND
0349	18	001111I	GIANT AWARDS - BOARD OF EDUCATION
0349	19	111111N	FARM LABOR CONTRACTOR LICENSING
0349	20	111111I	RURAL PHYSICIAN INCENTIVE FUND
0349	21	111111I	FOREST LEGACY MONITORING
0349	22	111111N	CONSUMER PROTECTION COST ALLOCATION
0349	23	111111N	PUPIL TRANSPORTATION ASSESSMENT

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0349	28	111111N	CAREER INFORMATION SYSTEM ACCOUNT
0349	29	111111N	FARM LABOR CONTRACTOR BONDS
0349	30	111111N	COMMERCE MISC FUNDS
0349	31	111111N	LABOR MISC FUNDS
0349	32	111111N	ID STWD INTEROPERABILITY COMMUNICATIN FUND
0349	33	111111I	HEALTH CARE DIRECTIVE REGISTRY FUND
0349	34	111111N	REDUCED CIG INGTN & FIREFIGHTER PROTECTION
0349	35	111111N	REDUCED CIG INGTN & FF PROTECTION ENFORCEM
0349	40	111111N	ABC-DIRECT WINERY SHIPPER PERMIT
0349	41	111111I	ID HIST PRESERVATION & CULTURAL ENHANCE
0349	42	111111N	EFIB - JUDGES RETIREMENT
0349	80	111111N	DISABILITY DETERMINATION MISC
0349	81	100110N	MILITARY - MILITARY MGMT
0349	82	101111N	MILITARY - ARMORY REVENUE FY03
0349	85	001000N	MILITARY - HAZARDOUS MATS
0349	86	111111N	IDAHO GUARD & RESERVE FAMILY SUPPORT
0365	01	101111I	PBF FACILITIES SERVICES
0365	02	100110I	PBF ALTERATION & REPAIR PROJECTS
0365	87	100110I	ADMIN BOND PMT
0365	91	100110N	CAPITOL RESTORATION
0365	97	101111I	HCR47 CAPITOL RESTORATION
0401	01	111111N	SEMINARS & PUBLICATIONS
0401	02	111111N	USDA PUBLICATIONS
0403	01	111111N	SCHOOL SAFETY & HEALTH REVOLV LOAN & GRANT
0403	03	111111I	RURAL ECON DEVEL & INTEGRATED FREIGHT RLF
0403	04	111111I	RURAL ECON DEVLV BIOFUEL INFRASRT MATCHING
0403	05	111111I	OPPORTUNITY SCHOLARSHIP PROGRAM ACCT

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0403	06	111111I	FILM & TV PRODUCTION BUSINESS REBATE FUND
0410	01	111111N	PUBLIC REC ENTERPRISE ACCOUNT
0410	02	111111N	BUSINESS ACCOUNTS
0410	03	111111N	PUBLIC REC ENTER - LAVA HS
0410	04	111111I	LAVA HOT SPRINGS CAPITAL IMPROVEMENT
0418	03	111111I	LIQUOR WAREHOUSE REMODEL FUND
0421	01	111000I	CI - MANUFACTURING
0421	02	111000I	CI - AG PRODUCTS
0421	03	111001I	CI - EDUCATION
0425	01	100110N	PILGRIM COVE WATER SYSTEM
0450	10	100110I	FACILITIES SVCS-COURTHOUSE
0450	14	100110I	SMALL AGENCY BUSINESS MANAGMENT
0450	15	100110I	ENTERPRISE APPLICATIONS - DED
0450	16	100110I	ENTERPRISE PLANS & PROGRAMS - DED
0450	17	100110I	ENTERPRISE CONS SVCS - DED
0450	18	100110I	ENTERPRISE IT SUPPORT SVCS - DED
0450	19	100110I	ENTERPRISE IT SECURITY - DED
0450	21	100110I	IDAHO GEOSPATIAL - DED
0450	22	100110I	TELEPHONE
0450	23	100110I	ENTERPRISE INFRASTRUCTURE - DED
0450	24	100110I	COMMUNICATIONS
0450	25	100110I	POSTAL
0450	26	100110I	FACILITIES SERVICES
0450	27	100110I	PURCHASING
0450	30	100110I	PHOTOCOPY
0450	31	100110I	RECORDS MGMT-MICROFILM
0450	33	100110I	QUICK COPY

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0450	35	100110I	INFOR TECH RESOURCE MGMT COUNCIL
0450	36	100110I	MASTER LICENSE AGREEMENTS
0450	37	100110I	RECORDS MGMT-STORAGE
0450	38	100110I	IDANET
0450	40	100110I	INFO TECH TRNG PROGRAM
0450	46	100110I	INTERNET BANDWIDTH
0450	51	100110I	DOCUMENT SERVICES - DED
0450	86	100110I	ADMIN BOND PMT 0450
0450	88	100110I	FACILITIES SVCS BORAH BLDG
0450	89	100110I	IDANET NOC
0450	90	100110I	EXTERNAL IT SUPPORT
0461	02	101111I	RETIREE DRUG SUBSIDY PROGRAM
0461	06	100110I	BLUE CROSS TRAD/RETIREEES
0461	07	100110I	BLUE CROSS PPO/RETIREEES
0461	08	100110I	BLUE CROSS RESERVE/RETIREEES
0461	34	100110I	BLUE CROSS HIGH DEDUCTIBLE
0461	47	100110I	BLUE CROSS TRADITIONAL
0461	48	100110I	BLUE CROSS PPO
0461	49	100110I	BLUE CROSS RESERVE
0461	52	100110I	GROUP INSURANCE - ADMIN
0461	53	100110I	FLEXIBLE SPENDING ACCOUNT
0461	54	100110I	FLEXIBLE SPENDING ACCOUNT - RESERVE
0461	55	100110I	DELTA DENTAL - CURRENT PREMIUM
0461	56	100110I	BLUE SHIELD - MOD 1
0461	57	100110I	BLUE SHIELD - RATE STABILIZATION
0461	58	100110I	BLUE SHIELD - MOD 2
0461	63	100110I	EAP - PREMIUM

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0461	65	100110I	IBHP - RESERVE
0461	67	100110I	DENTAL RATE STABILIZATION
0461	68	100110I	BLUE CROSS DENTAL PREMIUM
0461	69	100110I	BLUE CROSS DENTAL RESERVE
0461	70	100110I	PRINCIPAL BASIC - CURRENT PREMIUM
0461	71	100110I	PRINCIPAL - RATE STABILIZATION
0461	73	100110I	PRINCIPAL - LTD IBNR
0461	74	100110I	PRINCIPAL - LTD RESERVE
0461	75	100110I	PRINCIPAL - FICA RESERVE
0461	76	100110I	PRINCIPAL SUPPLEMENTAL
0461	82	100110I	RESERVE CONT MED PREM
0461	83	100110I	LTD WAIVER RESERVE
0461	92	100110I	BC HIGH DEDUCT - RETIREES
0461	95	100110I	MEDICAL SWEEP ACCT RESERVE
0461	96	100110I	DENTAL SWEEP ACCT RESERVE
0462	20	100110I	RISK MGMT LIABILITY CVRAGE
0462	41	100110I	FOSTER PARENT COVERAGE
0462	42	100110I	MISCELLANEOUS CASUALTY
0462	43	100110I	RISK MANAGEMENT INLAND MARINE
0462	44	100110I	RISK MANAGEMENT ENERGY SYSTEMS
0462	45	100110I	RISK MANAGEMENT AIRCRAFT
0462	50	100110I	RISK MGMT AUTO/PHYSICAL
0462	60	100110I	EMPLOYEE BONDS
0462	61	100110I	BONDS
0462	62	100110I	MISCELLANEOUS PROPERTY
0462	64	100110I	STABILIZATION
0462	66	100110I	WORKERS COMPENSATION

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0462	80	100110I	RISK MGMT PROPERTY COVERAGE
0462	99	100110I	RISK MANAGEMENT ADMINISTRATION
0475	05	111001I	ADMINISTRATIVE CODE FUND
0475	06	110000I	TREASURER'S OFFICE - LGIP
0475	07	110000I	TREASURER'S OFFICE - PROF SERVICES
0475	12	111001I	DIVISION OF HUMAN RESOURCES FUND
0480	02	100110I	SCHOOL DISTRICT COMPUTER SERVICES
0481	01	111111I	PUBLIC SCHOOL INCOME FUND (MISC)
0481	02	111111I	AGRICULTURAL COLLEGE INCOME FUND
0481	03	111111I	CHARITABLE INSTITUTIONS INCOME FUND
0481	04	111111I	NORMAL SCHOOL INCOME FUND
0481	05	110110I	PENITENTIARY INCOME FUND
0481	06	111111I	SCIENTIFIC SCHOOL INCOME FUND
0481	07	111001I	MENTAL HOSPITAL INCOME FUND (SHS)
0481	08	111111I	UNIVERSITY INCOME FUND
0481	09	111111I	CAPITOL ENDOWMENT INCOME FUND
0481	10	111111I	PUBLIC SCHOOL INCOME FUND (ENDOWMENT)
0481	22	111111I	ID SCHOOL FOR THE DEAF/BLIND INCOME FUND
0481	24	111001I	IDAHO STATE VETERANS HOMES INCOME FUND
0481	26	111001I	STATE HOSPITAL NORTH INCOME FUND
0481	29	111001I	ST JUVENILE CORRECTIONS INST INCOME FD
0481	50	111111I	SCHOOL RESTRUCTURING R & D (PUB SCH INC FD)
0481	53	111111I	PUB SCH TECHNOLOGY GRT PGM (PUB SCH INC FD)
0481	54	111111I	TOBACCO TAX (PUB SCH INC FUND)
0481	55	111111I	PUBLIC EDUCATION STABILIZATION
0481	56	111111I	IDAHO DIGITAL LEARNING ACADEMY FUND
0482	20	111111I	TIMBER IMPROVEMENT POOL

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0482	51	111111I	PUBLIC SCHOOL-INITIAL DEPOSITS
0482	52	111111I	AGRICULTURAL COLL-INITIAL DEPOSITS
0482	53	111111I	CHARITABLE INSTITUTN-INITIAL DEPOSITS
0482	54	111111I	NORMAL SCHOOL-INITIAL DEPOSITS
0482	55	111111I	PENITENTIARY-INITIAL DEPOSITS
0482	56	111111I	SCIENTIFIC SCHOOL-INITIAL DEPOSITS
0482	57	111111I	MENTAL HOSPITAL-INITIAL DEPOSITS
0482	58	111111I	UNIVERSITY-INITIAL DEPOSITS
0482	61	111111I	PUBLIC SCHOOL EARNINGS RESERVE FD
0482	62	111111I	AGRICULTURAL COLLEGE EARN RESV FD
0482	63	111111I	CHARITABLE INSTITUTIONS EARN RESV
0482	64	111111I	NORMAL SCHOOL EARNINGS RESERVE FD
0482	65	111111I	PENITENTIARY EARNINGS RESERVE FUND
0482	66	111111I	SCIENTIFIC SCHOOL EARN RESV FUND
0482	67	111111I	MENTAL HOSPITAL EARNINGS RESV FD
0482	68	111111I	UNIVERSITY EARNINGS RESERVE FUND
0482	70	101111I	POOLED AGENCY EARN RESV ADMINISTRATIVE FD
0482	71	101111I	PUBLIC SCHOOL EARN RESV ADMIN FD
0482	72	101111I	AGRICULTURAL COLL EARN RESV ADMIN FD
0482	73	101111I	CHARITABLE INSTITUTN EARN RESV ADMIN
0482	74	101111I	NORMAL SCHOOL EARN RESV ADMIN FUND
0482	75	101111I	PENITENTIARY EARN RESV ADMIN FUND
0482	76	101111I	SCIENTIFIC SCHOOL EARN RESV ADMIN FD
0482	77	101111I	MENTAL HOSPITAL EARN RESV ADMIN FUND
0482	78	101111I	UNIVERSITY EARN RESV ADMIN FUND
0482	79	101111I	CAPITOL ENDOWMENT ADMINISTRATIVE
0482	80	111111I	EFIB INVESTMENT ADMIN FUND

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0485	01	111111N	TRACK DISTRIB ACCT (SMALL TRACK)
0485	02	111111N	BREED DISTRIBUTION ACCOUNT
0485	04	001111N	KOOTENAI - GREYHOUND SIMULCASTING
0485	05	001111N	BREEDER/OWNER - GREYHOUND SIMULCASTING
0485	06	001111N	BANNOCK - GREYHOUND SIMULCASTING
0485	07	001111N	BONNEVILLE - GREYHOUND SIMULCASTING
0485	08	001111N	ADA - GREYHOUND SIMULCASTING
0485	11	111111N	IDAHO HORSE OWNER/BREEDER AWARD
0485	12	111111N	TRACK PURSE ENHANCEMENT ACCT
0485	13	001111N	BINGHAM CO - GREYHOUND SIMULCASTING
0485	14	111111I	SIMULCAST PURSE MONEYS FUND
0489	01	101111I	TRUST FUND ISVH - BOISE
0489	02	101111I	TRUST FUND ISVH - POCATELLO
0489	03	101111I	TRUST FUND ISVH - LEWISTON
0489	21	000100I	ENV PROT TRUST FD (CIRCLE K LUST-DEQ)
0489	22	000100I	ENV PROT TRUST FD (HENRYS FORK-DEQ)
0489	23	000100I	ENV PROT TRUST FD (ID POWER MID SNAKE-DEQ)
0489	24	000100I	ENV PROT TRUST FD (LOWMAN CLEANUP-DEQ)
0489	25	000100I	ENV PROT TRUST FD (LUST TRUST-DEQ)
0489	26	000100I	ENV PROT TRUST FD (W BOISE-AFFECT AREA-DEQ)
0489	27	000100I	ENV PROT TRUST FD (W BOISE-MALL-DEQ)
0489	28	000100I	ENV PROT TRUST FD (INEEL PIT 9 SEP-DEQ)
0489	29	000100I	ENV PROT TRUST FD (BLACK PINE MINE-DEQ)
0489	30	000100I	OBERBILLIG TRUST ANTIMONY CAMP DEO
0489	31	000100I	IDAHO POWER MID-SNAKE MONITORING
0489	32	000100I	NW GAS AND GO REMEDIATION
0489	33	000100I	ENV PROT TRUST FD (TRIUMPH-ASARCO-DEQ)

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0489	34	000100I	ENV PROT TRUST FD (RAVENSCROFT-DEQ)
0490	01	001111I	ID WATER RESOURCE BD REVOLV DVLP
0490	02	001111I	WATER MANAGEMENT ACCOUNT
0491	01	111111I	COMMODITY INDEMNITY FUND
0491	02	111111I	SEED INDEMNITY FUND
0494	02	001111I	AMOCO/BELRIDGE (WARNER AMENDMENT 1983)
0494	03	001111I	EXXON (RESTITUTION 1986)
0494	05	001111I	STRIPPER WELL (SETTLEMENT 1986)
0496	01	101111I	PARK DONATION
0496	02	101111I	PARK LAND TRUST-HARRIMAN PARK
0496	03	101111I	PARK LAND TRUST
0496	04	111111I	PARK LAND TRUST-PONDEROSA
0496	05	101111I	PLUMMER TO MULLEN
0496	06	101111I	STORE-ST TRUST FOR OUTDOOR REC ENHANCE FD
0502	01	001001N	SALES TAX - 7.75% COUNTY REVENUE SHARING
0502	03	001001N	SALES TAX - COUNTY CIRCUIT BREAKER
0502	06	001001N	SALES TAX - AG PROPERTY TAX RELIEF DISTRIB
0502	07	111111N	PROPERTY TAX DEFERRAL RECOVERY
0502	08	001111N	DEMONSTRATION PILOT PROJECT FUND
0502	09	000100N	ELECTION CONSOLIDATION FUND IC
0511	04	101111I	CONSENT DECREE
0511	05	101111I	SLAG PILE AREA
0511	06	101111I	YARD REFUSAL
0511	07	101111I	LAND PROPERTY SALE
0511	08	101111I	BUNKER HILL POPULATED ICP
0511	09	101111I	WALLACE YARD BASIN ICP
0514	01	111111I	UNEMPLOYMENT INSURANCE CLEARING FD

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0514	02	111111I	US TREASURY UI TRUST FUND
0514	03	111111I	EMPLOYMENT SECURITY RESERVE FUND
0514	04	111111I	UI TAX EMPLOYER REFUND CLEARING
0514	31	111111I	STATE TREASURY UI BENEFIT FUND
0516	01	101001N	LOTTERY WITHHOLDING TO COUNTIES
0518	01	111001N	ABANDONED PROPERTY TRUST - UNCLAIMED PROPERTY
0518	02	001001N	ABANDONED PROPERTY TRUST - ESCHEAT TRUST
0521	11	100110N	REVOLVING SEWER
0521	12	100110N	FORESTRY PURPOSE LANDS
0522	01	101111I	RESOURCE CONSERVATION - ADMINISTRATION AGY
0522	03	111111I	CARBON SEQUESTRATION ASSESSMENT FUND
0524	01	101001I	BPA MITIGATION TRUST FUND
0526	01	111111I	PUBLIC SCHOOL PERM ENDOW FD
0526	02	111111I	AGRICULTURAL COLLEGE PERM END
0526	03	111111I	CHARITABLE INSTITUT PERM END
0526	04	111111I	NORMAL SCHOOL PERM ENDOW FD
0526	05	111111I	PENITENTIARY PERM ENDOW FD
0526	06	111111I	SCIENTIFIC SCHOOL PERM ENDOW
0526	07	111111I	MENTAL HOSPITAL PERM ENDOW FD
0526	08	111111I	UNIVERSITY PERMANENT ENDOW FD
0526	10	111111I	CAPITOL PERMANENT ENDOWMENT FUND
0527	01	101111I	PUBLIC SCHOOL LAND BANK FUNDS
0527	02	101111I	AGRICULTURE COLLEGE LAND BANK FUNDS
0527	03	101111I	CHARITABLE INSTITUTION LAND BANK FUNDS
0527	04	101111I	NORMAL SCHOOL LAND BANK FUNDS
0527	05	101111I	PENITENTIARY LAND BANK FUNDS

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0527	06	101111I	SCHOOL OF SCIENCE LAND BANK FUNDS
0527	07	101111I	STATE HOSPITAL SOUTH LAND BANK FUNDS
0527	08	101111I	UNIVERISTY OF IDAHO LAND BANK FUNDS
0527	09	101111I	CAPITAL COMMISSION LAND BANK FUNDS
0529	11	000100I	STATE LOAN MATCH-WASTEWATER FAC LN ACCT
0529	12	000100I	CWSRF MATCH LOAN DISB-WASTEWATER FAC LN
0529	13	000100I	CWSRF PRINCIPAL REPAY/LOAN-WASTEWATER FAC
0529	14	000100I	CWSRF INTEREST-WASTEWATER FAC LN ACCT
0529	15	001100I	REVOLVING LOAN FUND-DEQ - WASTEWATER FAC LN
0529	16	001100I	REVOLVING LOAN FUND-SCC - WASTEWATER FAC LN AGY
0532	11	000100I	STATE LOAN MATCH (DRINKING WATER LOAN FD)
0532	12	000100I	DWSRF MATCH LOAN DISB (DRINKING WATER LOAN FD)
0532	13	000100I	DWSRF PRINCIPAL REPAY/LOAN (DRINKING WATER LN)
0532	14	000100I	DWSRF INTEREST (DRINKING WATER LOAN FUND)
0550	01	111111I	PERSI ADMINISTRATIVE FUND
0550	02	111112I	PERSI SPECIAL FUND (PORTFOLIO)
0550	03	111111I	PERSI RETIREE MEDICAL INSURANCE FD
0550	04	111111I	PERSI 401(K) ADMINISTRATION FUND
0624	01	000000N	INVESTMENT WITH IDLE FUNDS
0624	02	000000N	INVESTMENT - SBA LOAN ASST
0624	03	000000N	INVESTMENT - SBA PRIME RATE
0624	04	000000N	IDLE LONG TERM FUND
0624	05	000000N	IDLE INTEREST LIABILITY
0624	06	000000N	INVESTMENT - DBF IDLE
0625	01	001111N	MUNICIPALITY DIVERSIFIED BOND FUND

<b>Fund</b>	<b>Dtl</b>	<b>Reference-Data</b>	<b>Title</b>
0625	02	001111N	LGIP INTEREST LIABILITY
0630	01	001111I	HOUSEHOLD SETTLEMENT CONSENT JUDGEMENT
0630	02	111111N	NON-STATE FUNDS IN TRUST
0650	01	100110N	UNRESTRICTED - STATE FUNDS
0660	01	100110N	RESTRICTED - STATE FUNDS
0660	04	111111N	RESTRICTED - CAINE VET RESEARCH
0660	05	111111N	EQUINE EDUCATION ACCT (RESTRICTED)

## DESCRIPTOR TABLE D31 – GENERAL LEDGER ACCOUNTS

(\*\*\*\*\*ADALAPCCDFGPOFPJSFVPWW)

<b>GL</b>	<b>Reference Data</b>	<b>Description</b>
1001	D100105NPNPNPNPNPNPNPNPAANPNP	CASH ON HAND
1002	D100105NPNPNPNPNPNPNPNPNPNPNP	CASH IN BANK
1003	D110101PPNPNPAAANPNPNPNPNPNPNP	CASH IN TREASURY
1004	D100105NPNPNPNPNPNPNPNPNPNPNP	CASH IN U.S. TREASURY
1005	D100101NPNPNPAANPNPNPNPNPNPNP	IMPREST PETTY CASH
1010	D110101PPNPNPAAANPNPNPNPNPNPNP	RESTRICTED CASH AND CASH EQUIVALENTS-GRS ONLY
1151	D110101NPNPNPNPNPNPNPNPNPNPNP	DEFERRED EXPENSES - ROTARY
1153	D110125NPNPNPNPNPAANPAANPNPNP	ADVANCES TO SUBGRANTEES
1201	D100101PPNPNPNPNPNPNPNPNPNP	INVESTMENT WITH IDLE FUNDS
1202	D100108PPNPNPNPNPNPNPNPNPNP	INVESTMENT IN LGIP
1203	D100108NPNPNPNPNPNPNPNPNPNPNP	INVESTMENTS DIRECT BY AGENCIES
1205	D100108NPNPNPNPNPNPNPNPNPNPNP	INVESTMENTS HELD IN TRUST
1206	D100108NPNPNPNPNPNPNPNPAANPNP	INVESTMENTS DIRECT BY AGENCIES (SF SUPPORT)
1209	D100108NPNPNPNPNPNPNPNPNPNPNP	RESTRICTED INVESTMENTS- GRS ENTRY ONLY
1210	D100108NPNPNPNPNPNPNPNPNPNPNP	INVESTMENTS-CURRENT-- GRS ENTRY ONLY



<b>GL</b>	<b>Reference Data</b>	<b>Description</b>
1702	D100126NPNPNPNPNPNPNPNPNPNP	LAND USE RIGHTS
1705	C100126NPNPNPNPNPNPNPNPNPNP	AMORTIZATION LAND USE RIGHTS
1710	D100126NPNPNPNPNPNPNPNPNPNP	BUILDING AND IMPROVEMENTS
1720	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPRECIATION - BUILDING & IMPROVEMENTS
1730	D100126NPNPNPNPNPNPNPNPNPNP	IMPROVEMENTS OTHER THAN BUILDINGS
1735	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPR. - IMPROVEMENTS OTHER THAN BUILDINGS
1750	D100126NPNPNPNPNPNPNPNPNPNP	MACHINERY AND EQUIPMENT
1755	D100126NPNPNPNPNPNPNPNPNPNP	HISTORICAL ART AND COLLECTIONS
1757	D100126NPNPNPNPNPNPNPNPNPNP	LAND USE RIGHTS NONAMORTIZED - CAFR USE ONLY
1760	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPRECIATION - MACHINERY & EQUIPMENT
1791	D100126NPNPNPNPNPNPNPNPNPNP	ROADWAYS-ITD, DO NOT DELETE
1792	D100126NPNPNPNPNPNPNPNPNPNP	BRIDGES-ITD, DO NOT DELETE
1793	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPRECIATION-BRIDGES-ITD, DO NOT DELETE
1794	D100126NPNPNPNPNPNPNPNPNPNP	REST AREAS-ITD, DO NOT DELETE
1795	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPRECIATION-REST AREAS-ITD, DO NOT DELETE
1810	D100126NPNPNPNPNPNPNPNPNPNP	CONSTRUCTION WORK IN PROGRESS
1910	D100125NPNPNPNPNPNPNPNPANPNP	OTHER ASSETS - CURRENT
1911	D100126NPNPNPNPNPNPNPNPNPNP	ASSETS UNDER CAPITAL LEASE-BUILDINGS
1912	C100126NPNPNPNPNPNPNPNPNPNP	ACCUM. DEPR.-CAPITAL LEASE-BUILDINGS







<b>GL</b>	<b>Reference Data</b>	<b>Description</b>
4600	D200475NP0811NP04AA04NP	GAAP EXPENSES
4650	C200475NPNPNPNPAAAAANPNP	OTHER SOURCES
4655	C200475NPNPNPNPNPANPNP	OTHR SOURCES-CAPITAL LEASES
4660	D200475NPNPNPNPNPANPNP	OTHER USES
4700	C200475NPNPNPNPNPAAAAANPNP	OPERATING TRANSFERS IN
4725	C200475NPNPNPNPNPAAAAANPNP	CAPITAL ASSET TRANSFER IN
4750	D200475NPNPNPNPNPAAAAANPNP	CAPITAL ASSET TRANSFER OUT
4800	D200475NPAAAAANPAAAAANPAAAA	OPERATING TRANSFERS OUT
4900	C200475NPNPNPNPNPNPAAAAANPNP	STATUTORY TRANSFERS IN
4950	D200475NPAAAAANPAAAAANPAAAA	STATUTORY TRANSFERS OUT
4980	C000599NPNPNPNPNPNPNPNPNP	GRS CLEARING ACCOUNT
5000	D000580NPNPNPNPNPNPNPNPNP	BUDGETARY CLEARING
5010	C000580NPAAAAANPNPANPNP	APPROPRIATIONS
5065	C000580NPAAAAANPNP03AA03NP	ALLOCATIONS
5070	C000580NPNPNPNPNPNPANPNP	FINANCIAL PLANS
5075	C000580NPNPNPNPNPNPAAAAANPNP	GRANT BUDGET
5076	C000580NPNPNPNPNPNPAAAAANPNP	SUBGRANTEE BUDGET
5080	C000580NPNPNPNPNPNPNPAAAAANPNP	PROJECT BUDGET
5085	D000580NPNPNPNPNPNPNPANPNP	ESTIMATED REVENUES
5091	C000580NPNPNPNPNP13AA13NP	UNITS BUDGETED
5092	D000580NPNPNPNPNP14AA14NP	UNITS EXPENDED
5095	D000580NPNPNPNPNPNPNPNPNP	UNITS OFFSET
5100	D010585NP1114NPAA07AA07NP	PRE-ENCUMBRANCES
5110	C000585NPNPNPNPNPNPNPNPNP	RESERVE FOR PRE- ENCUMBRANCES
5200	D000590NPNPNPNPNPNPANPNP	STATISTICS
5201	C000590NPNPNPNPNPNPNPNPNP	STATISTICS OFFSET
5205	C100580NPNPNP06NPNPNPNPNP	BORROWING LIMIT
9998	D000598NPNPNPNPNPNPNPNPNP	TRANSACTION CLEARING
9999	D000599NPNPNPNPNPNPNPNPNP	BEGINNING (START OF YEAR) BALANCES

## DESCRIPTOR TABLE D71 – STATE GOALS

<u>Goal</u>	<u>Reference-Data</u>	<u>Title</u>
10	n/a	GENERAL GOVERNMENT
20	n/a	PUBLIC SAFETY
30	n/a	HEALTH AND HUMAN SERVICES
40	n/a	EDUCATION
50	n/a	ECONOMIC DEVELOPMENT
60	n/a	NATURAL RESOURCES

## DESCRIPTOR TABLE D72 – STATE OBJECTIVES

<u>Goal W/Obj</u>	<u>Reference-Data</u>	<u>Title</u>
1011	n/a	ELECTED OFFICIALS
1012	n/a	LEGISLATIVE BRANCH
1013	n/a	EXECUTIVE OFFICE OF THE GOVERNOR
1014	n/a	REVENUE AND TAXATION
1015	n/a	ALL OTHER GENERAL GOVERNMENT
2021	n/a	JUCICIAL BRANCH
2022	n/a	CORRECTION
2023	n/a	JUVENILE CORRECTIONS
2024	n/a	POLICE, IDAHO STATE
3031	n/a	MEDICAL ASSISTANCE
3032	n/a	FAMILY AND COMMUNITY SERVICES
3033	n/a	SELF-RELIANCE PROGRAMS
3034	n/a	HEALTH SERVICES
3035	n/a	ALL OTHER HEALTH/HUMAN SERVICES
4041	n/a	ELEMENTARY AND SECONDARY EDUCATION
4042	n/a	HIGHER EDUCATION
4043	n/a	PROFESSIONAL-TECHNICAL EDUCATION

<u>Goal W/Obj</u>	<u>Reference-Data</u>	<u>Title</u>
4044	n/a	AGRICULTURE RESEARCH & EXTENSION
4045	n/a	ALL OTHER EDUCATION
5051	n/a	ECONOMIC DEVELOPMENT
5052	n/a	BUSINESS REGULATION
5053	n/a	EMPLOYMENT AND REHABILITATION SERVICES
5054	n/a	TRANSPORTATION
5055	n/a	ALL OTHER ECONOMIC DEVELOPMENT
6061	n/a	ENVIRONMENTAL QUALITY, DEPT.
6062	n/a	FISH AND GAME, DEPT.
6063	n/a	LANDS, DEPT.
6064	n/a	PARKS AND RECREATION, DEPT.
6065	n/a	WATER RESOURCES, DEPT.