

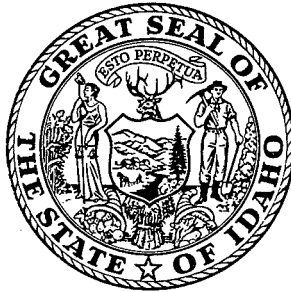
Annual

REPORT

OF THE

STATE AUDITOR

STATE OF IDAHO



**July 1, 1977 through
June 30, 1978**

**JOE R. WILLIAMS
STATE AUDITOR**

TO: THE GOVERNOR AND MEMBERS OF THE STATE LEGISLATURE

Gentlemen:

In compliance with Section 67-1105 of the Idaho Code submitted herewith is the fifth annual report covering the fiscal year from July 1, 1977 to June 30, 1978.

I want to express my appreciation to my staff for the many hours of work and effort that has gone into the accomplishment of Fund Consolidation.

I hope that this report will present the financial information required by the Idaho Code as well as other pertinent facts to assist the Legislature. The format for this fiscal year report has changed due to Fund Consolidation.

The Office of the State Auditor has made great progress in developing a professional staff that can be of great help and value to the Legislature, Department Heads and the people of the State of Idaho. With this professional staff we are processing more meaningful financial information, aiding departments in their financial operations and reporting to and informing the people of Idaho about the operation of their government.

Approximately 248,722 vouchers covering claims for purchases, services, travel expense and personnel were audited, processed, and filed. These vouchers were processed against federal, dedicated, and local accounts, in addition to the general account. A total of 917,133 warrants were written for a total amount of \$1,456,169,123.18. Fund Consolidation has reduced the number of warrants issued and vouchers processed through the State Auditor's Office for the fiscal year 1978.


Of specific interest, the general account balance at June 30, 1978 was \$9,727,422.90 with outstanding obligations including continuing and special appropriations of \$5,959,143.38, leaving a balance of \$3,768,279.52.

Overall Data Processing activity in the State Auditor's Office for FY78 increased 47.4% over FY77. The number of batch jobs ran increased by 26.3% in FY78 over FY77 compared to an increase of 15.6% in FY77 over FY76 and 31.6% in FY76 over FY75 and 32.5% in FY75 over FY74. These increases are represented by 49,838 jobs run in FY74, 66,073 jobs run in FY75, 86,997 jobs run in FY76, and 100,564 jobs in FY77 and for FY78, jobs run were 127,047.

The most dramatic increase, however, was from the online environment (i.e. terminals interactive with the computer) which increased 374%.

The Data Processing service work rendered for other agencies utilized 60% of the time of the IBM 370/158 computer, 30 to 40% of the systems and programming work and approximately 10% of the keypunch work. The service work generated receipts of \$1,176,293.49.

Respectfully submitted,


Joe R. Williams
Idaho State Auditor

JRW:pr

F O R E W O R D

Special Exhibit: This exhibit shows by classification the revenue and non-revenue receipts collected during the period July 1, 1977 to June 30, 1978. Also included are two charts that show "Where the Money Came From" and "Where the Money Went" for fiscal year 1978.

Exhibit "A" is a summary balance sheet of all accounts reflecting total assets, liabilities, reserves and account balances for the period July 1, 1977 ending June 30, 1978. Exhibit "A" is supplemented by Schedule "A" showing statements of cash, liabilities and account balances of the Miscellaneous Restricted Revenue and Non-operating Accounts.

Exhibit "B" presents a summary analysis of changes in all account balances and is supplemented by Schedule "B" which reflects the changes in individual accounts within the Miscellaneous Restricted Revenue and Non-operating Account groups reflecting balances at June 30, 1978. It excludes State Liquor Dispensary and State Insurance Account.

Exhibit "C" presents a summary of receipts and expenditures for all accounts according to statutory classification. Under Health and Welfare, the total receipts amounted to \$68,597,200.53 of which \$66,674,437.00 was matched accounts and contributions. In addition to these receipts, there was transferred from the State General Account and Receipts to Appropriation Account to said accounts \$64,382,654.55 during the period of this report.

Schedule "C-1" presents an analysis of operations reflecting account changes in the Liquor Control Account during the period from July 1, 1977 to June 30, 1978. This account is operated as a monopoly, profits and therefrom to be distributed to the General Account, Counties, Junior Colleges and Municipalities. During the period of this report "Liquor Profits" distributed to the various eligible participants were as follows:

To the Counties	\$3,415,041.34
To Junior Colleges	211,442.69
To Municipalities	1,483,972.04
To Public Schools	172,510.51
To Health and Welfare	1,279,799.72
To General Account	3,150,368.25
To Liquor Law Enforcement	314,902.20
To Alcohol Safety Action Project	630,071.82
To Law Enforcement Planning	120,000.00
To Alcohol Treatment Center	400,000.00

Schedule "C-2" presents an analysis of operations and account balances in the State Insurance Account during the period July 1, 1977 to June 30, 1978. This account is classified under the category of State Enterprise Accounts, even though it is operated on a non-profit basis for the benefit of members contributing premiums for insurance protection. The item "Losses and Compensation" shown in the amount of \$5,013,688.14 under payment of agent, represents the compensation paid to workmen under State Insurance protection.

Exhibit "D" presents an analysis of receipts by classification and collecting agencies for all accounts.

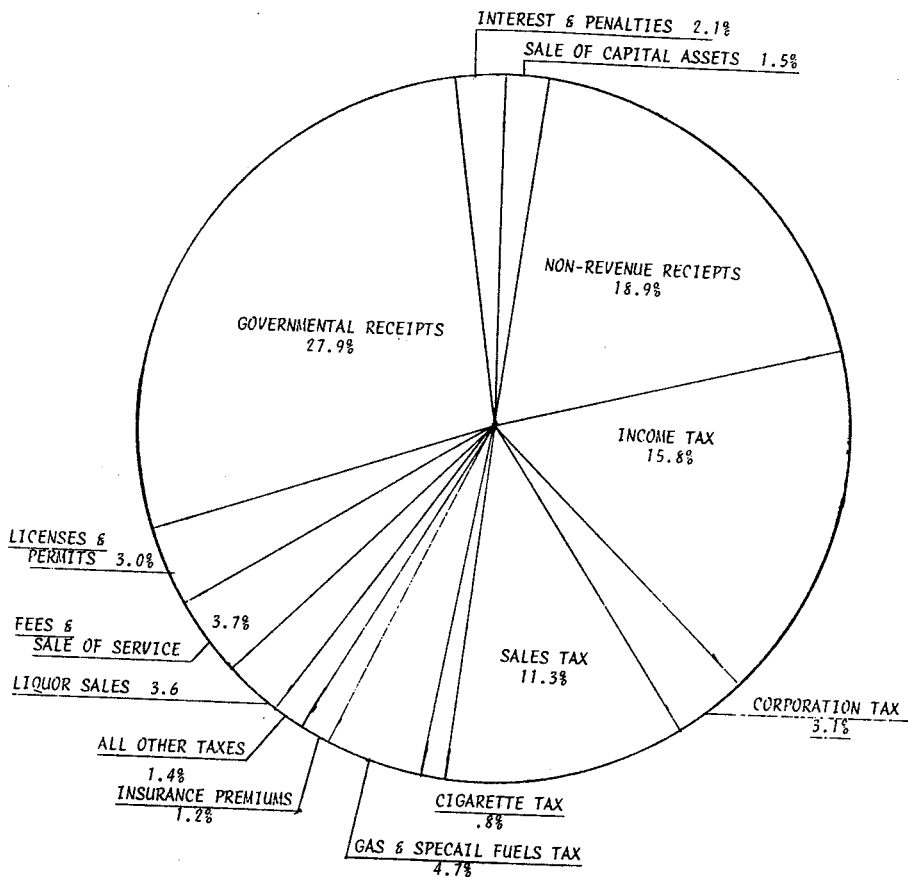
Exhibit "E" supplemented by Schedule "E" presents an analysis of expenditures for the General Account and all other accounts, classified according to functional activities of the government as well as the character of the expenditures.

Exhibit "F" supplemented by Schedule "F" presents a summary analysis of the General Account appropriations, reflecting unencumbered appropriation balances at June 30, 1978.

Exhibit "G" presents an analysis of Bonded Indebtedness showing changes in the outstanding obligations for a 12 month period ending June 30, 1978.

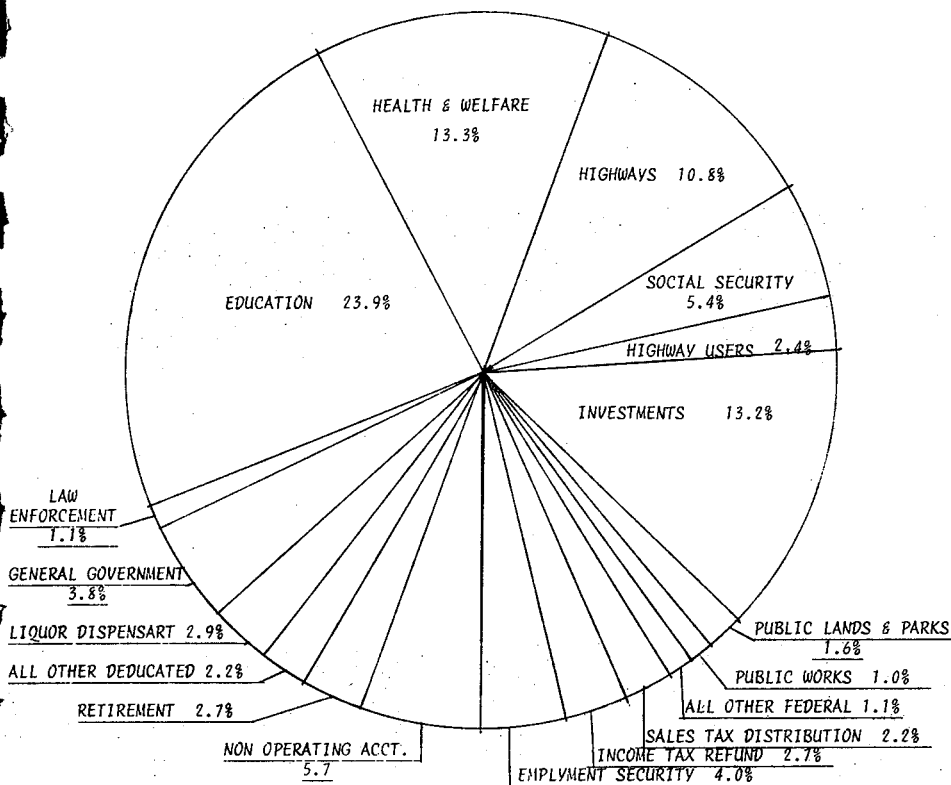
Exhibit "H" presents a summary analysis of taxes due from counties.

WHERE THE MONEY CAME FROM 1976



RECEIPTS	1,473,219,000.00
LESS: RE-DEPOSIT OF SALE OF INVESTMENTS	419,674,000.00
TOTAL RECEIPTS	\$1,053,545,000.00

WHERE THE MONEY WENT 1978



EXPENDITURES	1,456,077,000.00
LESS:	
RE-INVESTMENT EXPENDITURES	419,674,000.00
TOTAL EXPENDITURES	1,036,403,000.00

SPECIAL EXHIBIT
REPORT OF THE STATE AUDITOR
SHOWING DETAIL OF REVENUE AND NON-REVENUE RECEIPTS COLLECTED DURING THE
PERIOD FROM JULY 1, 1977 TO JUNE 30, 1978

	GENERAL ACCOUNT	SPECIAL ACCOUNTS	TOTALS
TAXES:			
Property Tax		173,324.85	173,324.85
Income Tax, Individual		33,878,978.37	166,047,883.61
Income Tax, Corporation	132,168,905.24	6,698,459.37	33,326,216.33
Sales Tax	26,627,756.96	118,866,630.25	118,866,630.25
Cigarette Tax	.08-	1,094,074.40	8,103,554.14
Beer Tax	7,009,479.74	1,108,823.68	3,326,471.40
Gas-Motor and Marine Fuel Tax	2,217,647.72	49,390,974.17	49,390,974.17
Inheritance Tax		3,750,424.64	3,750,424.64
Wine Tax		590,373.98	590,373.98
Honey Advertising Tax			
Kilowatt Tax			
Insurance Premium Tax	510,421.35		510,421.35
Mine License Tax	12,027,163.36		12,027,163.36
Water Pollution Control Tax	273,098.92		273,098.92
Fruit and Vegetable Advertising Tax		1,639,918.92	1,639,918.92
Parimutuel Tax		1,889,516.01	1,889,516.01
Idaho Dairy Products Tax		394,021.11	394,021.11
Sheep Tax		717,644.64	717,644.64
Wheat Growers Tax		135,261.45	135,261.45
Bean Stamp Tax		564,875.87	564,875.87
Hop Tax		70,287.56	70,287.56
Workmens Compensation Tax			
Special Fuels Tax		1,280,675.86	1,280,675.86
Athletic Tax		11,650.31	11,650.31
All Other Taxes			
TOTAL TAX RECEIPTS	<u>\$181,424,847.19</u>	<u>\$ 221,665,541.54</u>	<u>\$ 403,090,388.73</u>
OTHER REVENUE RECEIPTS			
Licenses and Permits	2,599,535.27	28,969,302.76	31,568,838.03
Fees and Sales of Services	1,640,256.72	37,817,532.74	39,457,789.46
Sales of Goods	41,111.24	37,762,699.01	37,803,810.25
Intergovernmental Receipts	197.31	293,758,549.20	293,758,746.51
Fines and Forfeitures	437,575.78	805,481.16	1,243,056.94
Interest and Penalties	5,514,756.07	14,812,019.43	20,326,775.50
Rentals	17,687.92	2,392,009.86	2,409,697.78
Miscellaneous	.25	8,609,678.54	8,609,678.79
TOTAL OTHER REVENUE RECEIPTS	<u>\$ 10,251,120.56</u>	<u>\$ 424,927,272.70</u>	<u>\$ 435,178,393.26</u>
TOTAL REVENUE RECEIPTS	<u>\$191,675,967.75</u>	<u>\$ 646,592,814.24</u>	<u>\$ 838,268,781.99</u>
NON-REVENUE RECEIPTS			
Sale of Capital Assets			
Sale of Bonds	23,280.64	435,557,366.62	435,580,647.26
Sale of Tax Anticipation Notes		214,080.96	214,080.96
Fire Insurance Loss Settlements		42,794.75	42,794.75
All Other Insurance Adjustment	130.00	75,205.87	75,335.87
Suspense and Trust	626.14	194,415,701.87	194,416,328.01
Refunds	136,775.66	4,387,643.85	4,524,419.51
Special Fuel Bond		97,083.43	97,083.43
TOTAL NON-REVENUE RECEIPTS	<u>\$ 160,812.44</u>	<u>\$ 634,789,877.35</u>	<u>\$ 634,950,689.79</u>
TOTAL REVENUE AND NON-REVENUE RECEIPTS	<u>\$191,836,780.19</u>	<u>\$1,281,382,691.59</u>	<u>\$1,473,219,471.78</u>

EXHIBIT "A"

STATE OF IDAHO
SUMMARY BALANCE SHEET - ALL ACCOUNTS
JUNE 30, 1978

	STATE OPERATING ACCOUNTS	STATE DEDICATED ACCOUNTS	TRUST & AGENCY ACCOUNTS	EMPLOYMENT SECURITY ADMINISTRATION ACCOUNTS	INCOME & ENDOWMENT ACCOUNTS	REVENUE SHARING ACCOUNTS	EMPLOYMENT CLEARING & BENEFIT ACCOUNTS	AGENCY ASSETS ACCOUNTS	TOTAL ALL ACCOUNTS
<u>ASSETS</u>									
Cash with State Treasurer	62,754,212.67	29,292,607.34	37,696,246.59	1,705,627.77	5,484,700.51	527.36	80,501.06	8,876,249.08	145,890,672.38
Rotary Fund Subject Withdrawals upon authorization of Bonded D.O.s	667,020.93	96,710.24	97,550.84	19,712.69				319,687.47	1,200,682.17
TOTAL ASSETS	<u>\$63,421,233.60</u>	<u>\$29,389,317.58</u>	<u>\$37,793,797.43</u>	<u>\$ 1,725,340.46</u>	<u>\$ 5,484,700.51</u>	<u>\$ 527.36</u>	<u>\$ 80,501.06</u>	<u>\$ 9,195,936.55</u>	<u>\$147,091,354.55</u>
<u>LIABILITIES</u>									
Outstanding Regular Warrants	12,929,552.30	5,870,962.16	6,051,583.93	1,375,968.69	103,165.89		1,076.03	4,994,240.12	31,326,549.12
Outstanding Orders	21,913,810.83	8,583,583.98	4,475,324.46		30,097.92			933,761.90	35,936,579.09
TOTAL LIABILITIES	<u>\$34,843,363.13</u>	<u>\$14,454,546.14</u>	<u>\$10,526,908.39</u>	<u>\$ 1,375,968.69</u>	<u>\$ 133,263.81</u>		<u>\$ 1,076.03</u>	<u>\$ 5,928,002.02</u>	<u>\$ 67,263,128.21</u>
Reserve for Rotary Fund	667,020.93	96,710.24	97,550.84	19,712.69				319,687.47	1,200,682.17
TOTAL RESERVE AND LIABILITIES	<u>\$35,510,384.06</u>	<u>\$14,551,256.38</u>	<u>\$10,624,459.23</u>	<u>\$ 1,395,681.38</u>	<u>\$ 133,263.81</u>		<u>\$ 1,076.03</u>	<u>\$ 6,247,689.49</u>	<u>\$ 68,463,810.38</u>
ACCOUNT BALANCE JUNE 30, 1978	27,910,849.54	14,838,061.20	27,169,338.20	329,659.08	5,351,436.70	527.36	79,425.03	2,948,247.06	78,627,544.17
TOTAL LIABILITIES RESERVE AND FREE ACCOUNT BALANCE	<u>\$63,421,233.60</u>	<u>\$29,389,317.58</u>	<u>\$37,793,797.43</u>	<u>\$ 1,725,340.46</u>	<u>\$ 5,484,700.51</u>	<u>\$ 527.36</u>	<u>\$ 80,501.06</u>	<u>\$ 9,195,936.55</u>	<u>\$147,091,354.55</u>

STATE OF IDAHO
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE OF THE
OPERATION AND NON-OPERATION FUND OF THE STATE OF IDAHO

ACCOUNT NO.	ACCOUNT NAME	ASSETS	LIABILITIES			FREE ACCT BALANCE JUNE 30, 1978
		TOTAL ASSETS	OUT STANDING ORDERS	OUT STANDING WARRANTS	TOTAL LIABILITIES	
1000	State Operating	62,754,212	21,913,810	12,929,552	34,843,363	27,910,849
2000	Dedicated	29,292,607	8,583,583	5,870,962	14,454,546	14,838,061
3000	Trust and Agency	37,696,246	4,475,324	6,051,583	10,526,908	27,169,338
4000	Employment Security Op	1,705,627		1,375,968	1,375,968	329,659
6400	Public Schools					
6500	Institution Environ	4,521				4,521
6600	Agriculture College	23,787				23,787
6700	University	11,134				11,134
7400	Public School Income	4,845,274		1,039	1,039	4,844,234
7500	Endowment Earnings	599,982	30,097	102,126	132,223	467,758
8100	1973 Water Pollution Con					
8200	1970 Water Pollution Contr					
8800	Federal Revenue Sharing Trust	527				527
9101	Tax Ant Note Redemption					
	SUPER FUND TOTAL	\$ 136,933,922	\$ 35,002,818	\$ 26,331,233	\$ 61,334,050	\$ 75,599,872
9201	Emp Sec - Clearing Act	14,655		1,076	1,076	13,579
9202	Emp Sec - Benefit Acct	65,845				65,845
	SUPER FUND TOTAL	\$ 80,501	\$	\$ 1,076	\$ 1,076	\$ 79,425
9301	Judges Retirement	34,932		11,981	11,981	22,950
9302	Industrial Adm	108,026	185,471	73,887	259,358	151,331-
9303	Industrial Special Indemn	37,814		23,500	23,500	14,314
9304	State Historical Society Acct	34,426	14,241	4,498	18,739	15,687
9305	Surplus Property Agency	92,131		8,288	8,288	83,842
9306	Public Employees Retirement	89,988	69,947	59,919	129,866	39,877-
9307	Liquor Control	2,548,695	25,653	1,834,238	1,859,892	688,802
9308	State Insurance	328,790	31,048	71,830	102,879	225,911
9309	Firemen's Retirement	108,122		106,854	106,854	1,267
9310	Public Building	401,070				401,070
9311	Retained Risk Acct	17,319	607,400	17,236	624,636	607,316-
9312	Rural Rehab Acct	172,197		300	300	171,897
9313	Publ Emp Retirement Sp	2,536,069		2,451,580	2,451,580	84,488
9314	Supple Retirement	1,970		1,708	1,708	262
9315	Group Insurance Acct	1,802,900		320,877	320,877	1,482,023
9316	Treasurers Suspense	561,793		7,538	7,538	554,254
9317	Public School Inc Susp					
9318	General Acct Int Susp					
9319	Brand Recording					
9320	School District Bldg					
	SUPER FUND TOTAL	\$ 8,876,249	\$ 933,761	\$ 4,994,240	\$ 5,928,002	\$ 2,948,247
	GRAND TOTAL	\$ 145,890,672	\$ 35,936,579	\$ 31,326,549	\$ 67,263,128	\$ 78,627,544

STATE OF IDAHO
ANALYSIS OF CHANGES IN ACCOUNT BALANCE - ALL ACCOUNTS
TWELVE MONTHS PERIOD ENDING JUNE 30, 1978

	GENERAL ACCOUNT	PERMANENT BUILDING ACCOUNT	WATER POLLUTION ACCOUNT	HEALTH DISTRICT TRUST ACCOUNT	COOPERATIVE WELFARE ACCOUNT	HIGHWAY ACCOUNT	FISH & GAME ACCOUNT	LIQUOR ACCOUNT	STATE INSURANCE ACCOUNT	RESTRICTED & NON-OPERATING ACCOUNT	TOTALS
UNEXPENDED FUND BALANCE											
July 1, 1977 Beginning Balance	2,897,962.26	5,261,512.81	15,153,234.73		(556,109.83)	15,422,190.29	422,858.14	447,959.78	24,071.21	40,137,837.27	79,211,521.66
Ending Orders June 30, 1977	5,081,538.94	18,268.14			2,538,200.89	4,759,262.91	1,173,350.52	4,889.54	23,601.31	6,651,129.98	20,250,342.23
Prior Year Cancelled Warrants	3,065.49	26.75			25,130.52	2,552.79	1,151.52	456.42		59,546.51	91,930.00
FUND BALANCE	<u>\$ 7,982,566.69</u>	<u>\$ 5,279,807.70</u>	<u>\$15,153,234.73</u>		<u>\$ 2,007,221.58</u>	<u>\$ 20,184,005.99</u>	<u>\$ 1,597,360.18</u>	<u>\$ 453,405.74</u>	<u>\$ 47,677.52</u>	<u>\$ 46,848,513.76</u>	<u>\$ 99,553,793.89</u>
ADDITIONS											
Receipts and Collections	191,836,780.19	3,267,130.17	1,646,378.07	6,342,108.33	68,597,200.53	121,869,778.07	9,644,861.83	112,954,093.73	17,347,208.14	939,713,932.72	1,473,219,471.78
Transfers from Other Funds	92,461,742.43	5,411,194.27	2,818,845.55	3,185,394.87	64,382,654.55	98,080.58	7,101.44	17,162.23	17,162.23	160,394,346.73	328,776,522.65
TOTAL CURRENT ADDITIONS	<u>\$284,298,522.62</u>	<u>\$ 8,678,324.44</u>	<u>\$ 4,465,223.62</u>	<u>\$9,527,503.20</u>	<u>\$132,979,855.08</u>	<u>\$121,967,858.65</u>	<u>\$ 9,651,963.27</u>	<u>\$112,954,093.73</u>	<u>\$17,364,370.37</u>	<u>\$1,100,108,279.45</u>	<u>\$1,801,995,994.43</u>
DEDUCTIONS											
Agency Expenditure Adj. Credit	(8,608,095.27)	(93,800.41)		(429,289.13)	(22,701,649.34)	(1,885,108.22)	(3,363,671.07)	(8,673.87)	(103,305.50)	(5,580,603.18)	(42,774,195.99)
Agency Expenditure Adj. Charge	3,343,611.80	55,020.62	60,290.00	429,289.13	22,467,858.31	1,351,794.35	3,361,615.39	8,673.87	90,619.86	11,605,422.66	42,774,195.99
Inter-Agency Service Charge	7,232.99				32,525.53	634.00	1,166.50			41,068.93	82,627.95
Inter-Agency Service Credit	(11,991.22)				(33,238.90)					(37,397.83)	(82,627.95)
Expenditures	124,576,251.28	10,389,343.16	1,799,036.00	8,006,238.49	126,751,762.96	109,502,975.61	9,308,013.21	106,476,051.30	17,124,215.30	942,235,235.87	1,456,169,123.18
Inter-Account Service Charge	2,472,868.83	46,450.89		131,257.12	2,274,953.56	350,305.51	258,026.59	114,838.97	7,858.23	2,415,227.50	8,071,787.20
Inter-Account Service Credit										(8,071,787.20)	(8,071,787.20)
SUB TOTAL DEDUCTIONS	<u>\$121,779,878.41</u>	<u>\$10,397,014.26</u>	<u>\$ 1,859,326.00</u>	<u>\$8,137,495.61</u>	<u>\$128,792,212.12</u>	<u>\$109,320,601.25</u>	<u>\$ 9,565,150.62</u>	<u>\$106,590,890.27</u>	<u>\$17,119,387.89</u>	<u>\$ 942,607,166.75</u>	<u>\$1,456,169,123.18</u>
Ending Outstanding Orders	5,959,143.38	27,869.60		1,787.35	4,366,768.91	5,922,850.68	812,828.04	25,653.78	31,048.30	18,788,629.05	35,936,579.09
Transfer to Other Accounts		758,559.55	1,000,000.00	29,284.85	4,033,757.19	17,896,958.69	30,146.89	6,102,152.50	35,700.30	140,156,193.91	170,042,753.88
Legislative Grants to Other Accounts	160,773,788.00										160,773,788.00
SUB TOTAL DEDUCTIONS	<u>\$166,732,931.38</u>	<u>\$ 786,429.15</u>	<u>\$ 1,000,000.00</u>	<u>\$ 31,072.20</u>	<u>\$ 8,400,526.10</u>	<u>\$ 23,819,809.37</u>	<u>\$ 842,974.93</u>	<u>\$ 6,127,806.28</u>	<u>\$ 66,748.60</u>	<u>\$ 158,944,822.96</u>	<u>\$ 366,753,120.97</u>
TOTAL DEDUCTIONS	<u>288,512,809.79</u>	<u>11,183,443.41</u>	<u>2,859,326.00</u>	<u>8,168,567.81</u>	<u>137,192,738.22</u>	<u>133,140,410.62</u>	<u>10,408,125.55</u>	<u>112,718,696.55</u>	<u>17,186,136.49</u>	<u>1,101,551,989.71</u>	<u>1,822,922,244.15</u>
NET INCREASE OR DECREASE	<u>(4,214,287.17)</u>	<u>(2,505,118.97)</u>	<u>1,605,907.62</u>	<u>1,358,935.39</u>	<u>(6,212,883.14)</u>	<u>(11,172,551.97)</u>	<u>(756,162.28)</u>	<u>235,397.18</u>	<u>178,233.88</u>	<u>(1,443,710.26)</u>	<u>(20,926,249.72)</u>
FUND BALANCE JUNE 30, 1978	<u>\$ 3,768,279.52</u>	<u>\$ 2,774,688.73</u>	<u>\$16,759,142.35</u>	<u>\$1,358,935.39</u>	<u>\$ 2,205,661.56</u>	<u>\$ 9,011,454.02</u>	<u>\$ 841,197.90</u>	<u>\$ 688,802.92</u>	<u>\$ 225,911.40</u>	<u>\$ 45,404,803.50</u>	<u>\$ 78,627,544.17</u>

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	008011								
	COUNTY RECEIPTS								
1232	Public Utility Commission		16,411		16,411			16,411	
1262	Motorbike Recreation		3,073		3,073			3,073	
1277	U.S. Clarke McNary		2,708		2,708			2,708	
2205	State Highway		10,802,201		10,802,201			10,802,201	
2264	Motor Vehicle Account		5,208,794		5,208,794			5,208,794	
2266	Search and Rescue		5,365		5,365			5,365	
2270	Idaho Code		137,044		137,044			137,044	
3804	Forest Product Trust		496,334		496,334			496,334	
3916	County Fish & Game Sp.		42,869		42,869			42,869	
8101	Water Pollution Contl. Bond S.F.		91,536		91,536			91,536	
9301	Judges Retirement		240,091		240,091			240,091	
	AGENCY TOTAL		\$ 17,046,429		\$ 17,046,429			\$ 17,046,429	
AGENCY:	010200								
	BUDGET POLICY PLANNING DIV								
1104	Interagency Credits	6,713		1,209	8,003	3,600			4,403
1105	Cash Receipts								
1202	State Planning Agency	29,500	30,726	136,929	197,155	197,155			
1305	Urban Planning Project	64,143	481,262		545,405	406,935		20,576	117,893
1306	State Planning Comm. & Dev.	54,769	336,953	1,000	392,723	348,329		22,012	22,381
1352	Pacific N.W. Reg. Comm.		35,000		35,000			35,000	
1360	Planning Commission	292,451	2,827,419	127,660	3,247,531	2,974,903	28,291	10,724	233,611
1371	Idaho Criminal Jus. Info. Sys.	26,033	198,795		224,828	169,695	38,075	11,017	6,040
3821	Co-op Welfare		900,000		900,000			900,000	
8802	Anti-Recess Fiscal Ast.	851	81,284	16,188,544	16,108,112			16,107,848	263
	AGENCY TOTAL	\$ 474,462	\$ 4,728,872	\$ 16,455,424	\$ 21,658,759	\$ 4,100,619	\$ 66,366	\$ 17,107,179	\$ 384,594
AGENCY:	010301								
	GOVERNORS OFFICE								
1105	Cash Receipts								
1274	Governors Emergency Account	360,033		89,690	449,723			199,198	250,525
1314	Transportation Study								
1352	Pacific N.W. Reg. Comm.	98,129	125,102	35,000	258,231	121,464		92,739	44,028
3937	Governor National Conf.	430	815		1,245	1,245			
4303	Inst. Trng. Allow		16,850		16,850	15,475			1,374
	AGENCY TOTAL	\$ 458,593	\$ 142,768	\$ 124,690	\$ 726,052	\$ 138,186		\$ 291,937	\$ 295,928
AGENCY:	010308								
	OFFICE OF ENERGY								
1352	Pacific N.W. Reg. Comm.	64,340			64,340			64,340	
1392	Federal Energy Funds		372,254	153,090	525,344	375,989	1,438	14,536	133,380
	AGENCY TOTAL	\$ 64,340	\$ 372,254	\$ 153,090	\$ 589,684	\$ 375,989	\$ 1,438	\$ 78,876	\$ 133,380

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	010309								
	TOURISM AND INDUSTRIAL DEV.								
1201	Idaho Dev. & Publicity	16,561	23,315	111,822	151,698	131,547		2,005	18,145
1265	Sales Tax		585		585			585	
1352	Pacific N.W. Reg. Comm.								
	AGENCY TOTAL	\$ 16,561	\$ 23,900	\$ 111,822	\$ 152,284	\$ 131,547		\$ 2,590	\$ 18,145
AGENCY:	010402								
	RETIREMENT SYSTEM								
9306	Public Employees Retirement	24,231	12,898	924,078	961,208	760,181	69,947	170,957	39,877-
9313	Public Employees Retirement Sp.	97,836	74,244,647		74,342,484	73,456,634		801,361	84,488
9314	Supplemental Retirement	129		769,623	769,752	20,600		748,889	262
	AGENCY TOTAL	\$ 122,197	\$ 74,257,546	\$ 1,693,701	\$ 76,073,446	\$ 74,237,416	\$ 69,947	\$ 1,721,208	\$ 44,873
AGENCY:	012101								
	INVESTMENT BOARD								
6401	Public School Endowment								
6501	Charitable Institutions	788		494,004	494,793	493,000			1,793
6502	Normal School	143		962,348	962,492	962,000			492
6503	Penitentiary	528		87,883	88,412	88,000			412
6504	School of Science	450		732,985	733,436	732,000			1,436
6505	State Hospital South	753		104,633	105,387	105,000			387
6601	Agricultural College	735		212,051	212,787	189,000			23,787
6701	University of Idaho	830		1,137,304	1,138,134	1,127,000			11,134
7501	Penitentiary Income		338,149		338,149			338,149	
7502	Investment Board Expense								
7509	State Hospital South Income		222,713		222,713			222,713	
7511	University of Idaho Income		444,943		444,943			444,943	
7512	Agricultural College Income		267,913		267,913			267,913	
7513	School of Science Income		822,187		822,187			822,187	
7514	Normal School Income		724,402		724,402			724,402	
7515	Charitable Institutions Income		594,622		594,622			594,622	
	AGENCY TOTAL	\$ 4,230	\$ 3,414,933	\$ 3,731,212	\$ 7,150,376	\$ 3,696,000		\$ 3,414,933	\$ 39,443
AGENCY:	012501								
	LIQUOR DISPENSARY								
9307	Liquor Control	452,949	37,005,509	75,948,584	113,407,043	29,707,794	25,653	82,984,791	688,802
	AGENCY TOTAL	\$ 452,949	\$ 37,005,509	\$ 75,948,584	\$ 113,407,043	\$ 29,707,794	\$ 25,653	\$ 82,984,791	\$ 688,802
AGENCY:	012502								
	STATE INSURANCE FUND								
1356	WIN - On the Job Training	910		910-					
9308	State Insurance	47,677	13,394,978	3,969,391	17,412,047	8,906,112	31,048	8,248,975	225,911
9309	Firemen's Retirement	2,712	1,922,574	23,364,383	25,289,669	1,257,970		24,030,431	1,267
	AGENCY TOTAL	\$ 51,299	\$ 15,317,553	\$ 27,332,864	\$ 42,701,717	\$ 10,164,083	\$ 31,048	\$ 32,279,406	\$ 227,178

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

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ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	016003								
	IDAHO OFFICE ON AGING								
1202	State Planning Agency		136,929		136,929			136,929	
1373	Economic Opportunity	122,119	664,539		786,658			17,187	18,324
1374	Office on Aging	115,786	1,709,654		1,825,440	751,147			67,206
	AGENCY TOTAL	\$ 237,905	\$ 2,511,122		\$ 2,749,027	\$ 2,509,381		\$ 154,116	\$ 85,530
AGENCY:	016004								
	HUMAN RIGHTS COMMISSION								
1362	Human Rights - Federal	8,932	41,780		50,712	24,252		8,900	17,559
	AGENCY TOTAL	\$ 8,932	\$ 41,780		\$ 50,712	\$ 24,252		\$ 8,900	\$ 17,559
AGENCY:	016005								
	BLIND COMMISSION								
1105	Cash Receipts	9,877	25,039		34,916	23,127			11,788
1368	Idaho Commission for Blind	36,416	662,637		699,053	581,022	82,860	20,608	14,561
	AGENCY TOTAL	\$ 46,293	\$ 687,676		\$ 733,970	\$ 604,149	\$ 82,860	\$ 20,608	\$ 26,350
AGENCY:	017001								
	MILITARY DIVISION								
1261	Idaho National Guard Ed. Encour.								
1263	Adjutant General Receipts	66,707	861,577		928,285	910,365		215	17,703
1269	Disaster Services	34,313	181,345		215,659	149,240		23,928	41,899
1274	Governor's Emergency Account	3			3,321	3,264	591	57	
2261	Armory Construction	311,915	67,786	3,318	379,701	277,377			102,324
3918	Civil Defense Fed. Contrb.	7,618	779,217		786,836	786,836			
	AGENCY TOTAL	\$ 420,559	\$ 1,889,927	\$ 3,318	\$ 2,313,804	\$ 2,127,084	\$ 591	\$ 24,202	\$ 161,927
AGENCY:	030000								
	ADMINISTRATION DEPARTMENT								
1104	Interagency Credits	551,372		5,950,414	6,501,787	5,789,817	278,819	365,339	67,810
1105	Cash Receipts	24	535,854	475	536,353			536,353	
1265	Sales Tax								
1267	Building Services	14,300			14,300			14,300	
1392	Federal Energy Funds		62,633		62,633	36,049	970	3,576	22,037
2201	Permanent Building Account	5,279,780	1,028,912	7,649,411	13,958,105	10,350,536	27,869	805,010	2,774,688
3941	Adm - Vender Suspense	60			60				60
4301	Employment Sec. Agency Adm.		2,393		2,393			2,393	
9305	Surplus Property Agency	99,617	152,365		251,982	164,882		3,257	83,842
9311	Retained Risk Account	131,933	1,439,987	7,514,639	9,086,560	915,445	607,400	8,171,031	607,316
9315	Group Insurance Account	778,459	11,855,612	33,046,324	45,680,395	11,058,865		33,139,507	1,482,023
9316	Treasurer Suspense		2,000		2,000				2,000
	AGENCY TOTAL	\$ 6,855,548	\$ 15,079,758	\$ 54,161,264	\$ 76,096,570	\$ 28,315,596	\$ 915,059	\$ 43,040,769	\$ 3,825,146
AGENCY:	030401								
	PERSONNEL COMMISSION								
1104	Interagency Credits			1,019	1,019	389		12	616
1268	Personnel Commission	4,205	946,994		951,199	812,473	9,600	128,508	617
1356	WIN - On the Job Training								
	AGENCY TOTAL	\$ 4,205	\$ 946,994	\$ 1,019	\$ 952,218	\$ 812,863	\$ 9,600	\$ 128,520	\$ 1,234

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	047501								
	STATE TAX COMMISSION								2,138
1104	Interagency Credits	2,138			2,138				7,069
1105	Cash Receipts	5,679	2,541	1,530	9,751	2,201		480	
1201	Idaho Dev. & Publicity		111,822		111,822			111,822	
1250	Waterways Improvement		470,765		470,765			470,765	
1260	Offroad Motor Vehicle		470,765		470,765			470,765	
1264	State Income Tax Refund	400,000	40,541,354	8,559	40,949,914	27,997,682	12,552,231		400,000
1265	Sales Tax	5,276,692	118,554,564	313,486	124,144,743	22,966,762		94,969,191	6,208,790
1266	Property Tax Assist.								713
1349	Assess. Dev. Trng. Prog.	713			713				
2201	Permanent Building Account		2,184,866		2,184,866			2,184,866	
2205	State Highway		38,289,990		38,289,990			38,289,990	
2208	Election Campaign		8,376		8,376			8,376	
2221	Aeronautics		641,196		641,196			641,196	
2265	Motor Fuels Refund	150,000	2,198,658	217,888	2,566,546	2,414,620		962	150,962
3818	Abandon Property Trust	49,894	85,061	53	135,009	8,041		76,948	50,018
3822	1970 Water Pollution Control		1,645,799		1,645,799			1,645,799	
3823	Central Tumor Regis.		55,000		55,000			55,000	
3902	Escheat Suspense	60,588	8,448		69,036			5,912	63,124
3905	Highways Suspense		8,082,357		8,082,357	234,700		7,847,657	
3913	Income Tax Suspense	74,383	41,727		116,111	11,961			104,149
3924	Income Tax Building Fd. Sp.	100,000	3,138,806		3,238,806			3,238,806	
3927	Inheritance Tax - Refn.	1,089,287	3,750,393		4,839,680	247,747		3,157,414	1,434,519
3935	Inheritance Tax - Co.			338,568	338,568	338,568			
7401	Public School Income		81,788		81,788			81,788	
	AGENCY TOTAL	\$ 7,209,376	\$ 220,364,283	\$ 880,087	\$ 228,453,747	\$ 54,222,286	\$ 12,552,231	\$ 153,257,743	\$ 8,421,485
AGENCY:	050000								
	FINANCE DEPARTMENT								14
1104	Interagency Credits	3,166		7,858	11,024	9,580		1,429	4,312
1105	Cash Receipts	2,918	1,393		4,312			29	
1265	Sales Tax		29		29			14,325	
1290	Credit Union Audit	14,780			14,780	455		4	3,014
2251	State Cemetery Board	2,990	455		3,445	426			3,558
3919	Finance Suspense	11,291	4,118		7,172	3,613			757
3933	Savings and Loan	757			757				
9308	State Insurance		3,925,939	8,205,416	12,131,355	8,205,416		3,925,939	
	AGENCY TOTAL	\$ 35,904	\$ 3,923,698	\$ 8,213,274	\$ 12,172,878	\$ 8,219,493		\$ 3,941,728	\$ 11,656
AGENCY:	062006								
	INSURANCE DEPARTMENT								276
1105	Cash Receipts	276			276				16,934
1272	Title Insurance	16,934			16,934				
3928	Department of Insurance Sp.	53	18,802		18,855	18,855			9,920
9316	Treasurer Suspense	9,951			9,951	30			27,131
	AGENCY TOTAL	\$ 27,215	\$ 18,802		\$ 46,017	\$ 18,886			

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS			FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	
AGENCY:	070000							
	LABOR AND INDUSTRIAL SERVICES							
1104	Interagency Credits			3	3			3
1105	Cash Receipts	2,165	1,347		3,513			3,513
1231	Electrical Board	89,268	1,119,079		1,208,348	889,865	1,500	279,105
1233	State Plumbing Board	225,016	332,517		557,534	403,542		141,764
1271	Idaho Building Code	263,642	351,812		615,454	385,427		210,381
1379	HUD Monitoring	39,260	77,837		117,098			117,098
1382	HUD Disaster	1,319	33,822		35,142			35,142
3923	Labor & Ind. Serv. Sus	770	158,253		159,024	158,640		383
9316	Treasurer Suspense	2,746	512		3,259			3,259
	AGENCY TOTAL	\$ 624,191	\$ 2,075,184	\$ 3	\$ 2,699,379	\$ 1,837,476	\$ 1,500	\$ 790,653
AGENCY:	081001							
	AGRICULTURE DEPARTMENT							
1203	Agriculture Inspection	185,435	160,987		346,422	148,843		195,439
1206	Bee Inspections	10,838	10,118		20,957	8,532		12,216
1207	Fresh Fruit & Vegetable Insp.	964,746	2,799,212		3,763,958	2,972,931		769,531
1208	Public Livestock Market	7,231	3,260		10,491	54		10,410
1209	Sheep Commission	64,789	135,700		200,489	109,446		88,885
1210	Commercial Feed & Fertilizer	76,733	141,042		217,775	164,937		48,841
1211	Pesticide	86,174	52,560		138,734	38,474		99,555
1212	Livestock Disease Control	263,179	61,064	172,737	496,981	211,607	11,020	271,259
1213	Dairy Industry & Insp.	24,909	138,777		163,686	130,754		30,307
1214	Honey Advertising	11,546	4,962		16,508	4,881		11,574
1216	Egg Inspection	37,952	45,156		83,109	46,823		35,372
1265	Sales Tax		20		20			20
1308	Meat Inspection Federal	190,070	546,358		736,429	529,493		206,935
1309	Plant Federal	42,068	36,045		78,114	29,643		48,471
1310	Wheat Statistics	5,350	1,000		6,350	736		5,613
1311	Compliance Federal	35,764	68,702		104,467	80,120		23,643
1396	Ag Adm Bldg Grant		359,954		359,954	359,954		
2218	Idaho Prune Advt. Dev.	13,124	5,380		18,504	3,533		14,900
3801	Unclaimed Animal Proc.							
3926	Agriculture Sp.	3,487	38,378		41,866	3,311		38,554
9312	Rural Rehabilitation Acct.	145,591	71,485		217,077	45,180		171,897
	AGENCY TOTAL	\$ 2,168,993	\$ 4,680,166	\$ 172,737	\$ 7,021,897	\$ 4,889,260	\$ 11,020	\$ 2,083,413
AGENCY:	091101							
	APPLE COMMISSION							
2216	Idaho Apple Commission	18,297	37,591		55,888	30,217		24,768
	AGENCY TOTAL	\$ 18,297	\$ 37,591		\$ 55,888	\$ 30,217	\$ 903	\$ 24,768
AGENCY:	091102							
	IDAHO BEAN COMMISSION							
2217	Idaho Bean Market & Prom.	72,420	70,303		142,723	80,058		58,038
	AGENCY TOTAL	\$ 72,420	\$ 70,303		\$ 142,723	\$ 80,058	\$ 4,627	\$ 58,038

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
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ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	091104								
	IDAHO CHERRY COMMISSION								
2215	Cherry Commission Account	1,865	9,232		11,098	9,048		370	1,680
	AGENCY TOTAL	1,865	9,232		11,098	9,048		370	1,680
AGENCY:	091105								
	DAIRY PRODUCTS COMMISSION								
1265	Sales Tax		11		11			11	
2214	Idaho Dairy Products Commission	179,513	721,110		900,623	743,154	9,921	9,618	137,929
	AGENCY TOTAL	179,513	721,122		900,635	743,154	9,921	9,630	137,929
AGENCY:	091106								
	POTATO COMMISSION								
2229	Idaho Potato Commission	269,213	1,849,980		2,119,193			1,971,099	148,094
	AGENCY TOTAL	269,213	1,849,980		2,119,193			1,971,099	148,094
AGENCY:	091108								
	WHEAT COMMISSION								
1226	Idaho Wheat Commission	433,057	565,626		998,684	472,772	66,889	21,215	437,807
	AGENCY TOTAL	433,057	565,626		998,684	472,772	66,889	21,215	437,807
AGENCY:	092008								
	ATHLETIC COMMISSION								
1220	Athletic Commission	1,239	1,235		2,474	1,268		147	1,058
	AGENCY TOTAL	1,239	1,235		2,474	1,268		147	1,058
AGENCY:	092102								
	PHARMACY BOARD								
1227	State Pharmacy Board	47,037	100,947		147,985	107,280	1,270	2,687	36,746
1236	Tri-Prescription Program	12,290	14,453		26,743	11,692	2,012	12,320	718
1301	Federally Fund Inspection		3,500		3,500	2,958			541
	AGENCY TOTAL	59,328	118,900		178,228	121,931	3,282	15,008	38,006
AGENCY:	092103								
	ACCOUNTANCY BOARD								
2247	State Board of Accountancy	36,105	54,145		90,250	50,272		3,493	36,483
	AGENCY TOTAL	36,105	54,145		90,250	50,272		3,493	36,483
AGENCY:	092105								
	DENTISTRY BOARD								
2249	Idaho State Dental Board	40,729	57,810		98,540	41,446		3,614	53,478
	AGENCY TOTAL	40,729	57,810		98,540	41,446		3,614	53,478
AGENCY:	092107								
	ENGINEERING EXAMINERS BOARD								
2243	Professional Engineers	55,868	83,049		138,917	77,125	2,044	3,651	56,097
	AGENCY TOTAL	55,868	83,049		138,917	77,125	2,044	3,651	56,097

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
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ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	092110								
	MEDICINE BOARD								
2239	State Board of Medicine	93,209	108,547	150	201,906	94,451		9,686	97,768
	AGENCY TOTAL	93,209	108,547	150	201,906	94,451		9,686	97,768
AGENCY:	092111								
	NURSING BOARD								
2246	Board of Nursing	152,081	101,370		253,451	137,275	2,864	21,439	91,872
2304	Uniform Apprch. Nurs. Ed.	3,479	5,750		9,230	8,994			236
3911	Board of Nursing Sp.	640	640						
	AGENCY TOTAL	156,201	106,480		262,682	146,269	2,864	21,439	92,108
AGENCY:	092112								
	OCCUPATIONAL LICENSE BUREAU								
1104	Interagency Credits	720			720			720	
2236	Occupational License Bureau	13,637	290,880	720	305,238	205,729	6,480	11,235	81,793
2241	Optometry Board		5,190		5,190			5,190	
3915	Occupational License Bureau Sp.	35,202	5,528		29,674	480			29,194
	AGENCY TOTAL	49,559	290,542	720	340,822	206,209	6,480	17,145	110,987
AGENCY:	092114								
	PUBLIC WORKS CONTRACTORS BOARD								
2244	Contractors State License Board	183,377	114,671		298,049	86,256	913	21,319	189,559
	AGENCY TOTAL	183,377	114,671		298,049	86,256	913	21,319	189,559
AGENCY:	092115								
	REAL ESTATE COMMISSION								
1265	Sales Tax		921		921			921	
2237	Idaho Real Estate	67,478	323,162		390,641	250,346		19,893	120,401
2238	Real Estate Educ., Res. & Rec.	87,187	202,766		289,953	178,855		20,241	90,856
3942	Real Estate Educ. Susp.		8,000		8,000	6,786			1,213
	AGENCY TOTAL	154,665	534,851		689,516	435,988		41,056	212,471
AGENCY:	092116								
	PROFESSIONAL GEOLOGIST BOARD								
2252	Reg. Geologist Board	10,325	18,639		28,965	11,278		447	17,239
	AGENCY TOTAL	10,325	18,639		28,965	11,278		447	17,239
AGENCY:	092117								
	OPTOMETRY BOARD								
2241	Optometry Board	2,238		5,190	7,428	5,859		545	1,023
		2,238		5,190	7,428	5,859		545	1,023

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	092119								
	CERTIFIED SHORTHAND REPORTERS								
2211	Certified Shorthand Reporters	3,623	5,210		8,833	2,385		44	6,403
9316	Treasurer's Suspense	425	425						
	AGENCY TOTAL	\$ 4,048	\$ 4,785		\$ 8,833	\$ 2,385		\$ 44	\$ 6,403
AGENCY:	093102								
	OUTFITTERS AND GUIDES BOARD								
2250	Outfitters and Guides	68,029	63,636		131,666	57,226		3,087	71,352
3938	Outfitters and Guides Suspense	4	8,750		8,754	5,192			3,562
	AGENCY TOTAL	\$ 68,034	\$ 72,386		\$ 140,420	\$ 62,418		\$ 3,087	\$ 74,914
AGENCY:	100000								
	CORRECTION								
1104	Interagency Credits	7,711			7,711				7,711
1105	Cash Receipts	87,001	197,661		284,663	265,851	9,449		9,362
1311	CETA								
1352	Pacific N.W. Reg. Comm.	6,054			6,054				6,054
1356	WIN - On the Job Training	641	24,432	2,325-	22,749	22,655			93
1365	Pen - LEP & LEPC	97,151	180,756		277,907	233,356	774		43,777
1377	Pen - ESEA Grant	5,121	25,229		30,350	22,118			8,231
4303	Inst. Training Allow.	1,153	53,143		54,296	53,578			717
7501	Penitentiary Income	51,633		374,208	425,841	423,904			1,937
	AGENCY TOTAL	\$ 256,467	\$ 481,222	\$ 371,883	\$ 1,109,573	\$ 1,021,464	\$ 10,223		\$ 77,885
AGENCY:	110000								
	LAW ENFORCEMENT								
1104	Interagency Credits	15,869		6,012	21,881			10,000	11,881
1105	Cash Receipts		1,530		1,530				
1212	Livestock Disease Control		172,737		172,737				
1232	Public Utility Commission		175,158		175,158				
1243	Drivers Training		1,206,958		1,206,958				
1258	Harriman State Park		280		280				
1265	Sales Tax		295,016		295,016				
1270	Liquor Law Enforcement	18,000		314,902	332,902	267,694	644	54,563	10,000
1360	Planning Commission		2,189		2,189				
2205	State Highway		19,549,681		19,549,681			19,549,681	
2245	State Brand Inspector	325,999	843,905		1,169,905	824,827	9,778	120,982	214,317
2248	Idaho Horse Racing	43,373	145,673		189,046	151,395	2,079	12,701	22,869
2264	Motor Vehicle Account	315,229	3,453,200	5,220,650	8,989,081	7,875,305	267,765	816,010	30,000
2266	Search and Rescue	113		5,365	5,478	5,177		40	260
2267	ASAP	113,869		604,471	718,341	538,869			179,471
2269	Medicaid Anti-Fraud		67,861		67,861	56,993	440	1,437	8,989
2307	Law Enforcement Training		5,800		5,800	3,780			2,019
3801	Unclaimed Animal Proceeds	11,712	11,392		23,105	359		6,572	16,173
3818	Abandon Property Trust		53		53				
3820	Public Health Trust Account		700		700			700	
3901	Horse Racing Suspense	2,925	250		3,175	350			2,825

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	110000								
	LAW ENFORCEMENT (Continued)								
3903	Motor Carrier Suspense	136,470	184,998		321,468	164,105			157,363
3908	Financial Respons. Sp.	1,751	53-		1,698	20			1,678
3910	Liquor Law Enforcement Sp.	52,872	21,212		74,084	2,450			71,634
3917	Narcotics Forfeiture	8,559	20,408		28,967	19,188			9,779
3920	Brand Suspense	18,566	183,862		202,428	187,566			14,861
6401	Public School Endowment		272,060		272,060			272,060	
9316	Treasurer's Suspense	43,732	15,557		59,289				59,289
9319	Brand Recording			306,447	306,447			306,447	
	AGENCY TOTAL	\$ 1,109,045	\$ 26,630,433	\$ 6,457,849	\$ 34,197,328	\$ 10,098,084	\$ 280,707	\$ 23,005,121	\$ 813,414
AGENCY:	120500								
	STATE BOARD EDUCATION OFF								
1105	Cash Receipts		187,118		215,026	188,591	2,493	2,580	21,360
1275	SEPARS	27,908	26,712		31,592	14,972	205	3,960	12,454
1326	Post Sec. Ed. Comm.	4,880	194,398		197,550	196,755		638	157
1327	State Student Inc. Gr.	3,152	1,767		1,767	1,064			702
1384	State Student Fin. Asst.		196,430		196,430	183,794	452	1,949	10,233
1385	Title I Higher Ed.		4,696	2,608	7,304	5,946		12	1,345
1386	Higher Ed. Facilities Act.		17,082	638	17,721	17,227			493
1387	Inst. Match. Ssig.								
1394	HEW Equipment Grant								
3921	Continued Ed. Suspense	423	60		483	483			
	AGENCY TOTAL	\$ 36,364	\$ 628,265	\$ 3,246	\$ 667,876	\$ 608,836	\$ 3,151	\$ 9,141	\$ 46,746
AGENCY:	121000								
	EDUCATION DEPARTMENT								
1105	Cash Receipts	30,543	60,984		91,527	82,380	129	2,958	6,058
1240	Professional Practices Comm.	38,923	55,043		93,966	38,690	94	2,929	52,251
1243	Drivers Training	1,201,732	120	1,206,958	2,408,810	956,937	480,361	14,831	956,680
1244	Commodity Dist.	22,128	116,421		138,550	118,682			19,867
1265	Sales Tax		8		8			8	
1317	Indian Ed.	8,465	426,494		434,959	433,091		21	1,845
1318	Ele. Sec. Ed. Acct.	126,010	10,355,432		10,481,443	10,285,925	5,829	78,980	110,706
1321	Veterans Approval	42,173	71,872		114,046	60,897	100	3,961	49,086
1322	Adult Basic Education	10,413	408,824		419,237	399,777	675	4,226	14,557
1323	Food Service	292,603	5,416,874		5,709,478	5,413,144	231	4,106	291,995
1324	Ed. Professional Dev.	25			25			25	
1325	Drivers Retraining	12,965	80,000		92,965	69,852	16,117	2,778	4,218
1329	Special Ed. - Teach. Trn.	19,335	191,187		210,522	188,469	90	2,151	19,811
1399	Office of Energy	10			10			10	
3925	Department of Education Sp.	722	1,555		2,277	1,291			986
	AGENCY TOTAL	\$ 1,806,052	\$ 17,184,818	\$ 1,206,958	\$ 20,197,828	\$ 18,049,141	\$ 503,630	\$ 116,989	\$ 1,528,067

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	121500								
	PUBLIC SCHOOL SUPPORT								
1376	St. & Lcl. Fiscal Assis. Ac.			8,539,963	8,539,963			8,539,963	
7401	Public School Income	4,284,252		119,934,202	124,218,455	119,374,220			4,844,234
9320	School District Building			3,382,526	3,382,526	1,690,000		1,692,526	
	AGENCY TOTAL	\$ 4,284,252		\$ 131,856,691	\$ 136,140,944	\$ 121,064,220		\$ 10,232,489	\$ 4,844,234
AGENCY:	122000								
	DEAF AND BLIND SCHOOL								
1105	Cash Receipts	2,256	33,757		36,014	26,094			9,920
1245	Deaf & Blind Track	7,599		6,200	13,800	9,905			3,894
1346	Deaf & Blind Pub. Law 89-10	38,941	274,039		312,980	269,372	3,065	1,234	39,308
7503	State School for Deaf & Blind Incm.	4,891		21,417	26,309	18,162			8,147
	AGENCY TOTAL	\$ 53,689	\$ 307,796	\$ 27,618	\$ 389,104	\$ 323,534	\$ 3,065	\$ 1,234	\$ 61,269
AGENCY:	123000								
	VOCATIONAL EDUCATION								
1265	Sales Tax		4		4			4	
1324	Ed. Professional Dev.	18,016	55,000	25	73,041	64,491	78,450		69,900-
1330	Vocational Ed. Act-63	34,525	2,682,961		2,717,486	2,501,222	935,928		719,664-
1331	CETA	245	279	740,079	740,604	739,906		260	436
1341	Voc. Ed. Adv. Council	28,861	68,750		97,611	55,115	2,000	3,140	37,354
1342	State Occup. Inf. Cor. Com.			10,000	10,000	8,680			1,320
	AGENCY TOTAL	\$ 81,648	\$ 2,806,995	\$ 750,104	\$ 3,638,748	\$ 3,369,416	\$ 1,016,379	\$ 3,406	\$ 750,453-
AGENCY:	123500								
	EASTERN IDAHO VO-TECH SCHOOL								
2256	Idaho Falls Area Vo. Fund	121,501	940,233		1,061,735	1,051,920	100,302	5,611	96,099-
	AGENCY TOTAL	\$ 121,501	\$ 940,233		\$ 1,061,735	\$ 1,051,920	\$ 100,302	\$ 5,611	\$ 96,099-
AGENCY:	124010								
	COLLEGE SOUTHERN IDAHO								
1242	Junior College Account	9		1,738,164	1,738,173	1,738,164			9
	AGENCY TOTAL	\$ 9		\$ 1,738,164	\$ 1,738,173	\$ 1,738,164			\$ 9
AGENCY:	124020								
	NORTH IDAHO COLLEGE								
1242	Junior College Account			1,438,236	1,438,236	1,438,236			
	AGENCY TOTAL			\$ 1,438,236	\$ 1,438,236	\$ 1,438,236			
AGENCY:	125010								
	BOISE STATE UNIVERSITY								
1105	Cash Receipts	103,509	2,899,379		3,002,889	2,947,476	56,050	398	1,035-
1931	BSU Payroll Sp.		2,027,714		2,027,714	2,027,714			
	AGENCY TOTAL	\$ 103,509	\$ 4,927,093		\$ 5,030,603	\$ 4,975,190	\$ 56,050	\$ 398	\$ 1,035-

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS			FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	
AGENCY:	125020							
	IDAHO STATE UNIVERSITY							
1105	Cash Receipts	111,632	4,384,333		4,495,966	4,457,708		38,257
7507	ISU University Income	65,459		171,536	236,996	204,300		32,696
7508	ISU Univ. Teach. Trng.	63,128		415,605	478,733	442,700		36,033
	AGENCY TOTAL	\$ 240,221	\$ 4,384,333	\$ 587,141	\$ 5,211,696	\$ 5,104,708		\$ 106,988
AGENCY:	125030							
	UNIVERSITY OF IDAHO							
7511	Univ. of Idaho Income	61,156		543,622	604,778	510,000		94,778
7512	Agric. College Income	50,685		314,146	364,832	329,000		35,832
7513	School of Science Income	39,177		899,244	938,422	902,000		36,422
	AGENCY TOTAL	\$ 151,019		\$ 1,757,014	\$ 1,908,033	\$ 1,741,000		\$ 167,033
AGENCY:	125050							
	LEWIS-CLARK COLLEGE							
1105	Cash Receipts		120,174		120,174	120,174		
1241	Lewis-Clark Sch. Voc. Ed.	59,122	999,310		1,058,432	1,053,083	9,332	4,273-
1347	Title VI-6 & C	1,064			1,064	1,010		54
1932	Lewis-Clark Payroll Sp.	1,377	370,517		371,895	371,895		
7505	Lewis-Clark Normal Sch. In.	933		415,605	416,538	413,582		2,955
	AGENCY TOTAL	\$ 62,497	\$ 1,490,002	\$ 415,605	\$ 1,968,105	\$ 1,959,745	\$ 9,332	\$ 1,262-
AGENCY:	126000							
	STATE LIBRARY							
1105	Cash Receipts	190	10,774		10,964	10,943		21
1339	Library Service Act	15,555	437,551		453,107	401,593	52,853	1,733-
	AGENCY TOTAL	\$ 15,746	\$ 448,326		\$ 464,072	\$ 412,536	\$ 52,853	\$ 1,712-
AGENCY:	126500							
	HISTORICAL SOCIETY							
1265	Sales Tax		893		893			893
1276	Bi-Centennial Contribution		34	1,118	1,152	1,152		
1375	Historical Preservation	41,951	284,195		326,147	246,396	19,578	58,413
9304	State Historical Society Acct.	46,146	73,869	86,669	206,685	74,161	14,241	15,687
	AGENCY TOTAL	\$ 88,098	\$ 358,991	\$ 87,788	\$ 534,879	\$ 321,710	\$ 33,819	\$ 74,100
AGENCY:	127000							
	VOCATIONAL REHABILITATION							
1105	Cash Receipts							
1334	Vocational Rehabilitation	252,438	3,915,902	2,175	4,170,515	3,177,646	3,205	899,665
1388	Fed. Third Party		5,000		5,000	4,990		9
1389	Voc. Rehab. Medicare		57,319		57,319	11,145		46,174
	AGENCY TOTAL	\$ 252,438	\$ 3,978,221	\$ 2,175	\$ 4,232,834	\$ 3,193,782	\$ 3,205	\$ 945,849

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	127500								
	DISABILITY DETERMINATIONS								
1333	Federal Disability Determinations	404	820,016		820,420	789,824	60,817	25,961	56,182-
	AGENCY TOTAL	\$ 404	\$ 820,016		\$ 820,420	\$ 789,824	\$ 60,817	\$ 25,961	\$ 56,182-
AGENCY:	134001								
	PUBLIC HEALTH DISTRICT I								
3820	Public Health Trust Account		829,893	563,505	1,393,398	1,202,167	215	23,430	167,585
	AGENCY TOTAL		\$ 829,893	\$ 563,505	\$ 1,393,398	\$ 1,202,167	\$ 215	\$ 23,430	\$ 167,585
AGENCY:	134002								
	PUBLIC HEALTH DISTRICT II								
1265	Sales Tax		12		12			12	
3820	Public Health Trust Account		626,768	321,510	948,278	721,583	947	21,484	204,262
	AGENCY TOTAL		\$ 626,780	\$ 321,510	\$ 948,290	\$ 721,583	\$ 947	\$ 21,496	\$ 204,262
AGENCY:	134003								
	PUBLIC HEALTH DISTRICT III								
3820	Public Health Trust Account		527,888	291,468	819,356	686,500		10,322	122,533
	AGENCY TOTAL		\$ 527,888	\$ 291,468	\$ 819,356	\$ 686,500		\$ 10,322	\$ 122,533
AGENCY:	134004								
	PUBLIC HEALTH DISTRICT IV								
3820	Public Health Trust Account		1,707,037	675,190	2,382,227	2,142,398	173	50,565	189,089
	AGENCY TOTAL		\$ 1,707,037	\$ 675,190	\$ 2,382,227	\$ 2,142,398	\$ 173	\$ 50,565	\$ 189,089
AGENCY:	134005								
	PUBLIC HEALTH DISTRICT V								
3820	Public Health Trust Account		564,378	381,897	946,275	722,592	277	19,410	203,995
	AGENCY TOTAL		\$ 564,378	\$ 381,897	\$ 946,275	\$ 722,592	\$ 277	\$ 19,410	\$ 203,995
AGENCY:	134006								
	PUBLIC HEALTH DISTRICT VI								
3820	Public Health Trust Account		1,116,601	512,812	1,629,414	1,407,284	174	24,786	197,170
	AGENCY TOTAL		\$ 1,116,601	\$ 512,812	\$ 1,629,414	\$ 1,407,284	\$ 174	\$ 24,786	\$ 197,170
AGENCY:	134007								
	PUBLIC HEALTH DISTRICT VII								
3820	Public Health Trust Account		968,840	448,398	1,417,238	1,123,711		19,228	274,298
	AGENCY TOTAL		\$ 968,840	\$ 448,398	\$ 1,417,238	\$ 1,123,711		\$ 19,228	\$ 274,298
AGENCY:	136001								
	HEALTH AND WELFARE								
1105	Cash Receipts								
1265	Sales Tax								
3105	Receipts to Appropriation		13,080,843		13,080,843			13,080,843	
3821	Co-op Welfare	1,982,091	67,608,786	65,371,068	134,961,946	126,492,128	4,366,768	6,308,710	2,205,661-
3822	1970 Water Pollution Control	15,153,234	579	4,464,644	19,618,458	1,859,326		1,000,000	16,759,132

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	136001								
	HEALTH AND WELFARE (Continued)								
3823	Central Tumor Regis.	7,119		55,000	62,119			55,000	7,119
3824	Alcoholism Treatment	408,490	6,670	1,029,799	1,444,959	824,708	106,768	187,803	325,679
7504	State Youth Service Cntr. Inc.	21,244		171,536	192,780	164,789	26,352	1,655	16-
7509	State Hospital South Income	102,064		295,058	397,122	310,795			86,327
7510	Idaho Veterans Home Income	122,187		107,154	229,341	94,406		615	134,319
7516	State Hospital North Income	37,300		171,536	208,837	206,542	3,745	225	1,676-
9316	Treasurers Suspense	2,147	21,121-	19,905	931				931
	AGENCY TOTAL	\$ 17,835,878	\$ 80,675,758	\$ 71,685,704	\$ 170,197,341	\$ 129,952,696	\$ 4,503,635	\$ 20,634,854	\$ 15,106,154
AGENCY:	140403								
	EMPLOYMENT DEPARTMENT								
1265	Sales Tax								
1331	CETA		740,079		740,079			740,079	
1342	State Occupational Inf. Cor. Com.		10,000		10,000			10,000	
1356	WIN - On the Job Training		3,236-		3,236-			3,236-	
1357	State PEP Program		32-		32-			32-	
4301	Employment Security Agy. Adm.	337,752	41,517,282	2,789	41,857,824	41,572,085		60,101	225,636
4302	Employment Sec. - Adm. & Reimb.	136,617	248,423	529	385,570	283,244		396	101,930
4303	Inst. Trng. Allow.	1,860	2,116-		256-	256-			
4304	Work Incentive	803	803-						
9201	Employment Sec. - Clearing Act.	4,983	36,164,717		36,169,700	39,521		36,116,600	13,579
9202	Employment Sec. - Benefit Acct.	317,984	34,967,384		35,285,368			35,219,523	65,845
	AGENCY TOTAL	\$ 800,000	\$ 113,641,698	\$ 3,319	\$ 114,445,018	\$ 41,894,594		\$ 72,143,431	\$ 406,992
AGENCY:	152109								
	INDUSTRIAL COMMISSION								
1105	Cash Receipts	6,620	63,296		69,916	67,105			2,811
1265	Sales Tax		52		52			52	
1356	WIN - On the Job Training	1		1-					
9302	Industrial Administration	65,578	1,162,274	9,138,492	10,363,345	714,445	185,471	9,614,760	151,331-
9303	Industrial Special Indemnity	6,269	240,740	2,590,675	2,837,685	276,474		2,546,895	14,314
	AGENCY TOTAL	\$ 75,469	\$ 1,466,363	\$ 11,729,165	\$ 13,270,999	\$ 1,058,025	\$ 185,471	\$ 12,161,708	\$ 134,206-
AGENCY:	163101								
	FISH AND GAME COMMISSION								
1265	Sales Tax		2,097		2,097			2,097	
2104	Interaccount			2,055	2,055	2,055			
2206	Fish and Game Account	1,596,208	9,597,788	54,174	11,248,171	9,305,972	812,828	288,173	841,197
3904	Fish and Game Suspense	174	11,290		11,465	11,323			142
9316	Treasurers Suspense	7,467	1,087		8,554				8,554
	AGENCY TOTAL	\$ 1,603,850	\$ 9,612,264	\$ 56,230	\$ 11,272,345	\$ 9,319,351	\$ 812,828	\$ 290,270	\$ 849,894

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

		ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT
ACCOUNT NO.	ACCOUNT NAME	ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	BALANCE 06-30-78
		\$	\$	\$	\$	\$	\$	\$	\$
AGENCY:	173005								
	PARKS & RECREATION DEPT.								
1105	Cash Receipts	22,018			22,018			22,018	
1247	Rec. Cap. Improvement Acct.	253,858	85,513	341,530	680,902	119,482	196,997	18,559	345,862
1249	Parks & Recreation	47,860	190,077	12,273	250,210	161,468	4,400	19,856	64,486
1250	Waterways Improvement	166,010	627	470,765	637,402	309,563		176,117	151,721
1251	Lucky Peak Concession	9,544	2,677		12,222	3,860		2	8,359
1252	Park Donation	28,261	11,060	23	39,345				39,345
1253	Lava Hot Springs	80,098	328,948		409,046	299,626		11,349	98,070
1258	Harriman State Park		99,879	22,298	122,177	6,063	13,554		102,560
1260	Offroad Motor Vehicle	369,571		470,765	840,336	113,603	193,832	192,971	339,930
1262	Motorbike Recreation			19,818	19,818	240			19,578
1265	Sales Tax		8,735		8,735			8,735	
1353	L.H.S. Outdoor Recreation	5	5-						
1355	Parks Federal Account	593,107	488,915		1,082,023	444,558	219,427	334,909	83,127
1370	Coast Guard Boat Safety	95,621			95,621	18,417		698	76,505
1390	Federal Pass Thru Account		1,636,621	239,493	1,876,115	1,756,028			120,086
1391	Federal Sur. Charge Account		237,651	96,114	333,766	219,425			114,340
9316	Treasurers Suspense	8,015	66,135		74,151	4,032		66,348	3,770
	AGENCY TOTAL	\$ 1,673,973	\$ 3,156,838	\$ 1,673,083	\$ 6,503,894	\$ 3,456,371	\$ 628,210	\$ 851,567	\$ 1,567,745
AGENCY:	180000								
	LANDS DEPARTMENT								
1105	Cash Receipts	35,326	43,617	1,500	80,443	12,871	1,500		66,072
1245	Deaf & Blind Track		6,200		6,200			6,200	
1248	Scaling Practices	136,204	56,350		192,555	88,498	5,593	1,187	97,276
1254	Forest Range Project	4,071	4,635		8,707	1,297	3,420	12	3,976
1255	Lands Commrs. Scale	77,809	276,642	1,100	355,551	196,100	15,976		143,474
1256	Forest Management	2,285,169	811,083	7,687	3,103,940	811,638	79,322	1,715,998	496,981
1257	Timber Fire Project	16,656			16,656	16,656			
1259	Land Comm. Revolving			16,950	16,950				16,950
1274	Governors Emergency Account	4,119		195,880	200,000	199,130		869	
1277	U.S. Clarke McNary	971,259	518,427	299,104	1,788,791	982,293	64,121	149,551	592,825
1281	Soil Erosion Control		173,677	331,851	505,529	92,782	13,146		399,600
1282	Insect Disease Control		86,929	228,878	315,807	55,611			260,196
1283	Slash Holdback		384,648	500,000	884,648				884,648
1284	Clearwater Potl. TPA		766,342	613,455	1,379,797	750,000			629,797
1285	South Idaho TPA		52,456	33,252	85,709	10,591			75,118
1286	10% Grazing Lease		70,826	198,924	269,751	63,874	3,488		202,387
1287	10% Recreation Lease		14,108	81,506	95,614	3,285			92,328
1288	10% Timber	2,228,531	1,302,431		3,530,962	701,826	147,848	280,691	2,400,597
1306	State Plan. Comm. & Dev.	5,113			5,113	5,113			
1351	National Science Account	215			215				215
135	Pacific N.W. Reg. Comm.	132,670	133,613	40	266,323	200,404		6,885	59,033
1357	State PEP Program	32		32-					
1376	St. & Lcl. Fiscal Assist. Acct.	2,425			2,425		2,425		
1378	Lands Federal Account	298,592	670,300		968,893	496,916	16,133	2,248	453,594
2201	Permanent Building Account		53,350		53,350			53,350	

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	180000								
	LANDS DEPARTMENT (Continued)								
2205	State Highway		448		448			448	
2206	Fish and Game Account		5,073		5,073			5,073	
2253	Oil & Gas Conserv. Comm.	2,367	1,607		3,974				3,974
3804	Forest Product Trust	4,224		496,334	500,559	195,397		288,000	17,161
3906	Land Commr. Suspense	826,737	485,373		1,312,110	782,808		75,000	454,301
3914	Foresters Emergency Fire Sp.	19,900			19,900	17,978			1,921
3943	Site Restoration Suspense		89,826	75,000	164,826	19,995		192	144,638
6401	Public School Endowment		9,621,733		9,621,733			9,621,733	
6501	Charitable Institutions		494,004		494,004			494,004	
6502	Normal School		962,348		962,348			962,348	
6503	Penitentiary		87,883		87,883			87,883	
6504	School of Science		732,985		732,985			732,985	
6505	State Hospital South		104,633		104,633			104,633	
6601	Agricultural College		212,051		212,051			212,051	
6701	University of Idaho		1,137,304		1,137,304			1,137,304	
7401	Public School Income		2,895,107		2,895,107			2,895,107	
7501	Penitentiary Income		36,059		36,059			36,059	
7509	State Hospital South Income		72,345		72,345			72,345	
7511	University of Idaho Income		98,678		98,678			98,678	
7512	Agricultural College Income		46,233		46,233			46,233	
7513	School of Science Income		77,056		77,056			77,056	
7514	Normal School Income		106,807		106,807			106,807	
7515	Charitable Insts. Income		48,560		48,560			48,560	
9308	State Insurance		480		480			480	
9310	Public Building		26,670		26,670			26,670	
	AGENCY TOTAL	\$ 7,051,427	\$ 22,768,916	\$ 3,081,434	\$ 32,901,778	\$ 5,705,074	\$ 352,974	\$ 19,346,656	\$ 7,497,074
AGENCY:	193002								
	WATER RESOURCES								
1238	Water Administration	164,105	111,797		275,903	127,640		31,504	116,758
1239	Watermaster Services		15,000		15,000	9,812		21	5,166
1312	Water Resource Plan	10,128	64,710		74,838	74,838			
1332	Corp of Engineer	2,783	104,404		107,188	79,524	3,010	2,800	21,852
1335	Geo. Research Dev.		135,264		135,264	115,053		473	19,738
1336	Waste Well Water	5,047			5,047				5,047
1337	Water Right Inf. Sys.		35,000		35,000	11,913		1,773	21,312
1338	State River Basin		40,000		40,000	40,000			
1343	Dam Safety Program		5,625		5,625				5,625
1344	Priest Lake Outlet		13,000		13,000	9,333		16	3,649
1352	Pacific N.W. Reg. Comm.								
1381	Idaho Drought Comm.	48,862	85,621		134,484	111,343		4,675	18,465
1383	Drought Emergency		997,000		997,000	808,225	102,215	71	86,486
2206	Fish and Game Account		42,000		42,000			42,000	
2264	Motor Vehicle Account		11,586		11,586			11,586	
3802	Carey Act. Trust	69,740	2,450		72,190				72,190

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	193002								
	WATER RESOURCES (Continued)								
3803	Water Resource Revl.	292,530	52,276		344,807	217			344,590
3821	Co-op Welfare		88,414		88,414			88,414	
3909	Water Resources	22,821	48,615		71,437	200			71,237
3945	Water Management Acc.								
9316	Treasurers Suspense								
	AGENCY TOTAL	\$ 616,020	\$ 1,852,765		\$ 2,468,786	\$ 1,388,104	\$ 105,225	\$ 183,336	\$ 792,119
AGENCY:	202007								
	AERONAUTICS								
1104	Interagency Credits								
2104	Interaccount	9,133		33,030	42,164	26,011			16,152
2205	State Highway			10,800	10,800	9,722			1,077
2221	Aeronautics	1,442,832	525,385	654,616	2,622,833	1,330,467	1,170,997	23,276	98,092
2235	Special Airport	24,041			24,041				24,041
	AGENCY TOTAL	\$ 1,476,007	\$ 525,385	\$ 698,447	\$ 2,699,840	\$ 1,366,202	\$ 1,170,997	\$ 23,276	\$ 139,363
AGENCY:	206501								
	HIGHWAY DEPARTMENT								
1104	Interagency Credits								
1105	Cash Receipts		1,975		1,975			1,975	
1249	Parks and Recreation		12,273		12,273			12,273	
1255	Lands Commrs. Scale		1,100		1,100			1,100	
1256	Forest Management		7,687		7,687			7,687	
1265	Sales Tax		3,219		3,219			3,219	
1277	U.S. Clarke McNary		8,313		8,313			8,313	
1334	Vocational Rehabilitation		2,175		2,175			2,175	
2104	Interaccount	186,978		546,052	733,030	543,036			189,994
2205	State Highway	20,181,453	53,227,456	68,726,802	142,135,711	108,957,006	5,922,850	18,245,478	9,010,376
2221	Aeronautics		13,301		13,301			13,301	
2264	Motor Vehicle Account		270		270			270	
2308	Idaho Traffic Comm.		487		487			487	
3905	Highways Suspense	3,879,393		26,050,711	29,930,104	25,208,501			4,721,602
3922	Local Gov. Suspense	447,616	62,476		510,092	90,558			419,534
3999	One Cent Cty Gas Tax	573,869			573,869			573,869	
	AGENCY TOTAL	\$ 25,269,310	\$ 53,340,735	\$ 95,323,565	\$ 173,933,611	\$ 134,799,103	\$ 5,922,850	\$ 18,860,150	\$ 14,341,507
AGENCY:	207005								
	TRAFFIC SAFETY COMMISSION								
2267	ASAP	13,289		25,600	38,889	4,896		422	33,571
2308	Idaho Traffic Comm.	33,162	759,565	29,587	822,316	801,052	156,400	7,724	142,861
2398	Alcohol Safety Act.	5,177			5,177				5,177
	AGENCY TOTAL	\$ 51,629	\$ 759,565	\$ 55,187	\$ 866,382	\$ 805,948	\$ 156,400	\$ 8,146	\$ 104,112

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS			FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	
AGENCY:	210102							
	IDAHO ELECTRICAL CONSUMERS OFFICE							
1395	Idaho Electrical Consumers		60,000		60,000	46,346	6,393	7,259
	AGENCY TOTAL		60,000		60,000	46,346	6,393	7,259
AGENCY:	220303							
	ATTORNEY GENERAL							
1104	Interagency Credits	85,803		669,345	755,148	690,499		64,648
1105	Cash Receipts	1,480			1,480			1,480
3939	Attorney General Suspense	13,576	27,954		41,531	38,358		3,172
9316	Treasurers Suspense	10,849			10,849			10,849
	AGENCY TOTAL	111,709	27,954	669,345	809,009	728,858		80,150
AGENCY:	230305							
	STATE TREASURER							
1105	Cash Receipts	147	172		320			320
1376	St. & Lcl. Fiscal Assis. Ac.		8,539,963		8,539,963		8,539,963	
3819	National Forest Reserve		14,379,272		14,379,272	14,379,272		
3916	Cnty. Fish & Game Suspense	13,706		42,869	56,575	40,610		15,965
3935	Inheritance Tax - Co.							
4301	Employment Sec. Agy. Adm.							
6401	Public School Endowment	346	218,126,729	9,900,367	228,027,443	228,027,443		
7401	Public School Income		8,024,088		8,024,088		8,024,088	
8101	Water Pollution Control Bnd. S.F.	51,240	258,147	91,536	400,924	400,924		
8201	Water Pollution Control Bnd.		62,330		62,330	61,658	672	
8801	Revenue Sharing	269	15,576,118		15,576,388	15,576,124		263
8802	Anti-Recess Fiscal Ast.		16,188,544	16,107,848	32,296,393	16,107,848	16,188,544	
9101	Tax Anticipation Note Redemption							
9201	Employment Security - Clearing Act.			36,116,600	36,116,600	36,116,600		
9202	Employment Security - Benefit Acct.			35,219,523	35,219,523	35,219,523		
9302	Industrial Adm.		9,138,491	9,581,025	18,719,516	9,581,025	9,138,491	
9303	Indus. Special Indemnity		2,590,675	2,546,895	5,137,570	2,546,895	2,590,675	
9304	State Historical Society Acct.		86,661	85,000	171,661	85,000	86,661	
9306	Public Employees Retirement		122,716	111,000	233,716	111,000	122,716	
9307	Liquor Control		75,948,584	76,767,800	152,716,384	76,767,800	75,948,584	
9308	State Insurance		25,809		25,809		25,809	
9309	Firemen's Retirement		23,364,383	24,030,431	47,394,814	24,030,431	23,364,383	
9310	Public Building	374,400		26,670	401,070			401,070
9311	Retained Risk Acct.		7,514,639	8,156,000	15,670,639	8,156,000	7,514,639	
9314	Supplemental Retirement		591,623	748,889	1,340,513	748,889	591,623	
9315	Group Insurance Acct.		33,046,324	33,122,132	66,168,457	33,122,132	33,046,324	
9316	Treasurers Suspense	5,636	913,965		919,602	444,017	19,905	455,679
9317	Public School Income Suspense	360	14,234,900		14,235,260	14,235,260		
9318	General Acct. Int. Suspense		74,692		74,692			
9319	Brand Recording		206,447	306,447	512,895	306,447	206,447	
9320	School District Building		1,692,526	1,692,526	3,385,052	1,692,526	1,692,526	
	AGENCY TOTAL	446,107	450,707,810	254,653,564	705,807,482	517,832,125	187,102,057	873,299

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS				FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	TRANSFERS OUT OF	
AGENCY:	240306								
	STATE AUDITOR								
1104	Interagency Credits	609,693		1,176,293	1,785,987	1,295,649	580	2,879	486,878
1105	Cash Receipts	25,375	18,604		43,980				43,980
2208	Election Campaign	37,910		8,376	46,286				46,286
3934	Payroll Trust	1,439,794	20,256,083	55,924	21,751,802	13,911,639		7,253,559	586,603
7401	Public School Income		65		65			65	
7514	Normal School Income			831,210	831,210			831,210	
7515	Charitable Institutions Income			643,182	643,182			643,182	
	AGENCY TOTAL	\$ 2,112,774	\$ 20,274,753	\$ 2,714,986	\$ 25,102,514	\$ 15,207,289	\$ 580	\$ 8,730,896	\$ 1,163,748
AGENCY:	240311								
	ADMIN. SOCIAL SECURITY TRUST								
3807	Social Security Trust	470,752	39,602,978	17,615,304	57,689,036	55,611,298		57,763	2,019,973
	AGENCY TOTAL	\$ 470,752	\$ 39,602,978	\$ 17,615,304	\$ 57,689,036	\$ 55,611,298		\$ 57,763	\$ 2,019,973
AGENCY:	250304								
	SECRETARY OF STATE								
1105	Cash Receipts	17,947	476		18,424	901		7,903	9,618
3929	Secretary of State Suspense	41,086	36,004		77,090	31,497			45,593
	AGENCY TOTAL	\$ 59,034	\$ 36,481		\$ 95,515	\$ 32,399		\$ 7,903	\$ 55,211
AGENCY:	258003								
	ARTS AND HUMANITIES								
1105	Cash Receipts	978	14,638		15,617	14,240		152	1,223
1369	Idaho Comm. Arts & Humanities	2,745	286,614	51,576	340,935	245,851		55,168	39,915
	AGENCY TOTAL	\$ 3,723	\$ 301,252	\$ 51,576	\$ 356,552	\$ 260,092		\$ 55,320	\$ 41,138
AGENCY:	258012								
	IDAHO CODE COMMISSION								
2270	Idaho Code	129,943		137,044	266,987	158,755	90,049		18,182
	AGENCY TOTAL	\$ 129,943		\$ 137,044	\$ 266,987	\$ 158,755	\$ 90,049		\$ 18,182
AGENCY:	418010								
	BI-CENTENNIAL - HISTORICAL								
1276	Bi-Centennial Contribution	1,118			1,118			1,118	
	AGENCY TOTAL	\$ 1,118			\$ 1,118			\$ 1,118	
AGENCY:	512003								
	PUBLIC UTILITY COMMISSION								
1232	Public Utility Commission	1,175,941	1,258,979	191,569	2,626,489	1,141,053	46,097	163,995	1,275,343
1265	Sales Tax		39		39			39	
1393	Idaho Electric System		12,886		12,886				
3907	PUC Commission Suspense	312	18,452	10	18,774	17,665			1,108
	AGENCY TOTAL	\$ 1,176,253	\$ 1,290,356	\$ 191,579	\$ 2,658,188	\$ 1,171,605	\$ 46,097	\$ 164,034	\$ 1,276,451

STATE OF IDAHO
STATEMENT OF ACCOUNT CHANGES
MISCELLANEOUS RESTRICTED REVENUE AND NON-OPERATING ACCOUNTS
AT JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	ACCOUNT ADDITIONS			ACCOUNT DEDUCTIONS			FREE ACCOUNT BALANCE 06-30-78
		ACCOUNT BALANCE 07-01-77	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	TOTAL EXPENDED	OUTSTANDING ORDERS 06-30-78	
AGENCY:	710102							
	SENATE							
1102	Senate	142,867	76	560,000	702,943	501,784	67,910	133,248
1104	Interagency Credits							
	AGENCY TOTALS	\$ 142,867	\$ 76	\$ 560,000	\$ 702,943	\$ 501,784	\$ 67,910	\$ 133,248
AGENCY:	720102							
	HOUSE							
1102	Senate							
1103	House	153,070	210	840,000	993,280	805,113	94,438	93,727
1104	Interagency Credits	8,286		38,710	46,997			46,997
1105	Cash Receipts	515			515			515
	AGENCY TOTAL	\$ 161,872	\$ 210	\$ 878,710	\$ 1,040,793	\$ 805,113	\$ 94,438	\$ 141,240
AGENCY:	730000							
	LEGISLATIVE COUNCIL							
1104	Interagency Credits							
2205	State Highway			2,800	2,800	1,014	1,785	
	AGENCY TOTAL			\$ 2,800	\$ 2,800	\$ 1,014	\$ 1,785	
AGENCY:	740000							
	JOINT FINANCE APPROP. COMM.							
1104	Interagency Credits	269,753		176,054	445,807	140,000		305,807
1105	Cash Receipts	71,018	26,783		97,801	49,151	5,448	43,201
	AGENCY TOTAL	\$ 340,771	\$ 26,783	\$ 176,054	\$ 543,609	\$ 189,151	\$ 5,448	\$ 349,009
AGENCY:	810000							
	JUDICIAL BRANCH							
1104	Interagency Credits	958			958			958
1105	Cash Receipts	10,193	13,633		23,826	8,426	1,009	14,390
1367	Mag. Div. of D.C. LEP	10,420	26,643		37,063	27,341	1,270	1,371
2267	ASAP							
9301	Judges Retirement	14,265	136,227	240,091	390,583	367,632		22,950
	AGENCY TOTAL	\$ 35,837	\$ 176,503	\$ 240,091	\$ 452,432	\$ 403,400	\$ 7,080	\$ 39,671
	GRAND TOTAL	\$ 91,482,362	\$ 1,281,382,691	\$ 801,081,607	\$ 2,173,946,661	\$ 1,336,773,249	\$ 29,977,435	\$ 74,859,264

Transfers to and from included Legal Transfers plus the following:

Receipt Transfers To	556,695,040
Inter-agency Transfers To	8,071,787
Receipt Transfers From	556,695,040
Inter-agency Transfers From	5,598,918

STATE OF IDAHO
SUMMARY STATEMENT OF REVENUE AND EXPENDITURES - ALL ACCOUNTS FOR THE PERIOD JUNE 30, 1978

REVENUE	GENERAL ACCOUNT	PERMANENT BUILDING ACCOUNT	WATER POLLUTION ACCOUNT	PUBLIC HEALTH TRUST ACCOUNT	COOPERATIVE WELFARE ACCOUNT	HIGHWAY ACCOUNT	FISH & GAME ACCOUNT	LIQUOR ACCOUNT	INSURANCE ACCOUNT	RESTRICTED & NON-OPERATING ACCOUNTS	TOTAL COMBINED ACCOUNTS
RECEIPTS											
Ad Valorem Tax										173,324.85	173,324.85
Other Taxes	181,424,847.19	2,184,866.29	1,639,276.57			38,255,225.63	120.56			179,412,968.76	402,917,063.88
Licenses and Permits	2,599,535.27			33,906.15		12,692,392.59	6,093,830.43	896.00		10,148,277.59	31,568,838.03
Services and Fees	1,640,256.72			3,054,172.09	76,065.40	458,952.70	1,452.20	2,873.28	12,605,982.78	21,618,034.29	39,457,789.46
Interest and Penalties	5,514,756.07		6,522.50		619.65	44,528.09		180,784.34	2,084,420.92	12,495,143.93	29,326,775.50
Rentals	17,687.92			2,902.00	20,243.52	60,469.90	55,364.42		12,492.00	2,240,538.02	2,409,697.78
Fines and Forfeitures	437,575.78					750,229.02				55,252.14	1,243,056.94
Miscellaneous Sales	41,111.24			248.31	138.50	61,555.02	110,585.92	36,987,007.03		603,164.23	37,803,810.25
Matched Funds and Contr.	197.56	1,025,537.24		3,118,361.14	66,839,750.74	52,437,245.73	3,276,147.27	8.64		175,671,176.98	302,368,425.30
NON-REVENUE RECEIPTS											
Sale of Capital Assets	23,280.64	53,350.95		1,861.00		263,891.39	77,835.11	75,767,868.20	2,321,696.32	357,070,863.65	435,580,647.26
Sale of Bonds									214,080.96		214,080.96
Sale of Tax Anticip. Notes											
Fire Ins. Loss Settlements										42,794.75	42,794.75
All Other Ina. Adjustments	130.00			335.88		56,036.00	4,675.51			14,158.48	75,335.87
Suspense	626.14	3,161.89	579.00	129,603.01	1,660,382.72	16,756,181.80				175,962,876.88	194,513,411.44
Refunds	136,775.66	213.80		718.75		33,070.20	25,091.53	14,656.24	108,535.16	4,205,358.17	4,524,419.51
TOTAL RECEIPTS	<u>\$191,836,780.19</u>	<u>\$3,267,130.17</u>	<u>\$1,646,378.07</u>	<u>\$6,342,108.33</u>	<u>\$68,597,200.53</u>	<u>\$121,869,778.07</u>	<u>\$9,644,861.83</u>	<u>\$112,954,093.73</u>	<u>\$17,347,208.14</u>	<u>\$939,713,932.72</u>	<u>\$1,473,219,471.78</u>
EXPENDITURES											
Personnel Costs	77,748,353.33	242,644.63		5,915,386.29	40,646,476.46	26,143,831.61	5,429,324.86	2,857,345.81	674,346.63	53,401,745.28	213,059,445.90
Operating Expenditures	18,203,869.52	28,870.01		1,482,514.33	13,063,732.27	11,718,494.66	2,115,565.23	21,685,679.23	3,131,747.22	51,153,764.85	122,584,237.32
Capital Outlay	6,020,593.65	10,079,021.98		491,807.72	1,417,863.21	71,105,416.68	1,761,082.42	54,580.31	4,794.87	4,780,950.01	95,716,110.85
Trustee and Benefit Payments	10,376,900.77			116,530.15	70,460,254.11					34,553,439.80	115,507,124.83
Non-Operating Expenditures								76,767,800.00		426,210,075.00	502,977,875.00
Payment as Agent	6,954,226.82		1,859,326.00		903,810.99			5,110,189.53	13,300,640.94	378,104,205.00	406,232,399.28
TOTAL EXPENDITURES	<u>\$119,303,944.09</u>	<u>\$10,350,536.62</u>	<u>\$1,859,326.00</u>	<u>\$8,006,238.49</u>	<u>\$126,492,128.04</u>	<u>\$108,967,742.95</u>	<u>\$9,305,972.51</u>	<u>\$106,475,594.88</u>	<u>\$17,111,529.66</u>	<u>\$948,204,179.94</u>	<u>\$1,456,077,193.18</u>
ADJUSTMENT OF TRANSFER OF FUNDS											
Transfers To	92,461,742.43	5,411,194.27	2,818,845.55	3,185,394.87	64,382,654.55	98,080.58	7,101.44		17,162.23	160,394,346.73	328,776,522.65
Transfers From	160,773,788.00	758,559.55	1,000,000.00	29,284.85	4,033,757.19	17,896,958.69	30,146.89	6,102,152.50	35,700.30	140,156,193.91	330,816,541.88
INTER-ACCOUNT RECEIPTS										8,071,787.20	8,071,787.20
INTER-ACCOUNT EXPENDITURES	2,472,868.83	46,450.89		131,257.12	2,274,953.56	350,305.51	258,026.59	114,838.97	7,858.23	2,415,227.50	8,071,787.20

STATE OF IDAHO
ANALYSIS OF ACCOUNT CHANGES - STATE LIQUOR ACCOUNT
JUNE 30, 1978

EXPENDITURES	TOTAL	PERSONAL SERVICES	OPERATING EXPENSE	CAPITAL OUTLAY	LIQUOR PURCHASES	REFUNDS	PAYMENT AS AGENT	PRIOR YEAR CANCELLED WARRANTS
General Administration	\$ 3,914,867.65	\$ 2,857,345.81	\$ 1,002,941.53	\$ 54,580.31				\$ 30.97
Liquor Purchases	20,797,576.67				20,794,905.58	2,671.09		158.91
Distribution of Surplus	5,110,189.53						5,110,189.53	266.54
Investments	76,767,800.00						76,767,800.00	
TOTALS	<u>\$106,590,433.85</u>	<u>\$2,857,345.81</u>	<u>\$1,002,941.53</u>	<u>\$ 54,580.31</u>	<u>\$ 20,794,905.58</u>	<u>\$ 2,671.09</u>	<u>\$81,877,989.53</u>	<u>\$ 456.42</u>

STATE OF IDAHO
ANALYSIS OF ACCOUNT CHANGES - STATE LIQUOR ACCOUNT - TWELVE MONTHS PERIOD
JUNE 30, 1978

	07-01-78 BALANCE	APPROP. 07-01-77 TO 06-30-78	OUTSTANDING ORDERS 07-01-77	TRANSFERS AND RECEIPTS	TOTAL EXPENDITURES	OUTSTANDING ORDERS 06-30-78	TRANSFERS TO OTHER FUNDS	APPROP. BALANCE 06-30-78	FREE FUND BALANCE 06-30-78
Prior Year Warrant Cancellation	\$	\$	\$	\$	(30.97)	\$	\$	\$	\$
General Administration		4,100,100.00	4,989.54		3,914,898.62	25,653.78		164,568.11	
TOTALS		<u>\$4,100,100.00</u>			<u>\$ 3,914,867.65</u>			<u>\$ 164,568.11</u>	
Prior Year Cancelled Warrants					(425.45)				
Liquor Purchases					20,797,735.58				
Receipts				112,954,093.73					
Cancelled Sight Drafts									
Investments					76,767,800.00				
Distribution to:									
Counties					3,415,041.34			172,510.51	
Cities					1,483,972.04			1,279,799.72	
Junior College					211,442.69			3,150,368.25	
Public School								314,902.20	
Health and Welfare								120,000.00	
General Account								25,600.00	
Liquor Law Enforcement								400,000.00	
Law Enforcement Planning								34,500.00	
Alcohol Safety Action Program								604,471.82	
Alcohol Treatment Center									
General Account Assessment									
Law Enforcement ASAP									
ACCOUNT BALANCE JUNE 30, 1978	<u>\$ 447,959.78</u>		<u>\$ 4,989.54</u>	<u>\$112,954,093.73</u>	<u>\$106,590,433.85</u>	<u>\$ 25,653.78</u>	<u>\$ 6,102,152.50</u>		<u>\$ 688,820.92</u>

STATE OF IDAHO
ANALYSIS OF CHANGES - STATE INSURANCE ACCOUNT
JUNE 30, 1978

EXPENDITURES	TOTALS	PERSONAL SERVICES	OPERATING EXPENSE	CAPITAL OUTLAY	PAYMENT AS AGENT	INVESTMENTS
General Administration	\$ 895,299.26	\$ 674,346.63	\$ 216,157.76	\$ 4,794.87		
Losses and Compensation	5,013,688.14				5,013,688.14	
Investment Expense	40,755.56		7,858.23		32,897.33	
Re-Investment and Refunds	2,964,228.26				2,964,228.26	
Purchase of Investments	8,205,416.67					8,205,416.67
TOTALS	<u>\$17,119,387.89</u>	<u>\$ 673,346.63</u>	<u>\$ 224,015.99</u>	<u>\$ 4,794.87</u>	<u>\$ 8,010,813.73</u>	<u>\$8,205,416.67</u>

STATE OF IDAHO
ANALYSIS OF ACCOUNT CHANGES - STATE INSURANCE ACCOUNT
JUNE 30, 1978

	BALANCE	APPROP. 07-01-77 TO 06-30-77	OUTSTANDING ORDERS 07-01-88	RECEIPTS AND TRANSFERS	TOTAL EXPENDITURES	OUTSTANDING ORDERS 06-30-78	TRANSFER TO OTHER FUNDS	UNENCUMBERED APPROP. BALANCE 06-30-78	FREE ACCOUNT BALANCE 06-30-78
<u>APPROPRIATED:</u>									
General Administration		\$ 933,300.00	23,601.31		895,299.26	31,048.30		\$ 30,553.75	
<u>NON-APPROPRIATED:</u>									
Losses and Compensation					5,013,688.14				
Re-Insurance and Refunds					2,964,228.26				
Purchase of Investments					8,205,416.67				
Investment Expense					40,755.56				
Receipts				17,347,208.14					
Transfers				17,162.23			35,700.30		
Prior Bien. Year Cancelled Warrants									
ACCOUNT BALANCE JUNE 30, 1978	<u>\$ 24,076.21</u>		<u>\$ 23,601.31</u>	<u>\$17,364,370.37</u>	<u>\$17,119,387.89</u>	<u>\$ 31,048.30</u>	<u>\$ 35,700.30</u>		<u>\$ 225,911.40</u>

STATE OF IDAHO
STATEMENT OF REVENUE AND COLLECTIONS - ALL ACCOUNTS FOR THE PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	008011											
	COUNTY RECEIPTS		435,802			1,007,736			1,443,539			1,443,539
1101	General Account					16,411			16,411			16,411
1232	Public Utility Commission					3,073			3,073			3,073
1262	Motorbike Recreation				2,708				2,708			2,708
1277	U.S. Clarke McNary		747,979	9,727,231		326,990			10,802,201			10,802,201
2205	State Highway			4,957,963		250,830			5,208,794			5,208,794
2264	Motor Vehicle Account			5,365					5,365			5,365
2266	Search and Rescue					137,044			137,044			137,044
2270	Idaho Code										496,334	496,334
3804	Forest Protection Trust										42,869	42,869
3916	County Fish & Game Suspense								91,536			91,536
8101	Water Pollution Cntl. Bond S.F.	91,536									240,091	240,091
9301	Judges Retirement											
AGENCY:	010200											
	BUDGET POLICY PLANNING DIV.										38,221	38,221
1101	General Account								30,726	30,726		30,726
1202	State Planning Agency								481,245	481,245	17	481,262
1305	Urban Planning Project								336,644	336,644	309	336,953
1306	State Planning Comm. & Dev.										35,000	35,000
1352	Pacific N.W. Reg. Comm.								2,752,425	2,752,425	74,994	2,827,419
1360	Planning Commission					24,934	750		162,697	137,012	36,098	198,795
1371	Idaho Crim. Justice Info. Sys.										900,000	900,000
3821	Co-op Welfare										81,284-	81,284-
8802	Anti-Recess Fiscal Asst.											
AGENCY:	010301											
	GOVERNORS OFFICE										106	106
1101	General Account								124,740	124,740	361	125,102
1352	Pacific N.W. Reg. Comm.								815	815		815
3937	Governor National Conf.								16,850	16,850		16,850
4303	Inst. Training Allow.											
AGENCY:	010308											
	OFFICE OF ENERGY								370,981	370,981	1,273	372,254
1392	Federal Energy Funds											
AGENCY:	010309											
	TOURISM & INDUSTRIAL DEV.							15,161	15,161		8	15,170
1101	General Account							22,193	22,203		1,111	23,315
1201	Idaho Dev. & Publicity	9							585			585
1265	Sales Tax	585										
AGENCY:	010402											
	RETIREMENT SYSTEM										12,898	12,898
9306	Public Employees Retirement										74,244,647	74,244,647
9313	Public Employees Retirement Sp.											
AGENCY:	012101											
	INVESTMENT BOARD								338,149			338,149
7501	Penitentiary Income				338,149				222,713			222,713
7509	State Hospital South Income				222,713				444,943			444,943
7511	University of Idaho Income				444,943				267,913			267,913
7512	Agric. College Income				267,913				822,187			822,187
7513	School of Science Income				822,187				724,402			724,402
7514	Normal School Income				724,402				594,622			594,622
7515	Charitable Insta. Income				594,622							
AGENCY:	012501											
	LIQUOR DISPENSARY										14,724	37,005,509
9307	Liquor Control			896		2,873	8	36,987,007	36,990,784			
AGENCY:	012502											
	STATE INSURANCE FUND								13,072,362		322,616	13,394,978
9308	State Insurance				454,367	12,605,982	12,012				1,922,574	1,922,574
9309	Firemen's Retirement											
AGENCY:	016003											
	IDAHO OFFICE ON AGING								136,929	136,929		136,929
1202	State Planning Agency								655,737	655,737	8,801	664,539
1373	Economic Opportunity								1,709,654	1,709,654		1,709,654
1374	Office on Aging											
AGENCY:	016004											
	HUMAN RIGHTS COMMISSION										200	200
1101	General Account								41,380	35,440	400	41,780
1362	Human Rights - Federal					5,940						

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	016005											
	BLIND COMMISSION											
1105	Cash Receipts					391	24,472	175	25,039			25,039
1368	Idaho Comm. for Blind					47	44	1,048	661,733	660,592	904	662,637
AGENCY:	017001											
	MILITARY DIVISION											
1101	General Account										468	468
1263	Adjutant General Receipts										861,577	861,577
1269	Disaster Services								181,345	181,345		181,345
2261	Armory Construction						2,400		2,400		65,386	67,786
3918	Civil Defense Fed. Contribution								779,217	779,217		779,217
AGENCY:	030000											
	ADMINISTRATION DEPARTMENT											
1101	General Account					4,170	50	343	4,563		47	4,611
1105	Cash Receipts					359,773	13,628	147,231	520,633		15,220	535,854
1392	Federal Energy Funds					33,105			62,633	29,527		62,633
2201	Permanent Building Account								1,025,537	1,025,537	3,375	1,028,912
3941	Adm - Vender Suspense											
4301	Employment Security Agy. Adm.								2,393	2,393		
9305	Surplus Property Agency							151,407	151,407		957	152,365
9311	Retained Risk Account					1,391,326			1,391,326		48,660	1,439,987
9315	Group Insurance Account										11,855,612	11,855,612
9316	Treasurers Suspense										2,000	2,000
AGENCY:	030401											
	PERSONNEL COMMISSION											
1268	Personnel Commission					946,994			946,994			946,994
AGENCY:	047501											
	STATE TAX COMMISSION											
1101	General Account	169,397,683		32,720	1,813				169,432,217			169,432,217
1105	Cash Receipts					695		1,668	2,364		177	2,541
1201	Idaho Dev. & Publicity			109,236	2,586				111,822			111,822
1250	Waterways Improvement	470,225			539				470,765			470,765
1260	Offroad Motor Vehicle				539	470,225			470,765			470,765
1264	State Income Tax Refund	40,541,111							40,541,111		243	40,541,354
1265	Sales Tax	118,554,564							118,554,564			118,554,564
2201	Permanent Building Account	2,184,866							2,184,866			2,184,866
2205	State Highway	38,243,455		1,350	43,892			1,293	38,289,990			38,289,990
2208	Election Campaign						8,376		8,376			8,376
2221	Aeronautics	639,980			1,215				641,196			641,196
2265	Motor Fuels Refund	2,198,658							2,198,658			2,198,658
3818	Abandon Property Trust										85,061	85,061
3822	Water Pollution Control	1,639,276			6,522				1,645,799			1,645,799
3823	Central Tumor Registration	55,000							55,000			55,000
3902	Escheat Suspense		8,448						8,448			8,448
3905	Highways Suspense	7,838,660			8,996				7,847,657		234,700	8,082,357
3913	Income Tax Suspense										41,727	41,727
3924	Income Tax Building Fd. Sp.										3,138,806	3,138,806
3927	Inheritance Tax - Refund	3,750,424							3,750,424		31-	3,750,393
7401	Public School Income	81,788							81,788			81,788
AGENCY:	050000											
	FINANCE DEPARTMENT											
1101	General Account		860	155,780		340,417			497,057			497,057
1105	Cash Receipts								1,179		214	1,393
1265	Sales Tax	29							29			29
2251	State Cemetery Board			455					455			455
3919	Finance Suspense										4,118-	4,118-
9308	State Insurance				1,604,242				1,604,242		2,321,696	3,925,939
AGENCY:	062006											
	INSURANCE DEPARTMENT											
1101	General Account	12,027,163		316,368	45,277	87,363			12,476,173			12,476,173
3928	Department of Insurance Sp.										18,802	18,802
AGENCY:	070000											
	LABOR & INDUSTRIAL SERVICES											
1101	General Account											
1105	Cash Receipts							81	81			81
1231	Electrical Board							89	89		1,258	1,347
1233	State Plumbing Board			74,805		1,036,637		7,407	1,118,850		228	1,119,079
1271	Idaho Building Code			25,816		303,570		3,072	332,458		58	332,517
1379	HUD Monitoring			2,900		344,168		4,202	351,271		541	351,812
1382	HUD Disaster					796-			77,837	78,634		77,837
3923	Labor & Industrial Service Sus.								33,822	33,822		33,822
9316	Treasurers Suspense										158,253	158,253
											512	512

STATE OF IDAHO

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	081001											
	AGRICULTURE DEPARTMENT											
1101	General Account			32,328	215	54,065		134	86,743		6,841	93,585
1203	Agriculture Inspection			9,575	10	151,402			160,987			160,987
1206	Bee Inspection			192		9,925			10,118			10,118
1207	Fresh Fruit & Vegetable Insp.					2,792,328			2,792,328		6,884	2,799,212
1208	Public Livestock Market			2,260					2,260		1,000	3,260
1209	Sheep Commission	135,261				429			135,690		10	135,700
1210	Commercial Feed & Fertilizer			50,285	2,874	87,882			141,042			141,042
1211	Pesticide			51,600	960	20			52,560			52,560
1212	Livestock Disease Control			1,226		30,380		3,811	35,417		25,647	61,064
1213	Dairy Industry & Inspection			9,433		116,015			125,448		13,328	138,777
1214	Honey Advertising					4,962			4,962			4,962
1216	Egg Inspection			1,100		43,608			45,156	447		45,156
1265	Sales Tax	20							20			20
1308	Meat Inspection Federal					3,733			526,744	523,011	19,614	546,358
1309	Plant Federal								10,750		25,295	36,045
1310	Wheat Statistics								1,000	1,000		1,000
1311	Compliance Federal								68,702	68,702		68,702
1396	Ag. Adm. Building Grant								359,954	359,954		359,954
2218	Idaho Prune Advertising Dev.	5,380							5,380			5,380
3926	Agriculture Sp.										38,378	38,378
9312	Rural Rehabilitation Account										71,485	71,485
AGENCY:	091101											
	APPLE COMMISSION											
2216	Idaho Apple Commission	37,591							37,591			37,591
AGENCY:	091102											
	IDAHO BEAN COMMISSION											
2217	Idaho Bean Market & Promotion	70,287							70,287		16	70,303
AGENCY:	091104											
	IDAHO CHERRY COMMISSION											
2215	Cherry Commission Account	9,232							9,232			9,232
AGENCY:	091105											
	DAIRY PRODUCTS COMMISSION											
1265	Sales Tax	11							11			11
2214	Idaho Dairy Products Comm.	717,650			7		3,194		720,852		258	721,110
AGENCY:	091106											
	POTATO COMMISSION											
2229	Idaho Potato Commission	1,837,311			1,540		209		1,839,062		10,918	1,849,980
AGENCY:	091108											
	WHEAT COMMISSION											
1226	Idaho Wheat Commission	564,875							564,875		751	565,626
AGENCY:	092008											
	ATHLETIC COMMISSION											
1220	Athletic Commission			185		1,050			1,235			1,235
AGENCY:	092102											
	PHARMACY BOARD											
1227	State Pharmacy Board			90,104		9,810		1,033	100,947			100,947
1236	Tri-Prescription Program			12,405				2,048	14,453			14,453
1301	Federally Fund Insp.								3,500	3,500		3,500
AGENCY:	092103											
	ACCOUNTANCY BOARD											
2247	State Board of Accountancy			54,115				25	54,141		4	54,145
AGENCY:	092105											
	DENTISTRY BOARD											
2249	Idaho State Dental Board			45,125		11,855			56,980		830	57,810
AGENCY:	092107											
	ENGINEERING EXAMINERS BOARD											
2243	Professional Engineers			70,007	1,066	11,031		26	82,131		917	83,049
AGENCY:	092110											
	MEDICINE BOARD											
2239	State Board of Medicine			108,112		45			108,157		390	108,547
AGENCY:	092111											
	NURSING BOARD											
2246	Board of Nursing			25,329	5,175	65,880		708	97,092		4,277	101,370
2304	Uniform Apprch. Nurs. Ed								5,750	5,750		5,750
3911	Board of Nursing Sp.										640-	640-

STATE OF IDAHO
STATEMENT OF REVENUE AND COLLECTIONS - ALL ACCOUNTS FOR THE PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	121000											
	EDUCATION DEPARTMENT											
1101	General Account			1,654		1,015			2,855			2,855
1105	Cash Receipts	1-				60,824		186	60,984			60,984
1240	Professional Practices Comm.			55,043				160	55,043			55,043
1243	Drivers Education			120					120			120
1244	Commodity Dist.											
1265	Sales Tax	8							8		116,421	116,421
1317	Indian Education								426,494	426,494		426,494
1318	Elementary Sec. Ed. Account								10,345,406	10,345,406	10,026	10,355,432
1321	Veterans Approval								71,872	71,872		71,872
1322	Adult Basic Education								408,824	408,824		408,824
1323	Food Service								5,384,842	5,384,842	32,031	5,416,874
1325	Drivers Retraining								80,000	80,000		80,000
1329	Special Education - Teach. Trn.								191,187	191,187		191,187
3925	Department of Education Sp.										1,555	1,555
AGENCY:	122000											
	DEAF AND BLIND SCHOOL											
1105	Cash Receipts					29,907	760		31,979		1,777	33,757
1346	Deaf & Blind Pub. Law 89-10							1,312	273,689	273,689	350	274,039
AGENCY:	123000											
	VOCATIONAL EDUCATION											
1101	General Account											
1265	Sales Tax	4						2,340	2,340		120	2,460
1324	Educational Professional Dev.								4			4
1330	Vocational Ed. - Act-63								55,000	55,000		55,000
1331	CETA								2,682,961	2,682,961		2,682,961
1341	Voc. Ed. Ad. Council								68,750	68,750	279	68,750
AGENCY:	123500											
	EASTERN IDAHO VO-TECH SCHOOL											
2256	Idaho Falls Area Vo. Fund										940,233	940,233
AGENCY:	125010											
	BOISE STATE UNIVERSITY											
1105	Cash Receipts					2,899,379			2,899,379			2,899,379
1931	BSU Payroll Suspense										2,027,714	2,027,714
AGENCY:	125020											
	IDAHO STATE UNIVERSITY											
1105	Cash Receipts					4,384,333			4,384,333			4,384,333
AGENCY:	LEWIS-CLARK COLLEGE											
1105	Cash Receipts		341			118,062			118,415	11	1,758	120,174
1241	Lewis-Clark School Voc. Ed.								999,310	999,310		999,310
1932	Lewis-Clark Payroll Suspense										370,517	370,517
AGENCY:	126000											
	STATE LIBRARY											
1105	Cash Receipts		813			1,812	2,252	159	5,237	200	5,536	10,774
1339	Library Service Act.								437,301	437,301	250	437,551
AGENCY:	126500											
	HISTORICAL SOCIETY											
1265	Sales Tax	893							893			893
1276	Bi-Centennial Contribution								34			34
1375	Historical Preservation								283,597	283,552	598	284,195
9304	State Historical Society Acct.	394				30,131	20,363	22,651	73,541		327	73,869
AGENCY:	127000											
	VOCATIONAL REHABILITATION											
1334	Vocational Rehabilitation								3,892,164	3,892,094	23,737	3,915,902
1388	Federal Third Party							70	5,000	5,000		5,000
1389	Vocational Rehabilitation Medicare								57,319	57,319		57,319
AGENCY:	127500											
	DISABILITY DETERMINATION											
1333	Federal Disability Determination								820,000	820,000	16	820,016
AGENCY:	134001											
	PUBLIC HEALTH DISTRICT I											
3820	Public Health Trust Account			1,520		357,598	423	138	812,606	452,926	17,287	829,893
AGENCY:	134002											
	PUBLIC HEALTH DISTRICT II											
1265	Sales Tax	12							12			12
3820	Public Health Trust Account					311,511			621,690	310,178	5,078	626,768

STATE OF IDAHO
STATEMENT OF REVENUE AND COLLECTIONS - ALL ACCOUNTS FOR THE PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	134003 PUBLIC HEALTH DISTRICT III					207,477		26	501,860	294,356	26,028	527,888
3820	Public Health Trust Account											
AGENCY:	134004 PUBLIC HEALTH DISTRICT IV					746,992	3,792		1,643,257	892,472	63,779	1,707,037
3820	Public Health Trust Account											
AGENCY:	134005 PUBLIC HEALTH DISTRICT V			20,568		165,511	11,269	83	561,536	364,104	2,841	564,378
3820	Public Health Trust Account											
AGENCY:	134006 PUBLIC HEALTH DISTRICT VI					679,522			1,105,744	425,807	10,857	1,116,601
3820	Public Health Trust Account			414								
AGENCY:	134007 PUBLIC HEALTH DISTRICT VII					585,557			962,894	365,933	5,945	968,840
3820	Public Health Trust Account			11,403								
AGENCY:	136001 HEALTH AND WELFARE					939,079	8,135,100	97,252	13,075,866	3,904,358	4,977	13,080,843
3105	Receipts to Appropriation			75		76,065	97,142	138	66,848,403	66,674,437	760,382	67,608,786
3821	Co-op Welfare				619						579	579
3822	1970 Water Pollution Control						4,703		4,703		1,966	6,670
3824	Alcoholism Treatment										21,121-	21,121-
9316	Treasurers Suspense											
AGENCY:	140403 EMPLOYMENT DEPARTMENT								740,079	740,079		740,079
1331	CETA								10,000	10,000		10,000
1342	State Occup. Inf. Cor. Com.								3,236-	3,236-		3,236-
1356	WIN - On the Job Training								32-	32-		32-
1357	State PEP Program						55	641	41,264,916	41,264,220	252,365	41,517,282
4301	Employment Security Agy. Adm.				45,948		26,475		248,423	176,000		248,423
4302	Employment Security - Adm. & Reimb.								2,116-	2,116-		2,116-
4303	Inst. Trng. Allow								803-	803-		803-
4304	Work Incentive								36,148,937	36,148,937	15,780	36,164,717
9201	Emp. Sec. - Clearing Act.								33,515,000	33,515,000	1,452,384	34,967,384
9202	Emp. Sec. - Benefit Acct.											
AGENCY:	152109 INDUSTRIAL COMMISSION					63,296			63,296			63,296
1105	Cash Receipts								52			52
1265	Sales Tax	52										
9302	Industrial Adm.	1,049,944	10,000		1,280	4,137		2,464	1,162,263	94,436	10	1,162,274
9303	Indus. Special Indemnity	230,740	10,000						240,740			240,740
AGENCY:	163101 FISH AND GAME COMMISSION								2,097			2,097
1265	Sales Tax	2,097										
2206	Fish and Game Account	120-		6,093,830		1,452	445,450	110,585	9,490,186	2,838,987	107,602	9,597,788
3904	Fish and Game Suspense										11,290	11,290
9316	Treasurers Suspense										1,087	1,087
AGENCY:	173005 PARKS AND RECREATION DEPT.											
1101	General Account										1,146	1,146
1247	Rec. Cap. Improvement Acct.							583	59,083	58,500	26,430	85,513
1249	Parks and Recreation					155,288	35,738	24	191,924	873	1,847-	190,077
1250	Waterways Improvement										627	627
1251	Lucky Peak Concession						2,677				2,677	2,677
1252	Park Donation						11,060				11,060	11,060
1253	Lava Hot Springs		12			286,623		12,956	328,834		113	328,948
1258	Harriman State Park						97,802	302	98,104		1,775	99,879
1265	Sales Tax	8,735							8,735			8,735
1353	Lava Hot Springs Outdoor Rec.						5-		5-		5	5
1355	Parks Federal Account								488,555	488,555	360	488,915
1390	Federal Pass Thru Account								1,636,621	1,636,621		1,636,621
1391	Federal Sur. Charge Account						136	1	237,533	237,395	118	237,651
9316	Treasurers Suspense										66,135	66,135
AGENCY:	180000 LANDS DEPARTMENT											
1101	General Account				2,635	18,706	17,638		38,980		20,218	59,198
1105	Cash Receipts										43,617	43,617
1245	Deaf & Blind Track				500				500		5,700	6,200
1248	Scaling Practices										56,350	56,350
1254	Forest Range Project										4,635	4,635
1255	Land Commrs. Scale										276,642	276,642

STATE OF IDAHO

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	180000											
	LANDS DEPARTMENT (Continued)											
1256	Forest Management										811,083	811,083
1277	U.S. Clarke McNary										518,427	518,427
1281	Soil Erosion Control										173,677	173,677
1282	Insect Disease Control										86,929	86,929
1293	Slash Holdback										384,648	384,648
1284	Clearwater Potl. TPA										766,342	766,342
1285	So. Idaho TPA										52,456	52,456
1286	10% Grazing Lease				20		70,806		70,826		70,826	70,826
1287	10% Recreation Lease						13,978		13,978		130	14,108
1288	10% Timber				86,391		23-		86,368		1,216,063	1,302,431
1352	Pacific N.W. Reg. Comm.								133,613	133,613		133,613
1378	Lands Federal Account								670,300	670,300		670,300
2201	Permanent Building Account										53,350	53,350
2205	State Highway						448		448			448
2206	Fish and Game Account						5,073		5,073			5,073
2253	Oil & Gas Conservation Comm.							1,607	1,607			1,607
3906	Land Commissioners Suspense										485,373	485,373
3914	Foresters Emergency Fire Sp.											
3943	Site Restor. Suspense										89,826	89,826
6401	Public School Endowment										9,621,733	9,621,733
6501	Charitable Institutions										494,004	494,004
6502	Normal School										962,348	962,348
6503	Penitentiary										87,883	87,883
6504	School of Science										732,985	732,985
6505	State Hospital South										104,633	104,633
6601	Agricultural College										212,051	212,051
6701	University of Idaho										1,137,304	1,137,304
7401	Public School Income				1,282,992		1,612,115		2,895,107			2,895,107
7501	Penitentiary Income				29,114		6,944		36,059			36,059
7509	State Hospital South Income				19,801		52,543		72,345			72,345
7511	University of Idaho Income				69,803		28,874		98,678			98,678
7512	Agric. College Income				32,150		14,083		46,233			46,233
7513	School of Science Income				43,580		33,475		77,056			77,056
7514	Normal School Income				56,972		49,835		106,807			106,807
7515	Charitable Institutions Income				18,284		30,275		48,560			48,560
9308	State Insurance						480		480			480
9310	Public Building				5,314		662		5,976		20,693	26,670
AGENCY:	193002											
	WATER RESOURCES											
1238	Water Administration			107,339		1,625		2	108,968		2,829	111,797
1239	Watermaster Services								15,000	15,000		15,000
1312	Water Resource Plan								64,710	64,710		64,710
1332	Corp of Engineer								71,984	71,984	32,420	104,404
1335	Geo. Research Dev.								135,264	135,264		135,264
1337	Water Right Inf. System								35,000	35,000		35,000
1338	State River Basin								40,000	40,000		40,000
1343	Dam Safety Program								5,625	5,625		5,625
1344	Priest Lake Outlet						13,000		13,000			13,000
1381	Idaho Drought Comm.								83,000	83,000	2,621	85,621
1383	Drought Emergency								997,000	997,000		997,000
2206	Fish and Game Account								42,000	42,000		42,000
2264	Motor Vehicle Account								11,586	11,586		11,586
3802	Carey Act. Trust			2,450					2,450			2,450
3803	Water Resource Revl.				17,687				17,687		34,589	52,276
3821	Co-op Welfare								88,414	88,414		88,414
3909	Water Resources										48,615	48,615
9316	Treasurers Suspense											
AGENCY:	202007											
	AERONAUTICS											
2221	Aeronautics			59,363		134	5,701	2,204	454,323	386,919	71,062	525,385
AGENCY:	206501											
	HIGHWAY DEPARTMENT											
1101	General Account					15			15		153	168
1105	Cash Receipts										1,975	1,975
1249	Parks and Recreation							183	183		12,090	12,273
1253	Lands Commrs. Scale										1,100	1,100
1256	Forest Management										7,687	7,687
1265	Sales Tax	3,219							3,219			3,219
1277	U.S. Clarke McNary										8,313	8,313
1334	Vocational Rehabilitation										2,175	2,175
2205	State Highway	126	2,250	272,352	535	41,012	60,021	60,262	52,873,805	52,437,245	353,650	53,227,456
2221	Aeronautics							259	13,061	12,802	240	13,301
2264	Motor Vehicle Account							270	270			270
2308	Idaho Traffic Comm.										487	487
3922	Local Gov. Suspense										62,476	62,476

STATE OF IDAHO

ACCOUNT NO.	ACCOUNT NAME	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	TOTAL REVENUE RECEIPTS	INTER GOVERNMENT RECEIPTS	TOTAL NON REVENUE RECEIPTS	TOTAL RECEIPTS
AGENCY:	207005 TRAFFIC SAFETY COMMISSION								759,119	759,119	446	759,565
2308	Idaho Traffic Commission											
AGENCY:	210102 IDAHO ELECTRICAL CONSUMERS OFFICE								60,000	60,000		60,000
1395	Idaho Electrical Consumer											
AGENCY:	220303 ATTORNEY GENERAL										18,441	18,441
1101	General Account										27,954	27,954
3939	Attorney General Suspense											
AGENCY:	230305 STATE TREASURER								5,465,224		68,173	5,533,397
1101	General Account			8,889	5,456,334				161		11	172
1105	Cash Receipts					161			8,539,963	8,539,963		8,539,963
1376	St. & Lcl. Fiscal Assis. Ac.										14,379,272	14,379,272
3819	National Forest Reserve										218,126,729	218,126,729
6401	Public School Endowment										1,707,895	8,024,088
7401	Public School Income				6,316,192				6,316,192		251,169	258,147
8101	Water Pollution Cntl. Bnd. S.F.				6,978				680		61,650	62,330
8201	Water Pollution Cntl. Bnd.				41,012				41,012		15,535,106	15,576,118
8801	Revenue Sharing				17,948				17,948		16,170,596	16,188,544
8802	Anti-Recess Fiscal Ast.				52,291				52,291		9,086,200	9,138,491
9302	Industrial Adm.				55,875				55,875		2,534,800	2,590,675
9303	Industrial Special Indemnity				2,661				2,661		84,000	86,661
9304	State Historical Society Acct.				11,832				11,832		110,884	122,716
9306	Public Employees Retirement				180,784				180,784		75,948,584	75,948,584
9307	Liquor Control				25,809				25,809			25,809
9308	State Insurance				652,578				652,578		22,711,805	23,364,383
9309	Firemen's Retirement				38,639				38,639		7,476,000	7,514,639
9311	Retained Risk Account				1,365				1,365		590,258	591,623
9314	Supplemental Retirement				54,224				54,224		32,992,100	33,046,324
9315	Group Insurance Account										913,965	913,965
9316	Treasurers Suspense										14,234,900	14,234,900
9317	Public School Inc. Suspense				74,692				74,692		74,692	74,692
9318	General Account Int. Suspense				3,447				3,447		203,000	206,447
9319	Brand Recording				854				854		1,691,671	1,692,526
9320	School District Building											
AGENCY:	240306 STATE AUDITOR								22		418	441
1101	General Account					22			22		1,219	18,604
1105	Cash Receipts					6,579		10,805	17,385		20,256,083	20,256,083
3934	Payroll Trust								65	65		65
7401	Public School Income											
AGENCY:	240311 ADMIN. SOCIAL SECURITY TRUST										39,602,978	39,602,978
3807	Social Security Trust											
AGENCY:	250304 SECRETARY OF STATE								1,535,314		941	1,536,255
1101	General Account			1,402,866	8,480	123,664		302			476	476
1105	Cash Receipts										36,004	36,004
3929	Secretary of State Sp.											
AGENCY:	258003 ARTS AND HUMANITIES								10		27	37
1101	General Account					10			10		960	14,638
1105	Cash Receipts					509	4,046	3	13,677	9,118	281,618	286,614
1369	Idaho Comm. Arts & Humanities								281,618	281,618	4,996	286,614
AGENCY:	512003 PUBLIC UTILITY COMMISSION								1,258,968	12,547	10	1,258,979
1232	Public Utility Commission	17-				1,245,537		901	39			39
1265	Sales Tax	39							12,886	12,886		12,886
1393	Idaho Electric System										18,452	18,452
3907	PUC Commission Suspense											
AGENCY:	710102 SENATE										76	76
1102	Senate											
AGENCY:	720102 HOUSE										210	210
1103	House											

STATE OF IDAHO
STATEMENT OF REVENUE AND COLLECTIONS - ALL ACCOUNTS FOR THE PERIOD ENDING JUNE 30, 1978

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STATE OF IDAHO
SUMMARY OF STATEMENT OF EXPENDITURES
OPERATING ACCOUNTS
JUNE 30, 1978

AGENCY		TOTALS		PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
		GENERAL ACCOUNT	ALL OTHER ACCOUNTS							
010200	Budget Policy Planning Division	\$ 1,189,702	\$ 4,158,559	\$ 1,438,610	\$ 824,349	\$ 54,482	\$ 3,030,818		\$ 5,348,261	53-
010301	Governors Office	369,916	142,175	310,210	147,311	8,769	45,800		512,091	
010308	Office of Energy	84,473	390,526	139,129	315,528	20,342			474,999	
010309	Tourism & Industrial Dev.	410,982	131,810	158,516	382,199	2,077			542,793	
010402	Retirement System		74,297,374	524,798	288,563	6,777	73,477,235		74,297,374	2,606-
012101	Investment Board	167,428	3,696,000	76,910	90,348	169	3,696,000		3,863,428	
012502	State Insurance Fund		1,257,970	9,398	68,804	45	1,179,722		1,257,970	
015003	Education Commission	534			534				534	
016003	Idaho Office on Aging	404,298	2,526,568	259,664	416,577	33,604	2,221,020		2,930,867	294-
016004	Human Rights Commission	121,706	33,153	86,461	66,051	2,347			154,859	
016005	Blind Commission	160,497	624,758	421,659	88,399	13,178	262,017		785,255	43-
017001	Military Division	972,701	2,132,485	1,115,944	911,811	281,812	795,619		3,105,187	30-
018005	Women's Program Comm.	8,882			8,882				8,882	
030000	Administration Department	1,124,355	28,715,244	2,345,995	2,245,102	10,768,650	14,479,851		29,839,599	43-
030401	Personnel Commission		932,607	751,076	176,198	5,332			932,607	
047501	State Tax Commission	6,261,544	54,222,767	3,293,806	32,427,932	27,437	24,735,134		60,484,311	46,881-
047503	Tax Appeals Board	46,425		35,532	10,668	225			46,425	
050000	Finance Department	605,946	15,506	501,421	110,135	9,895			621,452	50-
062006	Insurance Department	457,136	18,886	335,098	135,297	5,596	30		476,023	15-
070000	Labor & Industrial Services	505,218	1,889,258	1,744,437	618,374	29,630	2,034		2,394,477	5-
081001	Agriculture Department	2,047,280	4,895,390	5,251,639	1,190,041	319,460	181,529		6,942,671	520-
091101	Apple Commission		30,594		30,594				30,594	
091102	Idaho Bean Commission		82,320	24,055	56,358	1,906			82,320	
091104	Idaho Cherry Commission		9,241	39	9,202				9,241	
091105	Dairy Products Commission		745,581	79,484	665,294	801			745,581	
091106	Potato Commission		6,496		6,496				6,496	
091108	Wheat Commission		486,896	60,723	424,607	1,566			486,896	
092008	Athletic Commission	5,313	1,388		6,427				6,702	
092102	Pharmacy Board	41,062	135,093	115,922	55,356	4,876			176,155	
092103	Accountancy Board		52,595	21,438	30,821	335			52,595	
092105	Dentistry Board		44,083	18,717	25,026	340			44,083	
092107	Engineering Examiners Board		79,483	43,173	36,260	49			79,483	
092110	Medicine Board		102,743	64,751	35,887	2,104			102,743	
092111	Nursing Board		164,492	94,992	68,396	1,103			164,492	15-
092112	Occupational License Bureau		214,194	133,210	78,865	2,119			214,194	32-
092114	Public Works Contractors Board		105,709	66,836	30,615	8,257			105,709	
092115	Real Estate Commission		470,028	211,503	254,061	4,463			470,028	
092116	Professional Geologist Board		11,504	5,509	5,552	442			11,504	
092117	Optometry Board		6,355	497	5,858				6,355	
092119	Certified Shorthand Reporters		2,385		1,745	639			2,385	
093102	Outfitters and Guide Board		64,454	32,885	31,316	251			64,454	82-
100000	Corrections	5,560,446	1,021,464	4,025,494	2,287,331	269,018	67		6,581,911	540-
110000	Law Enforcement	1,703,708	10,835,274	8,593,271	3,259,358	493,608	192,744		12,538,983	550-
120500	St. Board Education Off.	3,499,966	614,731	686,105	364,290	7,733	3,056,569		4,114,698	
121000	Education Department	1,463,219	18,154,574	2,097,392	995,039	35,314	16,490,048		19,617,793	1,597-
121500	Public School Support		121,064,220				121,064,220		121,064,220	
125000	Deaf & Blind School	1,726,730	324,769	1,663,168	334,371	53,960			2,051,499	45-
123000	Vocational Education	10,045,563	3,372,818	761,035	186,835	13,119	12,457,392		13,418,382	
123500	Eastern Idaho Vo-Tech School		1,057,531	750,156	190,297	117,077			1,057,531	491-
124010	College Southern Idaho		1,738,164				1,738,164		1,738,164	
124020	North Idaho College		1,438,236				1,438,236		1,438,236	

STATE OF IDAHO
SUMMARY OF STATEMENT OF EXPENDITURES
OPERATING ACCOUNTS
JUNE 30, 1978

AGENCY		TOTALS		PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
		GENERAL ACCOUNT	ALL OTHER ACCOUNTS							
125010	Boise State University	\$ 14,443,831	\$ 4,975,588	\$ 16,133,640	\$ 2,222,695	\$ 1,063,084			\$ 19,419,420	\$ 973-
125020	Idaho State University	15,348,404	5,104,708	15,411,912	3,563,879	1,477,320			20,453,112	
125030	University of Idaho	21,327,940	1,741,000	17,609,900	2,834,112	883,928	1,741,000		23,068,940	113-
125050	Lewis-Clark College	2,355,575	1,960,035	3,435,192	583,505	296,912			4,315,610	304-
125531	Agricultural Research	4,126,007		3,069,052	582,122	474,832			4,126,007	
125532	Cooperative Ext. Service	2,493,165		2,467,799	19,296	6,070			2,493,165	
125533	Short Term App. Res.	71,691		54,154	15,144	2,391			71,691	
125534	Forest Utility Res.	214,942		176,106	28,155	10,680			214,942	
125541	WSU-NW Col. Vet. Med.	831,377		478,370	182,819	170,187			831,377	
125542	WAMI Medical Program	980,954		173,290	35,622	2,913	769,128		980,954	35-
126000	State Library	1,066,669	412,931	430,658	132,349	75,752	840,839		1,479,601	
126500	Historical Society	474,618	341,066	446,841	256,937	25,508	86,398		815,685	
127000	Vocational Rehabilitation	1,026,222	3,283,780	1,721,594	400,156	15,721	2,172,530		4,310,002	739-
127500	Disability Determinations		815,786	484,052	99,504		232,230		815,786	46-
134001	Public Health District I		1,222,597	771,649	205,722	222,659	22,565		1,222,597	
134002	Public Health District II		740,472	605,099	125,626	6,991	2,754		740,472	
134003	Public Health District III		691,998	564,549	113,348	7,985	6,114		691,998	
134004	Public Health District IV		2,178,514	1,469,890	463,008	216,092	29,523		2,178,514	
134005	Public Health District V		737,303	598,676	123,946	12,199	2,479		737,303	
134006	Public Health District VI		1,426,157	1,082,019	286,551	21,461	36,125		1,426,157	
134007	Public Health District VII		1,140,452	823,501	293,617	6,368	16,966		1,140,452	
136001	Health and Welfare		132,233,980	40,701,080	16,558,303	1,431,655	73,542,941		132,233,980	25,134-
140403	Employment Department	577	41,954,695	11,872,696	2,360,508	786,424	26,935,643		41,955,273	3,884-
152109	Industrial Commission		1,080,162	651,318	175,636	13,985	239,222		1,080,162	
163101	Fish and Game Commission		9,577,378	5,431,380	2,378,567	1,767,430			9,577,378	1,151-
173005	Parks & Recreation Dept.	2,732,047	3,481,435	1,947,839	552,825	1,534,450	2,178,368		6,213,483	333-
180000	Lands Department	4,507,999	5,748,740	4,645,530	3,241,996	528,191	1,841,021		10,256,740	36-
193002	Water Resources	2,004,508	1,427,059	1,803,051	630,275	441,613	596,626		3,471,567	5-
202007	Aeronautics	"	1,379,407	264,271	127,672	254,774	732,688		1,379,407	
206501	Highway Department		135,149,408	26,172,368	12,662,428	71,106,109	25,208,501		135,149,408	4,232-
207005	Traffic Safety Comm.		814,095	89,394	47,565		677,135		814,095	
210101	Lieutenant Governor	50,554		32,703	17,850				50,554	
210102	Idaho Electrical Consumers		51,740	33,704	16,335	1,700			51,740	
220303	Attorney General	901,360	728,858	1,394,781	222,877	12,560			1,630,219	440-
230305	State Treasurer	327,433	441,064,325	236,725	89,206	1,501	14,854,250	426,210,075	441,391,759	
240306	State Auditor	1,294,317	15,210,168	1,155,579	1,316,652	120,614	13,911,639		16,504,486	
240311	Admin., Social Security Trust		55,611,298		446		55,610,851		55,611,298	
250102	Uniform Laws Commission	5,054			5,054				5,054	
250304	Secretary of State	438,851	40,303	305,261	173,482	409			479,154	117-
258003	Arts & Humanities	50,888	263,837	52,744	88,501	599	172,880		314,726	
258012	Idaho Code Commission		158,755	6,060	152,695				158,755	
512003	Public Utility Commission	141,931	1,325,283	894,228	558,832	14,155			1,467,215	25-
710102	Senate		569,694	276,749	292,846	99			569,694	
720102	House		899,552	430,344	468,365	842			899,552	
730000	Legislative Council	432,195	1,014	210,441	222,767				433,209	
740000	Joint Finance App. Cm.	457,125	194,600	575,136	75,215	1,376			651,725	
810000	Judicial Branch	4,645,522	405,680	3,985,731	623,262	74,575	367,632		5,051,202	
	TOTAL AGENCY EXPENDITURES	\$121,776,812	\$1,218,662,345	\$209,527,753	\$105,627,680	\$ 95,701,329	\$503,372,320	\$426,210,075	\$1,340,439,158	\$ 91,473-

STATE OF IDAHO
SUMMARY OF STATEMENT OF EXPENDITURES
OPERATING ACCOUNTS
JUNE 30, 1978

AGENCY	TOTALS		PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELED WARRANTS
	GENERAL ACCOUNT	ALL OTHER ACCOUNTS							
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>ALLOCATION OF EXPENDITURES BY ACCOUNT</u>									
General Account	121,776,812		77,748,353	20,616,586	6,038,714	17,373,159		121,776,812	
All Other Accounts		1,218,662,345	131,779,400	85,011,094	89,662,615	485,999,160	426,210,075	1,218,662,345	
TOTALS	<u>\$121,776,812</u>	<u>\$1,218,662,345</u>	<u>\$209,527,753</u>	<u>\$105,627,680</u>	<u>\$95,701,329</u>	<u>\$503,372,320</u>	<u>\$426,210,075</u>	<u>\$1,340,439,158</u>	
<u>PERCENTAGE OF EXPENDITURES BY ACCOUNT</u>									
General Account	100.00%		63.84%	16.93%	4.96%	14.27%		100.00%	
All Other Accounts		100.00%	60.27%	38.88%	41.01%	222.26%	194.92%	557.33%	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTH PERIOD ENDING JUNE 30, 1978

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	010200							
	BUDGET POLICY PLANNING DIVISION							
1101	General Account	910,949	259,943	11,309	7,500		1,189,702	53-
1104	Interagency Credits	3,600					3,600	
1202	State Planning Agency				197,155		197,155	
1305	Urban Planning Project	124,794	229,510		73,207		427,512	
1306	State Planning Comm. & Dev.	106,008	42,023	203	221,105		369,341	
1360	Planning Commission	261,524	167,528	24,333	2,526,850		2,980,237	
1371	Idaho Criminal Justice Info. Sys.	31,733	125,343	18,635	5,000		180,712	
	AGENCY TOTALS	\$ 1,438,610	\$ 824,349	\$ 54,482	\$ 3,030,818		\$ 5,348,261	\$ 53-
AGENCY:	010301							
	GOVERNORS OFFICE							
1101	General Account	199,963	115,382	8,769	45,800		369,916	
1352	Pacific N.W. Reg. Comm.	95,110	30,343				125,453	
3937	Governor National Conf.	1,245					1,245	
4303	Inst. Training Allow.	13,890	1,585				15,475	
	AGENCY TOTALS	\$ 310,210	\$ 147,311	\$ 8,769	\$ 45,800		\$ 512,091	
AGENCY:	010308							
	OFFICE OF ENERGY							
1101	General Account	45,037	37,092	2,343			84,473	
1392	Federal Energy Funds	94,091	278,435	17,999			390,526	
	AGENCY TOTALS	\$ 139,129	\$ 315,528	\$ 20,342			\$ 474,999	
AGENCY:	010309							
	TOURISM AND INDUSTRIAL DEV.							
1101	General Account	158,516	250,388	2,077			410,982	
1201	Idaho Dev. & Publicity		131,810				131,810	
	AGENCY TOTALS	\$ 158,516	\$ 382,199	\$ 2,077			\$ 542,793	
AGENCY:	010402							
	RETIREMENT SYSTEM							
9306	Public Employees Retirement	524,798	288,563	6,777			820,138	
9313	Public Employees Retirement Sp.				73,456,634		73,456,634	2,606-
9314	Supplemental Retirement				20,600		20,600	
	AGENCY TOTALS	\$ 524,798	\$ 288,563	\$ 6,777	\$ 73,477,235		\$ 74,297,374	\$ 2,606-
AGENCY:	012101							
	INVESTMENT BOARD							
1101	General Account	76,910	90,348	169			167,428	
6501	Charitable Institutions				493,000		493,000	
6502	Normal School				962,000		962,000	
6503	Penitentiary				88,000		88,000	
6504	School of Science				732,000		732,000	
6505	State Hospital South				105,000		105,000	
6601	Agricultural College				189,000		189,000	
6701	University of Idaho				1,127,000		1,127,000	
	AGENCY TOTALS	\$ 76,910	\$ 90,348	\$ 169	\$ 3,696,000		\$ 3,863,428	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTH PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	012502							
	STATE INSURANCE FUND							
9309	Firemen's Retirement	9,398	68,804	45	1,179,722		1,257,970	
	AGENCY TOTALS	\$ 9,398	\$ 68,804	\$ 45	\$ 1,179,722		\$ 1,257,970	
AGENCY:	015003							
	EDUCATION COMMISSION							
1101	General Account		534				534	
	AGENCY TOTALS		\$ 534				\$ 534	
AGENCY:	016003							
	IDAHO OFFICE ON AGING							
1101	General Account	59,389	37,850		307,058		404,298	
1373	Economic Opportunity	200,274	378,726	33,604	155,728		768,334	294-
1374	Office on Aging				1,758,234		1,758,234	
	AGENCY TOTALS	\$ 259,664	\$ 416,577	\$ 33,604	\$ 2,221,020		\$ 2,930,867	\$ 294-
AGENCY:	016004							
	HUMAN RIGHTS COMMISSION							
1101	General Account	73,696	45,662	2,347			121,706	
1362	Human Rights - Federal	12,764	20,388				33,153	
	AGENCY TOTALS	\$ 86,461	\$ 66,051	\$ 2,347			\$ 154,859	
AGENCY:	016005							
	BLIND COMMISSION							
1101	General Account	103,600	9,996		46,900		160,497	
1105	Cash Receipts				23,127		23,127	
1368	Idaho Comm. for Blind	318,059	78,402	13,178	191,990		601,631	43-
	AGENCY TOTALS	\$ 421,659	\$ 88,399	\$ 13,178	\$ 262,017		\$ 785,255	\$ 43-
AGENCY:	017001							
	MILITARY DIVISION							
1101	General Account	493,683	457,999	12,235	8,732		972,701	30-
1263	Adjutant General Receipts	489,144	421,437				910,581	
1269	Disaster Services	130,477	22,953	995			154,425	
1274	Governors Emergency Account	2,638	625				3,264	
2261	Armory Construction		8,795	268,581			277,377	
3918	Civil Defense Fed. Contribution				786,836		786,836	
	AGENCY TOTALS	\$ 1,115,944	\$ 911,811	\$ 281,812	\$ 795,619		\$ 3,105,187	\$ 30-
AGENCY:	018005							
	WOMEN'S PROGRAM COMM.							
1101	General Account		8,882				8,882	
	AGENCY TOTALS		\$ 8,882				\$ 8,882	
	DEPARTMENT TOTALS	\$ 4,541,302	\$ 3,609,361	\$ 423,607	\$ 84,708,235		\$ 93,282,506	\$ 3,028-

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTH PERIOD ENDING JUNE 30, 1978

SCHEDULE "E"
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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	030000							
	ADMINISTRATION DEPARTMENT							
1101	General Account	436,998	599,836	65,647	21,872		1,124,355	5-
1104	Interagency Credits	1,414,983	1,469,577	616,793	2,602,420		6,103,775	
1392	Federal Energy Funds	26,800	12,514	311			39,625	
2201	Permanent Building Account	242,644	71,107	10,083,235			10,396,987	26-
9305	Surplus Property Agency	123,408	44,731				168,140	
9311	Retained Risk Account	63,995	24,763	2,535 ²	839,181		930,476	
9315	Group Insurance Account	37,164	22,570	127	11,016,376		11,076,239	11-
	AGENCY TOTALS	\$ 2,345,995	\$ 2,245,102	\$ 10,768,650	\$ 14,479,851		\$ 29,839,599	\$ 43-
AGENCY:	030401							
	PERSONNEL COMMISSION							
1104	Interagency Credits		402				402	
1268	Personnel Commission	751,076	175,796	5,332			932,205	
	AGENCY TOTALS	\$ 751,076	\$ 176,198	\$ 5,332			\$ 932,607	
	DEPARTMENT TOTALS	\$ 3,097,071	\$ 2,421,300	\$ 10,773,983	\$ 14,479,851		\$ 30,772,206	\$ 43-
AGENCY:	047501							
	STATE TAX COMMISSION							
1101	General Account	3,119,806	1,528,974	25,937	1,586,825		6,261,544	
1105	Cash Receipts		2,682				2,682	
1264	State Income Tax Refund		27,997,682				27,997,682	44,376-
1265	Sales Tax		157,022		22,809,740		22,966,762	271-
2265	Motor Fuels Refund		2,414,620				2,414,620	1,957-
3818	Abandon Property Trust		8,041				8,041	
3905	Highways Suspense	174,000	59,200	1,500			234,700	
3913	Income Tax Suspense		11,961				11,961	193-
3927	Inheritance Tax - Refund		247,747				247,747	82-
3935	Inheritance Tax - Co.				338,568		338,568	
	AGENCY TOTALS	\$ 3,293,806	\$ 32,427,932	\$ 27,437	\$ 24,735,134		\$ 60,484,311	\$ 46,881-
AGENCY:	047503							
	TAX APPEALS BOARD							
1101	General Account	35,532	10,668	225			46,425	
	AGENCY TOTALS	\$ 35,532	\$ 10,668	\$ 225			\$ 46,425	
	DEPARTMENT TOTALS	\$ 3,329,338	\$ 32,438,600	\$ 27,662	\$ 24,735,134		\$ 60,530,737	\$ 46,881-
AGENCY:	050000							
	FINANCE DEPARTMENT							
1101	General Account	491,490	105,061	9,394			605,946	
1104	Interagency Credits	9,600	1,000	410			11,010	
1290	Credit Union Audit		365	89			455	
2251	State Cemetery Board	331	94				426	
3919	Finance Suspense		3,613				3,613	50-
	AGENCY TOTALS	\$ 501,421	\$ 110,135	\$ 9,895			\$ 621,452	\$ 50-
	DEPARTMENT TOTALS	\$ 501,421	\$ 110,135	\$ 9,895			\$ 621,452	\$ 50-

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTH PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	062006							
	INSURANCE DEPARTMENT							
1101	General Account	335,098	116,442	5,596			457,136	15-
3928	Department of Insurance Sp.		18,855				18,855	
9316	Treasurers Suspense				30		30	
	AGENCY TOTALS	\$ 335,098	\$ 135,297	\$ 5,596	\$ 30		\$ 476,023	\$ 15-
	DEPARTMENT TOTALS	\$ 335,098	\$ 135,297	\$ 5,596	\$ 30		\$ 476,023	\$ 15-
AGENCY:	070000							
	LABOR & INDUSTRIAL SERVICES							
1101	General Account	389,624	95,407	20,187			505,218	
1231	Electrical Board	705,982	210,875	1,561			918,418	5-
1233	State Plumbing Board	338,015	69,576	2,230	2,034		411,857	
1271	Idaho Building Code	310,815	83,874	5,651			400,342	
3923	Labor & Industrial Serv. Sus.		158,640				158,640	
	AGENCY TOTALS	\$ 1,744,437	\$ 618,374	\$ 29,630	\$ 2,034		\$ 2,394,477	\$ 5-
	DEPARTMENT TOTALS	\$ 1,744,437	\$ 618,374	\$ 29,630	\$ 2,034		\$ 2,394,477	\$ 5-
AGENCY:	081001							
	AGRICULTURE DEPARTMENT							
1101	General Account	1,441,759	562,682	42,838			2,047,280	337-
1203	Agriculture Inspection	118,601	27,714		2,606		148,922	
1206	Bee Inspections	4,160	4,383				8,544	
1207	Fresh Fruit & Vegetable Inspection	2,672,602	161,387	7,322	134,523		2,975,836	13-
1208	Public Livestock Market		54				54	
1209	Sheep Commission	52,884	56,669				109,553	
1210	Commercial Feed & Fertilizer	119,448	39,656	7,642			166,748	
1211	Pesticide	26,254	12,220				38,474	
1212	Livestock Disease Control	146,437	58,634	6,534			211,607	
1213	Dairy Industry & Inspection	99,751	31,437	79			131,268	
1214	Honey Advertising	12	4,868				4,881	
1216	Egg Inspection	39,103	7,719				46,823	
1308	Meat Inspection Federal	465,850	63,643				529,493	
1309	Plant Federal	1,938	27,704				29,643	160-
1310	Wheat Statistics	556	180				736	
1311	Compliance Federal	62,204	18,347	270			80,823	
1396	Ag. Adm. Building Grant		105,182	254,771			359,954	
2218	Idaho Prune Advertising Dev.	72	3,461				3,533	
3926	Agriculture Sp.		3,311				3,311	10-
9312	Rural Rehabilitation Account		780		44,400		45,180	
	AGENCY TOTALS	\$ 5,251,639	\$ 1,190,041	\$ 319,460	\$ 181,529		\$ 6,942,671	\$ 520-
	DEPARTMENT TOTALS	\$ 5,251,639	\$ 1,190,041	\$ 319,460	\$ 181,529		\$ 6,942,671	\$ 520-
AGENCY:	091101							
	APPLE COMMISSION							
2216	Idaho Apple Commission		30,594				30,594	
	AGENCY TOTALS		\$ 30,594				\$ 30,594	

STATE OF IDAHO
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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	091102						82,320	
	IDAHO BEAN COMMISSION	24,055	56,358	1,906			82,320	
2217	Idaho Bean Market & Promotion	24,055	56,358	1,906				
	AGENCY TOTALS							
AGENCY:	091104						9,241	
	IDAHO CHERRY COMMISSION	39	9,202				9,241	
2215	Cherry Commission Account	39	9,202					
	AGENCY TOTALS							
AGENCY:	091105						745,581	
	DAIRY PRODUCTS COMMISSION	79,484	665,294	801			745,581	
2214	Idaho Dairy Products Comm.	79,484	665,294	801				
	AGENCY TOTALS							
AGENCY:	091106						6,494	
	POTATO COMMISSION		6,496				6,494	
2229	Idaho Potato Commission		6,496					
	AGENCY TOTALS							
AGENCY:	091108						486,896	
	WHEAT COMMISSION	60,723	424,607	1,566			486,896	
1226	Idaho Wheat Commission	60,723	424,607	1,566				
	AGENCY TOTALS							
AGENCY:	092008						5,313	
	ATHLETIC COMMISSION		5,313				1,388	
1101	General Account		1,114	274			6,702	
1220	Athletic Commission		6,427	274				
	AGENCY TOTALS							
AGENCY:	092102						41,062	
	PHARMACY BOARD	39,540		1,522			108,390	
1101	General Account	76,382	28,653	3,354			23,744	
1227	State Pharmacy Board		23,744				2,958	
1236	Tri-Prescription Program		2,958				176,155	
1301	Federally Fund Inspection			4,876				
	AGENCY TOTALS	115,922	55,356					
AGENCY:	092103						52,595	
	ACCOUNTANCY BOARD	21,438	30,821	335			52,595	
2247	State Board of Accountancy	21,438	30,821	335				
	AGENCY TOTALS							
AGENCY:	092105						44,083	
	DENTISTRY BOARD	18,717	25,026	340			44,083	
2249	Idaho State Dental Board	18,717	25,026	340				
	AGENCY TOTALS							

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	092107							
	ENGINEERING EXAMINERS BOARD							
2243	Professional Engineers	43,173	36,260	49			79,483	
	AGENCY TOTALS	\$ 43,173	\$ 36,260	\$ 49			\$ 79,483	
AGENCY:	092110							
	MEDICINE BOARD							
2239	State Board of Medicine	64,751	35,887	2,104			102,743	
	AGENCY TOTALS	\$ 64,751	\$ 35,887	\$ 2,104			\$ 102,743	
AGENCY:	092111							
	NURSING BOARD							
2246	Board of Nursing	90,103	64,291	1,103			155,498	15-
2304	Uniform Apprch. Nurs. Ed.	4,889	4,104				8,994	
	AGENCY TOTALS	\$ 94,992	\$ 68,396	\$ 1,103			\$ 164,492	\$ 15-
AGENCY:	092112							
	OCCUPATIONAL LICENSE BUREAU							
2236	Occupational License Bureau	133,210	78,385	2,119			213,714	32-
3915	Occupational License Bureau Sp.		480				480	
	AGENCY TOTALS	\$ 133,210	\$ 78,865	\$ 2,119			\$ 214,194	\$ 32-
AGENCY:	092114							
	PUBLIC WORKS CONTRACTORS BOARD							
2244	Contractors State License Board	66,836	30,615	8,257			105,709	
	AGENCY TOTALS	\$ 66,836	\$ 30,615	\$ 8,257			\$ 105,709	
AGENCY:	092115							
	REAL ESTATE COMMISSION							
2237	Idaho Real Estate	158,782	105,811	2,128			266,723	
2238	Real Estate Ed., Res. & Rec.	52,720	141,463	2,334			196,518	
3942	Real Estate Ed. Susp.		6,786				6,786	
	AGENCY TOTALS	\$ 211,503	\$ 254,061	\$ 4,463			\$ 470,028	
AGENCY:	092116							
	PROFESSIONAL GEOLOGIST BOARD							
2252	Registered Geologist Board	5,509	5,552	442			11,504	
	AGENCY TOTALS	\$ 5,509	\$ 5,552	\$ 442			\$ 11,504	
AGENCY:	092117							
	OPTOMETRY BOARD							
2241	Optometry Board	497	5,858				6,355	
	AGENCY TOTALS	\$ 497	\$ 5,858				\$ 6,355	
AGENCY:	092119							
	CERTIFIED SHORTHAND REPORTERS							
2211	Certified Shorthand Reporters		1,745	639			2,385	
	AGENCY TOTALS		\$ 1,745	\$ 639			\$ 2,385	

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	093102							
	OUTFITTERS AND GUIDE BOARD						59,261	
2250	Outfitters and Guides	32,885	26,124	251			5,192	82-
3938	Outfitters and Guides Susp.		5,192					
	AGENCY TOTALS	\$ 32,885	\$ 31,316	\$ 251			\$ 64,454	\$ 82-
	DEPARTMENT TOTALS	\$ 973,740	\$ 1,858,746	\$ 29,532			\$ 2,862,019	\$ 129-
AGENCY:	100000							
	CORRECTION							
1101	General Account	3,922,834	1,377,219	260,392			5,560,446	279-
1105	Cash Receipts		265,851				265,851	167-
1356	WIN - On the Job Training	22,749	93-				22,655	93-
1365	PEN - LEP & LEPC	39,713	191,623	1,952	67		233,356	
1377	PEN - E.S.E.A. Grant		15,704	6,414			22,118	
4303	Inst. Trng. Allow.	40,197	13,122	259			53,578	
7501	Penitentiary Incom.		423,904				423,904	
	AGENCY TOTALS	\$ 4,025,494	\$ 2,287,331	\$ 269,018	\$ 67		\$ 6,581,911	\$ 540-
	DEPARTMENT TOTALS	\$ 4,025,494	\$ 2,287,331	\$ 269,018	\$ 67		\$ 6,581,911	\$ 540-
AGENCY:	110000							
	LAW ENFORCEMENT							
1101	General Account	1,064,969	572,436	66,302			1,703,708	
1104	Interagency Credits		10,000				10,000	
1270	Liquor Law Enforcement	198,989	99,182	850			299,022	
2245	State Brand Inspector	699,582	111,708	25,977			837,268	
2248	Idaho Horse Racing	83,686	75,976	2,129			161,792	
2264	Motor Vehicle Account	6,121,490	2,161,512	263,890			8,546,893	72-
2266	Search and Rescue				5,177		5,177	
2267	ASAP	379,100	45,900	113,869			538,869	
2269	Medicaid Anti-Fraud	42,247	14,930	1,253			58,431	
2307	Law Enforcement Training	3,205	427	147			3,780	
3801	Unclaimed Animal Proc.		359				359	
3901	Horse Racing Suspense		350				350	
3903	Motor Car Sp.		164,105				164,105	478-
3908	Financial Respons. Sp.		20				20	
3910	Liquor Law Enforcement Sp.		2,450				2,450	
3917	Narcotics Forfeiture		2,450				19,188	
3920	Brand Suspense			19,188			19,188	
	AGENCY TOTALS	\$ 8,593,271	\$ 3,259,358	\$ 493,608	\$ 187,566		\$ 12,538,983	\$ 550-
	DEPARTMENT TOTALS	\$ 8,593,271	\$ 3,259,358	\$ 493,608	\$ 192,744		\$ 12,538,983	\$ 550-
AGENCY:	120500							
	STATE BOARD EDUCATION OFFICE							
1101	General Account	494,570	316,625	7,196	2,681,575		3,499,966	
1275	SEPARS	159,352	31,282	537			191,172	
1326	Post Sec Ed Comm	6,254	12,020				18,274	
1327	State Student Inc. Gr.				196,755		196,755	

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELED WARRANTS
AGENCY:	120500							
	STATE BOARD EDUCATION (Continued)							
1384	State Student Fin. Asst.		1,064				1,064	
1385	Title I Higher Education	21,261	1,521		161,011		183,794	
1386	Higher Education Facilities Act.	4,666	1,292				5,959	
1387	Inst. Match. Sig.				17,227		17,227	
3921	Continued Ed. Suspense		483				483	
	AGENCY TOTALS	\$ 686,105	\$ 364,290	\$ 7,733	\$ 3,056,569		\$ 4,114,698	
AGENCY:	121000							
	EDUCATION DEPARTMENT							
1101	General Account	800,427	287,190	13,683	361,917		1,463,219	
1105	Cash Receipts	64,923	20,325	90			85,339	6-
1240	Professional Practices Comm.	12,964	26,766	774			40,505	10-
1243	Drivers Training	58,521	12,618	3,088	887,141		961,369	
1244	Commodity Dist.		118,682				118,682	
1317	Indian Ed.	2,559	2,707		427,846		433,113	
1318	Ele. Sec. Ed. Account	952,027	400,622	11,330	9,000,926		10,364,906	50-
1321	Veterans Approval	55,001	9,694	163			64,859	
1322	Adult Basic Education	47,731	12,571	95	343,606		404,004	
1323	Food Service	56,666	24,225	599	5,335,759		5,417,251	1,531-
1325	Drivers Retraining	33,051	33,139	5,488	950		72,630	
1329	Special Ed - Teach. Trn.	13,516	45,204		131,900		190,621	
3925	Department of Education Sp.		1,291				1,291	
	AGENCY TOTALS	\$ 2,097,392	\$ 995,039	\$ 35,314	\$ 16,490,048		\$ 19,617,793	\$ 1,597-
AGENCY:	121500							
	PUBLIC SCHOOL SUPPORT							
7401	Public School Income				119,374,220		119,374,220	
9320	School District Building				1,690,000		1,690,000	
	AGENCY TOTALS				\$ 121,064,220		\$ 121,064,220	
AGENCY:	122000							
	DEAF & BLIND SCHOOL							
1101	General Account	1,471,359	228,944	26,426			1,726,730	45-
1105	Cash Receipts		26,094				26,094	
1245	Deaf & Blind Track			9,905			9,905	
1346	Deaf & Blind Public Law 89-10	191,809	61,169	17,627			270,606	
7503	State School for Deaf & Blind Incm.		18,162				18,162	
	AGENCY TOTALS	\$ 1,663,168	\$ 334,371	\$ 53,960			\$ 2,051,499	\$ 45-
AGENCY:	123000							
	VOCATIONAL EDUCATION							
1101	General Account	630,491	145,741	11,353	9,257,977		10,045,563	
1324	Ed. Professional Dev.		496		63,994		64,491	
1330	Vocational Ed. - Act-63	24,945	5,952	464	2,469,860		2,501,222	
1331	CETA	61,575	12,504	528	665,559		740,167	
1341	Vocational Ed. Adv. Council	35,719	21,764	772			58,256	
1342	State Occup. Inf. Cor. Com.	8,304	376				8,680	
	AGENCY TOTALS	\$ 761,035	\$ 186,835	\$ 13,119	\$ 12,457,392		\$ 13,418,382	

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	123500							
	EASTERN IDAHO VO-TECH SCHOOL							
2256	Idaho Falls Area Vo. Fund	750,156	190,297	117,077			1,057,531	491-
	AGENCY TOTALS	\$ 750,156	\$ 190,297	\$ 117,077			\$ 1,057,531	\$ 491-
AGENCY:	124010							
	COLLEGE SOUTHERN IDAHO							
1242	Junior College Account				1,738,164		1,738,164	
	AGENCY TOTALS				\$ 1,738,164		\$ 1,738,164	
AGENCY:	124020							
	NORTH IDAHO COLLEGE							
1242	Junior College Account				1,438,236		1,438,236	
	AGENCY TOTALS				\$ 1,438,236		\$ 1,438,236	
AGENCY:	125010							
	BOISE STATE UNIVERSITY							
1101	General Account	11,650,864	1,943,974	848,993			14,443,831	953-
1105	Cash Receipts	2,455,061	278,721	214,091			2,947,874	20-
1931	BSU Payroll Suspense	2,027,714					2,027,714	
	AGENCY TOTALS	\$ 16,133,640	\$ 2,222,695	\$ 1,063,084			\$ 19,419,420	\$ 973-
AGENCY:	125020							
	IDAHO STATE UNIVERSITY							
1101	General Account	10,380,650	3,563,879	1,403,873			15,348,404	
1105	Cash Receipts	4,384,262		73,446			4,457,708	
7507	ISU University Income	204,300					204,300	
7508	ISU Univ. Teach. Trng.	442,700					442,700	
	AGENCY TOTALS	\$ 15,411,912	\$ 3,563,879	\$ 1,477,320			\$ 20,453,112	
AGENCY:	125030							
	UNIVERSITY OF IDAHO							
1101	General Account	17,609,900	2,834,112	883,928			21,327,940	113-
7511	University of Idaho Income				510,000		510,000	
7512	Agric. College Income				329,000		329,000	
7513	School of Science Income				902,000		902,000	
	AGENCY TOTALS	\$ 17,609,900	\$ 2,834,112	\$ 883,928	\$ 1,741,000		\$ 23,068,940	\$ 113-
AGENCY:	125050							
	LEWIS-CLARK COLLEGE							
1101	General Account	1,684,631	449,619	221,324			2,355,575	304-
1105	Cash Receipts	120,174					120,174	
1241	Lewis-Clark School Voc Ed	844,909	133,886	74,577			1,053,373	
1347	Title VI-6 & C			1,010			1,010	
1932	Lewis-Clark Payroll Suspense	371,895					371,895	
7505	Lewis-Clark Normal School Income	413,582					413,582	
	AGENCY TOTALS	\$ 3,435,192	\$ 583,505	\$ 296,912			\$ 4,315,610	\$ 304-
AGENCY:	125531							
	AGRICULTURAL RESEARCH							
1101	General Account	3,069,052	582,122	474,832			4,126,007	
	AGENCY TOTALS	\$ 3,069,052	\$ 582,122	\$ 474,832			\$ 4,126,007	

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	125532							
	COOPERATIVE EXT. SERVICE							
1101	General Account	2,467,799	19,296	6,070			2,493,165	
	AGENCY TOTALS	\$ 2,467,799	\$ 19,296	\$ 6,070			\$ 2,493,165	
AGENCY:	125533							
	SHORT TERM APP RES							
1101	General Account	54,154	15,144	2,391			71,691	
	AGENCY TOTALS	\$ 54,154	\$ 15,144	\$ 2,391			\$ 71,691	
AGENCY:	125534							
	FOREST UTIL. RES.							
1101	General Account	176,106	28,155	10,680			214,942	
	AGENCY TOTALS	\$ 176,106	\$ 28,155	\$ 10,680			\$ 214,942	
AGENCY:	125541							
	WSU-NW College Vet. Med.							
1101	General Account	478,370	182,819	170,187			831,377	
	AGENCY TOTALS	\$ 478,370	\$ 182,819	\$ 170,187			\$ 831,377	
AGENCY:	125542							
	WAMI Medical Program							
1101	General Account	173,290	35,622	2,913	769,128		980,954	35-
	AGENCY TOTALS	\$ 173,290	\$ 35,622	\$ 2,913	\$ 769,128		\$ 980,954	\$ 35-
AGENCY:	126000							
	STATE LIBRARY							
1101	General Account	411,611	128,233	72,200	454,624		1,066,669	
1105	Cash Receipts		2,072	3,552	5,317		10,943	
1339	Library Service Act	19,046	2,043		380,897		401,987	
	AGENCY TOTALS	\$ 430,658	\$ 132,349	\$ 75,752	\$ 840,839		\$ 1,479,601	
AGENCY:	126500							
	HISTORICAL SOCIETY							
1101	General Account	355,522	88,294	23,243	7,558		474,618	
1276	Bi-Centennial Contrib.	1,152					1,152	
1375	Historical Preservation	71,412	98,692	35	78,016		248,155	
9304	State Historical Society Acct.	18,753	69,950	2,230	823		91,757	
	AGENCY TOTALS	\$ 446,841	\$ 256,937	\$ 25,508	\$ 86,398		\$ 815,685	
AGENCY:	127000							
	VOCATIONAL REHABILITATION							
1101	General Account				1,026,222		1,026,222	400-
1334	Vocational Rehabilitation	1,721,594	400,156	15,721	1,130,172		3,267,644	339-
1388	Federal Third Party				4,990		4,990	
1389	Vocational Rehab. Medicare				11,145		11,145	
	AGENCY TOTALS	\$ 1,721,594	\$ 400,156	\$ 15,721	\$ 2,172,530		\$ 4,310,002	\$ 739

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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	127500							
	DISABILITY DETERMINATION							
1333	Federal Disability Determination	484,052	99,504		232,230		815,786	46-
	AGENCY TOTALS	\$ 484,052	\$ 99,504		\$ 232,230		\$ 815,786	\$ 46-
	DEPARTMENT TOTALS	\$ 68,050,424	\$ 13,027,135	\$ 4,732,508	\$ 162,086,756		\$ 247,896,825	\$ 4,347-
AGENCY:	134001							
	PUBLIC HEALTH DISTRICT I							
3820	Public Health Trust Account	771,649	205,722	222,659	22,565		1,222,597	
	AGENCY TOTALS	\$ 771,649	\$ 205,722	\$ 222,659	\$ 22,565		\$ 1,222,597	
AGENCY:	134002							
	PUBLIC HEALTH DISTRICT II							
3820	Public Health Trust Account	605,099	125,626	6,991	2,754		740,472	
	AGENCY TOTALS	\$ 605,099	\$ 125,626	\$ 6,991	\$ 2,754		\$ 740,472	
AGENCY:	134003							
	PUBLIC HEALTH DISTRICT III							
3820	Public Health Trust Account	564,549	113,348	7,985	6,114		691,998	
	AGENCY TOTALS	\$ 564,549	\$ 113,348	\$ 7,985	\$ 6,114		\$ 691,998	
AGENCY:	134004							
	PUBLIC HEALTH DISTRICT IV							
3820	Public Health Trust Account	1,469,890	463,008	216,092	29,523		2,178,514	
	AGENCY TOTALS	\$ 1,469,890	\$ 463,008	\$ 216,092	\$ 29,523		\$ 2,178,514	
AGENCY:	134005							
	PUBLIC HEALTH DISTRICT V							
3820	Public Health Trust Account	598,676	123,946	12,199	2,479		737,303	
	AGENCY TOTALS	\$ 598,676	\$ 123,946	\$ 12,199	\$ 2,479		\$ 737,303	
AGENCY:	134006							
	PUBLIC HEALTH DISTRICT VI							
3820	Public Health Trust Account	1,082,019	286,551	21,461	3,125		1,426,157	
	AGENCY TOTALS	\$ 1,082,019	\$ 286,551	\$ 21,461	\$ 3,125		\$ 1,426,157	
AGENCY:	134007							
	PUBLIC HEALTH DISTRICT VII							
3820	Public Health Trust Account	823,501	293,617	6,368	16,966		1,140,452	
	AGENCY TOTALS	\$ 823,501	\$ 293,617	\$ 6,368	\$ 16,966		\$ 1,140,452	
AGENCY:	136001							
	HEALTH AND WELFARE							
3821	Co-op Welfare	40,646,467	15,338,594	1,417,954	71,364,065		128,767,081	25,130-
3822	1970 Water Pollution Control				1,859,326		1,859,326	
3824	Alcoholism Treatment	54,612	440,678	13,700	319,550		828,541	
7504	State Youth Service Cntr. Inc.		166,444				166,444	4-
7509	State Hospital South Income		310,795				310,795	

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SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	136001							
	HEALTH AND WELFARE (Continued)							
7510	Idaho Veterans Home Income		95,021				95,021	
7516	State Hospital North Income		206,768				206,768	
	AGENCY TOTALS	\$ 40,701,080	\$ 16,558,303	\$ 1,431,655	\$ 73,542,941		\$ 132,233,980	\$ 25,134-
	DEPARTMENT TOTALS	\$ 46,616,466	\$ 18,170,124	\$ 1,925,412	\$ 73,659,471		\$ 140,371,475	\$ 25,134-
AGENCY:	140403							
	EMPLOYMENT DEPARTMENT							
1101	General Account	197	380				577	
4301	Employment Security Agency Adm.	11,872,499	2,354,127	509,180	26,896,378		41,632,187	3,597-
4302	Employment Security - Adm. & Reimb.		6,000	277,244			283,244	
4303	Inst. Training Allow.				256-		256-	
4304	Work Incentive							
9201	Employment Security - Clearing Act				39,521		39,521	286-
	AGENCY TOTALS	\$ 11,872,696	\$ 2,360,508	\$ 786,424	\$ 26,935,643		\$ 41,955,273	\$ 3,884-
	DEPARTMENT TOTALS	\$ 11,872,696	\$ 2,360,508	\$ 786,424	\$ 26,935,643		\$ 41,955,273	\$ 3,884-
AGENCY:	152109							
	INDUSTRIAL COMMISSION							
1105	Cash Receipts	47,473	19,631				67,105	
9302	Industrial Adm.	582,144	140,452	13,985			736,582	
9303	Industrial Special Indemnity	21,700	15,552		239,222		276,474	
	AGENCY TOTALS	\$ 651,318	\$ 175,636	\$ 13,985	\$ 239,222		\$ 1,080,162	
	DEPARTMENT TOTALS	\$ 651,318	\$ 175,636	\$ 13,985	\$ 239,222		\$ 1,080,162	
AGENCY:	163101							
	FISH AND GAME COMMISSION							
2104	Interaccount	2,055					2,055	
2206	Fish and Game Account	5,429,324	2,373,591	1,761,082			9,563,999	1,151-
3904	Fish and Game Suspense		4,975	6,348			11,323	
	AGENCY TOTALS	\$ 5,431,380	\$ 2,378,567	\$ 1,767,430			\$ 9,577,378	\$ 1,151-
	DEPARTMENT TOTALS	\$ 5,431,380	\$ 2,378,567	\$ 1,767,430			\$ 9,577,378	\$ 1,151-
AGENCY:	173005							
	PARKS AND RECREATION DEPARTMENT							
1101	General Account	1,412,627	268,596	1,050,823			2,732,047	10-
1247	Rec. Cap. Improv. Acct.			119,742			119,742	
1249	Parks & Recreation	53,735	120,224	4,817			178,778	313-
1250	Waterways Improvement				309,563		309,563	
1251	Lucky Peak Concession			3,860			3,860	
1253	Lava Hot Springs	172,199	128,913	5,897			307,010	8-
1258	Harriman State Park		6,063				6,063	
1260	Offroad Motor Vehicle	18,099	5,287		90,325		113,713	
1262	Motorbike Recreation		240				240	
1355	Parks Federal Account	71,751	23,498	349,308			444,558	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	173005							
	PARKS & RECREATION (Continued)							
1370	Coast Guard Boat Safety				18,417		18,417	
1390	Federal Pass Thru Account				1,756,028		1,756,028	
1391	Federal Sur Charge Account	219,425					219,425	
9316	Treasurers Suspense				4,032		4,032	
	AGENCY TOTALS	\$ 1,947,839	\$ 552,825	\$ 1,534,450	\$ 2,178,368		\$ 6,213,483	\$ 333-
	DEPARTMENT TOTALS	\$ 1,947,839	\$ 552,825	\$ 1,534,450	\$ 2,178,368		\$ 6,213,483	\$ 333-
AGENCY:	180000							
	LANDS DEPARTMENT							
1101	General Account	2,473,975	1,367,932	132,603	533,489		4,507,999	36-
1105	Cash Receipts		5,962	3,909	3,000		12,871	
1248	Scaling Practices	74,484	13,680	420			88,584	
1254	Forest Range Project		1,310				1,310	
1255	Lands Commissioners Scale	179,159	16,293	648			196,100	
1256	Forest Management	372,451	414,817	32,929			820,198	
1257	Timber Fire Project				16,656		16,656	
1274	Governors Emergency Account				200,000		200,000	
1277	U.S. Clarke McNary	789,938	109,317	107,588			1,006,844	
1281	Soil Erosion Control	10,026	77,809	4,946			92,782	
1282	Insect Disease Control	31,286	23,226	1,098			55,611	
1284	Clearwater Potl. TPA		750,000				750,000	
1285	South Idaho TPA		10,591				10,591	
1286	10% Grazing Lease	30,769	13,045	20,060			63,874	
1287	10% Recreation Lease	1,617	1,667				3,285	
1288	10% Timber	403,500	234,338	64,247			702,085	
1306	State Plan. Comm. & Dev.		5,113				5,113	
1352	Pacific N.W. Reg. Comm.	104,417	84,592	18,280			207,290	
1378	Lands Federal Account	173,904	94,803	141,459	88,998		499,165	
3804	Forest Product Trust				195,397		195,397	
3906	Land Commissioners Suspense		444		782,364		782,808	
3914	Foresters Emergency Fire Suspense				17,978		17,978	
3943	Site Restoration Suspense		17,051		3,136		20,188	
	AGENCY TOTALS	\$ 4,645,530	\$ 3,241,996	\$ 528,191	\$ 1,841,021		\$ 10,256,740	\$ 36-
	DEPARTMENT TOTALS	\$ 4,645,530	\$ 3,241,996	\$ 528,191	\$ 1,841,021		\$ 10,256,740	\$ 36-
AGENCY:	193002							
	WATER RESOURCES							
1101	General Account	1,431,417	324,399	32,765	255,925		2,044,508	5-
1238	Water Administration	69,650	87,112				156,762	
1239	Watermaster Services	7,100	2,733				9,833	
1312	Water Resource Plan	58,728	16,110				74,838	
1332	Corp of Engineer	64,646	17,678				82,325	
1335	Geo. Research Dev.	54,799	35,359	25,367			115,526	
1337	Water Right Inf. Sys.	10,865	2,218	603			13,687	
1338	State River Basin	24,000	16,000				40,000	
1344	Priest Lake Outlet		3,961	148	5,241		9,350	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	193002							
	WATER RESOURCES (Continued)							
1381	Idaho Drought Comm.	31,792	72,286		11,940		116,019	
1383	Drought Emergency	50,050	52,215	382,728	323,303		808,297	
3803	Water Resource Revl.				217		217	
3909	Water Resources		200				200	
	AGENCY TOTALS	\$ 1,803,051	\$ 630,275	\$ 441,613	\$ 596,626		\$ 3,471,567	\$ 5-
	DEPARTMENT TOTALS	\$ 1,803,051	\$ 630,275	\$ 441,613	\$ 596,626		\$ 3,471,567	\$ 5-
AGENCY:	202007							
	AERONAUTICS							
2104	Interaccount	7,177	18,783	49			26,011	
2205	State Highway	7,900	1,822				9,722	
2221	Aeronautics	249,194	107,066	254,724	732,688		1,343,673	
	AGENCY TOTALS	\$ 264,271	\$ 127,672	\$ 254,774	\$ 732,688		\$ 1,379,407	
AGENCY:	206501							
	HIGHWAY DEPARTMENT							
2104	Interaccount	36,437	506,599				543,036	
2205	State Highway	26,135,931	12,065,270	71,106,109			109,307,311	2,552-
3905	Highways Suspense				25,208,501		25,208,501	1,679-
3922	Local Gov. Suspense		90,558				90,558	
	AGENCY TOTALS	\$ 26,172,368	\$ 12,662,428	\$ 71,106,109	\$ 25,208,501		\$ 135,149,408	\$ 4,232-
AGENCY:	207005							
	TRAFFIC SAFETY COMMISSION							
2267	ASAP	4,673	644				5,318	
2308	Idaho Traffic Comm.	84,721	46,921		677,135		808,777	
	AGENCY TOTALS	\$ 89,394	\$ 47,565		\$ 677,135		\$ 814,095	
	DEPARTMENT TOTALS	\$ 26,526,035	\$ 12,837,666	\$ 71,360,883	\$ 26,618,325		\$ 137,342,911	\$ 4,232-
AGENCY:	210101							
	LIEUTENANT GOVERNOR							
1101	General Account	32,703	17,850				50,554	
	AGENCY TOTALS	\$ 32,703	\$ 17,850				\$ 50,554	
AGENCY:	210102							
	IDAHO ELECTRICAL CONSUMERS OFF							
1395	Idaho Electrical Consumers	33,704	16,335	1,700			51,740	
	AGENCY TOTALS	\$ 33,704	\$ 16,335	\$ 1,700			\$ 51,740	
	DEPARTMENT TOTALS	\$ 66,408	\$ 34,186	\$ 1,700			\$ 102,294	
AGENCY:	220303							
	ATTORNEY GENERAL							
1101	General Account	704,501	184,298	12,560			901,360	440-
1104	Interagency Credits	690,279	220				690,499	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	220303							
	ATTORNEY GENERAL						901,360	440-
1101	General Account	704,501	184,298	12,560			690,499	
1104	Interagency Credits	690,279	220				38,358	
3939	Attorney General Suspense		38,358				1,630,219	440-
	AGENCY TOTALS	\$ 1,394,781	\$ 222,877	\$ 12,560			\$ 1,630,219	\$ 440-
	DEPARTMENT TOTALS	\$ 1,394,781	\$ 222,877	\$ 12,560			\$ 1,630,219	\$ 440-
AGENCY:	230305							
	STATE TREASURER						327,433	
1101	General Account	236,725	89,206	1,501			14,379,272	
3819	National Forest Reserve				14,379,272		40,610	
3916	County Fish & Game Suspense				40,610		228,027,443	
6401	Public School Endowment					228,027,443	400,924	
8101	Water Pollution Cntl. Bnd. S.F.					400,924	61,658	
8201	Water Pollution Cntl. Bnd					61,658	15,576,124	
8801	Revenue Sharing					15,576,124	16,107,848	
8802	Anti-Recess Fiscal Ast.					16,107,848	36,116,600	
9201	Emp. Sec. - Clearing Act					36,116,600	35,219,523	
9202	Emp. Sec. - Benefit Acct.					35,219,523	9,581,025	
9302	Industrial Adm.					9,581,025	2,546,895	
9303	Industrial Special Indemnity					2,546,895	85,000	
9304	State Historical Society Acct.					85,000	111,000	
9306	Public Employees Retirement					111,000	24,030,431	
9309	Firemen's Retirement					24,030,431	8,156,000	
9311	Retained Risk Account					8,156,000	748,889	
9314	Supplemental Retirement					748,889	33,122,132	
9315	Group Insurance Acct.					33,122,132	9,649	
9316	Treasurers Suspense				434,367	9,649	14,235,260	
9317	Public School Inc. Suspense					14,235,260	74,692	
9318	General Account Int. Suspense					74,692	306,447	
9319	Brand Recording					306,447	1,692,526	
9320	School District Building					1,692,526	441,391,759	
	AGENCY TOTALS	\$ 236,725	\$ 89,206	\$ 1,501	\$ 14,854,250	\$ 426,210,075	\$ 441,391,759	
	DEPARTMENT TOTALS	\$ 236,725	\$ 89,206	\$ 1,501	\$ 14,854,250	\$ 426,210,075	\$ 441,391,759	
AGENCY:	240306							
	STATE AUDITOR						1,294,317	
1101	General Account	1,066,605	212,306	15,405			1,298,528	
1104	Interagency Credits	88,973	1,104,346	105,209			13,911,639	
3934	Payroll Trust				13,911,639		16,504,486	
	AGENCY TOTALS	\$ 1,155,579	\$ 1,316,652	\$ 120,614	\$ 13,911,639		\$ 16,504,486	
AGENCY:	240311							
	ADMIN. SOCIAL SECURITY TRUST						55,611,298	
3807	Social Security Trust		446		55,610,851		55,611,298	
	AGENCY TOTALS		\$ 446		\$ 55,610,851		\$ 55,611,298	
	DEPARTMENT TOTALS	\$ 1,155,579	\$ 1,317,098	\$ 120,614	\$ 69,522,491		\$ 72,115,784	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	250102							
1101	UNIFORM LAWS COMM. General Account		5,054				5,054	
	AGENCY TOTALS		5,054				5,054	
AGENCY:	250304							
1101	SECRETARY OF STATE General Account	305,261	133,179	409			438,851	
1105	Cash Receipts		8,805				8,805	
3929	Secretary of State Suspense		31,497				31,497	117-
	AGENCY TOTALS	305,261	173,482	409			479,154	117-
AGENCY:	258003							
1101	ARTS AND HUMANITIES General Account	39,692	10,596	599			50,888	
1105	Cash Receipts		12,983		1,410		14,393	
1369	Idaho Comm. Arts & Humanities	13,052	64,921		171,470		249,444	
	AGENCY TOTALS	52,744	88,501	599	172,880		314,726	
AGENCY:	258012							
2270	IDAHO CODE COMMISSION Idaho Code	6,060	152,695				158,755	
	AGENCY TOTALS	6,060	152,695				158,755	
	DEPARTMENT TOTALS	364,066	419,735	1,009	172,880		957,690	117-
AGENCY:	512003							
1101	PUBLIC UTILITY COMMISSION General Account	141,931					141,931	
1232	Public Utility Commission	743,436	537,140	14,155			1,294,732	
1393	Idaho Electric System	8,860	4,025				12,886	
3907	PUC Commission Suspense		17,665				17,665	25-
	AGENCY TOTALS	894,228	558,832	14,155			1,467,215	25-
	DEPARTMENT TOTALS	894,228	558,832	14,155			1,467,215	25-
AGENCY:	710102							
1102	SENATE Senate	276,749	292,846	99			569,694	
	AGENCY TOTALS	276,749	292,846	99			569,694	
	DEPARTMENT TOTALS	276,749	292,846	99			569,694	
AGENCY:	720102							
1103	HOUSE House	430,344	468,365	842			899,552	
	AGENCY TOTALS	430,344	468,365	842			899,552	
	DEPARTMENT TOTALS	430,344	468,365	842			899,552	

STATE OF IDAHO
SUMMARY STATEMENT OF EXPENDITURES
12 MONTHS PERIOD ENDING JUNE 30, 1978

SCHEDULE "E"
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ACCOUNT NO.	AGENCY	PERSONNEL COSTS	OTHER OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND REDEMPTION	TOTAL EXPENDITURES	PRIOR BIEN CANCELLED WARRANTS
AGENCY:	730000							
	LEGISLATIVE COUNCIL							
1101	General Account	210,441	221,753				432,195	
2205	State Highway		1,014				1,014	
	AGENCY TOTALS	\$ 210,441	\$ 222,767				\$ 433,209	
	DEPARTMENT TOTALS	\$ 210,441	\$ 222,767				\$ 433,209	
AGENCY:	740000							
	JOINT FINANCE APPROP. CM.							
1101	General Account	398,336	57,915	873			457,125	
1104	Interagency Credits	140,000					140,000	
1105	Cash Receipts	36,800	17,300	500			54,600	
	AGENCY TOTALS	\$ 575,136	\$ 75,215	\$ 1,373			\$ 651,725	
	DEPARTMENT TOTALS	\$ 575,136	\$ 75,215	\$ 1,373			\$ 651,725	
AGENCY:	810000							
	JUDICIAL BRANCH							
1101	General Account	3,985,731	585,214	74,575			4,645,522	
1105	Cash Receipts		9,435				9,435	
1367	Mag. Div. of D.C. LEP		28,611				28,611	
9301	Judges Retirement				367,632		367,632	
	AGENCY TOTALS	\$ 3,985,731	\$ 623,262	\$ 74,575	\$ 367,632		\$ 5,051,202	
	DEPARTMENT TOTALS	\$ 3,985,731	\$ 632,262	\$ 74,575	\$ 367,632		\$ 5,051,202	
	TOTAL GENERAL ACCOUNT EXPENDITURES	\$ 121,776,812						
	TOTAL SPECIAL ACCOUNT EXPENDITURES	\$ 1,218,662,345						
	TOTAL PRIOR BIEN CANCELLED WARRANTS	\$ 91,473-						

EXHIBIT "F"

STATE OF IDAHO
SUMMARY OF APPROPRIATIONS - GENERAL ACCOUNT
JUNE 30, 1978

GOVERNMENT FUNCTIONS	OUTSTANDING ORDERS AT 07-01-77	ADDITIONS AUTHORIZED APPROP. 07-01-77 TO 06-30-78	TOTAL AVAILABLE	DEDUCTIONS TOTAL EXPENDITURES 07-01-77 TO 06-30-78	OUTSTANDING ORDERS AT 06-30-78	UNENCUMBERED APPROP. BALANCE 06-30-78
Administrative Services	224,359	1,189,200	1,413,559	1,124,360	126,583	162,614
Agriculture	74,854	2,437,300	2,512,154	2,047,617	297,268	167,268
Corrections	162,966	5,569,000	5,731,966	5,560,725	94,833	76,407
Education	3,590,858	83,029,274	86,620,132	81,498,733	4,138,534	982,864
Elected Officials	369,531	3,326,000	3,695,531	3,068,900	224,442	402,188
Employment		1,000	1,000	577		422
Executive Orders		142,800	142,800	141,931		868
Finance	10,897	687,800	698,697	605,946	4,120	88,631
General Government	71,549	4,018,232	4,089,781	3,891,207	93,021	105,552
Insurance	11,719	483,300	495,019	457,151	320	37,547
Judicial		4,673,800	4,673,800	4,645,523	10,755	17,521
Labor & Industrial Services	2,240	532,500	534,740	505,218		29,521
Lands	128,127	4,563,900	4,692,027	4,508,036	111,992	71,999
Law Enforcement	28,170	1,879,700	1,907,870	1,703,708	27,926	176,235
Legislative	206,442	762,800	969,242	889,320	29,134	50,788
Parks & Recreation	177,510	2,707,250	2,884,760	2,732,058	137,317	15,384
Self Governing Agencies	2,180	45,400	47,580	46,376	732	472
Tax Administration	189,767	6,896,100	7,085,867	6,307,970	636,303	141,593
Transportation						
Water Resources	24,409	2,046,800	2,071,209	2,044,513	25,856	839
EXHIBIT TOTALS	<u>\$ 5,275,586</u>	<u>\$ 124,992,156</u>	<u>\$ 130,073,695</u>	<u>\$ 121,779,878</u>	<u>\$ 5,959,143</u>	<u>\$ 2,528,721</u>

Total prior year cancellation for General Account \$3,065.47 not included in appropriation balance.
See Schedule F for detail by agency.

STATE OF IDAHO
ANALYSIS OF GENERAL ACCOUNT APPROPRIATIONS
12 MONTHS PERIOD ENDING JUNE 30, 1978

AGENCY	FUNCTIONAL SUBDIVISION	OUTSTANDING ORDERS AT 07-01-77	ADDITIONS	TOTAL AVAILABLE	DEDUCTIONS	OUTSTANDING ORDERS AT 06-30-78	UNENCUMBERED
			AUTHORIZED APPROP. 07-01-77 TO 06-30-78		TOTAL EXPENDITURES 07-01-77 TO 06-30-78		APPROP. BALANCE 06-30-78
		\$	\$	\$	\$	\$	\$
<u>GENERAL GOVERNMENT</u>							
010200	Budget, Policy Planning Division	14,260	1,184,400	1,198,660	1,189,755	8,713	191
010301	Governor's Office	2,037	375,350	377,387	369,916	500	6,970
010302	Governor El Trans Account		15,000	15,000		15,000	
010308	Office of Energy		86,100	86,100	84,473	1,461	165
010309	Tourism & Industrial Dev.	42,413	411,300	453,713	410,982	29,785	12,945
012101	Investment Board	785	179,200	179,985	167,428	11,521	1,035
015003	Education Commission	3,050		3,050	534		2,515
016003	Idaho Office on Aging	1,812	447,000	448,812	404,298	1,511	43,001
016004	Human Rights Commission	2,653	119,300	121,953	121,706	205	41
016005	Blind Commission		160,500	160,500	160,497		2
017001	Military Division	4,438	1,029,082	1,033,521	972,731	22,106	38,683
018005	Women's Program Commission	98	11,000	11,098	8,882	2,216	
	TOTALS	\$ 71,549	\$ 4,018,232	\$ 4,089,781	\$ 3,891,207	\$ 93,021	\$ 105,552
Prior Year Cancellation not included in balance to revert:							
	Budget, Policy Planning Division	53.50					
	Military Division	30.00					
<u>ADMINISTRATIVE SERVICES</u>							
030000	Administration Department	224,359	1,189,200	1,413,559	1,124,360	126,583	162,614
	TOTALS	\$ 224,359	\$ 1,189,200	\$ 1,413,559	\$ 1,124,360	\$ 126,583	\$ 162,614
Prior Year Cancellation not included in balance to revert:							
	Administration	5.00					
<u>TAX ADMINISTRATION</u>							
047501	State Tax Commission	189,767	6,848,200	7,037,967	6,261,544	636,303	140,119
047503	Tax Appeals Board		47,900	47,900	46,425		1,474
	TOTALS	\$ 189,767	\$ 6,896,100	\$ 7,085,867	\$ 6,307,970	\$ 636,303	\$ 141,593
<u>FINANCE</u>							
050000	Finance Department	10,897	687,800	698,697	605,946	4,120	88,631
	TOTALS	\$ 10,897	\$ 687,800	\$ 698,697	\$ 605,946	\$ 4,120	\$ 88,631
<u>INSURANCE</u>							
062006	Insurance Department	11,719	483,300	495,019	457,151	320	37,547
	TOTALS	\$ 11,719	\$ 483,300	\$ 495,019	\$ 457,151	\$ 320	\$ 37,547
Prior Year Cancellation not included in balance to revert:							
	Insurance Department	15.00					

STATE OF IDAHO
ANALYSIS OF GENERAL ACCOUNT APPROPRIATIONS
12 MONTHS PERIOD ENDING JUNE 30, 1978

AGENCY	FUNCTIONAL SUBDIVISION	OUTSTANDING ORDERS AT 07-01-77	ADDITIONS	TOTAL AVAILABLE	DEDUCTIONS	UNENCUMBERED APPROP. BALANCE 06-30-78
			AUTHORIZED APPROP. 07-01-77 TO 06-30-78		TOTAL EXPENDITURES 07-01-77 TO 06-30-78	
LABOR & INDUSTRIAL SERVICES						
070000	Labor & Industrial Services Dept.	2,240	532,500	534,740	505,218	29,521
	TOTALS	\$ 2,240	\$ 532,500	\$ 534,740	\$ 505,218	\$ 29,521
AGRICULTURE						
081001	Agriculture Department	74,854	2,437,300	2,512,154	2,047,617	167,268
	TOTALS	\$ 74,854	\$ 2,437,300	\$ 2,512,154	\$ 2,047,617	\$ 167,268
Prior Year Cancellation not included in balance to revert:						
	Agriculture Department	337.41				
SELF GOVERNING AGENCIES						
092008	Athletic Commission		5,500	5,500	5,313	186
092102	Pharmacy Board	2,180	39,900	42,080	41,062	286
092111	Nursing Board					
	TOTALS	\$ 2,180	\$ 45,400	\$ 47,580	\$ 46,376	\$ 472
CORRECTIONS						
10000	Corrections	162,966	5,569,000	5,731,966	5,560,725	76,407
	TOTALS	\$ 162,966	\$ 5,569,000	\$ 5,731,966	\$ 5,560,725	\$ 76,407
Prior Year Cancellation not included in balance to revert:						
	Corrections	279.20				
LAW ENFORCEMENT						
110000	Law Enforcement	28,170	1,879,700	1,907,870	1,703,708	176,235
	TOTALS	\$ 28,170	\$ 1,879,700	\$ 1,907,870	\$ 1,703,708	\$ 176,235
EDUCATION						
120500	State Board Education Office	94,430	3,626,474	3,720,904	3,499,966	179,057
121000	Education Department	136,088	1,441,900	1,577,988	1,463,219	60,984
122000	Deaf and Blind School	16,143	1,729,700	1,745,843	1,726,775	1,949
123000	Vocational Education	1,719,309	10,465,000	12,184,309	10,045,563	536,765
125010	Boise State University	490,920	14,862,900	15,353,820	14,444,784	199,856
125020	Idaho State University	394,042	15,478,400	15,872,442	15,348,404	505
125030	University of Idaho		21,547,400	21,547,400	21,328,053	
125050	Lewis-Clark College	20,905	2,412,700	2,433,605	2,355,880	3,454
125531	Agricultural Research	353,668	4,067,200	4,420,868	4,126,007	
125532	Cooperative Ext Service		2,494,100	2,494,100	2,493,165	
125533	Short Term App Res	8,194	75,000	83,194	71,691	4
125534	Forest Util Res	17,928	200,000	217,928	214,942	
125541	WSU-NW Col. Vet. Med	167,398	710,700	878,098	831,377	271
125542	WAMI Medical Program	5,448	995,400	1,000,848	980,990	
126000	State Library	123,901	1,153,300	1,277,201	1,066,669	

STATE OF IDAHO
ANALYSIS OF GENERAL ACCOUNT APPROPRIATIONS
12 MONTHS PERIOD ENDING JUNE 30, 1978

AGENCY	FUNCTIONAL SUBDIVISION	OUTSTANDING ORDERS AT 07-01-88	ADDITIONS AUTHORIZED APPROP. 07-01-77 TO 06-30-78	TOTAL AVAILABLE	DEDUCTIONS		UNENCUMBERED APPROP. BALANCE 06-30-78
					TOTAL EXPENDITURES 07-01-77 TO 06-30-78	OUTSTANDING ORDERS AT 06-30-78	
<u>EDUCATION</u>	(continued)						
126500	Historical Society	42,479	448,100	490,579	474,618	15,946	14
127000	Vocational Rehabilitation		1,321,000	1,321,000	1,026,622	294,377	
	TOTALS	\$ 3,590,858	\$ 83,029,274	\$ 86,620,132	\$ 81,498,733	\$ 4,138,534	\$ 982,864
Prior Year Cancellation not included in balance to revert:							
	Deaf and Blind School	45.00					
	Boise State University	953.02					
	University of Idaho	113.00					
	Idaho State University	304.95					
	WAMI	35.85					
	Vocational Rehabilitation	400.00					
<u>EMPLOYMENT</u>							
140403	Employment Department		1,000	1,000	577		422
	TOTALS		\$ 1,000	\$ 1,000	\$ 577		\$ 422
<u>PARKS AND RECREATION</u>							
173005	Parks and Recreation Dept.	177,510	2,707,250	2,884,760	2,732,058	137,317	15,384
	TOTALS	\$ 177,510	\$ 2,707,250	\$ 2,884,760	\$ 2,732,058	\$ 137,317	\$ 15,384
Prior Year Cancellation not included in balance to revert:							
	Parks and Recreation	10.95					
<u>LANDS</u>							
180000	Lands Department	128,127	4,563,900	4,692,027	4,508,036	111,992	71,999
	TOTALS	\$ 128,127	\$ 4,563,900	\$ 4,692,027	\$ 4,508,036	\$ 111,992	\$ 71,999
Prior Year Cancellation not included in balance to revert:							
	Lands Department	36.34					
<u>WATER RESOURCES</u>							
193002	Water Resources	24,409	2,046,800	2,071,209	2,044,513	25,856	839
	TOTALS	\$ 24,409	\$ 2,046,800	\$ 2,071,209	\$ 2,044,513	\$ 25,856	\$ 839
Prior Year Cancellation not included in balance to revert:							
	Water Resources	5.30					
<u>ELECTED OFFICIALS</u>							
210101	Lieutenant Governor	4,500	56,600	61,100	50,554		10,545
	TOTALS	\$ 4,500	\$ 56,600	\$ 61,100	\$ 50,554		\$ 10,545

STATE OF IDAHO
ANALYSIS OF GENERAL ACCOUNT APPROPRIATIONS
12 MONTHS PERIOD ENDING JUNE 30, 1978

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AGENCY	FUNCTIONAL SUBDIVISION	OUTSTANDING ORDERS AT 07-01-77	ADDITIONS	TOTAL AVAILABLE	TOTAL	OUTSTANDING ORDERS AT 06-30-78	UNENCUMBERED APPROP. BALANCE 06-30-78
			AUTHORIZED APPROP. 07-01-77 TO 06-30-78		EXPENDITURES 07-01-77 TO 06-30-78		
<u>ELECTED OFFICIALS</u>		\$	\$	\$	\$	\$	\$
220303	Attorney General	110,051	1,064,900	1,174,951	901,800	160,900	112,250
	TOTALS	110,051	1,064,900	1,174,951	901,800	160,900	112,250
Prior Year Cancellation not included in balance to revert:							
	Attorney General	440.00					
<u>ELECTED OFFICIALS</u>							
230305	State Treasurer	15,239	323,200	338,439	327,433	10,975	30
	TOTALS	15,239	323,200	338,439	327,433	10,975	30
<u>ELECTED OFFICIALS</u>							
240306	State Auditor	201,218	1,342,600	1,543,818	1,294,317	7,000	242,501
	TOTALS	201,218	1,342,600	1,543,818	1,294,317	7,000	242,501
<u>ELECTED OFFICIALS</u>							
250102	Uniform Laws Commission		6,100	6,100	5,054		1,045
250304	Secretary of State	38,295	481,900	520,195	438,851	45,565	35,779
258003	Arts and Humanities	225	50,700	50,925	50,888		36
	TOTALS	38,520	538,700	577,220	494,794	45,565	36,860
<u>EXECUTIVE ORDERS</u>							
512003	Public Utility Commission		142,800	142,800	141,931		868
	TOTALS		142,800	142,800	141,931		868
<u>LEGISLATIVE</u>							
730000	Legislative Council	194,047	274,400	468,447	432,195	14,668	21,583
	TOTALS	194,047	274,400	468,447	432,195	14,668	21,583
<u>LEGISLATIVE</u>							
740000	Joint Finance Appropriation Cm.	12,395	488,400	500,795	457,125	14,465	29,204
	TOTALS	12,395	488,400	500,795	457,125	14,465	29,204
<u>JUDICIAL</u>							
810000	Judicial Branch		4,673,800	4,673,800	4,645,523	10,755	17,521
	TOTALS		4,673,800	4,673,800	4,645,523	10,755	17,521
Prior Year Cancellation not included in balance to revert:							
	Judicial Branch	.95					

STATE OF IDAHO
 ANALYSIS OF BONDED INDEBTEDNESS OF THE STATE OF IDAHO
 SHOWING CHANGES IN THE OUTSTANDING OBLIGATIONS
 12 MONTHS PERIOD ENDING JUNE 30, 1978

	BALANCE OUTSTANDING 07-01-77	REDEMPTIONS	BALANCE OUTSTANDING 06-30-78
1973 Water Pollution	\$ 1,080,000.00	\$ 90,000.00	\$ 990,000.00
1970 Water Pollution	10,000.00		10,000.00
TOTALS	<u>\$ 1,090,000.00</u>	<u>\$ 90,000.00</u>	<u>\$ 1,000,000.00</u>

STATE OF IDAHO
SUMMARY OF ANALYSIS OF TAXES DUE
FROM COUNTIES FOR YEARS 1975-1976-1977-1978

	1975 LEVY	1976 LEVY	1977 LEVY	COLLECTIONS 1975	COLLECTIONS 1976	COLLECTIONS 1977	DUE 1977 LEVY
Water Pollution	\$ 136,000.00	\$ 137,200.00	\$ 70,000.00	\$ 136,500.00	\$ 137,200.00	\$ 54,417.56	\$ 15,582.44
TOTALS	<u>\$ 136,000.00</u>	<u>\$ 137,200.00</u>	<u>\$ 70,000.00</u>	<u>\$ 136,500.00</u>	<u>\$ 137,200.00</u>	<u>\$ 54,417.56</u>	<u>\$ 15,582.44</u>