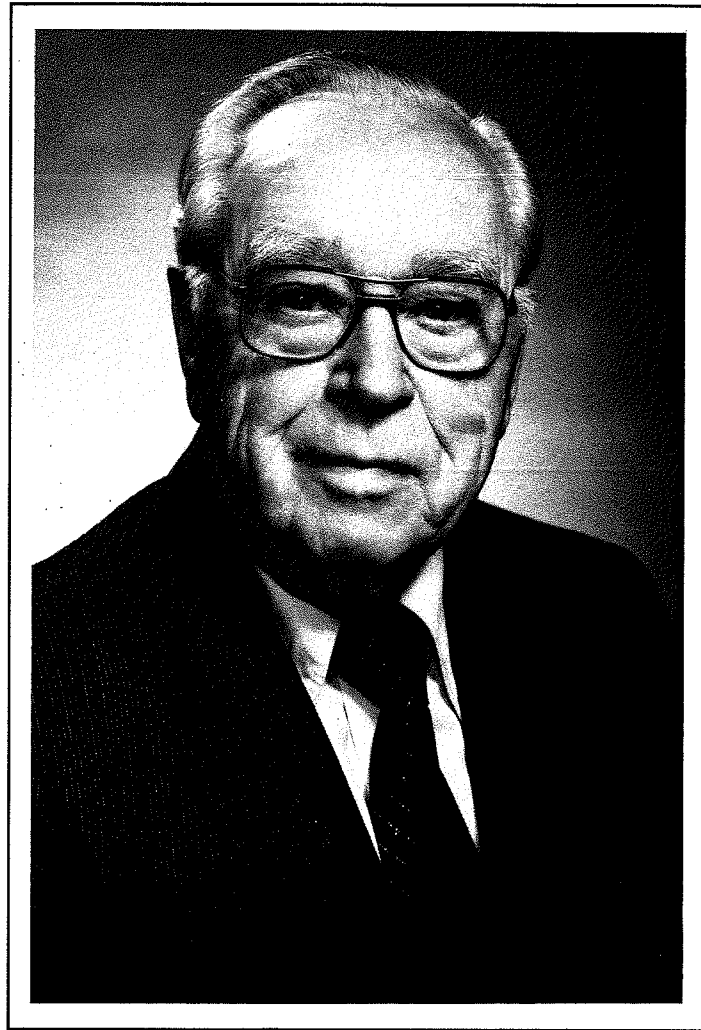




Joe R. Williams
State Auditor



State of Idaho
Annual Report of the State Auditor
For the Year Ended June 30, 1988

STATE OF IDAHO ANNUAL FINANCIAL REPORT OF THE STATE AUDITOR

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State of Idaho
Elected State Officials
As of June 30, 1988

EXECUTIVE

Governor	Cecil D. Andrus
Lietenant Governor	C. L. "Butch" Otter
Secretary of State	Pete T. Cenarrusa
State Auditor	Joe R. Williams
State Treasurer	Lydia Justice Edwards
Attorney General	Jim Jones
Superintendent of Public Instruction	Jerry L. Evans

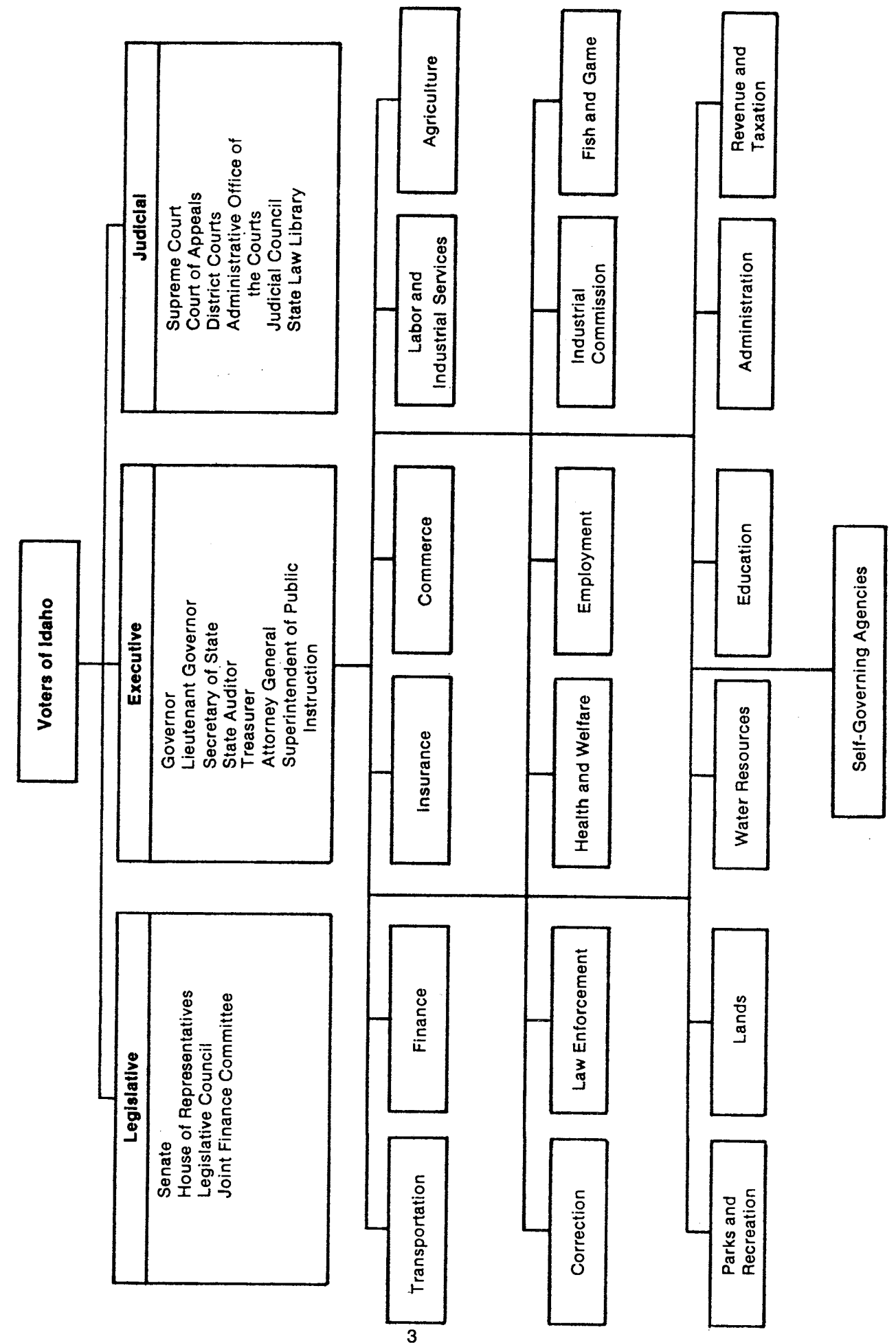
JUDICIAL

Chief Justice, State Supreme Court	Allan G. Shepard
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LEGISLATIVE

President Pro Tempore of the Senate (42 Senators)	James E. Risch
Speaker of the House of Representatives (84 Representatives)	Tom Boyd

STATE OF IDAHO ORGANIZATION CHART





STATE OF IDAHO
OFFICE OF THE STATE AUDITOR
BOISE 83720

JOE R. WILLIAMS
STATE AUDITOR

TELEPHONE
(208) 334-3100

October 24, 1988

To the Honorable Cecil D. Andrus, Governor,
and Members of the State Legislature of
the State of Idaho

The Annual Report of the State of Idaho, for the fiscal year ended June 30, 1988, submitted herewith includes financial statements and other supplemental information in accordance with Idaho Code section 67-1104. Responsibility for both the accuracy of the presented data and the completeness and fairness of this presentation, including all disclosures, rests with the Office of State Auditor. Nothing has come to my attention that causes me to believe the information, as presented, is not accurate in all material aspects. I believe the financial position and results of State operations as measured by the financial activity of its various funds are fairly stated, except as noted.

This year's financial statements have not been audited by an independent CPA, nor are they in accordance with Generally Accepted Accounting Principles (GAAP). It is my intention that statements are to be in conformity in the years ahead with the current development underway for a new accounting, financial information and reporting system.

The State of Idaho's current accounting system is in need of improvement due to the changes in governmental accounting practices and for the increased demand to readily retrieve financial information for the State's policy makers and managers. One example of current deficiencies that exist is that no formal balance sheet is available from the present accounting system, therefore as State Auditor, I am unable to adequately disclose information related to the State's assets such as investments, taxes receivable, intergovernmental receivables (i.e. federal grants), inventories, and property, plant, and equipment, as well as its liabilities to vendors, employees (for unpaid salaries, vacation leave, etc.), and other debt.

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October 24, 1988
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I have asked in prior years and will continue to request your assistance and cooperation in addressing these issues and in implementing the appropriate solutions. The State of Idaho must lead the way in being accountable and responsible to the general public.

Should you require additional State financial information, I will be pleased to furnish it upon request.

Sincerely yours,

A handwritten signature in cursive script that reads "Joe R. Williams".

Joe R. Williams
Idaho State Auditor

FINANCIAL STATEMENTS

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1988

Page 1 of 4

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1988	TOTAL LIABILITIES AND FUND BALANCE
1000	State Operating	\$66,180,278	\$66,180,278	\$10,940,781	\$6,222,781	\$17,163,562	\$43,016,716	\$66,180,278
2000	Dedicated Account	51,509,983	51,509,983	19,860,377	7,296,530	27,156,907	24,353,076	51,509,983
3000	Trust & Agency	49,630,616	49,630,616	4,934,507	3,985,542	8,920,049	40,710,567	49,630,616
4000	Employment Security Operations	807,237	807,237		255,225	255,225	552,012	807,237
6400	Public Schools	1,842,824	1,842,824				1,842,824	1,842,824
6500	Institutional Endowment	3,911	3,911				3,911	3,911
6600	Agricultural College	730	730				730	730
6700	University	1,381	1,381				1,381	1,381
7400	Public School Income	4,867,735	4,867,735		2,218,866	2,218,866	2,648,869	4,867,735
7500	Endowment Earnings	1,286,711	1,286,711	102,357	485,234	587,591	699,120	1,286,711
9112	Calendar 1987 TAN Expense	7,202	7,202				7,202	7,202
9201	Emp. Sec-Clearing Account	22,426	22,426				22,426	22,426
9202	Emp. Sec-Benefit Account	1,038,951	1,038,951				1,038,951	1,038,951
9301	Judges Retirement	173,110	173,110		70,165	70,165	102,945	173,110
9302	Industrial Administration	467,865	467,865	334,247	41,447	375,694	92,171	467,865
9303	Industrial Special Indemnity	308,889	308,889		30,991	30,991	277,898	308,889
9304	State Historical Society Account	247,614	247,614		2,811	2,811	244,803	247,614
9305	Surplus Property Agency	34,413	34,413		865	865	33,548	34,413
9306	Public Employees Retirement System	63,394	63,394		14,886	14,886	48,508	63,394
9307	Liquor Control	1,880,346	1,880,346	260,540	89,300	349,840	1,530,506	1,880,346
9308	State Insurance	362,757	362,757	19,015	28,030	47,045	315,712	362,757
9310	Public Building	74,958	74,958				74,958	74,958
9311	Retained Risk Account	920,207	920,207	2,560	14,128	16,688	903,519	920,207
9312	Rural Rehabilitation Account	146,915	146,915				146,915	146,915
9313	Public Employees Retirement Suspense	2,943,926	2,943,926		2,875,090	2,875,090	68,836	2,943,926
9314	Supplemental Retirement	82,317	82,317		1,278	1,278	81,039	82,317
9315	Group Insurance Account	8,760,605	8,760,605	1,987	17,194	19,181	8,741,424	8,760,605
9316	Treasurer's Suspense Account	27,736	27,736		785	785	26,951	27,736
9317	Public School Income Suspense	1,379,105	1,379,105				1,379,105	1,379,105
9319	Brand Recording	198,343	198,343				198,343	198,343
9320	School District Building	2,034	2,034				2,034	2,034
9321	Harriman State Park	196,939	196,939	2,441	5,067	7,508	189,431	196,939
9322	Ida. Water Resources Board Res.	194,610	194,610		13,500	13,500	181,110	194,610
9324	Fish & Game Trust	1,240,016	1,240,016				1,240,016	1,240,016
9325	Lava Hot Springs Capital Improv.	2,215	2,215				2,215	2,215
9326	Joint Exercise of Powers Inv.	144,678,891	144,678,891				144,678,891	144,678,891
9327	Paul Fowler Memorial School	1,519	1,519		81	81	1,438	1,519
9328	Health Welfare Trust	553,870	553,870		1,036	1,036	552,834	553,870
9329	Arson Fire Fraud	848,204	848,204	40,000	2,868	42,868	805,336	848,204
9330	Catastrophic Health Care	5,550,935	5,550,935		127,644	127,644	5,423,291	5,550,935
9331	Correctional Industries Betterment	361,950	361,950		251,390	251,390	110,560	361,950
9332	Water Resources-Warner Oil	79,835	79,835				79,835	79,835
9334	Hazardous Waste Emergency	53,073	53,073				53,073	53,073
9335	Amoco Belridge Ref	105,521	105,521				105,521	105,521
9336	Childrens Trust	106,389	106,389		8,400	8,400	97,989	106,389
9337	Water Resources Adjudication	932,521	932,521	15,061	25,413	40,474	892,047	932,521
9338	Resource Conservation & Range Land	466,060	466,060		9,155	9,155	456,905	466,060

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1988

Page 2 of 4

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1988	TOTAL LIABILITIES AND FUND BALANCE
9339	10% Grazing Leases	241,504	241,504	11,870	293	12,163	229,341	241,504
9340	10% Recreation Lease	351,336	351,336		1,355	1,355	349,981	351,336
9341	10% Timber Leases	1,514,295	1,514,295	821	8,992	9,813	1,504,482	1,514,295
9342	Silver Valley Natural Resources	2,832,277	2,832,277				2,832,277	2,832,277
9343	Permanent Building Fund	8,913,211	8,913,211	1,880	1,936,407	1,938,287	6,974,924	8,913,211
9344	County Medical Indigency	450,235	450,235				450,235	450,235
9345	Idaho Ag In the Classroom	2,603	2,603				2,603	2,603
9346	Retiree Med Insurance Res	969,810	969,810		128,970	128,970	840,840	969,810
9349	Idaho Centennial Commission	963,553	963,553		43,262	43,262	920,291	963,553
9350	Exxon Distribution	3,594,960	3,594,960		27,732	27,732	3,567,228	3,594,960
9351	Diamond Shamrock	197,390	197,390				197,390	197,390
9352	Stripper Oil	3,976,825	3,976,825		43,735	43,735	3,933,090	3,976,825
9353	Water Rights Enforcement	8,351	8,351				8,351	8,351
9354	National Helium	16,956	16,956				16,956	16,956
9380	Mission Insurance Co.	2,123,779	2,123,779		87,192	87,192	2,036,587	2,123,779
9381	Capitol Insurance Inc.	3,466	3,466				3,466	3,466
9382	Pacific Insurance Administration	27,460	27,460				27,460	27,460
9383	Mission America Insurance	1,393,626	1,393,626		248	248	1,393,378	1,393,626
9384	Midland Insurance Co.	30	30				30	30
9501	Department Of Insurance	5,771	5,771				5,771	5,771
9502	Commission On Human Rights	1,262	1,262				1,262	1,262
9503	Administrative Services	59,962	59,962				59,962	59,962
9504	Arts Commission	1,670	1,670				1,670	1,670
9505	Legislature - House	5,000	5,000				5,000	5,000
9506	Financial Appropriations Comm.	5,035	5,035				5,035	5,035
9507	Public Broadcasting	3,359	3,359				3,359	3,359
9508	Department Of Labor	5,138	5,138				5,138	5,138
9509	Narcotic & Drug Control	121,361	121,361				121,361	121,361
9511	Legislative Budget	3,052	3,052				3,052	3,052
9512	North Idaho Correctional	1,224	1,224				1,224	1,224
9513	Health District I	2,360	2,360				2,360	2,360
9514	Health District II	1,910	1,910				1,910	1,910
9515	Health District III	2,045	2,045				2,045	2,045
9516	Health District IV	1,736	1,736				1,736	1,736
9517	Health District V	2,417	2,417				2,417	2,417
9519	Board Of Dentistry	500	500				500	500
9520	Health District VI	1,755	1,755				1,755	1,755
9521	Health District VII	2,720	2,720				2,720	2,720
9522	Occupational License Bureau	6,600	6,600				6,600	6,600
9523	Board Of Accountancy	1,875	1,875				1,875	1,875
9524	Office On Aging	1,798	1,798				1,798	1,798
9525	Harriman State Park	900	900				900	900
9526	Correctional Industries Farm	4,397	4,397				4,397	4,397
9527	Dairy Products Commission	1,500	1,500				1,500	1,500
9528	Health & Welfare	69,344	69,344				69,344	69,344
9529	State School & Hospital	5,444	5,444				5,444	5,444
9530	Commission For The Blind	2,475	2,475				2,475	2,475

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1988

Page 3 of 4

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1988	TOTAL LIABILITIES AND FUND BALANCE
9531	Outfitters & Guides	3,500	3,500				3,500	3,500
9532	Correctional Industries	4,101	4,101				4,101	4,101
9533	Division of Financial Management	3,789	3,789				3,789	3,789
9534	State Hospital South Patient	34,377	34,377				34,377	34,377
9535	I S S H Patient	12,287	12,287				12,287	12,287
9537	Lava Hot Springs Account	596	596				596	596
9538	Radio Communications	1,491	1,491				1,491	1,491
9539	Bean Commission	509	509				509	509
9540	Disability Determinations	6,011	6,011				6,011	6,011
9542	Lands-Scaling Board	374	374				374	374
9546	Board Of Nursing	4,725	4,725				4,725	4,725
9547	Retirement System	84,197	84,197				84,197	84,197
9549	Idaho Personnel Commission	2,413	2,413				2,413	2,413
9551	N.W. Power Planning	3,466	3,466				3,466	3,466
9552	Idaho Potato Commission	218,000	218,000				218,000	218,000
9553	Industrial Commission	6,713	6,713				6,713	6,713
9554	Economic & Community Affairs	20,412	20,412				20,412	20,412
9555	State Insurance Fund	763,667	763,667				763,667	763,667
9556	Contratctors License Board	1,500	1,500				1,500	1,500
9557	Law Enforcement	18,262	18,262				18,262	18,262
9558	Deptartment Of Fish & Game	39,865	39,865				39,865	39,865
9559	Idaho Wheat Commission	10,000	10,000				10,000	10,000
9560	Forest Management	18,642	18,642				18,642	18,642
9561	Idaho Historical Society	1,426	1,426				1,426	1,426
9564	Forester's Special	74,886	74,886				74,886	74,886
9565	Idaho Real Estate Commission	3,000	3,000				3,000	3,000
9566	State Liquor Dispensary	4,944	4,944				4,944	4,944
9567	State Insurance Administration	8,093	8,093				8,093	8,093
9568	Employment Security	28,372	28,372				28,372	28,372
9569	Highway	80,331	80,331				80,331	80,331
9570	Public Utilities	8,574	8,574				8,574	8,574
9572	State Youth Training Center	1,934	1,934				1,934	1,934
9573	Agriculture	15,686	15,686				15,686	15,686
9574	State Treasurer	1,750	1,750				1,750	1,750
9575	Penitentiary	12,835	12,835				12,835	12,835
9576	Education	18,196	18,196				18,196	18,196
9577	Tax Commission	41,230	41,230				41,230	41,230
9578	Governor	9,269	9,269				9,269	9,269
9579	State Board of Education	310	310				310	310
9580	Secretary Of State	662	662				662	662
9582	Deptartment Of Finance	14,114	14,114				14,114	14,114
9583	Vocational Education	3,072	3,072				3,072	3,072
9584	Adjutant General	19,361	19,361				19,361	19,361
9585	State Hospital North	1,999	1,999				1,999	1,999
9587	Supreme Court	22,392	22,392				22,392	22,392
9588	Deaf & Blind School	3,000	3,000				3,000	3,000
9590	State Auditor	4,000	4,000				4,000	4,000

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1988

Page 4 of 4

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1988	TOTAL LIABILITIES AND FUND BALANCE
9592	Parks Department	18,684	18,684				18,684	18,684
9593	Idaho State Library	4,485	4,485				4,485	4,485
9594	Legislative Council	3,470	3,470				3,470	3,470
9595	Deptartment Of Water Resources	9,801	9,801				9,801	9,801
9596	Attorney General	10,271	10,271				10,271	10,271
9597	State Auditor Payroll	17,761	17,761				17,761	17,761
9598	State Hospital South	2,161	2,161				2,161	2,161
9599	Idaho Veterans Affairs Comm.	2,304	2,304				2,304	2,304
GRAND TOTAL		\$380,258,614	\$380,258,614	\$36,528,444	\$26,373,888	\$62,902,332	\$317,356,282	\$380,258,614

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1988

Page 1 of 5

AGENCY NO.	AGENCY	FUND BALANCE 06/30/87	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	DISBURSEMENTS	TRANSFERS OUT OF	OUTSTANDING ENCUMBRANCES 06/30/88	OUTSTANDING ENCUMBRANCES 06/30/87	FUND BALANCE 06/30/88
008011	County Receipts	\$0	\$37,653,576		\$37,653,576		\$37,653,576			\$0
008012	Catastrophic Health Care	4,385,758	33,090	\$3,644,736	8,063,584	\$2,636,254	4,038			5,423,292
010200	Financial Management	167,821	40,941	98,008	306,770	106,097	124,337	\$5,431		70,905
010301	Governor's Office	842,876	1,405,544	1,285,385	3,533,805	1,803,477	366,461			1,363,867
010304	NW Power Planning Council	38,895	558,989		597,884	432,769	93,662			71,453
010402	Retirement System	694,047	205,820,721	4,013,101	210,527,869	207,318,235	2,253,826		\$83,416	1,039,224
012101	Investment Board	158,327	18,574,286	4,491,008	23,223,621	4,575,467	18,574,411	920		72,823
012501	Liquor Dispensary	584,561	39,458,738	152,303	40,195,602	29,866,442	8,563,114	260,540	25,000	1,530,506
012502	State Insurance Fund	1,175,840	44,286,186	11,914,221	57,376,247	32,707,644	24,336,455	19,015	3,321	316,454
016003	Idaho Office On Aging	29,832	4,821,867	(89)	4,851,610	4,806,869	40,424			4,317
016004	Human Rights Commission	22,760	84,895	(1,197)	106,458	61,320	28,956	2,500	1,395	15,077
016005	Blind Commission	118,336	1,202,694	(170)	1,320,860	1,090,645	46,350	91,758	40,773	132,880
016006	Comm On Womens Programs	0	28		28					28
017001	Military Division	271,269	5,957,622	25,590	6,254,481	5,955,174	154,560	2,441	258,864	401,170
019001	Disability Determinations	(182,664)	2,253,735		2,071,071	2,120,502	134,543	161,335	195,300	(150,009)
020000	Department Of Commerce	450,170	6,806,472	1,943,068	9,199,710	8,241,154	428,925	40,070	1,101,399	1,590,960
030000	Administration Dept	29,588,473	29,631,561	59,551,149	118,771,183	65,498,252	35,210,029	278,185	243,917	18,028,634
030401	Personnel Commission	369,196	1,283,498	(237)	1,652,457	1,219,436	250,704			182,317
047501	State Tax Commission	10,215,183	242,418,495	141,187	252,774,865	107,760,793	129,110,860	2,803,341	577,853	13,677,724
050000	Department Of Finance	1,832,451	1,753,753	10	3,586,214	1,374,545	216,698		74,148	2,069,119
062006	Department Of Insurance	2,215,882	12,625,152	5,981,412	20,822,446	6,509,506	12,014,623	4,312,648	7,876,319	5,861,988
070000	Labor & Industrial Services	707,123	2,220,606	239,354	3,167,083	2,282,842	140,697		31,365	774,909
081001	Agriculture Department	2,624,471	8,131,135	559,866	11,315,472	7,704,739	537,956	83,782	91,131	3,080,126
091101	Apple Commission	128,030	150,485		278,515	212,924	5,681			59,910

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1988

Page 2 of 5

AGENCY NO.	AGENCY	FUND BALANCE 06/30/87	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	DISBURSEMENTS	TRANSFERS OUT OF	OUTSTANDING ENCUMBRANCES 06/30/88	OUTSTANDING ENCUMBRANCES 06/30/87	FUND BALANCE 06/30/88
091102	Idaho Bean Commission	82,113	188,397		270,510	204,697	5,643			60,170
091104	Idaho Cherry Commission	2,995	7,701		10,696	9,409	484			803
091105	Dairy Products Commission	417,060	2,355,168	(8,368)	2,763,860	2,522,174	49,960			191,726
091106	Potato Commission	65,317	5,404,231		5,469,548		5,446,439			23,109
091108	Wheat Commission	334,365	861,525		1,195,890	742,881	65,754		60,513	447,768
092008	Athletic Commission	538	8,791		9,329	2,896	45			6,388
092009	Hispanic Commission	0	3,200		3,200					3,200
092102	Pharmacy Board	136,932	309,872	250	447,054	230,628	22,924	6,000		187,502
092103	Accountancy Board	70,770	244,531	20	315,321	179,917	23,930			111,474
092105	Dentistry Board	73,687	108,780	(552)	181,915	93,970	7,967			79,978
092107	Prof Eng & Surveyors	22,219	170,552	84	192,855	162,099	8,742		2,302	24,316
092110	Medicine Board	261,881	280,031	280	542,192	196,070	20,983			325,139
092111	Nursing Board	75,325	295,378	(350)	370,353	217,454	39,727	1,977	998	112,193
092112	Occup License Bureau	360,320	585,591		945,911	459,476	51,028		1,787	437,194
092114	Pub Works Cont Board	250,390	132,821		383,211	139,334	41,330			202,547
092115	Real Estate Commission	338,323	281,698	42	620,063	447,124	61,107	4,356		107,476
092116	Prof Geologist Board	15,029	21,804		36,833	15,040	4,114			17,679
092117	Optometry Board	18,981		8,400	27,381	2,815	2,670			21,896
092119	Cert Shorthand Reporters	14,703	6,160		20,863	4,772	1,205			14,886
093102	Outfitters & Guides Bd	99,368	203,204	5,000	307,572	145,485	25,020			137,067
094102	Bd Of Veterinary Med	40,800	27,170		67,970	16,012	2,483			49,475
100000	Corrections	47,213	1,204,603	842,143	2,093,959	1,893,772	18,824	45,000	29,100	165,463
102500	Correctional Industries	101,299	1,652,777	1,680,430	3,434,506	3,141,142	127,365			165,999
110000	Law Enforcement	1,655,510	2,856,646	9,838,494	14,350,650	10,832,740	1,127,854	1,049,143	1,038,855	2,379,768

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1988

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AGENCY NO.	AGENCY	FUND BALANCE 06/30/87	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	DISBURSEMENTS	TRANSFERS OUT OF	OUTSTANDING ENCUMBRANCES 06/30/88	OUTSTANDING ENCUMBRANCES 06/30/87	FUND BALANCE 06/30/88
111103	State Brand Inspector	438,911	3,161,725	10,490	3,611,126	2,817,713	356,784			436,629
112108	Id State Racing Comm	139,525	587,828		727,353	333,560	164,690			229,103
120500	State Board Of Education	2,477	414,940	214	417,631	411,799	750			5,080
121500	Public School Support	1,078,175		367,692,180	368,770,355	366,104,747	14,705			2,650,903
122000	Deaf & Blind School	43,853	83,682	149,344	276,879	209,759	877			66,243
123000	Vocational Education	(1,183,930)	3,931,094	458,998	3,206,162	4,301,756	90,354	124,739	1,350,410	39,723
123500	E Id Vo-Tech School	43,140	929,658	1,688,978	2,661,776	2,432,353	216,765	99,037	119,834	33,455
124010	Junior College Fund	0		6,155,300	6,155,300	6,155,300				0
125010	Boise State University	1,030,222	5,997,214	2,952	7,030,388	5,500,000				1,530,388
125020	Idaho State University	367,032	4,119,856	1,161,709	5,648,597	5,068,155	1,220		262,735	841,957
125030	University Of Idaho	125,062		3,676,464	3,801,526	3,621,200				180,326
125050	Lewis-Clark College	153,402	3,951,778	812,830	4,918,010	4,731,117	11,353	8,965	8,674	175,249
125550	ISU Region Dental Ed	33	33,241		33,274	30,613	2,660			1
125570	Public Broadcasting	285,984	1,922,639	(72,936)	2,135,687	1,905,566	(8,538)	440,020	1,180	(200,181)
126000	Idaho State Library	63,547	648,994	7,662	720,203	654,320	7,207	16,332	825	43,169
126500	Historical Society	320,706	595,621	138,995	1,055,322	516,727	128,815			409,780
127000	Vocational Rehabilitation	(72,216)	6,314,737	62,708	6,305,229	5,962,580	300,446	977,838	398,700	(536,935)
134001	Public Health District I	40,847	1,222,303	852,345	2,115,495	2,101,071	(36,980)		6,594	57,998
134002	Public Health District II	30,182	636,248	687,034	1,353,464	1,169,510	162,153			21,801
134003	Public Health District III	35,786	449,846	832,280	1,317,912	1,451,938	(147,515)	8,817		4,672
134004	Public Health District IV	24,052	2,013,032	1,387,716	3,424,800	3,299,730	124,709	24,153	24,373	581
134005	Public Health District V	44,952	722,333	936,115	1,703,400	1,572,741	109,010			21,649
134006	Public Health District VI	63,505	1,346,189	928,654	2,338,348	2,385,456	(146,841)		29,238	128,971
134007	Public Health District VII	38,161	1,140,328	941,218	2,119,707	1,955,840	123,409	9,905	12,958	43,511

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1988

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AGENCY NO.	AGENCY	FUND BALANCE 06/30/87	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE	DISBURSEMENTS	TRANSFERS OUT OF	OUTSTANDING ENCUMBRANCES 06/30/88	OUTSTANDING ENCUMBRANCES 06/30/87	FUND BALANCE 06/30/88
136001	Health & Welfare	16,250,252	182,009,847	98,018,061	296,278,160	265,702,277	14,757,796	1,067,579	3,386,267	18,136,775
140403	Department Of Employment	1,312,100	193,353,514	43,513	194,709,127	32,069,974	161,025,764			1,613,389
152109	Industrial Commission	131,343	3,445,136	15,147,358	18,723,837	3,280,417	14,700,162	468,247	23,032	298,043
163101	Fish And Game	5,855,505	24,526,747	3,342,646	33,724,898	23,511,585	6,023,495	2,904,013	1,844,973	3,130,778
172503	Lava Hot Springs	13,259	470,649	67,763	551,671	422,984	82,407			46,280
173005	Parks & Recreation Dept	2,281,339	3,344,533	2,355,919	7,981,791	4,499,758	1,084,661	370,449	394,671	2,421,594
180000	Lands Department	8,030,807	25,348,684	5,934,700	39,314,191	10,080,507	20,771,670	95,821	153,452	8,519,645
182100	Lands-Fire Suppression	0		17,500	17,500	5,488	12,012			0
193002	Water Resources	10,923,516	4,683,062	911,698	16,518,276	7,346,136	255,629	15,061		8,901,450
200000	Dept Of Transportation	20,609,779	137,324,416	232,106,955	390,041,150	219,753,290	137,175,945	15,254,922	11,155,405	29,012,398
220303	Attorney General	933,407	1,838,714	1,801,645	4,573,766	1,707,887	8,785			2,857,094
230305	State Treasurer	97,199,550	1,068,611,843	333,275,754	1,499,087,147	1,276,316,323	74,665,699			148,105,125
240306	State Auditor	2,841,282	59,396,996	6,706,234	68,944,512	61,613,413	2,972,151	1,602,200		2,756,748
240311	Admin Soc Sec Trust	975,575	1,216,064	4,303	2,195,942	1,298,943	741,478			155,521
240312	Board Of Examiners	41,994		28,754	70,748					70,748
250304	Secretary Of State	3,788	23,488	6	27,282	23,212	270			3,800
258003	Commission On The Arts	74,502	521,771	30,001	626,274	503,726	39,732			82,816
258012	Ida Code Commission	495,444		205,005	700,449	236,267	939			463,243
260307	Supt Public Instruct	1,522,056	41,089,018	1,208,270	43,819,344	42,123,461	106,260			1,589,623
512003	Public Utility Comm	1,918,759	2,460,686	130,398	4,509,843	1,918,256	597,876		31,050	2,024,761
710102	Senate	201,442	205	920,000	1,121,647	982,745	76,588			62,314
720102	House	219,278	979	1,391,196	1,611,453	1,460,404	110,232			40,817
730000	Legislative Council	33,820	41,116	575	75,511	18,270	23,825			33,416

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1988

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AGENCY NO.	AGENCY	FUND BALANCE 06/30/87	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE
740000	Joint Finance Approp	540,858	6,778	694,031	1,241,667
810000	Judicial Branch	144,583	386,005	633,196	1,163,784
Grand Total		236,591,421	2,474,708,237	1,199,891,309	3,911,190,967
All Agencies:					
	General Account	1,307	651,089,089	29,227,439	680,317,835
	Rotary Account	1,632,664	11,705,580	35,730,269	49,068,513
Statewide Total		\$238,225,392	\$3,137,502,906	\$1,264,849,017	\$4,640,577,315

DISBURSEMENTS	TRANSFERS OUT OF	OUTSTANDING ENCUMBRANCES 06/30/88	OUTSTANDING ENCUMBRANCES 06/30/87	FUND BALANCE 06/30/88
505,871	28,212	99,846		607,738
961,098	2,893			199,793
2,896,980,840	714,186,994	32,756,386	30,942,127	298,208,874
222,008,205	440,921,307	3,772,058	3,501,270	17,117,535
46,261,469	777,171			2,029,873
\$3,165,250,514	\$1,155,885,472	\$36,528,444	\$34,443,397	\$317,356,282

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
Notes to Financial Statements
For the Year Ended June 30, 1988

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. Reporting Entity - The Governmental Accounting Standards Board believes that the reporting entity should be broad enough to include all governmental activities, organizations, and functions necessary to achieve the desired objectives of comparability, comprehensiveness, responsibility and control. Although such objectives have not been clearly defined by policy or statute, the accompanying financial statements include the various departments, agencies, and other organizational units governed by the Legislature and/or Constitutional Officers of the State of Idaho. Not all funds which exist in these various entities have been adequately disclosed in these financial statements.
- B. Basis of Accounting - All funds are maintained and reported by the State Auditor on a cash basis. Under this basis of accounting, revenues and transfers in are recorded when received, expenditures or expenses (as appropriate) and transfers out are recorded only when cash is disbursed, and anticipated expenditures may be recorded as an encumbrance, in accordance with Idaho Code, Section 67-3521.
- C. Account Classification - Revenues and expenditures, as defined by Generally Accepted Accounting Principles (GAAP), cannot be adequately identified under the present accounting system since no balance sheet formally exists. Due to the lack of such information, these statements are not intended to present the financial position, nor the results of operations, in conformity with GAAP for governmental entities.
- D. Double recording of Receipts and Disbursements - The State Auditor accounts for monies from a variety of sources located within and outside the State of Idaho. Some funds receive monies and then transfer them to other funds. Double accounting of these monies takes place when all of the funds are combined for reporting purposes because these types of transfers are not eliminated. Consequently, these statements show receipts and disbursements as being overstated.

- E. Compensated Absences - Eligible State employees earn vacation and sick leave based on hours worked, and compensatory time based on holidays and hours worked in excess of forty hours per week. The State records vacation, sick leave, and compensatory time as an expenditure only when paid. As of June 30, 1988, the following estimated liabilities have been incurred by the State:

	<u>Hours Accrued</u>	<u>Estimated Value</u>
Vacation	2,124,564	\$24,543,210
Sick Leave	9,044,885	115,541,692
Compensatory Time	108,599	1,208,196

Employees of the three Universities and the Judicial Branch are not included in these estimates.

- F. Retirement Systems - State employees are covered by one of three different defined benefit retirement plans. Justices of the Supreme Court, Judges for the Court of Appeals and District Court Judges are covered by the Judges Retirement Plan administered by the Idaho Supreme Court. As of June 30, 1988, mandatory payroll deduction to the plan from covered employees' gross earnings was 6.00% while the Judicial Branch contributed 7.00%.

Prior to 1980, all employees of the Department of Employment are covered by the Department of Employment Retirement Plan. This plan is administered by Prudential Life Insurance Company. As of June 30, 1988, mandatory payroll deduction to the plan from covered employees' gross earnings was 7.00% while the Department of Employment contributed 12.82%. All employees hired in 1980 and forward are required to be covered by the Public Employees' Retirement System of Idaho.

All state employees not covered by the above two plans, who work more than twenty hours per week and for at least five consecutive months is covered by the Public Employees' Retirement System of Idaho. As of June 30, 1988, mandatory employee and employer contributions were based on the following percentage of the covered employees' gross earnings:

<u>Classification</u>	<u>Contribution</u>	
	<u>Employee</u>	<u>Employer</u>
Police/Firemen	6.40%	8.89%
All other employees	5.34%	8.89%

NOTE 2. GENERAL ACCOUNT APPROPRIATION

Changes to the FY 1988 General Account Appropriation are as follows:

1. Original FY 1988 Appropriation	\$657,347,400
2. Supplemental Appropriations - NET	2,348,689
3. Receipts to the appropriation, per I.C. 67-3516(4)(C)	19,308
4. Increased spending authority for Military, per I.C. 72-928	6,110
5. Reappropriations (carry over of FY 1987 spending authority)	1,170,583
6. Rotary fund transfers	36,500
7. External Tax Anticipation Note interest	<u>4,125,000</u>

Adjusted FY 1988 Appropriation \$665,053,590

NOTE 3. TAX ANTICIPATION NOTES

Per Idaho Code Title 63, Chapter 32, the State Treasurer, upon approval of the State Board of Examiners, is authorized to borrow money in anticipation of income or revenue from taxes. Such borrowing is for the current fiscal year only, and is limited to no more than 75% of the income or revenue which is reasonably anticipated to be collected during the current fiscal year.

No internal tax anticipation notes were issued for FY 1988.

External Tax Anticipation notes were issued on September 29, 1987 in the principal amount of \$100,000,000. These notes were redeemed on June 29, 1988. The interest incurred was \$4,125,000. No additional expenses were incurred.

SUPPLEMENTAL INFORMATION

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

Schedule A
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
00-8011 County Receipts											
1101 General Account	\$2,810	\$959,883			\$1,873,756				\$2,836,449		\$2,836,449
1202 Domestic Violence					170,632				170,632		170,632
1218 Displaced Homemaker					133,662				133,662		133,662
1243 Drivers Training			\$1,027,177		324,641				1,351,818		1,351,818
1277 Fire Pre-Suppression		283		\$15,845					16,128		16,128
1291 Rec Vehicle Fees					218,197				218,197		218,197
2102 Forest Pract Admin					88,857				88,857		88,857
2205 State Highway			28,636						28,636		28,636
2213 Crime Victims Comp		561,186							561,186		561,186
2223 Highway Distribution		1,629,011	22,142,251		2,252,287				26,023,549		26,023,549
2266 Search and Rescue		8,482							8,482		8,482
2268 Emergency Med Service					713,147				713,147		713,147
2270 Idaho Code					205,006				205,006		205,006
2272 Peace Officers Trn					643,235				643,235		643,235
2276 Emergency Med Serv II					336,447				336,918		336,918
3804 Forest Product Trust							\$471			\$1,183,785	1,183,785
7401 Public School Income		932,372						\$856	933,228		933,228
9301 Judges Retirement										605,069	605,069
9330 Catas Health Care						\$3,317,660			3,317,660		3,317,660
9349 Idaho Centennial Comm					1,114,380				1,114,380		1,114,380
00-8012 Catastroph Health Care											
9330 Catas Health Care										33,090	33,090
01-0200 Financial Management											
1106 Int Ag Bill & Rcpt					45,344		1,256		46,600	380	46,980
1217 Indirect Cost Recov								27,133	27,133		27,133
1306 St Plan & Comm Dev					34,889	4,600	347	25,000	64,836		64,836
01-0301 Governors Office											
1331 C.E.T.A.								106,300	106,300		106,300
1352 Fed Program Admin					12,000		46	1,258,806	1,270,852	16,365	1,287,217
2290 Bicent Constitution								15,000	15,000		15,000
9349 Idaho Centennial Comm					2,196	39,586	1,152	1,290	44,224	369	44,593
01-0304 NW Power Planning Comm											
1379 Northwest Power		46,500			512,339				558,839	150	558,989
01-0402 Retirement System											
9306 Pub Employees Retirement										32,662	32,662
9313 Publ Emp Retirement Suspense										205,148,395	205,148,395
9346 Retiree Med Ins										607,052	607,052
01-2101 Investment board											
1101 General Account										631	631
1106 Int Ag Bill & Rcpt					115,450				115,450		115,450
6501 Charitable Institutions										6,000	6,000
6502 Normal School										(6,000)	(6,000)
6601 Agricultural College										4,000	4,000
6701 University of Idaho										(4,000)	(4,000)

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
01-2101 Investment Board											
7501 Penitentiary Income				778,762					778,762		778,762
7509 St Hosp South Income				499,842					499,842		499,842
7511 Univ of Idaho Income				1,302,322					1,302,322		1,302,322
7512 Agri College Income				519,593					519,593		519,593
7513 Sch of Science Income				1,578,083					1,578,083		1,578,083
7514 Normal School Income				1,406,703					1,406,703		1,406,703
7515 Chartbl Insts Income				1,188,982					1,188,982		1,188,982
9308 State Insurance											
01-2501 Liquor Dispensary										11,300,000	11,300,000
1101 General Account	45,585								45,585		45,585
9307 Liquor Control			1,130		14,503		39,412,795		39,428,428	30,311	39,458,739
01-2502 State Insurance Fund											
9308 State Insurance				250,691							
01-6003 Office on Aging					41,497,878	20,230			41,768,799	3,027,082	44,795,881
1101 General Account											
1373 Office on Aging											
01-6004 Human Rights Comm						300		4,766,025	4,766,325	55,452	4,821,777
1362 Human Rights-Fed											
01-6005 Blind Commission							137	81,680	81,817	1,880	83,697
1101 General Account	365								365	363	728
1106 Int Ag Bill & Rcpt									10,155	722	10,877
1107 Revenue Sharing	33				1,982	3,743	4,430		33		33
1223 Randolph Sheppard									141,945	54	141,999
1224 Blind Comm Donation					15,609	126,336			1,722		1,722
1265 Sales Tax	25					1,722			25		25
1368 Ida Comm for the Blind											
01-6006 Comm on Womens Programs								1,047,000	1,047,000	867	1,047,867
1204 Comm on Womens Programs											
01-7001 Military Division						29			29	(1)	28
1101 General Account											
1106 Int Ag Bill & Rcpt											
1263 Adj General Receipts											
1269 Disaster Services					100	4,093	68	4,232	8,493	5,805	14,298
1307 Civil Defense Fed Cont					300			219,375	219,675		219,675
1324 Fed/State Contract								615,084	615,084	1,677	616,761
1325 Federal Indirect Cost								340,746	340,746		340,746
								4,710,678	4,710,678	1,568	4,712,246
								52,334	52,334		52,334
01-9001 Disability Determinations											
1333 Fed Disabil Determinations											
02-0000 Department of Commerce								2,251,300	2,251,300	2,435	2,253,735
1101 General Account	24										
1107 Revenue Sharing	2										
									24		24
									2		2

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
02-0000 Department of Commerce											
1265 Sales Tax	2								2		2
2212 Ida Trvl & Convention										200	200
2219 Ida Dev & Publicity	242					25,000	87,906		113,148	783	113,931
2305 Econom & Comm Affairs								6,736,790	6,736,790	17,200	6,753,990
03-0000 Dept of Administration											
1101 General Account	121				28,341				28,462	334	28,796
1106 Int Ag Bill & Rcpt					6,663,704	4,126,347	3,333,214		14,123,265	52,189	14,175,454
1107 Revenue Sharing	10								10		10
1265 Sales Tax	9								9		9
3941 Adm-Vendor Suspense										116,469	116,469
9303 Indus Special Indemnity										126	126
9305 Surplus Property Agency							212,148		212,148	969	213,117
9310 Public Building								718	718		718
9311 Retained Risk Account					3,579,307				3,579,307	96,136	3,675,443
9315 Group Insurance Account				254,886	11,409				266,295	22,808,082	23,074,377
9343 Permanent Bld Fund						80,803	616	5,816,529	5,897,948	4,234	5,902,182
03-0401 Personnel Commission											
1268 Personnel Commission					1,283,029				1,283,029	232	1,283,261
04-7501 Tax Commission											
1101 General Account	599,660,164	1,171	11						599,661,346	467,352	600,128,698
1106 Int Ag Bill & Rcpt				4,160	35,034	6,685	19,794		65,673	5,093	70,766
1107 Revenue Sharing	24,077,376								24,077,376		24,077,376
1234 Circuit Brkr Payment	3,890,129								3,890,129		3,890,129
1235 US Olympics						10,539			10,539		10,539
1247 Rec Cap Improv Account	723,332		9	352					723,693		723,693
1250 Waterways Improvement	299,717		3	280					300,000		300,000
1260 Offroad Mtr Vehicle	299,717		3	280					300,000		300,000
1264 St Income Tax Refund	84,641,284								84,641,284	(31,515)	84,609,769
1265 Sales Tax	18,631,381								18,631,381	17,345	18,648,726
1266 Non-Game Adm Cost						(3,118)			(3,118)		(3,118)
1276 Multi St Tax Compac	130,265								130,265		130,265
1501 Tax Commission Admin	30,487					15,000			45,487	13,500	58,987
2208 Election Campaign Fund						28,754			28,754		28,754
2209 Local Bridge Inspection	50,000								50,000		50,000
2210 R-R Gr Cross Prot	50,000								50,000		50,000
2212 Ida Trvl & Convention	1,850,027								1,850,027		1,850,027
2220 Cancer Control	369,501								369,501		369,501
2221 Aeronautics	679,837			759					680,596		680,596
2223 Highway Distribution	79,106,166		314,946	84,712					79,505,824		79,505,824
2227 Lcl Hwy Needs Assess	42,605								42,605		42,605
2273 Drug Enf Donation						21,557			21,557		21,557
3818 Abandon Propty Trust										932,590	932,590
3822 Water Pollut Control	10,343,549		1						10,343,550		10,343,550
3823 Central Tumor Registry	100,107		(107)						100,000		100,000
3824 Alcoholism Treatment	768,229								768,229		768,229
3902 Escheat Suspense		725							725		725
3905 Highways Suspense	1,118,300								1,118,300	137	1,118,437

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04-7501 Tax Commission											
3912 Hotel Motel Tax Susp										861,182	861,182
3913 Income Tax Suspense	672,833								672,833	279,202	952,035
3914 Child Support Setoff										(59,490)	(59,490)
3927 Inheritance Tax-Refn	383,189								383,189		383,189
3949 Child Support Suspense						471,286			471,286		471,286
7401 Public School Income	101,553								101,553		101,553
9324 Fish & Game Trust						42,024			42,024		42,024
9336 Childrens Trust						36,236			36,236		36,236
9338 Rsrce Cons & Rnglnd	355,698								355,698		355,698
9343 Permanent Bldg Fund	10,714,041		1						10,714,042		10,714,042
9345 Id Ag in the Classroom						2,268			2,268		2,268
04-7503 Tax Appeals Board											
1101 General Account					70				70		70
05-0000 Department of Finance											
1101 General Account										880	880
2226 Finance Adm		28,278	522,263		1,195,851		127		1,746,519	880	1,747,399
3919 Finance Suspense										6,364	6,364
06-2006 Dept of Insurance											
1101 General Account	31,104,147			78,209					31,182,356		31,182,356
2225 Insurance Adm			1,053,450		1,205,174		6,680		2,265,304	12,370	2,277,674
3805 Insurance Refund	(501,597)								(501,597)		(501,597)
3928 Dept of Insurance Sp										88,340	88,340
9313 Publ Emp Retire Sp	1,954,575								1,954,575		1,954,575
9329 Arson Fire Fraud	346,091		8,034		32,345		163		386,633	1,909	388,542
9380 Mission Ins Co										6,953,565	6,953,565
9381 Capitol Ins Inc										3,608	3,608
9382 Pacific Ins Admin										33,392	33,392
9383 Mission America Ins										1,412,189	1,412,189
9384 Midland Ins Co										23,324	23,324
07-0000 Labor & Indust Services											
1101 General Account	94								94		94
1106 Int Ag Bill & Rcpt		155			1,439	204,791	74		206,459	235	206,694
1107 Revenue Sharing	8								8		8
1231 Electrical Board	3		274,524		936,896	78	1,761		1,213,262	408	1,213,670
1233 State Plumbing Board	6		39,415		429,207	32	553		469,213	1,896	471,109
1265 Sales Tax	6								6		6
1271 Idaho Bldg Code			1,355		383,639	22	14		385,030	850	385,880
1366 Dept of Labor Fed								114,539	114,539	10	114,549
3923 Labor & Ind Serv Sus										5,858	5,858
3930 Wage and Hour Susp										61,497	61,497
08-1001 Dept of Agriculture											
1101 General Account	277		21,190		1,912		568		23,947	2,949	26,896
1106 Int Ag Bill & Rcpt						72,499			72,499	17,505	90,004
1107 Revenue Sharing	24								24		24
1203 Agriculture Inspect			65,645	50	800,809		2,230	54,760	923,494	288	923,782

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08-1001 Dept of Agriculture											
1206 Bee Inspections			130		14,014				14,144		14,144
1207 Fresh Frt & Veg Insp					5,942,898				5,942,898	244	5,943,142
1208 Public Livestock Mkt			4,525						4,525		4,525
1209 Sheep Commission	99,645								99,645		99,645
1210 Com Feed & Fertilizer			74,415	884	182,614				257,913	100	258,013
1211 Pesticide			196,215	10,745	9,280		1,521	161,301	379,062	130	379,192
1212 Livestock Dis Control			910		24,380		4,419	39,714	69,423	1,143	70,566
1213 Dairy Indus & Insp			4,942		206,842			53,030	264,814	38	264,852
1214 Honey Advertising	4,635								4,635		4,635
1215 Livestock Dealers			3,120						3,120		3,120
1216 Egg Inspection			1,760		61,984			40,953	104,697		104,697
1265 Sales Tax	19								19		19
1309 Plant Federal								52,500	52,500		52,500
1310 Wheat Statistics						11,000	421	8,500	19,921	2,800	22,721
2110 Family Farm Assistance					18,250	18,628			36,878	500	37,378
3926 Agriculture Suspense										9,986	9,986
9312 Rural Rehab Account										101,926	101,926
09-1101 Apple Commission											
2216 Idaho Apple Commission	149,687						125		149,812	673	150,485
09-1102 Bean Commission											
1101 General Account	45								45		45
1107 Revenue Sharing	4								4		4
1265 Sales Tax	3								3		3
2217 Ida Bean Mkt & Promotion	186,362						2,028		188,390		188,390
09-1104 Cherry Commission											
2215 Cherry Comm Account	7,132								7,132	569	7,701
09-1105 Dairy Products Comm											
2214 Ida Dairy Prod Comm	2,345,383			9					2,345,392	1,407	2,346,799
09-1106 Potato Commission											
2229 Potato Commission	5,314,457			11,223	69,280		127		5,395,087	9,144	5,404,231
09-1108 Wheat Commission											
1226 Wheat Commission	856,806								856,806	4,719	861,525
09-2008 Athletic Commission											
1101 General Account	(270)		(1,194)						(1,464)		(1,464)
1220 Athletic Commission	6,563		2,228						8,791		8,791
09-2009 Hispanic Commission											
2228 Hispanic Commission						3,200			3,200		3,200
09-2102 Bd of Pharmacy											
1227 Bd of Pharmacy		6,000	274,334		8,115	83	14,566	79	303,177	868	304,045
3931 Bd of Pharmacy Susp										6,077	6,077

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09-2103 Bd of Accountancy											
1101 General Account	4								4		4
1107 Revenue Sharing											
1265 Sales Tax											
2247 Bd of Accountancy		4,920	198,390		40,953		160		244,423	132	244,555
09-2105 Bd of Dentistry											
2249 Bd of Dentistry			96,973		10,933		125		108,031	196	108,227
09-2107 Prof Eng & Survey											
2243 Profess Engineers			149,569	5,245	14,944		4		169,762	873	170,635
09-2110 Bd of Medicine											
2239 Bd of Medicine			275,660		1,206		3,395	50	280,311		280,311
09-2111 Board of Nursing											
1101 General Account	35								35		35
1107 Revenue Sharing	3								3		3
1265 Sales Tax	3								3		3
2246 Board of Nursing		1,525	220,810	9,175	60,384		2,984		294,878	144	295,022
09-2112 Occup License Bureau											
2236 Occup License Bureau			418,463	17,675	140,913				577,051	1,314	578,365
2241 Optometry Board			8,250	150					8,400		8,400
3915 Occ License Bureau Susp										(1,174)	(1,174)
09-2114 Public Works Cont Lic Bd											
2244 Contract St Lic Bd			132,821						132,821		132,821
09-2115 Real Estate Commission											
1101 General Account	119								119		119
1107 Revenue Sharing	11								11		11
1265 Sales Tax	8								8		8
2237 Real Estate Commission		3,134	251,029	140	18,685		5,514		278,502	872	279,374
3942 Real Estate Ed Susp										2,348	2,348
09-2116 Prof Geologist Board											
2252 Reg Geologist Board			21,100	704					21,804		21,804
09-2119 Cert Shrthnd Reporters											
2211 Cert Shrthnd Reporters			1,760		4,400				6,160		6,160
09-3102 Outfitters & Guides											
2250 Outfitters & Guides		2,386	192,180	2,550			426	300	197,842	5,532	203,374
3955 Outfitters & Guides										4,830	4,830
09-4102 Bd of Veterinary Medicine											
2234 Bd of Vererinary Medicine			20,620		6,500		50		27,170		27,170
10-0000 Corrections											
1101 General Account										392	392

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10-0000 Corrections					55,700	68,035	116		123,851	236,919	360,770
1106 Int Ag Bill & Rcpt					482,680				482,680		482,680
1222 Probation Parole Rec								112,047	112,047		112,047
1340 On Job Training Grant								211,959	211,959		211,959
1363 Job Trng Partnsbp								72,631	72,631		72,631
1365 PEN-LEP & LEPC											
10-2500 Correctional Industries									62		62
1101 General Account	62								5		5
1107 Revenue Sharing	5								5		5
1265 Sales Tax	5								5		5
2222 Correctional Ind - Farm				3,080		1,801	627,374		632,255	1,512	633,767
9331 Corr Ind Betterment						1	2,684,858		2,684,859	6,558	2,691,417
11-0000 Law Enforcement							2,923		987,382	49,476	1,036,858
1101 General Account	1,084	9,800	973,575		129,645		889	5,000	135,534	2,974	138,508
1106 Int Ag Bill & Rcpt									98		98
1107 Revenue Sharing	98								75		75
1265 Sales Tax	75								48		48
1360 Planning Commission								1,526,918	1,526,918	16,208	1,543,126
2223 Highway Distribution			48						23,053	144,016	167,069
2264 Law Enforcement					43		23,010		3,185	5,847	9,032
2272 Peace Officers Trn								700	66,096	30,026	96,122
2273 Drug Enf Donation									192,213		192,213
2275 "ILETS"					192,213				439,708	1,661	441,369
2306 55 MPH Compliance Pr									1,074,556	746	1,075,302
2309 Id Weigh & Inspec Ac										1,205	1,205
3817 Abandoned Vehicle						25			25		25
3821 Co-op Welfare										10,915	10,915
3910 Liquor Law Enforcement											
11-1103 State Brand Inspector									114		114
1101 General Account	114								10		10
1107 Revenue Sharing	10								35,455		35,455
1209 Sheep Commission					35,455				258,511		258,511
1212 Livestock Dis Control					256,496			2,015	7		7
1265 Sales Tax	7								1,303,240	9,779	1,313,019
2245 State Brand Inspector					1,303,217	23			15,025		15,025
3801 Unclaim Animal Proceeds							15,025			1,576,046	1,576,046
3920 Brand Suspense										100	100
3956 State Brand Board					11,327				11,327	(47,774)	(36,447)
9319 Brand Recording											
11-2108 Racing Commission									252,214	105	252,319
2248 Racing Commission	147,667	6,300	87,694		10,380	173			48,376		48,376
2254 Frack Distribution	48,376								48,377		48,377
2255 Breed Distribution	48,377								96,752		96,752
2258 Id Centennial Futurity	96,752								142,004		142,004
7401 Public School Income	139,779		2,225								

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12-0500 Board of Education											
1101 General Account					1,190				1,190	10	1,200
1106 Int Ag Bill & Rcpt								95,099	95,099		95,099
1327 St Stdnt Inc Grant								243,400	243,400		243,400
1385 Cong Teachers Schlr								67,501	67,501		67,501
9327 Pl Fowler Mem School						8,940			8,940		8,940
12-2000 Deaf & Blind School											
1106 Int Ag Bill & Rcpt					26,711	42	310		27,063	13,769	40,832
1346 D & B Pub Law 89-10					38		3,205	141,312	144,555		144,555
3947 D & B Contrib Trust Account						3,981			3,981		3,981
12-3000 Vocational Education											
1101 General Account										295	295
1330 Vocational Ed Act-63								3,818,500	3,818,500		3,818,500
1341 Voc Ed Adv Council								105,001	105,001	95	105,096
1342 St Occup Inf Cor Com								7,498	7,498		7,498
12-3500 E Id Vo-Tech School											
2256 Ida Falls Area Vo Ed										2,618,635	2,618,635
12-5010 Boise St University											
1106 Int Ag Bill & Rcpt					2,459,888				2,459,888		2,459,888
1299 Inst Maint Fee					3,540,278				3,540,278		3,540,278
12-5020 Idaho St University											
1106 Int Ag Bill & Rcpt					1,585,355				1,585,355		1,585,355
1299 Inst Maint Fee					2,534,501				2,534,501		2,534,501
12-5030 University of Idaho											
1101 General Account										204,400	204,400
12-5050 Lewis-Clark College											
1106 Int Ag Bill & Rcpt					573,037				573,037		573,037
1299 Inst Maint Fee					669,494				669,494		669,494
1932 L & C Payroll - Lcl Funds										2,709,247	2,709,247
12-5550 ISU Region Dental											
1106 Int Ag Bill & Rcpt					33,241				33,241		33,241
12-5570 Public Broadcasting											
1101 General Account											
1292 PBS Public Support					63,078	668,532	15		731,625	561	732,186
1386 PBS Fed /Grant Funds								1,117,517	1,117,517		1,117,517
12-6000 Idaho State Library											
1101 General Account	38				8				46		46
1106 Int Ag Bill & Rcpt		1,011			2,621	458	3,537		7,627	6,028	13,655
1107 Revenue Sharing	3								3		3
1225 Access Proj Pub Library						11,675			11,675		11,675
1265 Sales Tax	3								3		3

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12-6000 Idaho State Library 1339 Library Service Act						38,230		593,090	631,320		631,320
12-6500 Historical Society											
1101 General Account	3,236								3,236	96	3,332
1107 Revenue Sharing	290								290		290
1265 Sales Tax	226								226		226
1375 Historical Preservation							19	389,222	389,241	3,453	392,694
9304 St Hist Society Account	33				77,972	59,776	68,269	941	206,991	13,068	220,059
12-7000 Vocational Rehabilitation											
1101 General Account								5,000	5,000		5,000
1106 Int Ag Bill & Rcpt								6,112,568	6,112,568	872	6,113,440
1334 Vocational Rehabilitation					4,280		347	140,036	144,663	51,525	196,188
1388 Voc Rehab Cost Recovery											
13-4001 Public Health District I											
3820 Pub Health Trust Account			74,810		102,511	432,567	726	1,120,699	1,731,313	140,041	1,871,354
3821 Co-op Welfare					33	4,988		948	5,969		5,969
9326 Jnt Exer Powers Inv										(130,000)	(130,000)
13-4002 Public Health District II											
3820 Pub Health Trust Account					94,638	17,024	14	927,253	1,038,929	(51,065)	987,864
3821 Co-op Welfare						2,184			2,184		2,184
9326 Jnt Exer Powers Inv										70,000	70,000
13-4003 Public Health District III											
3820 Pub Health Trust Account		2	2,235		88,815	14,387	90	932,151	1,037,680	221,527	1,259,207
3821 Co-op Welfare						2,755			2,755		2,755
9326 Jnt Exer Powers Inv										(210,000)	(210,000)
13-4004 Public Health District IV											
1101 General Account	30								30		30
1107 Revenue Sharing	2								2		2
1265 Sales Tax	3								3		3
3820 Pub Health Trust Account					376,030	229,175	66,128	2,070,439	2,741,772	96,697	2,838,469
9326 Jnt Exer Powers Inv										20,758	20,758
13-4005 Public Health District V											
3820 Pub Health Trust Account			24,494		45,623	77,922	230	1,153,257	1,301,526	(43,697)	1,257,829
3821 Co-op Welfare						2,472			2,472		2,472
9326 Jnt Exer Powers Inv										47,000	47,000
13-4006 Public Health District VI											
3820 Pub Health Trust Account					109,488	545,112	269	1,124,709	1,779,578	307,529	2,087,107
3821 Co-op Welfare						8,076			8,076		8,076
9326 Jnt Exer Powers Inv										(222,000)	(222,000)
13-4007 Public Health District VII											
3820 Pub Health Trust Account			21,369		500,716	17,073	423	1,182,306	1,721,887	(49,337)	1,672,550
3821 Co-op Welfare						5,883			5,883		5,883

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13-4007 Public Health District VII 9326 Jnt Exer Powers Inv										53,155	53,155
13-6001 Health & Welfare											
1101 General Account	645								645		645
1107 Revenue Sharing	57								57		57
1265 Sales Tax	44								44		44
2220 Cancer Control										37,594	37,594
2268 Emergency Med Service						40			40	10,064	10,104
2271 Medical Assistance						(708)			(708)		(708)
2273 Drug Bnf Donation										700	700
2276 Emergency Med Serv II										19	19
3821 Co-op Welfare	286	500		758	(32)	15,894,703	7,901	151,373,877	167,277,993	1,812,564	169,090,557
3822 Water Pollut Control	10	500		100		4,436	209		5,255	182,985	188,240
3824 Alcoholism Treatment										602	602
3825 Hazard Waste Monitor					1,140,798				1,140,798	1,366	1,142,164
3830 Agri Smoke Managment						9,877			9,877		9,877
3949 Child Support Susp	(1,567)					11,399,749			11,398,182		11,398,182
7516 St Hosp North Income						1,080			1,080		1,080
9328 Health Welfare Trust						485,490	1,791		487,281		487,281
9334 Hazardous Waste Emrg		6,300		6,000					12,300		12,300
9336 Childrens Trust						675			675		675
9344 County Med Indigency						(152,392)			(152,392)		(152,392)
9350 Exxon Distribution										23,969	23,969
14-0403 Dept of Employment											
1331 C.E.T.A.								104,037	104,037		104,037
1342 St Occup Inf Cor Com								221,300	221,300		221,300
3949 Child Support Susp						31,669			31,669		31,669
4301 Employ Sec Agency Adm						224	3,080	31,862,872	31,866,176	847,893	32,714,069
4302 Emp Sec-Adm & Reimb				267,011		107,489			374,500		374,500
9201 Emp Sec-Clearing Account								92,005,465	92,005,465		92,005,465
9202 Emp Sec-Benefit Account								64,517,308	64,517,308	3,428,679	67,945,987
15-2109 Industrial Commission											
1101 General Account	792								792		792
1107 Revenue Sharing	71								71		71
1265 Sales Tax	56								56		56
2213 Crime Victims Comp		7,106				45			7,151	576	7,727
3911 Industrial Comm Sp										17,723	17,723
9302 Industrial Admin	2,776,708	(740)		146,498	91,179		20,174		3,033,819	9,597	3,043,416
9303 Indus Special Indemnity	1,134,928								1,134,928		1,134,928
16-3101 Dept of Fish and Game											
1101 General Account	4,522								4,522		4,522
1107 Revenue Sharing	407								407		407
1265 Sales Tax	315								315		315
2206 Fish & Game Account	158		14,659,313	360		896,998	147,028	7,304,701	23,008,558	196,577	23,205,135
3904 Fish & Game Suspense										83,305	83,305
3940 Fish & Game Suspense										(5,393)	(5,393)
3946 F & G Control Hunt Susp										1,009,347	1,009,347

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16-3101 Dept of Fish and Game 9324 Fish & Game Trust			225,118	
17-2503 Lava Hot Springs				
1101 General Account	15,769			
1107 Revenue Sharing	1,397			
1253 Lava Hot Springs	600			
1265 Sales Tax	1,115			
3918 Lava Hot Spring Susp				
9325 Lava Hot Sp Cap Imp				
17-3005 Dept of Parks & Recreation				
1101 General Account	24,018			
1107 Revenue Sharing	2,158			
1115 Public Service Enterprise				
1236 State Vessel Account		914,417		
1246 Cross Country Ski		24,689		
1247 Rec Cap Improv Account				
1249 Parks & Recreation	(20,504)	194,211		380
1250 Waterways Improvemnt				
1252 Park Donation				
1260 Offroad Motor Vehicle				
1261 State Snowmobile		175,384		
1262 Motorbike Recreation		2		
1265 Sales Tax	1,670			
1271 Idaho Building Code				
1290 Parks & Rec Revolving				
1291 Rec Vehicle Fees				669
1355 Parks Fed Account				
1370 Coast Guard Boat Safety				
1390 Fed Pass Thru Account				
1391 Fed Sur Charge Account				
3936 Parks & Rec Suspense		9,689		
9321 Harriwan State Park				19,009
18-0000 Dept of Lands				
1101 General Account	1,403			1,795
1106 Int Ag Bill & Rcpt				
1107 Revenue Sharing	126			
1248 Scaling Practices	174,082	7,185		
1249 Parks & Recreation				
1254 Keep Idaho Green				
1255 State Scaling Operations				
1256 State Dist Hzrd Mgmt				
1257 Timber Fire Deficiency				
1265 Sales Tax	98			
1277 Fire Pre-Suppression				
1278 Drdge & Placer Min Rec				
1279 Surface Mining Rec				
1280 Pilgrim Cove Wtr Sys				
1283 Road Maintenance				

FEEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
	(102,293)	34,990		157,815	50,337	208,152
				15,769		15,769
				1,397		1,397
379,472	52,010	17,243		449,325	12,167	461,492
				1,115		1,115
					18,644	18,644
					(12,000)	(12,000)
				24,018		24,018
				2,158		2,158
30,691		7,053		37,744		37,744
				914,417		914,417
50		240		24,979		24,979
			191,671	191,671	14,876	206,547
678,518	158,912	3,269	9,690	1,024,476	5,189	1,029,665
					1,504	1,504
	9,004			9,004		9,004
		62	1,500	1,562	3,312	4,874
				175,384	14,009	189,393
32,447				32,449		32,449
				1,670		1,670
				693		693
6,875	28	44,772		51,675		51,675
		1,680		2,349	10,000	12,349
			13,011	13,011		13,011
			394,854	394,854		394,854
			206,827	206,827	623	207,450
			153,575	153,575		153,575
38				9,727	958	10,685
11,349	13,622			43,980	23,086	67,066
21,449	46,739	196		71,582	53,454	125,036
3,695	6,035	969		10,699	15,640	26,339
				126		126
727		2,082		184,076	832	184,908
					2,820	2,820
					6,067	6,067
					537,412	537,412
					620,299	620,299
					268,799	268,799
				98		98
					114,635	114,635
					88,746	88,746
					6,971	6,971
					1,752	1,752
					181,796	181,796

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STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
19-3002 Dept of Water Resources				
3945 Water Management Account				4,346
9322 Ida Water Res Bd Res				27,879
9332 Water Res-Warner Oil				
9335 Amoco Belridge Ref				1,808
9337 Water Res Adjudication				
9350 Exxon Distribution				30,452
9352 Stripper Oil				26
9353 Water Rights Enforcement				
20-0000 Dept of Transportation				
1101 General Account	25,248			
1107 Revenue Sharing	2,268			
1232 Public Utilities Comm				
1243 Drivers Training			1,763	
1265 Sales Tax	1,756			
2205 State Highway	(1,469)	1,889	310,188	
2221 Aeronautics	628		56,784	
2223 Highway Distribution	70,694		26,795,063	
2268 Emergency Med Service				
2274 Hazardous Waste Transp			192,713	
2308 Idaho Traffic Comm				
3817 Abandoned Vehicle				
3903 Motor Carrier Susp				
3922 Transport Gov Susp				
3932 Motor Vehicle Susp				
3954 Federal Highway Susp			188,454	
9316 Treasurer Suspense				
9349 Id Centennial Comm				
22-0303 Attorney General				
1101 General Account				
1106 Int Ag Bill & Rcpt				
1221 Federal Trng Grant				
3939 Attorney General Suspense				
9342 Silver Valley Nat Res				
23-0305 State Treasurer				
1101 General Account	411			14,272,777
1106 Int Ag Bill & Rcpt				
1107 Revenue Sharing	36			
1265 Sales Tax	29			
3803 Water Resource Revl				15,245
3819 Nat Forest Reserve				
3950 County Receipt Suspense				
6401 Public School Endowment		388		
7401 Public School Income				17,249,383
9112 Cal 1987 TAN Expense				
9301 Judges Retirement				7,622
9302 Industrial Admin				286,073
9303 Indus Special Indemnity				80,874

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				4,346	54,766	59,112
500				28,379	50,731	79,110
			32,392	34,200	3,737	37,937
1,012,962		1,833		1,014,795		1,014,795
2,645				33,097	177,295	210,392
			653,695	653,721	169	653,890
9,616				9,616		9,616
				25,255		25,255
140	(133)			2,268		2,268
132,028				132,028		132,028
				1,763		1,763
				1,756		1,756
2,756,438	161,912	312,159	97,463,933	101,005,050	656,682	101,661,732
259	74,501	8,960	1,441,554	1,582,686	1,232	1,583,918
668,618				27,534,375		27,534,375
29,802				29,802		29,802
				192,713		192,713
			839,658	839,658	6,146	845,804
					(3,693)	(3,693)
9,614				9,614	1,827,453	1,837,067
					694,660	694,660
					46,649	46,649
			2,997,135	3,185,589		3,185,589
					11,042	11,042
123,440				123,440		123,440
				432		432
1,689,450				1,689,450	17,716	1,707,166
					7,402	7,402
					19,315	19,315
					1,800,000	1,800,000
				14,273,188	100,000,067	114,273,255
250,198				250,198	104	250,302
				36		36
				29		29
				15,245		15,245
					9,306,861	9,306,861
					(9,663)	(9,663)
				388	590,514,777	590,515,165
				17,249,383	1,928,686	19,178,069
					60,138	60,138
				7,622		7,622
				286,073	13,541,315	13,827,388
				80,874	4,045,000	4,125,874

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
23-0305 State Treasurer				
9304 St Hist Society Account				18,209
9305 Surplus Property				743
9306 Pub Employees Retirement				13,238
9307 Liquor Control				152,303
9308 State Insurance				73,476
9311 Retained Risk Account				261,735
9312 Rural Rehab Account				6,221
9313 Publ Emp Retirement Susp				102,286
9314 Supple Retirement				10,463
9315 Group Insurance Account				1,098,600
9316 Treasurers Suspense	201			
9317 Pub School Income Susp				
9318 Pooled Interest Susp				153
9319 Brand Recording				10,491
9320 School District Bldg				118
9321 Harriman State Park				45,012
9323 Water Res Cons Dev				378
9324 Fish & Game Trust				214,246
9325 Lava Hot Sp Cap Im				1,764
9326 Jnt Exer Powers Inv				8,413,377
9327 Pl Fowler Mem School				215
9328 Health Welfare Trust				33,942
9329 Arson Fire Fraud				42,455
9330 Catas Health Care				327,076
9331 Corr Ind Betterment				8,012
9332 Water Res-Warner Oil				5,114
9334 Hazardous Waste Emrg				3,127
9335 Amoco Belridge Ref				5,969
9336 Childrens Trust				4,750
9337 Water Res Adjudication				27,127
9338 Rsrce Cons & Rnglnd				18,719
9339 10% Grazing Leases				11,703
9340 10% Recreation Leases				18,219
9341 10% Timber Leases				78,022
9342 Permanent Bldg Fund				106,476
9345 Id Ag in the Classroom				266
9346 Retiree Med Ins				13,527
9350 Exxon Distribution				335,066
9351 Diamond Shamrock				11,130
9352 Stripper Oil				220,382
9354 National Helium				935
9380 Mission Ins Co				178,791
9381 Capitol Ins Inc				138
9382 Pacific Ins Admin				1,220
9383 Mission America Ins				49,952
9384 Midland Ins Co				397

24-0306 State Auditor
1101 General Account
1106 Int Ag Bill & Rcpt

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FEEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				18,209	100,000	118,209
				743		743
				13,238		13,238
				152,303		152,303
				73,476		73,476
				261,735	3,259,915	3,521,650
				6,221		6,221
				102,286		102,286
				10,463	91,000	101,463
				1,098,600	20,949,425	22,048,025
				13,698	(326,990)	(313,292)
					23,177,310	23,177,310
				153		153
				10,491		10,491
				118		118
				45,012	743,000	788,012
				378		378
				214,246	3,075,300	3,289,546
				1,764	66,000	67,764
				8,413,377	362,584,277	370,997,654
				215		215
				33,942		33,942
				42,455		42,455
				327,076		327,076
				8,012		8,012
				5,114		5,114
				3,127		3,127
				5,969		5,969
				4,750		4,750
				27,127		27,127
				18,719		18,719
				11,703		11,703
				18,219		18,219
				78,022		78,022
				106,476		106,476
				266		266
				13,527		13,527
				335,066		335,066
				11,130		11,130
				220,382		220,382
				935		935
				178,791	5,700,000	5,878,791
				138		138
				1,220		1,220
				49,952		49,952
				397		397
					7	7
3,700,637		1,932		3,702,709	2,954	3,705,663

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
24-0306 State Auditor				
3806 US Saving Bond Trust				
3934 Payroll Revolving				
24-0311 Social Security Adm Trust				
3807 Social Security Trst				3,680
25-0304 Secretary of State				
1101 General Account	193		267,488	
1107 Revenue Sharing	17			
1265 Sales Tax	13			
3929 Secretary of State Susp	(7)			
25-8003 Commission on the Arts				
1101 General Account	177			
1106 Int Ag Bill & Rcpt				
1107 Revenue Sharing	15			
1265 Sales Tax	13			
1369 Comm on the Arts & Humanities				
26-0307 Supt of Public Instruction				
1101 General Account	85		1,642	
1106 Int Ag Bill & Rcpt				
1107 Revenue Sharing	5			
1217 Indirect Cost Recovery				
1240 Prof Practices Comm			204,152	
1243 Drivers Training			150	
1244 Commodity Distribution				
1245 NW Assoc School-Colleges				
1265 Sales Tax	5			
1275 SEPARS				
1317 Indian Education				
1318 Ele Sec Ed Account	42,500			
1323 Food Service				
1328 Block Grant-Ed				
1353 Assoc for Humanities				
3925 Dept of Education Sp	10			
51-2003 Public Utility Co				
1101 General Account	342			
1107 Revenue Sharing	30			
1232 Public Utilities Comm	(258)			
1265 Sales Tax	25			
2223 Highway Distribution			10	
3907 PUC Suspense				
71-0102 Senate				
1102 Senate				
72-0102 House				
1103 House				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
					420,640	420,640
					58,965,099	58,965,099
				3,680	1,212,384	1,216,064
807,430		8,102		1,083,213		1,083,213
				17		17
				13		13
				(7)	23,471	23,464
				177		177
50	17,960	6,440	58,616	83,066	4,187	87,253
				15		15
				13		13
			463,980	463,980	512	464,492
				10,792	3,194	13,986
7,060		2,005		31,005	(9,288)	21,717
71,886			(40,881)	5		5
			102,258	102,258		102,258
				204,152		204,152
				150		150
					378,829	378,829
					4,331	4,331
				5		5
344,013				344,013		344,013
			129,981	129,981		129,981
			21,548,910	21,591,410	28,597	21,620,007
			15,777,024	15,777,024	702	15,777,726
			2,305,374	2,305,374	258	2,305,632
			41,605	41,605		41,605
				10	10,000	10,010
				342		342
				30		30
2,433,760		4,704		2,438,206	2,547	2,440,753
				25		25
				10		10
					18,238	18,238
					205	205
		559	11,197	11,756	420	12,176

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1988

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
73-0000 Legislative Council				
1101 General Account	603			
1106 Int Ag Bill & Rcpt				
1107 Revenue Sharing	54			
1265 Sales Tax	41			
74-0000 Joint Finance Appropriations				
1101 General Account				
1106 Int Ag Bill & Rcpt				
81-0000 Judicial Branch				
1101 General Account				
1106 Int Ag Bill & Rcpt				
9301 Judges Retirement				
Grand Total	\$885,762,621	\$4,284,463	\$73,590,073	\$54,553,384

Plus: Receipts and Transfers into Rotary Accounts
Other Transfers into Accounts, not shown Above

Statewide Total Receipts and Transfers into for Fiscal Year 1988

Fund Balance 06/30/87

TOTAL AVAILABLE STATEWIDE

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FEEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				603	320	923
		41,596		41,596		41,596
				54		54
				41		41
678,810				678,810	199	679,009
23,680				23,680		23,680
6,769		70,035		76,804	11,674	88,478
3,866				3,866	299,166	303,032
\$106,693,071	\$42,098,769	47,392,321	\$548,283,870	\$1,762,658,572	\$1,498,273,682	3,260,932,254

41,292,338
1,100,127,331

4,402,351,923

238,225,392

\$4,640,577,315

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STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 1988

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
00-8012 Catastrophic Hlth Care						
9330 Catastrophic Hlth Care		143,536		2,492,767		2,636,303
Agency Totals ***		143,536		2,492,767		2,636,303
01-0200 Financial Management						
1101 General Account	735,606	188,939	14,036			938,581
1106 Int Ag Bill & Rcpt	27,154	17,611	702			45,467
1217 Indirect Cost Recovery		6,811		13,000		19,811
1306 St Plan & Comm Dev	31,503	26,852				58,355
Agency Totals ***	794,263	240,213	14,738	13,000		1,062,214
01-0301 Governors Office						
1101 General Account	510,254	284,584	3,080			797,918
1273 Swan Falls Agreement		8,000				8,000
1331 C.E.T.A.	93,933	17,201				111,134
1352 Federal Program Admin	49,129	107,511	440	1,037,502		1,194,582
2290 Bicent Constitution		12,417				12,417
9349 Idaho Centennial Com	126,358	373,463	26,684	306,222		832,727
Agency Totals ***	779,674	803,176	30,204	1,343,724		2,956,778
01-0304 NW Power Plan Council						
1379 Northwest Power	352,589	166,866	6,975			526,430
Agency Totals ***	352,589	166,866	6,975			526,430
01-0402 Retirement System						
9306 Pub Employees Retirement	935,957	476,231	119,305			1,531,493
9313 Publ Emp Retirement Susp				205,691,331		205,691,331
9314 Supplemental Retirement				15,274		15,274
9346 Retiree Med Ins Res				382,339		382,339
Agency Totals ***	935,957	476,231	119,305	206,088,944		207,620,437
01-2101 Investment Board						
1101 General Account	140,379	66,935	1,797			209,111
1106 Int Ag Bill & Rcpt	46,860	6,361	372			53,593
6501 Charitable Insts				483,000		483,000
6502 Normal School				1,186,000		1,186,000
6503 Penitentiary				278,000		278,000
6504 School Of Science				820,000		820,000
6505 State Hospital South				317,000		317,000
6601 Agricultural College				84,000		84,000
6701 University Of Idaho				1,354,000		1,354,000
Agency Totals ***	187,239	73,296	2,169	4,522,000		4,784,704

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 1988

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
01-2501 Liquor Dispensary 9307 Liquor Control	3,335,377	24,089,591	175,084	2,500,003		30,100,055
Agency Totals ***	3,335,377	24,089,591	175,084	2,500,003		30,100,055
01-2502 State Insurance Fund 9308 State Insurance Fund	1,746,156	13,223,751	280,069	41,759,623		57,009,599
Agency Totals ***	1,746,156	13,223,751	280,069	41,759,623		57,009,599
01-6003 Id Office On Aging 1101 General Account 1373 Office On Aging	113,900 304,363	73,749 305,026	7,882 3,717	1,006,269 4,234,186		1,201,800 4,847,292
Agency Totals ***	418,263	378,775	11,599	5,240,455		6,049,092
01-6004 Human Rights Comm 1101 General Account 1362 Human Rights-Fed	138,365 54,425	74,185 35,849				212,550 90,274
Agency Totals ***	192,790	110,034				302,824
01-6005 Blind Commission 1101 General Account 1106 Int Ag Bill & Rcpt 1223 Randolph Sheppard 1368 Comm for the Blind	374,765 22,671 332,517	57,767 698 70,099 175,897		259,288 1,254 113,285 391,251		691,820 1,952 206,055 926,613
Agency Totals ***	729,953	304,461	26,948	765,078		1,826,440
01-7001 Military Division 1101 General Account 1106 Int Ag Bill & Rcpt 1263 Adj General Receipts 1269 Disaster Services 1274 Gov Emergency Account 1307 Civil Def Fed Contribution 1324 Fed/State Contract 1325 Fed Indirect Cost	912,248 (204) 432,238 2,402 2,587,255 1,924	450,600 11,897 37,156 143,795 176 442 2,055,214 26,133	69,820 16,257 431,166 13,049 908 10,278	186,072 322,496		1,618,740 27,950 468,322 589,082 2,578 322,938 4,643,377 38,335
Agency Totals ***	3,935,863	2,725,413	541,478	508,568		7,711,322
01-9001 Disability Determinations 1333 Fed Disability Determ	1,238,336	449,934	24,276	526,676		2,239,222
Agency Totals ***	1,238,336	449,934	24,276	526,676		2,239,222

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 1988

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
02-0000 Dept Of Commerce 1101 General Account 2212 Id travel & Convention 2219 Id Dev & Publicity 2305 Econom & Comm Affairs	813,003 195,511 4,833 178,138	1,222,835 836,411 179,179 138,399	201,282 30,467 890	698,283 6,353,228		2,237,120 1,760,672 184,012 6,670,655
Agency Totals ***	1,191,485	2,376,824	232,639	7,051,511		10,852,459
03-0000 Dept of Administration 1101 General Account 1106 Int Ag Bill & Rcpt 3941 Adm-Vendor Suspense 9303 Indus Special Indemnity 9305 Surplus Property 9310 Public Building 9311 Retained Risk Account 9315 Group Insurance Account 9343 Permanent Bldg Fund	585,945 2,531,506 121,390 164,552 113,802 491,740	186,939 4,829,736 265,764 95,242 80,928 197,198	26,883 373,061 100 1,309 1,702 25,596,488	1,400,899 5,694,768 81,278 597,467 2,354,875 24,045,668		2,200,666 13,429,071 81,278 863,331 211,082 92,304 2,615,978 24,242,100 26,285,426
Agency Totals ***	4,008,935	5,745,499	26,091,847	34,174,955		70,021,236
03-0401 Personnel Commission 1268 Personnel Commission	1,108,949	325,695	24,343			1,458,987
Agency Totals ***	1,108,949	325,695	24,343			1,458,987
04-7501 State Tax Commission 1101 General Account 1106 Int Ag Bill & Rcpt 1107 Revenue Sharing 1234 Circuit Brkr Payment 1264 St Income Tax Refund 1265 Sales Tax 1276 Multi St Tax Compact 1501 Tax Commission Admin 3818 Abandon Propty Trust 3902 Escheat Suspense 3905 Highways Suspense 3912 Hotel Motel Tax Susp 3913 Income Tax Suspense 3927 Inheritance Tax-Refn	7,918,057 47,585 61,005,883 94,465 587,006	2,531,593 47,585 61,005,883 318,143 314,778 11,812	647,832 9,200 18,277,983	21,605,258 3,872,745 18,277,983 4,421 784,487 635,194 299,045		11,097,482 56,785 21,605,258 3,872,745 61,005,883 18,277,983 90,800 36,280 422,837 4,421 940,346 784,487 647,006 299,045
Agency Totals ***	8,599,528	64,361,295	705,823	45,474,712		119,141,358
04-7503 Tax Appeals Board 1101 General Account	36,633	9,664				46,297
Agency Totals ***	36,633	9,664				46,297

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
05-0000 Dept of Finance						
2226 Finance Adm	1,166,321	331,312	49,436			1,547,069
3919 Finance Suspense		6,194				6,194
Agency Totals ***	1,166,321	337,506	49,436			1,553,263
06-2006 Dept Of Insurance						
1272 Title Insurance		2,217				2,217
2225 Insurance Adm	931,186	844,536	21,804			1,797,526
3805 Insurance Refund		3,327,088				3,327,088
3928 Dept Of Insurance Sp		88,341				88,341
9329 Arson Fire Fraud	275,519	102,483	20,763			398,765
9380 Mission Insurance Co		22,428		1,123,421		1,145,849
9381 Capitol Insurance Inc		246				246
9382 Pacific Insur Admin		6,478				6,478
9383 Mission America Ins		2,662		55,979		58,641
9384 Midland Insurance Co				23,216		23,216
Agency Totals ***	1,206,705	4,396,479	42,567	1,202,616		6,848,367
07-0000 Labor & Indust Serv						
1101 General Account	331,487	73,072	1,849			406,408
1106 Int Ag Bill & Rcpt	95,021	44,184	35,089			174,294
1231 Electrical Board	902,281	251,175	12,502			1,165,958
1233 State Plumbing Brd	408,008	134,318	5,851			548,177
1271 Idaho Bldg Code	253,892	59,722	922			314,536
1366 Dept Of Labor Fed	45,168	29,485	1,444	52,354		128,451
3923 Labor & Ind Serv Sus		9,189				9,189
3930 Wage And Hour Susp				63,673		63,673
Agency Totals ***	2,035,857	601,145	57,657	116,027		2,810,686
08-1001 Dept of Agriculture						
1101 General Account	1,088,405	340,966	112,426	20,000		1,561,797
1106 Int Ag Bill & Rcpt	28,686	29,611				58,297
1203 Agriculture Inspect	769,324	151,370	40,525	1,960		963,179
1206 Bee Inspections	11,136	641				11,777
1207 Fresh Pft & Veg Insp	4,843,302	449,576	51,021	185,045		5,528,944
1208 Public Livestock Mkt	2,538	181				2,719
1209 Sheep Commission	31,176	24,036		73,721		128,933
1210 Com Feed & Fertilizer	164,721	62,860				227,581
1211 Pesticide	242,552	121,828	15,950			380,330
1212 Livestock Disease Control	212,671	96,532	35,738			344,941
1213 Dairy Indus & Insp	167,181	60,218	16,135			243,534
1214 Honey Advertising		3,190				3,190
1215 Livestock Dealers	2,222	200				2,422
1216 Egg Inspection	72,355	21,259				93,614
1258 Pest Control Deficiency	326	507				833
1309 Plant Federal		7,689		67,400		75,089
1310 Wheat Statistics	758	20,220				20,978

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08-1001 Dept of Agriculture						
2110 Family Farm Assistance	5,751	31,094				36,845
3926 Agriculture Suspense		11,246				11,246
9312 Rural Rehab Account		20,474		25,000		45,474
Agency Totals ***	7,643,104	1,453,698	271,795	373,126		9,741,723
09-1101 Apple Commission						
2216 Apple Commission	147	213,438				213,585
Agency Totals ***	147	213,438				213,585
09-1102 Bean Commission						
2217 Ida Bean Mkt & Prom	37,134	170,503				207,637
Agency Totals ***	37,134	170,503				207,637
09-1104 Cherry Commission						
2215 Cherry Commission	147	9,597				9,744
Agency Totals ***	147	9,597				9,744
09-1105 Dairy Products Comm						
2214 Dairy Products Comm	186,954	2,368,153	645			2,555,752
Agency Totals ***	186,954	2,368,153	645			2,555,752
09-1107 Barley Commission						
1101 General Account		10,000				10,000
Agency Totals ***		10,000				10,000
09-1108 Wheat Commission						
1226 Wheat Commission	84,322	715,194	496			800,012
Agency Totals ***	84,322	715,194	496			800,012
09-2008 Athletic Commission						
1101 General Account		2,461				2,461
1220 Athletic Commission		2,896				2,896
Agency Totals ***		5,358				5,358
09-2102 Board of Pharmacy						
1101 General Account	28,449					28,449
1227 Board of Pharmacy	167,507	73,135	9,114			249,756
3931 Bd Of Pharmacy Susp		150				150
Agency Totals ***	195,956	73,285	9,114			278,355

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09-2103 Board of Accountancy 2247 Board of Accountancy	84,842	107,918	8,332			201,092
Agency Totals ***	84,842	107,918	8,332			201,092
09-2105 Board of Dentistry 2249 Board of Dentistry	63,715	35,388	962			100,065
Agency Totals ***	63,715	35,388	962			100,065
09-2107 Prof Eng & Surveyors 2243 Profess Engineers	78,277	84,046	6,108			168,431
Agency Totals ***	78,277	84,046	6,108			168,431
09-2110 Board of Medicine 2239 Board of Medicine	118,335	91,138	4,214			213,687
Agency Totals ***	118,335	91,138	4,214			213,687
09-2111 Board of Nursing 2246 Board Of Nursing	165,995	82,842	4,689			253,526
Agency Totals ***	165,995	82,842	4,689			253,526
09-2112 Occup License Bureau 2236 Occ License Bureau 3915 Occ License Bur Susp	274,813	206,609 1,390	13,366			494,788 1,390
Agency Totals ***	274,813	207,999	13,366			496,178
09-2114 Pup Works Cont Lic Bd 2244 Contractor St Lic Bd	104,369	64,162	10,093			178,624
Agency Totals ***	104,369	64,162	10,093			178,624
09-2115 Real Estate Commission 2237 Real Estate Commission 3942 Real Estate Ed Suspense	352,210	144,502 2,089	3,979			500,691 2,089
Agency Totals ***	352,210	146,591	3,979			502,780
09-2116 Prof Geologist Board 2252 Reg Geologist Board	9,893	6,435	2,489			18,817
Agency Totals ***	9,893	6,435	2,489			18,817

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09-2117 Optometry Board 2241 Optometry Board	305	5,027				5,332
Agency Totals ***	305	5,027				5,332
09-2119 Cert Shrthnd Report 2211 Cert Shrthnd Report	2,776	3,149				5,925
Agency Totals ***	2,776	3,149				5,925
09-3102 Outfitters & Guides 2250 Outfitters & Guides 3955 Outfitters & Guides	86,633	70,484 3,851	6,719			163,836 3,851
Agency Totals ***	86,633	74,335	6,719			167,687
09-4102 Bd Of Veterinary Med 2234 Bd Of Veterinary Med	11,553	6,432				17,985
Agency Totals ***	11,553	6,432				17,985
10-0000 Corrections 1101 General Account 1106 Int Ag Bill & Rcpt 1222 Probation Parole Rec 1340 On Job Training Grnt 1363 Job Trng Partnership 1365 Pen-Lep & LRPC 7501 Penitentiary Income	12,036,220 49,998 422,898 50,547 182,173 39,535	4,247,631 231,294 51,314 49,557 29,370 4,771 761,215	320,190 9,715 295 14,444 10,045	468,185		17,072,226 291,007 474,507 114,548 211,543 54,351 761,215
Agency Totals ***	12,781,371	5,375,152	354,689	468,185		18,979,397
10-2500 Correctional Industries 2222 Correctional Ind - Farm 9331 Corr Ind Betterment	115,383 621,566	482,019 1,924,429	19,483 100,616			616,885 2,646,611
Agency Totals ***	736,949	2,406,448	120,099			3,263,496
11-0000 Law Enforcement 1101 General Account 1106 Int Ag Bill & Rcpt 1202 Domestic Violence 1360 Planning Commission 2264 Law Enforcement 2266 Search And Rescue 2272 Peace Officers Trn 2275 "ILETS" 2306 55 MPH Compliance Pr	4,180,123 63,629 273,932 4,925,257 239,511 103,738 411,401	1,758,649 90,888 19,089 205,006 1,859,559 333,459 103,738 24,462	669,391 5,885 24,066 967,634 29,177 15,800	108,377 1,003,227 13,445 59,800		6,608,163 96,773 191,095 1,506,231 7,752,450 13,445 661,947 119,538 435,863

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11-0000 Law Enforcement						
2309 Id Weigh & Inspec Ac	721,198	211,208	182,867			1,115,273
3817 Abandoned Vehicle				1,050		1,050
3910 Liquor Law Enforcement		13,620				13,620
Agency Totals ***	10,815,051	4,619,678	1,894,820	1,185,899		18,515,448
11-1103 State Brand Inspector						
2245 State Brand Inspector	1,099,734	160,036	31,169			1,290,939
3801 Unclaim Animal Proceeds		2,434				2,434
3920 Brand Suspense				1,559,441		1,559,441
Agency Totals ***	1,099,734	162,470	31,169	1,559,441		2,852,814
11-2108 Racing Commission						
2248 Racing Commission	123,605	139,593	159			263,357
2254 Track Distribution				42,219		42,219
2255 Breed Distribution				42,219		42,219
2258 Id Centennial Futurity		1,472				1,472
Agency Totals ***	123,605	141,065	159	84,438		349,267
12-0500 St Board of Education						
1101 General Account	435,846	128,095	34,864	265,300		864,105
1106 Int Ag Bill & Rcpt				95,099		95,099
1327 St Student Inc Grant				243,400		243,400
1385 Cong Teachers Schl				64,220		64,220
9327 Pl Fowler Mem School		81		9,000		9,081
Agency Totals ***	435,846	128,176	34,864	677,019		1,275,905
12-1500 Public Sch Support						
3807 Social Security Trust						
7401 Public School Income		14,704		366,104,748		366,119,452
Agency Totals ***		14,704		366,104,748		366,119,452
12-2000 Deaf & Blind School						
1101 General Account	2,741,514	493,446	110,798			3,345,758
1106 Int Ag Bill & Rcpt		29,100				29,100
1346 D & B Pub Law 89-10	115,106	11,703	7,126			133,935
3947 D & B Contrib Trust		596	4,004			4,600
7503 Sch for D & B Income		43,000				43,000
Agency Totals ***	2,856,620	577,845	121,928			3,556,393

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12-3000 Vocational Education						
1101 General Account	861,217	195,613	22,900	16,107,706		17,187,436
1218 Displaced Homemaker		1,756		141,677		143,433
1330 Vocational Ed Act-63	131,156	131,698	3,199	3,546,771		3,812,824
1331 C.E.T.A.	70,886	10,763		5,691		87,340
1341 Voc Ed Adv Council	60,615	36,466	5,161	9,442		111,684
1342 St Occup Inf Cor Com	159,225	70,342	2,920	2,258		234,745
Agency Totals ***	1,283,099	446,638	34,180	19,813,545		21,577,462
12-3500 E Id Vo-Tech School						
2256 Ida Falls Area Vo Ed	1,776,672	500,189	372,257			2,649,118
Agency Totals ***	1,776,672	500,189	372,257			2,649,118
12-4010 Junior College Fund						
1242 Junior College Account				6,155,300		6,155,300
Agency Totals ***				6,155,300		6,155,300
12-5010 Boise St University						
1101 General Account	23,058,999	3,926,426	2,214,230			29,199,655
1106 Int Ag Bill & Rcpt	2,670,000	170,000	85,000			2,925,000
1299 Inst. Maint. Fee	1,291,000	1,245,000	39,000			2,575,000
Agency Totals ***	27,019,999	5,341,426	2,338,230			34,699,655
12-5020 Idaho St University						
1101 General Account	19,568,086	4,704,029	1,436,585			25,708,700
1106 Int Ag Bill & Rcpt	422,000	779,687	309,109			1,510,796
1299 Inst Maint Fee	1,784,284	600,000				2,384,284
7507 ISU University Income	344,715					344,715
7508 ISU Univ Teach Trng	829,580					829,580
Agency Totals ***	22,948,665	6,083,716	1,745,694			30,778,075
12-5030 University Of Idaho						
1101 General Account	34,326,100	5,898,100	1,796,200			42,010,400
7511 Univ Of Idaho Income				1,392,400		1,392,400
7512 Agri College Income				574,000		574,000
7513 Sch Of Science Income				1,654,800		1,654,800
Agency Totals ***	34,326,100	5,898,100	1,796,200	3,621,200		45,631,600
12-5050 Lewis-Clark College						
1101 General Account	4,114,573	434,135	50,692			4,599,400
1106 Int Ag Bill & Rcpt	284,974	243,333	33,263			561,570

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12-5050 Lewis-Clark College						
1299 Inst Maint Fee	382,313	288,700	463			671,476
1932 L & C Payroll Local Fnds	2,708,998					2,708,998
7505 L & C Normal Sch Income	91,270	580,312	128,844			800,426
Agency Totals ***	7,582,128	1,546,480	213,262			9,341,870
12-5531 U Of I Ag Res-Ext Sv						
1101 General Account	9,671,200	1,469,700	344,700			11,485,600
Agency Totals ***	9,671,200	1,469,700	344,700			11,485,600
12-5534 U Of I Forst Util Rs						
1101 General Account	106,992	12,499				119,491
Agency Totals ***	106,992	12,499				119,491
12-5535 U Of I Id Geolog S Y						
1101 General Account	275,868	48,069	6,587			330,524
Agency Totals ***	275,868	48,069	6,587			330,524
12-5541 WOI Reg Prg Vet Med						
1101 General Account	877,500	50,600				928,100
Agency Totals ***	877,500	50,600				928,100
12-5542 U Of I WAMI Med Prog						
1101 General Account	233,956	45,900	3,400	1,504,000		1,787,256
Agency Totals ***	233,956	45,900	3,400	1,504,000		1,787,256
12-5550 ISU Region Dental Ed						
1101 General Account	47,600	3,400		196,581		247,581
1106 Int Ag Bill & Rcpt	30,613					30,613
Agency Totals ***	78,213	3,400		196,581		278,194
12-5560 Bd Of Ed-Spec Hlth Ed						
1101 General Account				634,300		634,300
Agency Totals ***				634,300		634,300
12-5570 Public Broadcasting						
1101 General Account	488,800	152,377	53,058			694,235
1292 PBS Public Support	550,540	190,156	24,467			765,163
1386 PBS Fed/Grant Funds	441,856	587,852	84,102			1,113,810
Agency Totals ***	1,481,196	930,385	161,627			2,573,208

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12-6000 Idaho State Library						
1101 General Account	795,534	416,654	125,845	13,000		1,351,033
1106 Int Ag Bill & Rcpt		3,733	6,016			9,749
1225 Access Proj Pub Lib				11,675		11,675
1339 Library Service Act	115,053	125,656	54,490	344,898		640,097
Agency Totals ***	910,587	546,043	186,351	369,573		2,012,554
12-6500 Historical Society						
1101 General Account	458,996	195,334	49,892	2,500		706,722
1375 Historical Preserv	208,037	87,301	13,842	23,045		332,225
9304 St Hist Society Acct	68,557	131,752	9,309			209,618
Agency Totals ***	735,590	414,387	73,043	25,545		1,248,565
12-7000 Vocational Rehab						
1101 General Account				2,078,299		2,078,299
1106 Int Ag Bill & Rcpt				4,999		4,999
1334 Vocational Rehab	2,838,850	546,639	52,294	2,572,631		6,010,414
1388 Voc Rehab Cost Recov	10,891			172,141		183,032
Agency Totals ***	2,849,741	546,639	52,294	4,828,070		8,276,744
13-4001 Health District I						
3820 Pub Health Trust Acc	1,642,067	413,189	35,387	97,479		2,188,122
Agency Totals ***	1,642,067	413,189	35,387	97,479		2,188,122
13-4002 Health District II						
3820 Pub Health Trust Acc	1,007,922	196,895	26,896	27,767		1,259,480
Agency Totals ***	1,007,922	196,895	26,896	27,767		1,259,480
13-4003 Health District III						
3820 Pub Health Trust Acc	1,085,224	252,620	166,836	5,988		1,510,668
Agency Totals ***	1,085,224	252,620	166,836	5,988		1,510,668
13-4004 Health District IV						
3820 Pub Health Trust Acc	2,351,085	843,438	209,152			3,403,675
Agency Totals ***	2,351,085	843,438	209,152			3,403,675
13-4005 Health District V						
3820 Pub Health Trust Acc	1,288,303	179,258	164,719			1,632,280
Agency Totals ***	1,288,303	179,258	164,719			1,632,280

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13-4006 Health District VI 3820 Pub Health Trust Acc	1,893,059	446,169	63,035	50,277		2,452,540
Agency Totals ***	1,893,059	446,169	63,035	50,277		2,452,540
13-4007 Health District VII 3820 Pub Health Trust Acc	1,480,987	349,332	189,890			2,020,209
Agency Totals ***	1,480,987	349,332	189,890			2,020,209
13-6001 Health & Welfare 2220 Cancer Control		202,137	1,722			203,859
2268 Emergency Med Serv	184,676	394,167	5,061	112,588		696,492
2276 Emgcy Med Serv II	260,367	37,776	6			298,149
3821 Co-op Welfare	67,687,083	24,426,735	3,117,962	155,996,675		251,228,455
3822 Water Pollut Control	1,486,860	625,358	83,812	7,180,082		9,376,112
3823 Central Tumor Regis				106,757		106,757
3824 Alcoholism Treatment	393,501	94,649	22,627	1,539,272		2,050,049
3825 Hazard Waste Monitor	248,994	116,113	116,201			481,308
3949 Child Support Susp				11,796,290		11,796,290
7504 St Yth Serv Cntr Inc		290,942	30,225			321,167
7509 Hospital South Income		562,282	109,621			671,903
7510 Id Vet Home Income		192,620				192,620
7516 Hosptial North Income		316,148		19,736		335,884
9328 Health Welfare Trust	1,863	19,639	15,295	511,119		547,916
9334 Hazardous Waste Emrg		14,467				14,467
9336 Childrens Trust		29,875				29,875
9350 Exxon Distribution	12,602	951		1,875,105		1,888,658
Agency Totals ***	70,275,946	27,323,859	3,502,532	179,137,624		280,239,961
14-0403 Dept of Employment 4301 Employ Sec Agy Adm	19,267,726	4,107,629	616,245	9,105,869		33,097,469
4302 Emp Sec-Adm & Reimb		10,000	40,400			50,400
9201 Emp Sec-Clearing Act				332,066		332,066
Agency Totals ***	19,267,726	4,117,629	656,645	9,437,935		33,479,935
15-2109 Industrial Commission 2213 Crime Victims Comp	23,956	5,000	4,769	275,541		309,266
3911 Industrial Comm Susp		6,620		7,197		13,817
9302 Industrial Admin	2,081,529	969,276	554,417	150		3,605,372
Agency Totals ***	2,105,485	980,896	559,186	282,888		3,928,455

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16-3101 Dept of Fish & Game 2206 Fish & Game Account	12,666,169	7,435,392	3,403,316			23,504,877
3904 Fish & Game Suspense		84,090				84,090
3946 F & G Controlled Hunt		1,000,449				1,000,449
9324 Fish & Game Trust		8,967				8,967
Agency Totals ***	12,666,169	8,528,898	3,403,316			24,598,383
17-2503 Lava Hot Springs 1253 Lava Hot Springs	259,870	161,917	3,472			425,259
3918 Lava Hot Spring Susp				18,202		18,202
Agency Totals ***	259,870	161,917	3,472	18,202		443,461
17-3005 Dept of Parks & Rec 1101 General Account	2,155,433	104,143	217,416			2,476,992
1115 Pub Serv Enterprise	18,537	2,036				20,573
1236 State Vessel Account				959,253		959,253
1246 Cross Country Ski		1,560		17,100		18,660
1247 Rec Cap Improv Account		264,192	809,932			1,074,124
1249 Parks & Recreation	548,074	436,556	22,926	7,500		1,015,056
1250 Waterways Improvement	3	126		275,662		275,791
1252 Park Donation	23	3,544	1,789			5,356
1260 Offroad Mtr Vehicle	42,812	14,666	10,345	250,941		318,764
1261 State Snowmobile				180,850		180,850
1262 Motorbike Recreation	4,396	6,035		2,158		12,589
1290 Parks & Rec Revolving		46,117				46,117
1291 Rec Vehicle Fees	21,179	8,618	23,106	162,050		214,953
1355 Parks Fed Account		5,000	(190,643)			(185,643)
1370 Coast Guard Boat Safety	48,980	24,640	14,880	162,899		251,399
1390 Federal Pass Thru Account				227,546		227,546
1391 Fed Sur Charge Account	200,199	16,500		18,281		234,980
3936 Parks & Rec Suspense		3,118				3,118
9321 Harriwan State Park	52,846	43,943	4,367			101,156
Agency Totals ***	3,092,482	980,794	914,118	2,264,240		7,251,634
18-0000 Department of Lands 1101 General Account	3,486,628	796,160	301,196	151,000		4,734,984
1106 Int Ag Bill & Rcpt		29,762	10,565			40,327
1248 Scaling Practices	130,877	24,012	9,476	51		164,416
1254 Keep Idaho Green	2,221	1,850				4,071
1255 State Scaling Operations	379,917	37,622	47,913			465,452
1256 State Dist Hzrd Mgmt	520,716	220,373	36,461	2,094		779,644
1257 Timber Fire Deficiency	273,528	178,384				451,912
1277 Fire Pre-Suppression	1,448,720	865,742	300,335			2,614,797
1278 Drdge & Plac Min Rec	2,000	12,167				14,167
1279 Surface Mining Rec	1,381	7,617				8,998
1280 Pilgrim Cove Wtr System		280				280
1283 Road Maintenance	7,055	62,678				69,733

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18-0000 Department of Lands						
1284 Clwrtr-Ptl Hzrd Mgmt		715,598		5,541		721,139
1285 So Idaho Hazard Mgmt		146,642				146,642
1378 Lands Federal Funds	343,877	177,702	29,909	36,865		588,353
2102 Forest Practice Admin	26,442	3,758	32,291			62,491
2103 Forest Pract Rehab		3,496				3,496
2104 Forest Pest	108,222	36,649	2,243			147,114
2253 Oil & Gas Conserv Comm		1,665				1,665
3804 Forest Product Trust				84,478		84,478
3906 Land Commr Suspense		77		1,893,411		1,893,488
3943 Slash Holdback Account		28,578		1,126,147		1,154,725
9338 Resource Cons & Rngland		3,679		55,440		59,119
9339 10% Grazing Leases	48,049	18,633	12,109			78,791
9340 10% Recreation Lease	10,444	38,736	500			49,680
9341 10% Timber Leases	621,048	275,607	5,534			902,189
Agency Totals ***	7,411,125	3,687,467	788,532	3,355,027		15,242,151
18-2100 Lands-Fire Suppression						
1257 Timber Fire Deficiency	5,487					5,487
Agency Totals ***	5,487					5,487
19-3002 Water Resources						
1101 General Account	2,566,999	890,627	220,547	569,959		4,248,132
1238 Water Administration	125,353	38,782	3,819	16,532		184,486
1239 Watermaster Services	116,800	36,756				153,556
1302 Federal Water Account	169,681	(160,899)	21,388			30,170
1320 Natl Flood Insurance	20,151	11,393				31,544
1332 Corp Of Engineers	135,233	129,438	76,763			341,434
1338 Snake River Basin	5,523	1,677				7,200
1359 Nat Water Use Data		10,381		135,908		146,289
1392 Federal Energy Funds	508,479	838,156	6,409	555,010		1,908,054
3802 Carey Act Trust		5,685	29,315			35,000
3822 Water Pollution Control		55,999				55,999
3827 Revolv Fnd Bond Account	15,349					15,349
3909 Water Resources		23,079	46			23,125
3945 Water Management Account				64,773		64,773
9322 Ida Water Res Bd Res		22		419,243		419,265
9323 Water Res Cons Dev		9,749				9,749
9332 Water Res-Warner Oil	17,585	1,168		11,469		30,222
9335 Amoco Belridge Ref				14,000		14,000
9337 Water Res Adjudication	221,970	104,354	162,848	(151,443)		337,729
9350 Exxon Distribution	106,576	59,499		3,115,912		3,281,987
9351 Diamond Shamrock	3,250	560	3,622			7,432
9352 Stripper Oil		14,798		432,230		447,028
9353 Water Rights Enforcement	2,894					2,894
Agency Totals ***	4,015,843	2,071,224	524,757	5,183,593		11,795,417

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20-0000 Dept Of Transportation						
2205 State Highway	47,459,593	26,083,958	101,427,328	269,662		175,240,541
2209 Local Bridge Insp		50,000				50,000
2210 R-R Gr Cross Prot			172,015			172,015
2221 Aeronautics	545,050	362,584	38,043	1,310,626		2,256,303
2227 Lcl Hwy Needs Assess	1,239	48,761				50,000
2308 Idaho Traffic Comm				853,249		853,249
3903 Motor Carrier Susp		300,138		1,507,641		1,807,779
3905 Highways Suspense				42,140,542		42,140,542
3922 Transport Gov Susp		771,824				771,824
Agency Totals ***	48,005,882	27,617,265	101,637,386	46,081,720		223,342,253
21-0101 Lieutenant Governor						
1101 General Account	52,887	10,077	1,632			64,596
Agency Totals ***	52,887	10,077	1,632			64,596
22-0303 Attorney General						
1101 General Account	1,254,326	352,533	39,437			1,646,296
1106 Int Ag Bill & Rcpt	1,675,093	13,240				1,688,333
1221 Federal Trng Grant		4,355	3,047			7,402
3939 Attorney General Susp		20,938				20,938
Agency Totals ***	2,929,419	391,066	42,484			3,362,969
23-0305 State Treasurer						
1101 General Account	290,686	37,204	11,805			339,695
1106 Int Ag Bill & Rcpt	144,900	68,346	7,857			221,103
3819 Nat Forest Reserve				9,306,861		9,306,861
6401 Public School Endown				599,683,821		599,683,821
9110 Cal 1986 TAX Expense		1,613				1,613
9111 Cal 1987 TAN Redemp				104,125,000		104,125,000
9112 Cal 1987 TAN Expense		52,937				52,937
9201 Emp Sec-Clearing Act				91,692,000		91,692,000
9202 Emp Sec-Benefit Acct				67,566,796		67,566,796
9302 Industrial Admin				12,895,017		12,895,017
9303 Indus Special Indemnity				4,449,415		4,449,415
9304 St Hist Society Account				100,000		100,000
9311 Retained Risk Account				4,726,820		4,726,820
9314 Supplemental Retirement				91,000		91,000
9315 Group Insurance Account				23,279,046		23,279,046
9316 Treasurer's Suspense				424,732		424,732
9317 Pub School Inc Susp				21,917,746		21,917,746
9318 Pooled Interest Susp				152		152
9321 Harriman State Park				768,000		768,000

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
23-0305 State Treasurer						
9324 Fish & Game Trust					4,885,363	4,885,363
9325 Lava Hot Sp Cap Imp					54,000	54,000
9326 Jnt Exer Powers Inv					320,463,512	320,463,512
9380 Mission Insurance Co					9,620,356	9,620,356
Agency Totals ***	435,586	160,100	19,662	9,731,593	1,266,318,044	1,276,664,985
24-0306 State Auditor						
1101 General Account	802,799	1,037,377	136,335	63,442		2,039,953
1106 Int Ag Bill & Rcpt	1,412,034	16,396	360,085			1,788,515
2230 SAFIRS		26,372				26,372
3806 US Saving Bond Trust				416,774		416,774
3807 Social Security Trust		3,696				3,696
3934 Payroll Revolving				59,422,087		59,422,087
Agency Totals ***	2,214,833	1,083,841	496,420	59,902,303		63,697,397
24-0311 Admin Soc Sec Trust						
3807 Social Security Trust		1,282,169		16,773		1,298,942
Agency Totals ***		1,282,169		16,773		1,298,942
25-0102 Uniform Laws Comm						
1101 General Account		7,015				7,015
Agency Totals ***		7,015				7,015
25-0304 Secretary Of State						
1101 General Account	653,229	276,066	265,444			1,194,739
3929 Secretary of State Susp		23,451				23,451
Agency Totals ***	653,229	299,517	265,444			1,218,190
25-8003 Comm On The Arts						
1101 General Account	130,836	41,651	6,178	18,935		197,600
1106 Int Ag Bill & Rcpt		100,933	66			100,999
1369 Ida Comm Arts & Humanities	72,272	180,411	226	189,522		442,431
Agency Totals ***	203,108	322,995	6,470	208,457		741,030
25-8012 Idaho Code Commission						
2270 Idaho Code	475	236,732				237,207
Agency Totals ***	475	236,732				237,207

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26-0307 Supt Public Instruct						
1101 General Account	1,573,424	618,563	162,916	68,533		2,423,436
1106 Int Ag Bill & Rcpt	51,873	8,782	440			61,095
1217 Indirect Cost Recov		58,230	37,093			95,323
1230 MECC		2,946				2,946
1240 Prof Practices Comm	110,289	44,928				155,217
1243 Drivers Training	73,420	55,730	6,319	1,173,620		1,309,089
1244 Commodity Dist		424,935		252		425,187
1245 NW Assoc School-Coll		1,030				1,030
1275 SEPARS	141,192	155,799	48,854			345,845
1317 Indian Education		3,803		126,179		129,982
1318 Ele Sec Ed Account	508,726	368,793	6,404	20,725,630		21,609,553
1323 Food Service	147,496	80,293	11,124	15,466,584		15,705,497
1328 Block Grant-Ed	390,849	69,745	1,137	1,857,076		2,318,807
1353 Assoc For Humanities		47,839				47,839
9345 Id Ag In Classroom				4,500		4,500
Agency Totals ***	2,997,269	1,941,416	274,287	39,422,374		44,635,346
51-2003 Public Utility Comm						
1101 General Account	175,318					175,318
1232 Public Utility Comm	1,355,529	879,282	58,133			2,292,944
3907 PUC Suspende		18,239				18,239
Agency Totals ***	1,530,847	897,521	58,133			2,486,501
71-0102 Senate						
1102 Senate	476,197	568,844	14,291			1,059,332
Agency Totals ***	476,197	568,844	14,291			1,059,332
72-0102 House						
1103 House	730,668	826,263	13,707			1,570,638
Agency Totals ***	730,668	826,263	13,707			1,570,638
73-0000 Legislative Council						
1101 General Account	384,703	142,209	5,944			532,856
1106 Int Ag Bill & Rcpt		41,999				41,999
Agency Totals ***	384,703	184,208	5,944			574,855
74-0000 Joint Finance Approp						
1101 General Account	849,276	37,150	24,088			910,514
1106 Int Ag Bill & Rcpt	457,700	53,905	928			512,533
1217 Indirect Cost Recov		21,550				21,550
Agency Totals ***	1,306,976	112,605	25,016			1,444,597

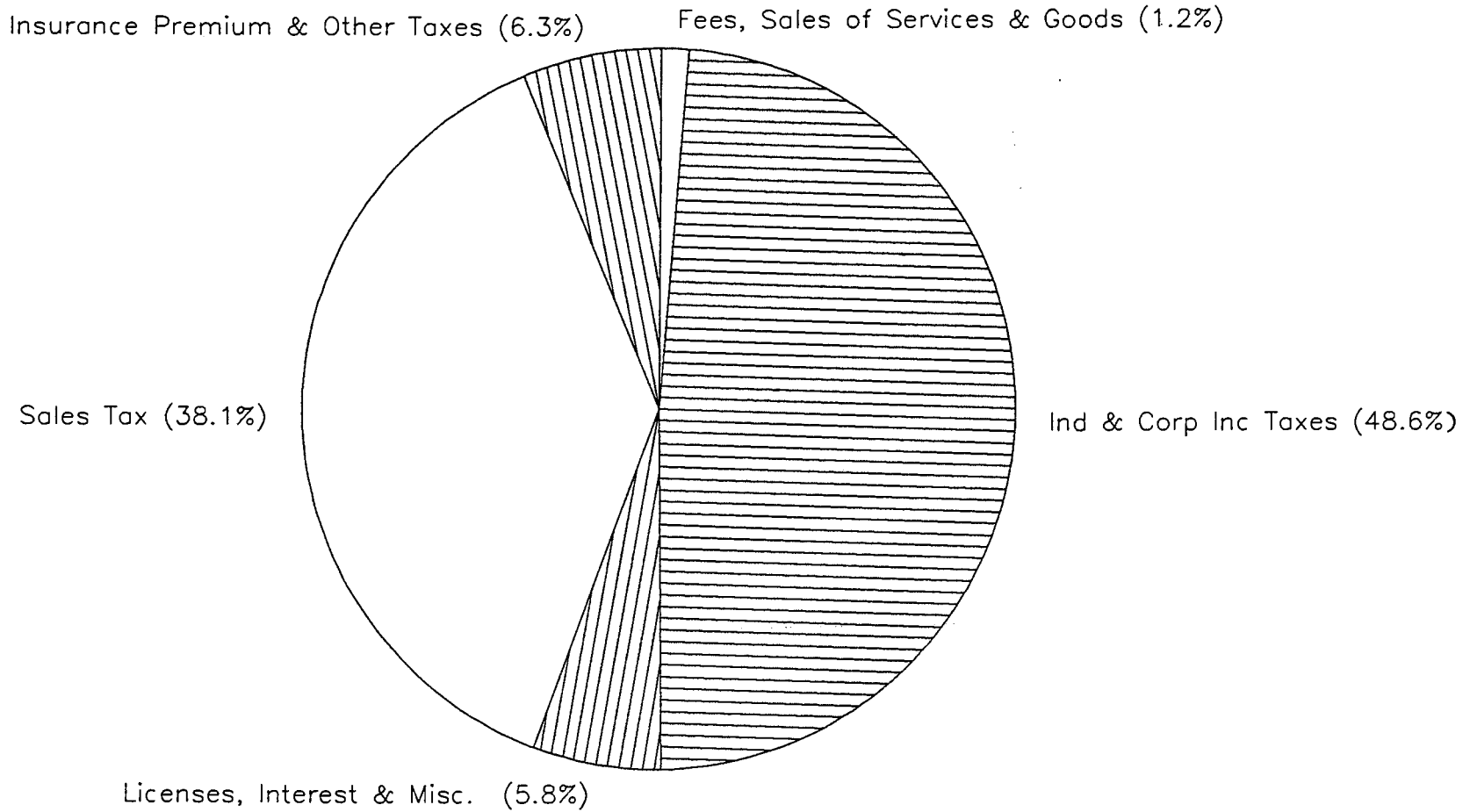
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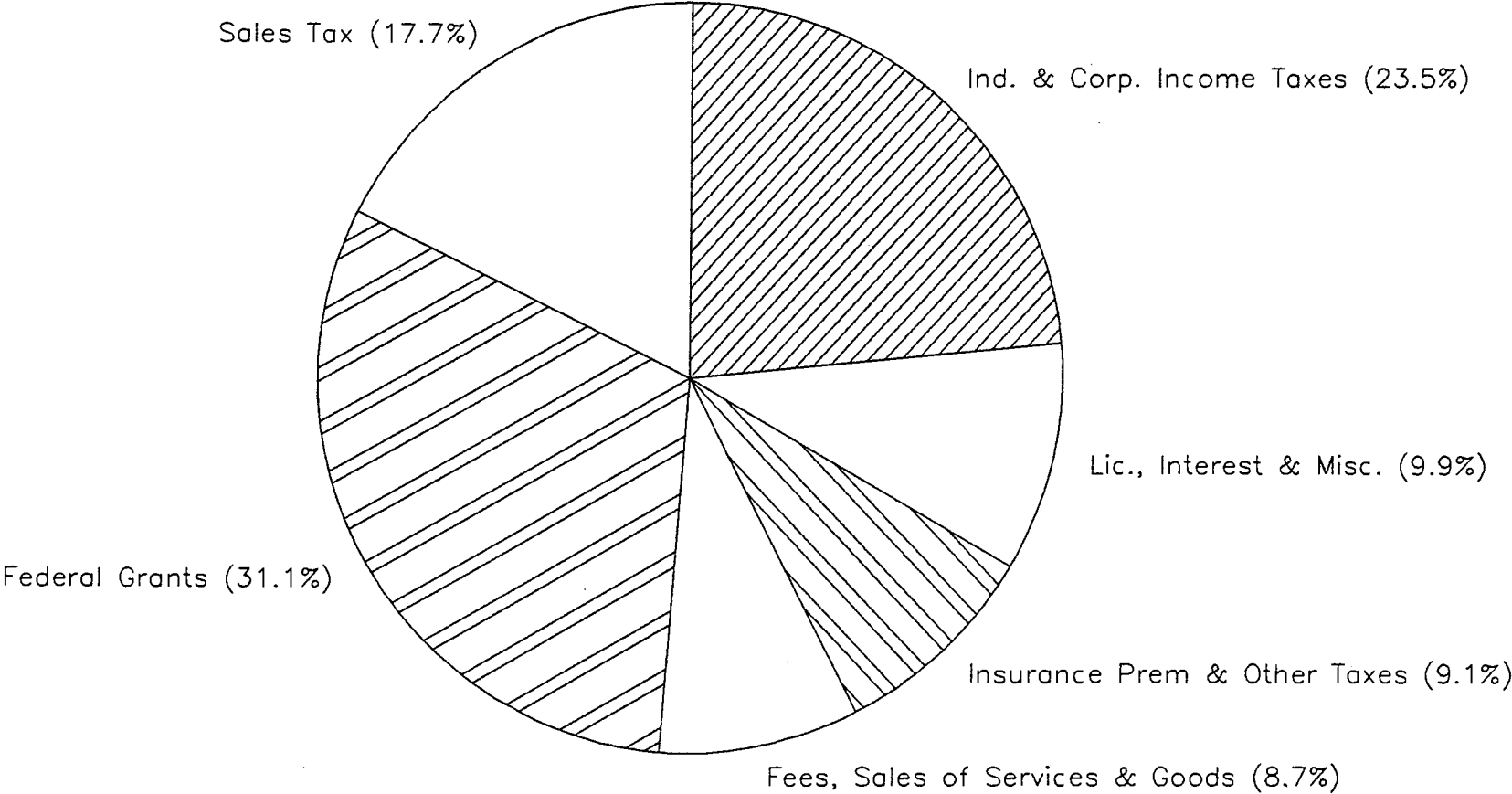
AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	DISBURSEMENTS
81-0000 Judicial Branch						
1101 General Account	9,501,326	1,097,176	159,108	38,291		10,795,901
1106 Int Ag Bill & Rcpt		40,733	22,938			63,671
9301 Judges Retirement		50,671		838,414		889,085
9337 Water Res Adjudication		10,671				10,671
Agency Totals ***	9,501,326	1,199,251	182,046	876,705		11,759,328
Grand Totals	\$385,781,175	\$252,248,251	\$152,917,106	\$1,117,482,574	\$1,266,318,044	\$3,174,747,150
Plus: Net Changes To Encumbrances:						
June 30, 1988				36,528,444		
June 30, 1987				(34,443,397)		
Disbursements And Transfers Out Of Rotary Accounts					2,085,047	
Investments And Other Transfers, Not Shown Above					47,032,640	
					1,099,356,196	
STATEWIDE TOTAL						\$4,323,221,033

STATISTICAL INFORMATION

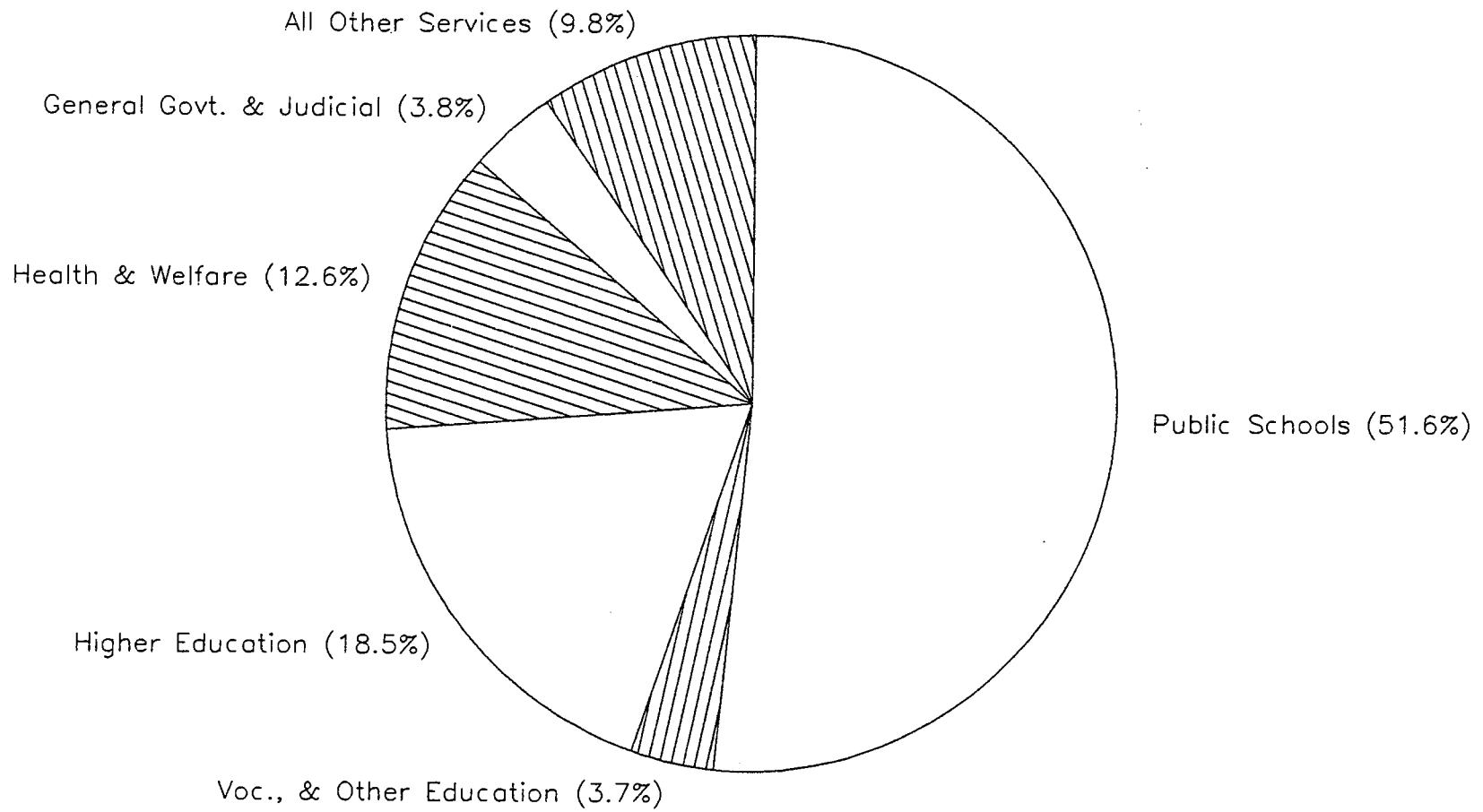
REVENUES – GENERAL FUND



REVENUES – ALL FUNDS



EXPENDITURES — GENERAL FUND



EXPENDITURES — ALL FUNDS

