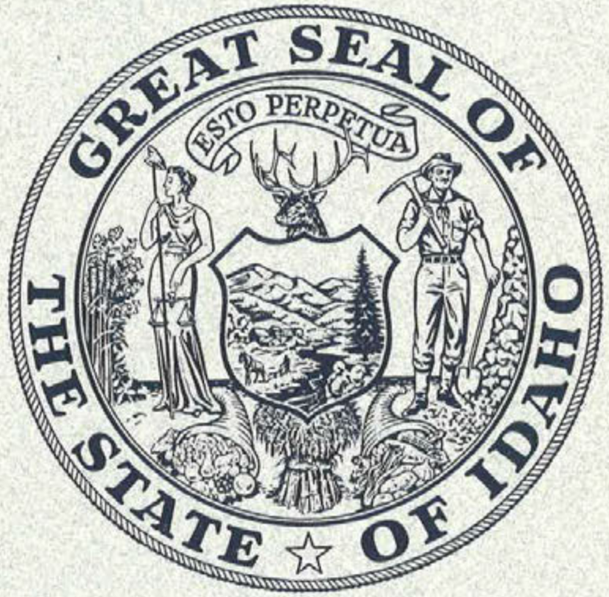


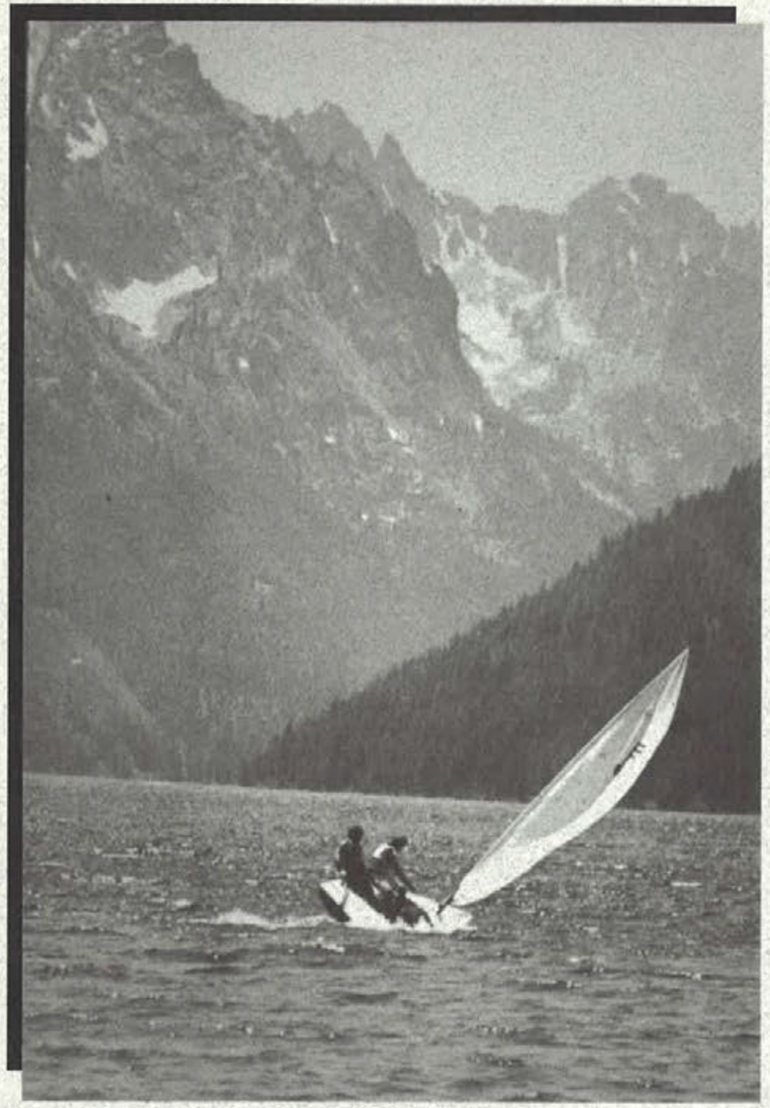

**J. D. Williams**
STATE AUDITOR

THE
STATE OF IDAHO

ANNUAL REPORT

YEAR ENDED JUNE 30, 1991

**Idaho Code 6-1001. Duties of Auditor — It is the duty of the auditor:**

1. **To superintend the fiscal concerns of the state.**
2. **To deliver to the governor on or before the first day of December, a report of the funds of the state...**

# STATE OF IDAHO

## ANNUAL REPORT

## OF THE

## STATE AUDITOR

J. D. WILLIAMS

FISCAL YEAR ENDED

JUNE 30, 1991

Photographs Courtesy of:

| | Page |
|---|---|
| Idaho Blue Book | 5 |
| Idaho Department of Commerce | 22-32 |
| Idaho Historical Society | 7 |
| Dana Coolbaugh | 3,6,7,9<br>10,12-21 |
| J. D. Williams | 3,12 |

A special thanks to all those who helped on this year's Annual Report.

This year's Annual Report is dedicated to Hal W. Turner, Chief Deputy State Auditor

THIS REPORT WAS PRINTED ENTIRELY ON RECYCLED PAPER

PLEASE RECYCLE

# STATE OF IDAHO
# ANNUAL REPORT OF THE STATE AUDITOR

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# INTRODUCTORY SECTION

OFFICE OF THE STATE AUDITOR
JOE R. WILLIAMS BUILDING
STATE CAPITOL
BOISE 83720-0001

J. D. WILLIAMS
STATE AUDITOR

(208) 334-3100
FAX 334-2671

December 1, 1991

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

It is my pleasure to transmit to you my third Annual Report of the State of Idaho, for the fiscal year ended June 30, 1991, in accordance with Idaho Code, section 67-1104.

This report has been prepared by the Office of State Auditor. The financial statements have not been audited by an independent certified public accountant, nor are they in accordance with generally accepted accounting principles (GAAP). As you know, we are presently continuing conversion of State agencies to the new statewide accounting and reporting system known as STARS that will allow Idaho to conform with governmental accounting standards and principles when fully adopted by July 1, 1993. Over 60 agencies have already been converted. The responsibility for both the accuracy of the presented data and the completeness and fairness of this presentation, including all disclosures, rests with the State.

This report is presented in three sections – introductory, financial, and supplementary. The introductory section includes: this transmittal letter; the State's elected principal officials and organization chart; the State of the State Auditor's Office message; and graphic presentation of revenues and expenditures. We have also added some selected financial information about various activities of Idaho government that should be of interest to our citizens. The financial section contains two sets of financial statements. One to reflect AU-20 (old) and the other to reflect STARS (new) accounting systems. Notes to these financial statements are also included in this section. The supplementary section includes a detailed classification of receipts and disbursements by individual funds within each State agency which operated on AU-20 (old system) sometime during the fiscal year.

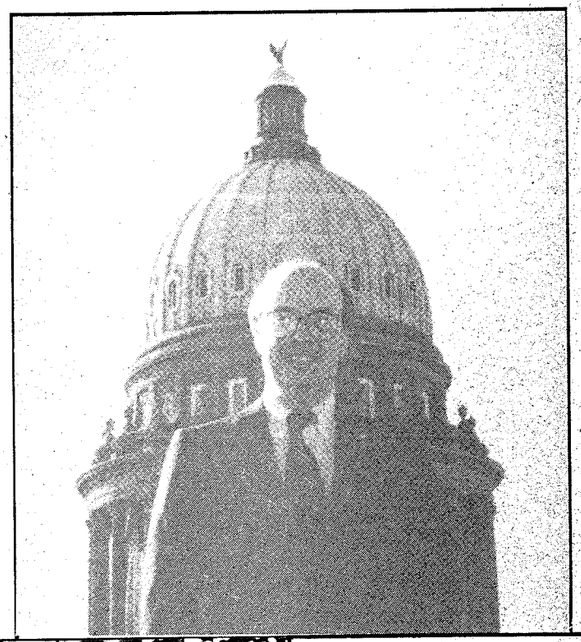
The State Auditor's Office is dedicated to leading the way to ensure that our State government is accountable and responsible to all our citizens. Should you require additional State financial information, I will be pleased to furnish it upon request.

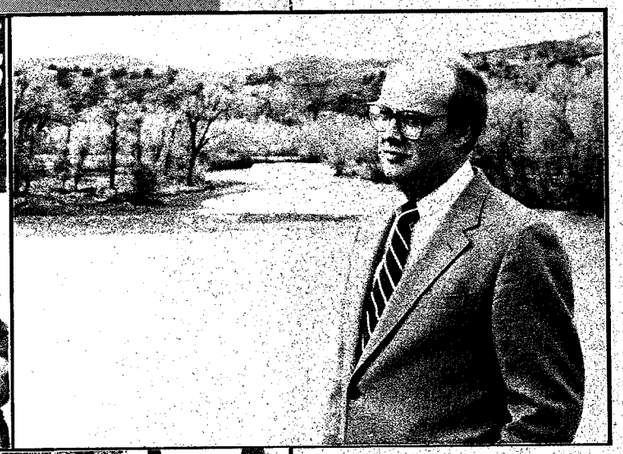
Yours very truly,

J. D. Williams

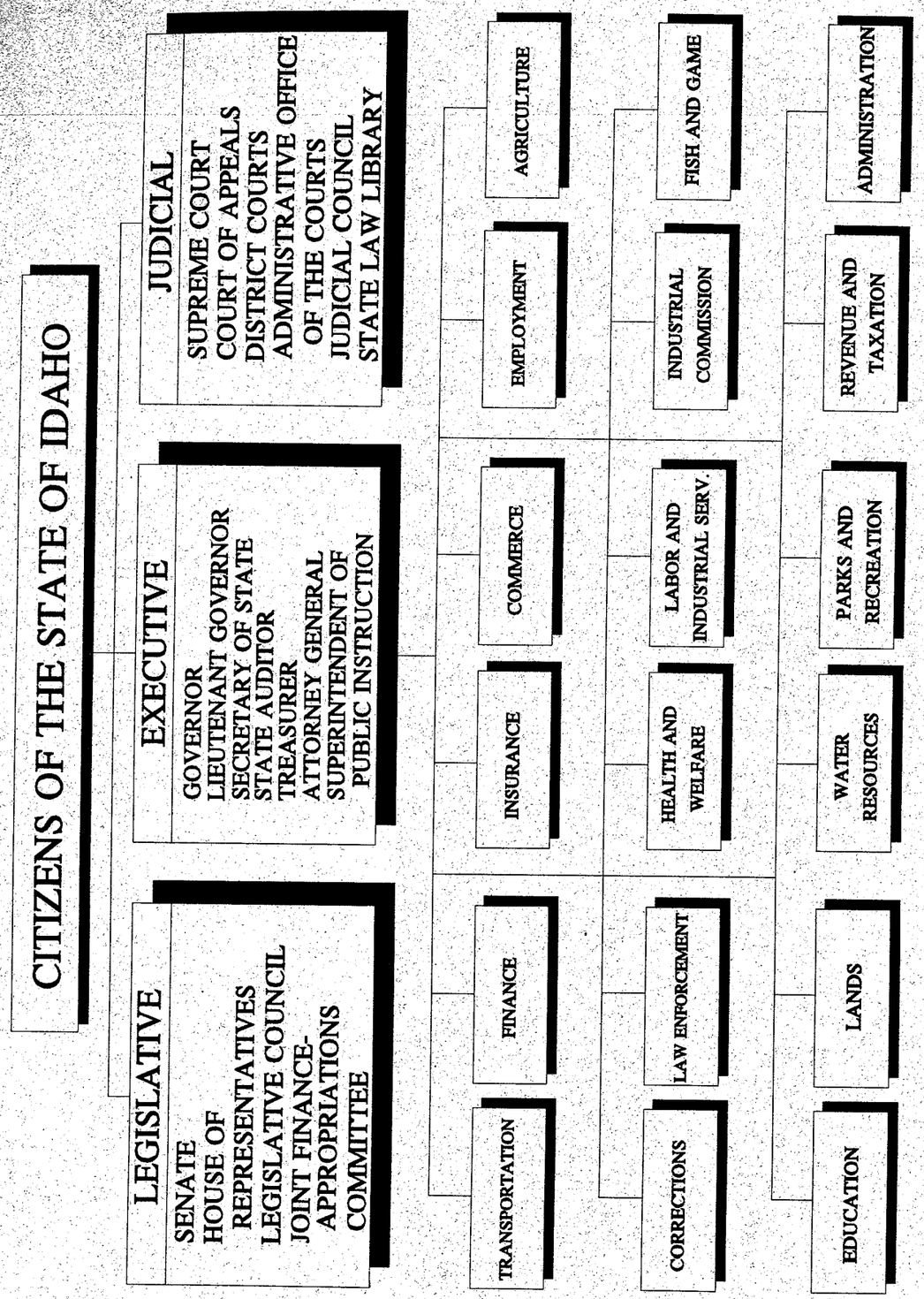
J. D. Williams
State Auditor







# STATE OF IDAHO ORGANIZATION CHART






# STATE OF IDAHO
# ELECTED STATE OFFICIALS
## AS OF JUNE 30, 1991

## EXECUTIVE

Cecil D. Andrus
GOVERNOR

C. L. "Butch" Otter
LIEUTENANT GOVERNOR

Pete T. Cenarrusa
SECRETARY OF STATE

J. D. Williams
STATE AUDITOR

Lydia Justice Edwards
STATE TREASURER

Larry EchoHawk
ATTORNEY GENERAL

Jerry L. Evans
SUPERINTENDENT OF PUBLIC INSTRUCTION

## JUDICIAL

Robert Bakes
CHIEF JUSTICE, SUPREME COURT

## LEGISLATIVE

Michael D. Crapo
PRESIDENT PRO TEMPORE OF THE SENATE
(42 Senators)

Tom Boyd
SPEAKER OF THE HOUSE OF REPRESENTATIVES
(84 Representatives)

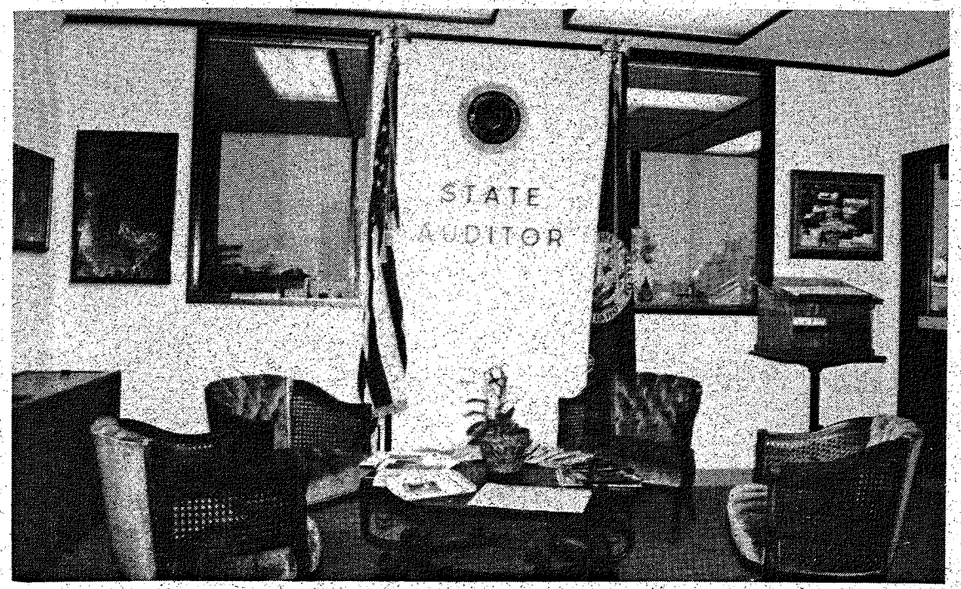
# IDAHO STATE AUDITORS

**Territorial Government (1863 -1890)**

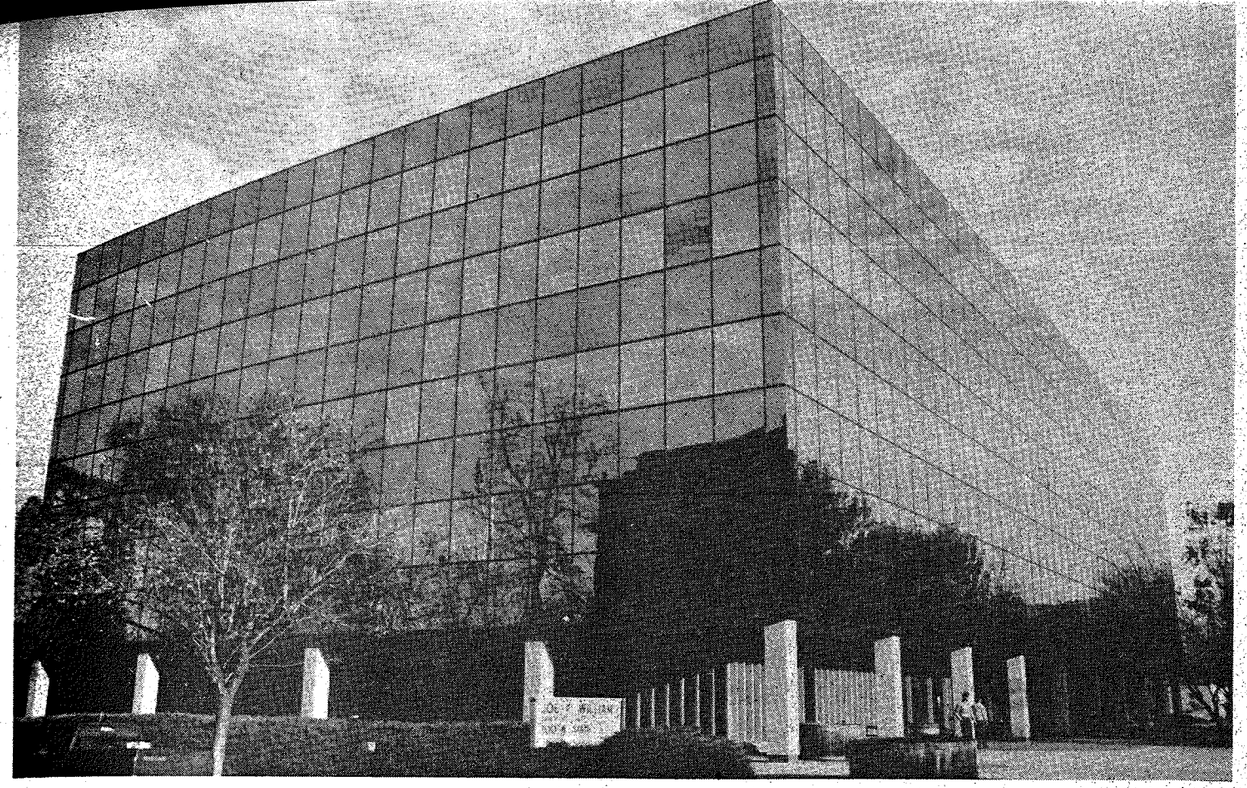
| **Auditors and Comptrollers** | **Appointed** |
|---|---|
| Bacon, John M. | 7/23/1863 |
| Lamkin, Benjamin F. | 9/23/1863 |
| Lane, Horace B. | 1/27/1867 |
| Bishop, William R. | 5/14/1867 |
| Cram, Danial | 1/1/1868 |
| Perrault, Joseph | 1/15/1875 |
| Onderdonk, James L. | 2/14/1881 |
| Moody, Silas W. | 2/7/1885 |
| Wickersham, J. H. | 2/11/1887 |

**State Government (1890 through present)**

| **Name/Party** | **Term of Office** |
|---|---|
| Moody, Silas W. (R) | 1/5/1891 to 1/2/1893 |
| Ramsey, Frank C. (R) | 1/2/1893 to 1/7/1897 |
| Anderson, J. H. (P-D) | 1/7/1897 to 1/7 1901 |
| Sinclair, Berlett (R) | 1/2/1899 to1/7/1901 |
| Jones, E. W. (P-D-S. R) | 1/7/1901 to 1/5/1903 |
| Turner, Theo (R) | 1/5/1903 to 1/2/1905 |
| Bragaw, Robert S. (R) | 1/2/1905 to 1/4/1909 |
| Taylor, S. D. (R) | 1/2/1909 to 1/6/1913 |
| Huston, Fred L. (R) | 1/6/1913 to 1/1/1917 |
| Van Deusen, Clarance (D) | 1/1/1917 to 1/6/1919 |
| Gallett, Edward G. (R) | 1/6/1919 to 1/2/1933 |
| Parsons, Harry C. (D) | 1/2/1933 to 1/2 1939 |
| Wright, Calvin E. (D) | 1/2/1939 to 1/1/1945 |
| Hansen, Ernest G. (R) | 1/1/1945 to 1/6/1947 |
| Neilson, N. P. (R) | 1/6/1947 to 4/30/1957 |
| Swensen, Rulon (R) | 6/18/1957 to 1/5/1959 |
| Williams, Joe R. (D) | 1/5/1959 to 3/1/1989 |
| Williams, J. D. (D) | 03/01/1989 to present |

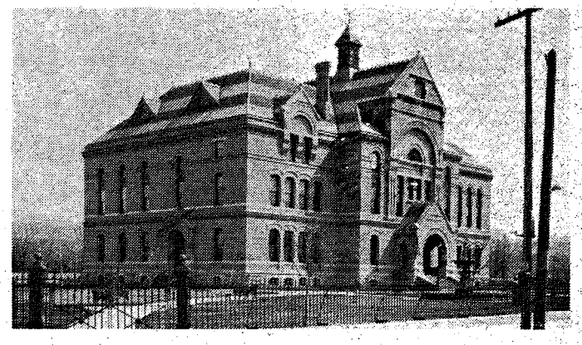




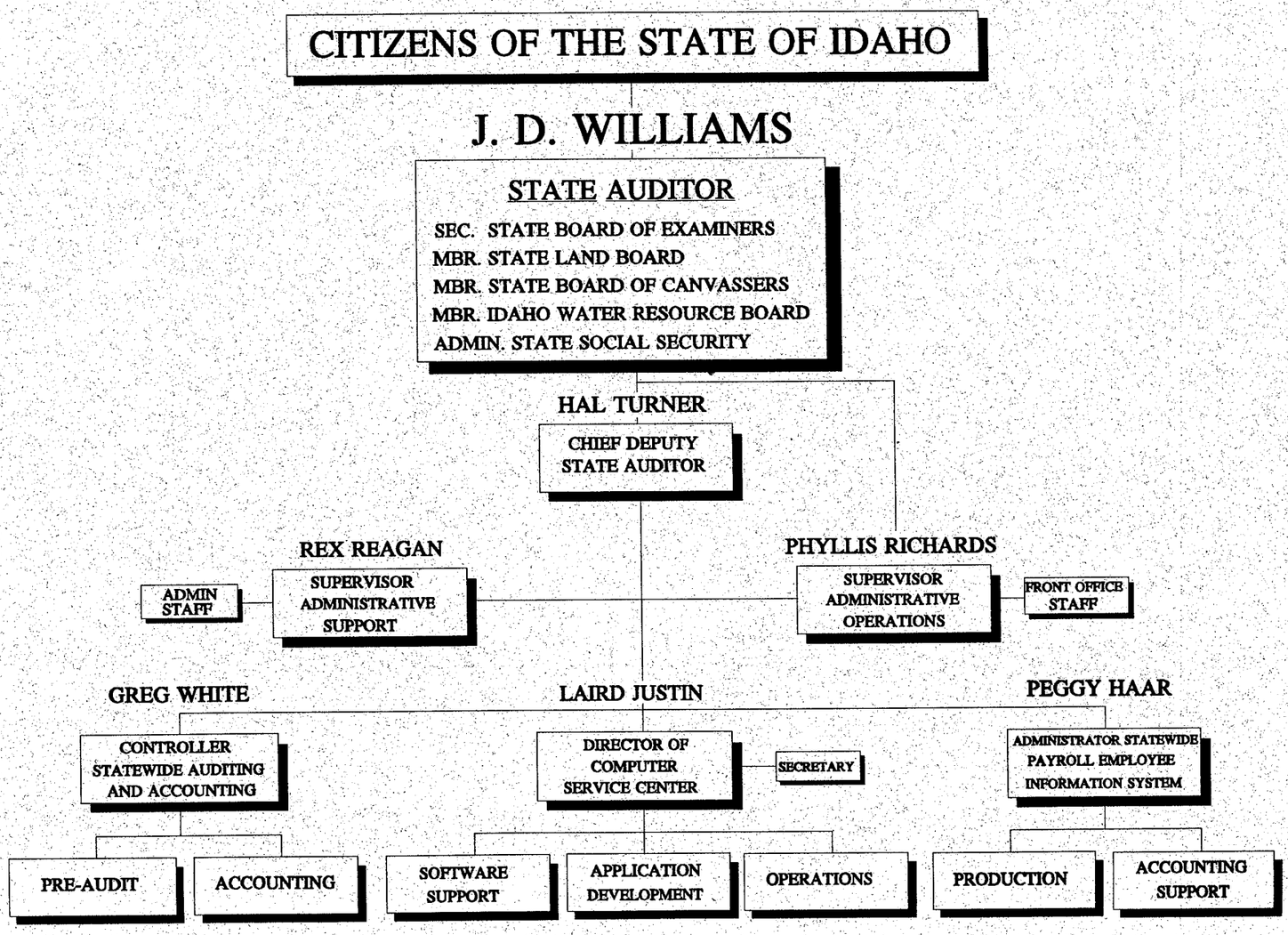
State Auditor's Office
5th Floor
Joe R. Williams Building
Boise

State Auditor's Office
circa 1901

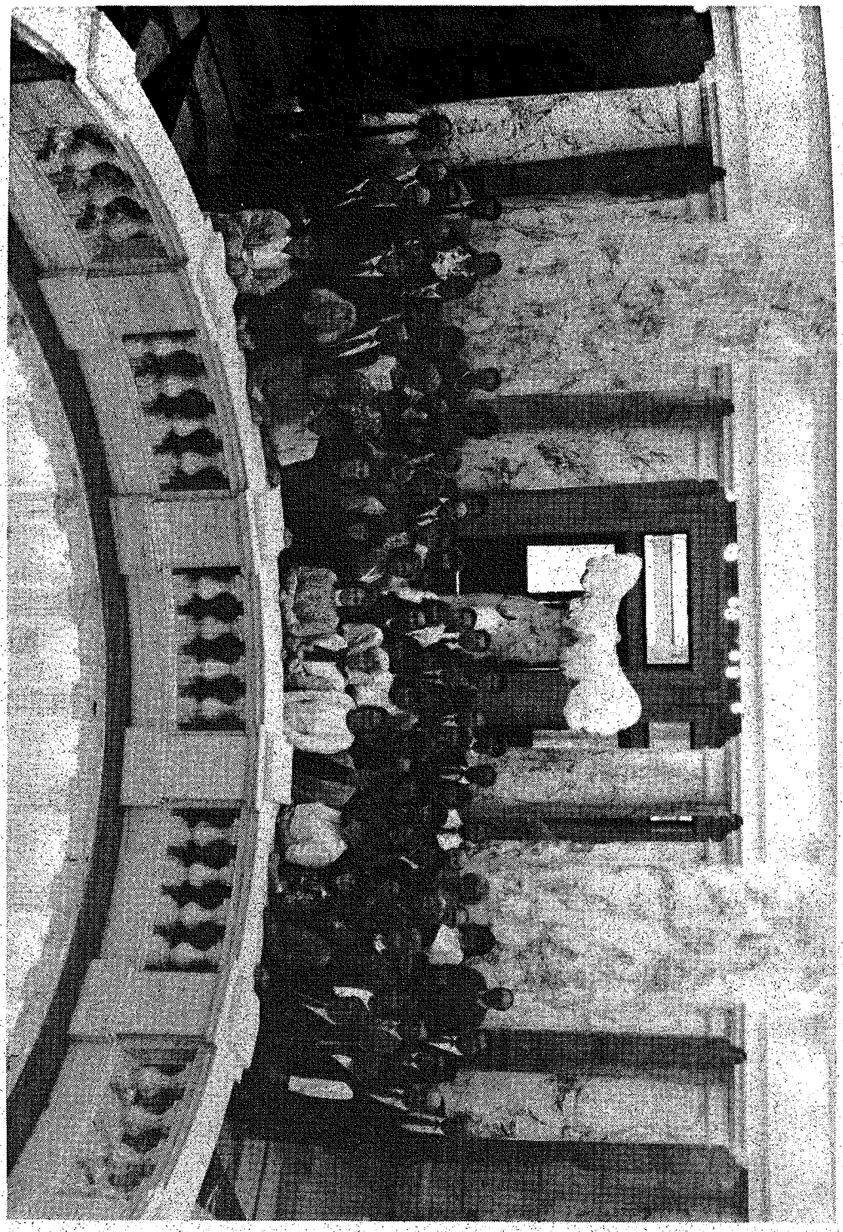


Idaho Territorial Capital
Boise

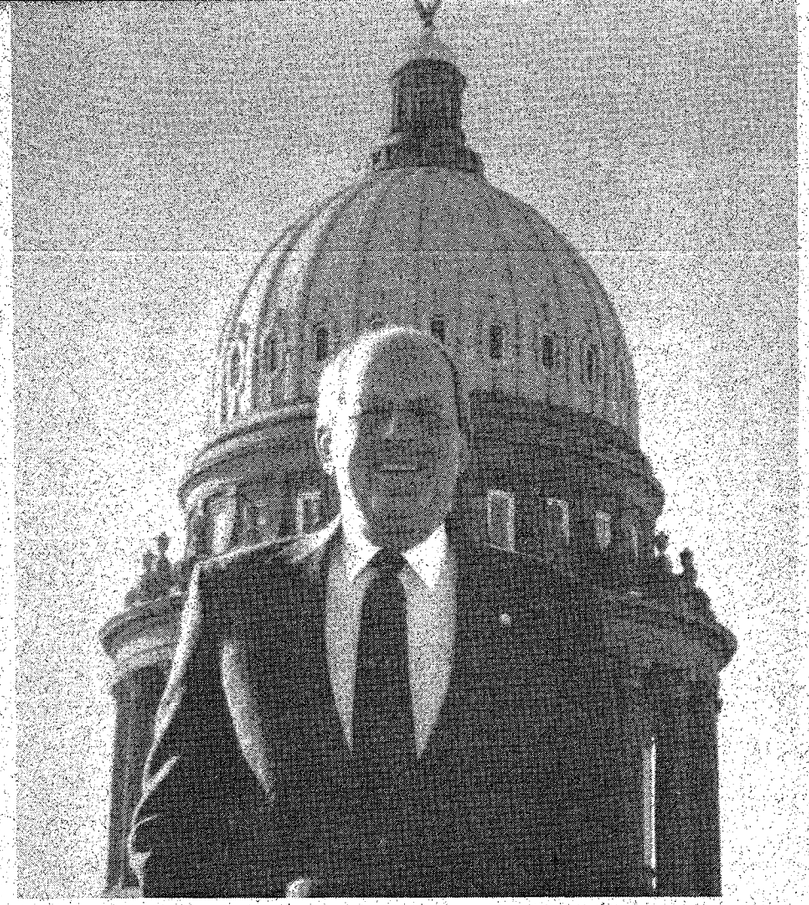
# STATE AUDITOR'S OFFICE ORGANIZATION CHART





J. D. WILLIAMS
STATE AUDITOR
AND HIS ENTIRE STAFF



"We do not seek to impose our will, but rather we show our system of Government by example."

-Hal W. Turner

This year's Annual Report is dedicated to Hal W. Turner, Chief Deputy State Auditor, since 1981.

Before coming to the State Auditor's Office, Hal was Director of Information Systems and Management Analysis; and Administrator, Division of Budget, Policy Planning and Coordination, in the Governor's Office from 1971 to 1978.

Hal has shown over the years the ability and fairness to work with all people no matter what political party or walk of life.

Hal has always shown compassion, interest and pride in his co-workers.

Hal is married to the former Pat Jenkins, they have five grown children and two grandchildren.

It is with great honor that we dedicate this year's Annual Report to Hal --a true statesman.



**FRIENDS AND ASSOCIATES SPEAK OUT ON HAL TURNER**

**"Hal Turner is the type of dedicated employee every successful organization must have. He tends to the details and makes the gears run smoothly. In short, he is a dedicated professional who works hard to see that the public's business is conducted wisely and frugally. Hal certainly deserved this recognition."**

**Cecil D. Andrus, Governor**
**State of Idaho**

**"Hal's knowledge and expertise were the key to a smooth transition from Joe R. Williams to my becoming State Auditor, without jeopardizing the efficiency of the office. He knows how State works better than anyone. His dedication and assistance are invaluable to me and the citizens of the State of Idaho. He really helps this office make State government accountable to Idaho's people. Besides he is a really nice guy."**

**J.D. Williams**
**State Auditor**

**"Hal Turner has been invaluable to the Auditor's Office and the State of Idaho. He has always had the respect and loyalty of the employees in the office. His years of dedication and hard work are greatly appreciated."**

**Joe R. Williams**
**State Auditor Emeritus**

**"Hal Turner is a competent and dedicated State employee who has always been most cooperative in dealing with my office."**

**Pete T. Cenarrusa**
**Secretary of State**

**"Hal Turner is the kind of individual everyone likes to do business with. He is very personable, very bright, very outspoken, very straight forward and without guile. Besides, for an almost bald fellow, he is quite handsome."**

**C.E. "Chick" Bilyeu**
**Idaho State Senator**

**"It has always been a pleasure and a delight to work with Hal. He always gives you the facts. No matter what agency Hal has been with; if you want to know what is going on, and you want it straight, talk to Hal."**

**Kathleen W. "Kitty" Gurnsey**
**Idaho State Representative**

**"We all think the world of Hal. Of course, you know what we think of the world. Seriously, my contacts with Hal, which began in 1970, have been positive and productive. Hal's sincere interest in the State of Idaho is shown in his dedication with others in State government."**

**Mike Mitchell**
**Former Chief of Staff, Governor's Office**

**"I have the highest respect for Hal Turner, both as a boss and friend. Hal is always there when needed, giving freely of his time and talents. He is respected and appreciated by all employees in the State Auditor's Office. It is a pleasure to work with him."**

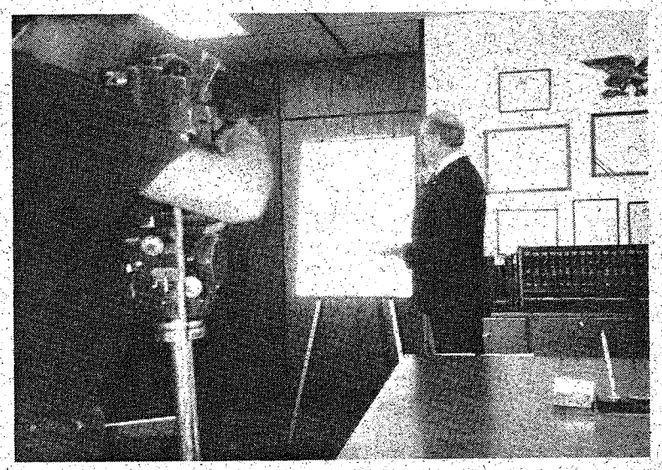
**Phyllis Richards**
**Administrative Operations Supervisor**
**State Auditor's Office**

# STATE AUDITOR - FIVE YEAR PLAN

## STATEWIDE PAYROLL - EMPLOYEE INFORMATION SYSTEM (E.I.S.)

E.I.S. MISSION STATEMENT: To ensure that state government is accountable to every Idaho citizen by:

- Guaranteeing that each state employee is paid on pre-established days at an authorized rate of pay for the proper number of hours worked.
- Maintaining required employee records for auditing and reporting purposes.
- Pledging public accessibility to authorized payroll records information.
- Protecting and safeguarding confidentiality of state employees' personal records data.







**Fiscal Year**

1992 Complete design and/or implementation of the following activities:

- Convert month-end, quarterly and on-request reporting systems.
- Streamline calendar year-end process.
- Streamline system maintenance process to reduce personnel time.

- Design on-line update to allow employee maintenance to occur at the source.
- Revise Personal Computer Time Entry System to accommodate exception reporting capability.
- Install pilot overtime calculation (i.e. Federal requirement) system for State Auditor's Office employees.

1993
- Train agencies in use of on-line data input system for entering all data into E.I.S.
- Convert agencies to overtime calculation process.
- Begin conversion of agencies to on-line data input system.
- Create on-line reports for Legislature.
- New Garnishment Processing System into production.

- Assume functions of data control operations (i.e. now under Computer Service Center Control).

1994
- Provide capability for electronic file access.
- Initiate computerized data (digitized) imaging processing system study.

- Re-define job roles for E.I.S. production personnel for possible planned staff reductions in FY'96.
- Continued conversion of agencies to on-line data input.





- Eliminate use of Computer Service Center for key entry operations.
- Establish formal performance measurement procedures.

1995
- Complete conversion of agencies to on-line data input.
- Install computerized data (digitized) imaging processing system.
- Establish training section (i.e. "help desk") for problem resolution, dissemination of information, etc. statewide.

1996
- Eliminate all paper reporting.
- Make recommendations for staff reductions.

## STATEWIDE ACCOUNTING

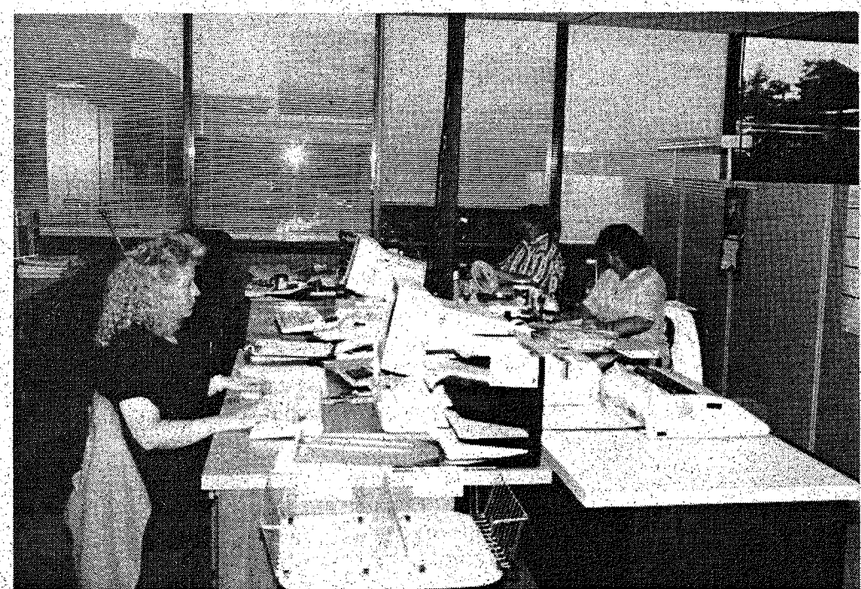
STATEWIDE ACCOUNTING MISSION STATEMENT: To ensure that state government is accountable to every Idaho citizen by:

- Utilizing current accounting policies and practices.
- Conforming to generally accepted governmental accounting principles.
- Maintaining an up-to-date on-line accounting system.
- Producing timely, accurate, and easily understood information and financial statements portraying the state's financial position.

Fiscal Year

1992 Complete design and/or implementation of the following activities:

- Continue converting agencies to new accounting system (STARS).
- Implement system improvements to STARS (i.e. cost allocation, automate cash receipt process, 1099 reporting, and fund distribution).
- Continue identifying and designing statewide reports generally used by the State Auditor's Office, Division of Financial Management, Legislative Auditor's Office, etc.
- Begin reorganization of the Accounting Section to reflect the decentralization of pre-audit, operation of an on-line accounting system, enhanced financial reporting, and other changes adopted by the State Auditor's Office.



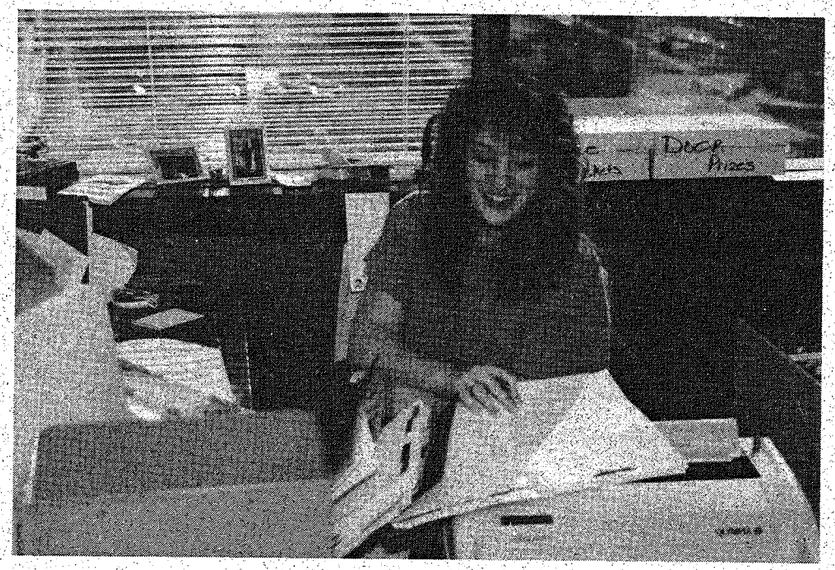
- Begin initial development of a statewide accounting policy and procedures manual reflecting the Idaho Code and generally accepted accounting principles (GAAP).
- Start format changes for the State Auditor's Annual Report to reflect generally accepted accounting principles (GAAP) for FY'91 reporting year.





1993
- Complete remaining agency conversions to STARS (i.e. Universities, Departments of Health and Welfare, Corrections, the Judicial Branch, and Office of State Treasurer).
- Purchase Fixed Asset Subsystem to STARS, agencies to begin reporting all statewide assets.
- Purchase Adhoc Reporting System for statewide usage.
- Record State Treasurer's investment activity on the State Auditor's books for the first time in history.
- Determine enhancements requires for STARS automatic grant billing system. Cash management agreement with the Federal government should be in place.
- Continue to enchance annual financial statements.
- Determine modifications to STARS for tailored reports to support post-audit function.

1994
- Implement automated garnishment processing and IRS Form 1099 reporting.
- Set up liaison position to work with Legislature on proposed financial legislation or requests for financial data.
- Establish full time training position for on-going coordination between STARS and agencies.
- Continue making enhancements to annual financial statements.

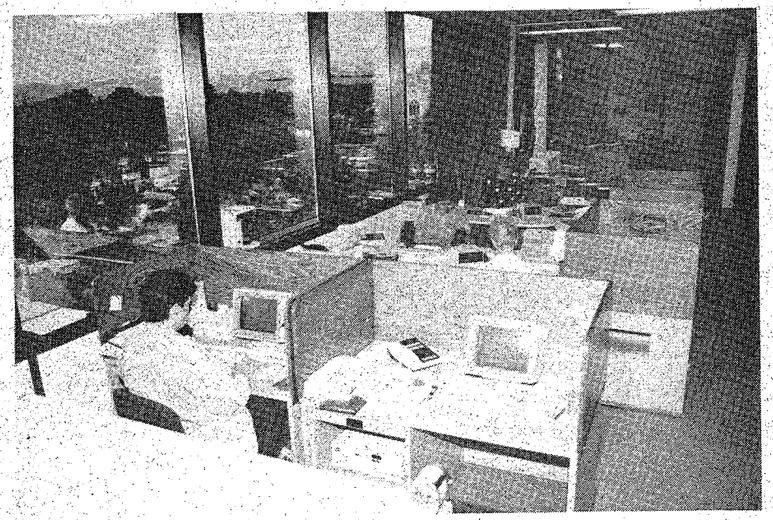


1995
- Discontinue use of present accounting system.
- Produce first annual financial statement since all state agencies will have been operating on STARS for one year.
- Begin initial preparation of a statewide Comprehensive Annual Financial Report (CAFR).

1996
- Produce first CAFR.
- Begin plans to successfully achieve qualifications for the Certificate of Conformance from the Governmental Financial Officer's Association (GFOA).





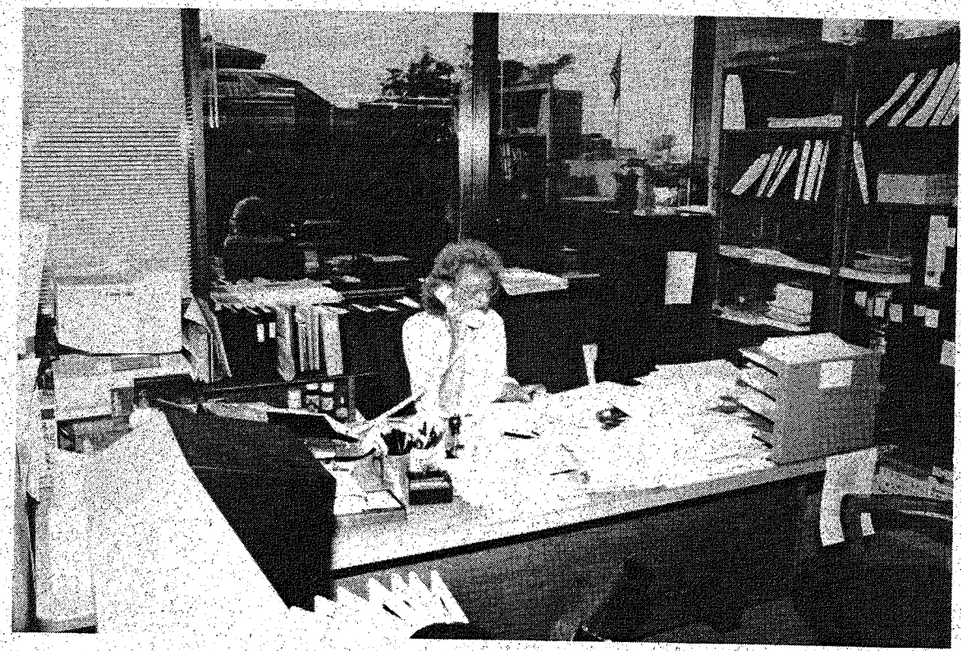


## COMPUTER SERVICE CENTER (CSC)

COMPUTER SERVICE CENTER MISSION STATEMENT: To ensure that state government is accountable to every Idaho citizen by:

- Providing state-of-the-art technical services at the least possible cost.
- Guaranteeing that the CSC remains a self supporting unit without any need for operational funding from the Legislature.
- Continuing to support and implement major new computing technologies in response to agency demands.

- Implementing improved programmer productivity technology for increased job performance.
- Providing expanded training programs availability to increase personnel technical capabilities.



Fiscal Year

(1992-1996) Complete the following tasks:

- Provide statewide support for network management.
- Purchase necessary software to enhance computer performance and capacity planning functions.
- Determine method to better utilize technical personnel to enhance overall technical support for computer system performance.
- Determine feasibility and statewide requirements for imaging technology.
- Design and implement statewide electronic mail system.



"I am very proud of my entire staff who are dedicated, hard-working employees. I am especially appreciative of those who have demonstrated their dedication to serving the citizens of Idaho for many years."

**J.D. WILLIAMS**

J.D. Williams presenting office staff members the "Certificate of Recognition" for over 20 years of service to the State of Idaho.

From left to right:
Charles Severn, Jean Ihli, Paul Worrell, Rhonda Marlow, Laird Justin, Peggy Haar, J.D.Williams, Phyllis Richards, Wayne Elliott, Darlene Strough, Julie Andersen, Ann Brown

AVERAGE TENURE WITH THE STATE AUDITOR'S OFFICE AND/OR STATE OF IDAHO ---------- **10 YEARS 1 MONTH**

| | | |
|---|---|---|
| 54 EMPLOYEES | ---------- | **5 OR MORE YEARS** |
| 36 EMPLOYEES | ---------- | **10 OR MORE YEARS** |
| 18 EMPLOYEES | ---------- | **18 OR MORE YEARS** |
| 11 EMPLOYEES | ---------- | **20 OR MORE YEARS** |
| 4 EMPLOYEES | ---------- | **25 OR MORE YEARS** |

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# *IDAHO is...*

*Water...*

*People...*

*the West...*

*Mountains...*

*Winter playground...*

# *What America was!*

*Idaho, the "Gem State", lives up to her name in many ways. Discover Idaho's wild and scenic rivers, spectacular mountains, historic trails and blue skies.*

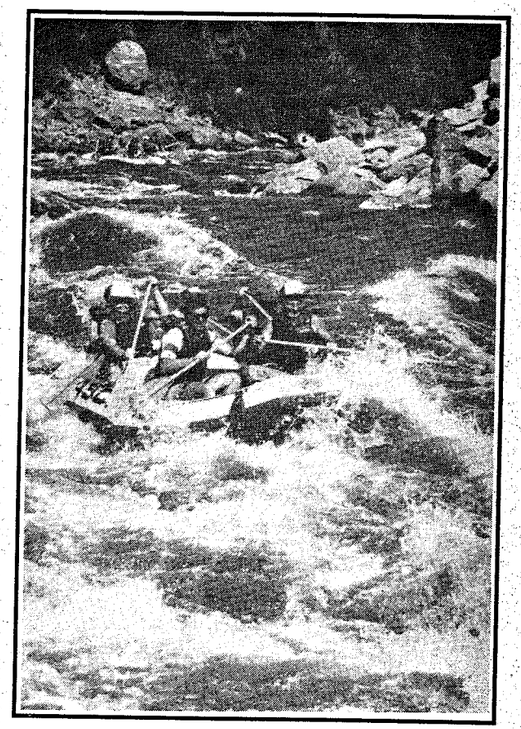
*We invite you to come and experience Idaho.*

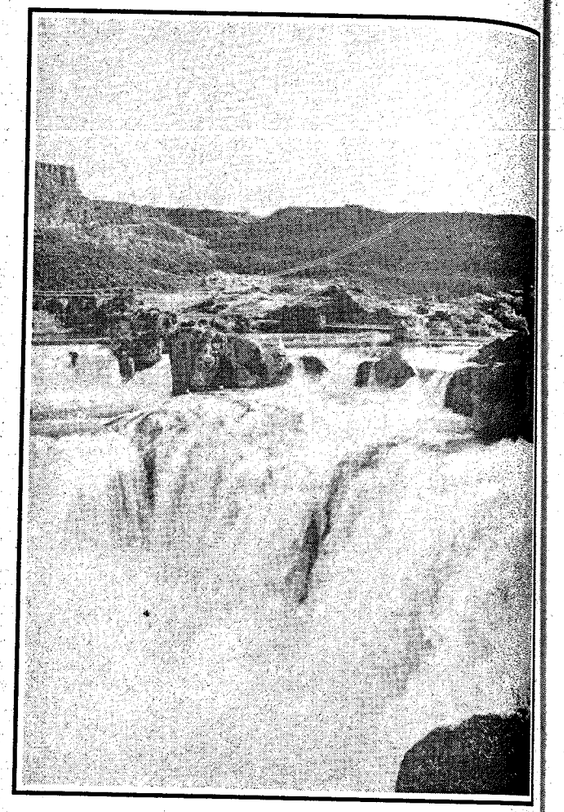
*Discover Idaho--uncrowded, unhurried and untouched.*

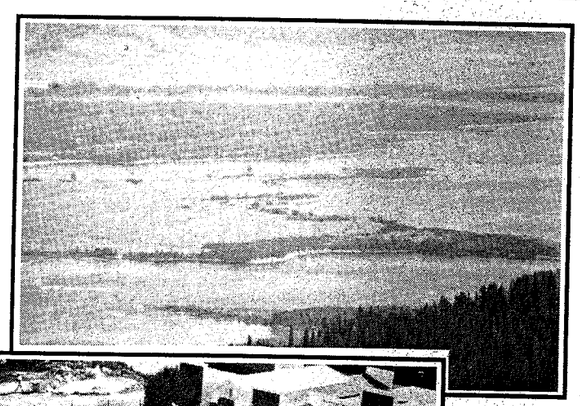
*We would like to thank the Idaho Department of Commerce for their help in putting together this year's annual report. Many of the pictures used in this report were made available from the Department of Commerce and their assistance is appreciated.*

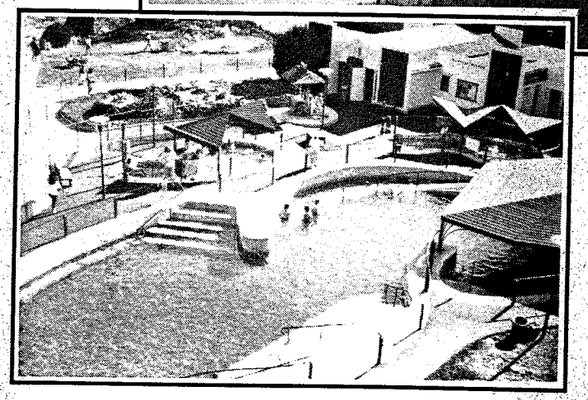
*Idaho Department of Commerce / Idaho Travel Council*
*700 West State Street*
*Boise, Idaho 83720*
*(800) 635-7820 (208) 334-2470*

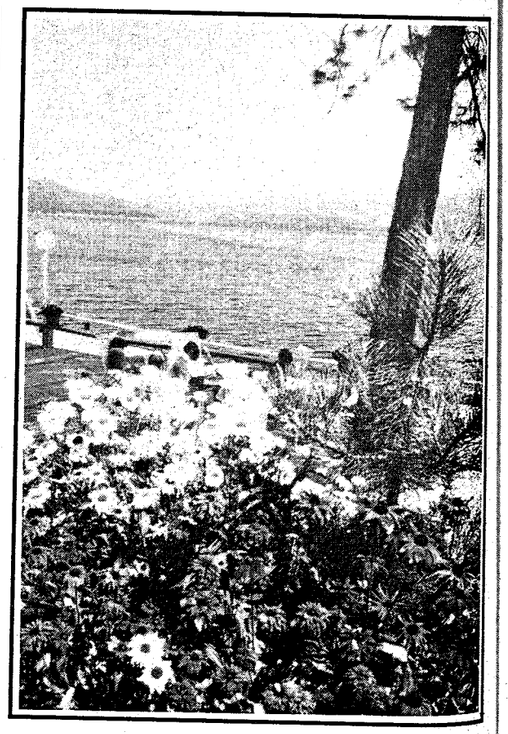
# Water . . .

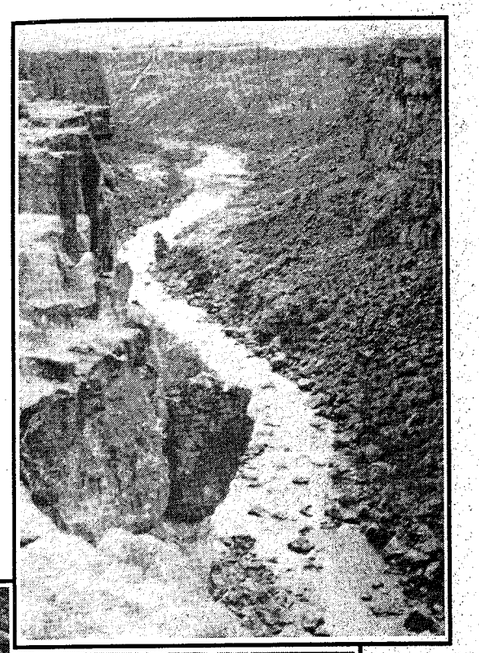


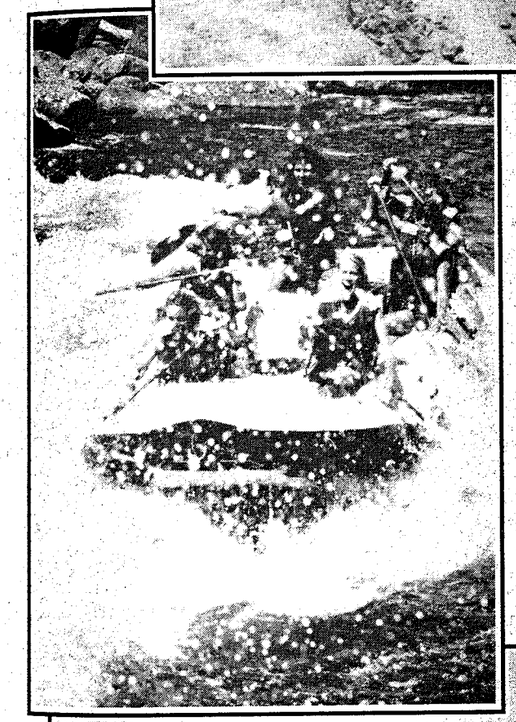


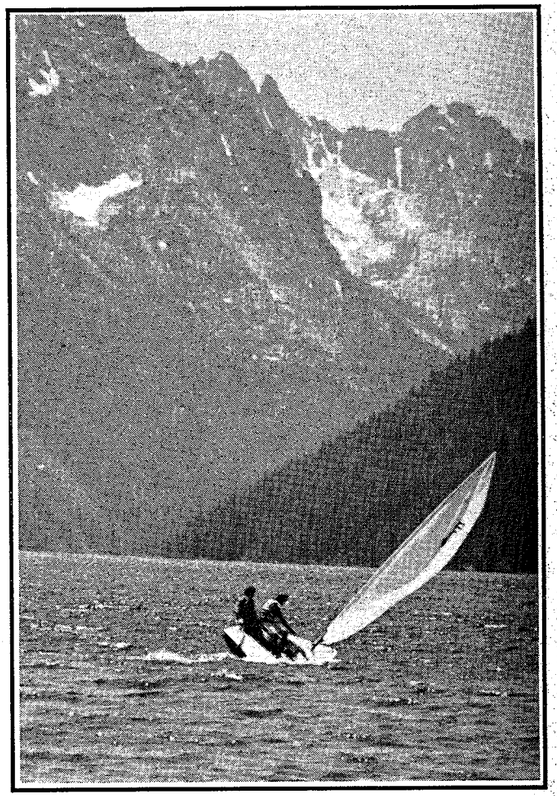


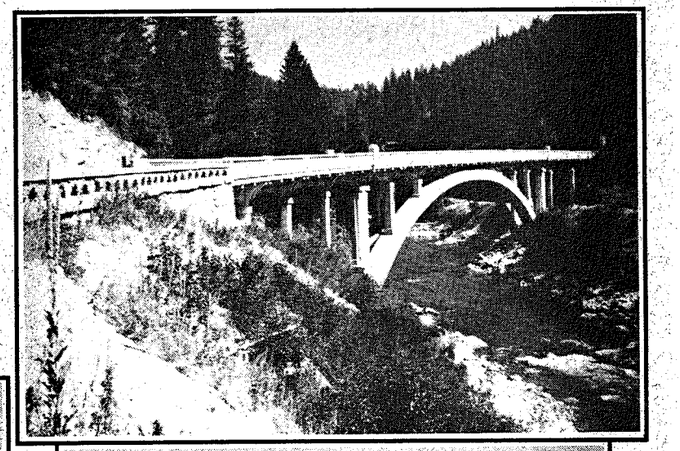


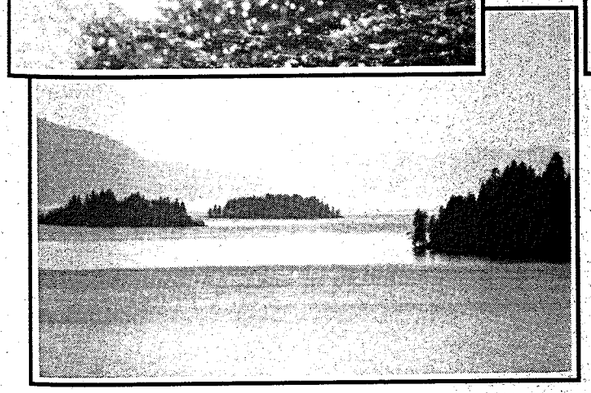


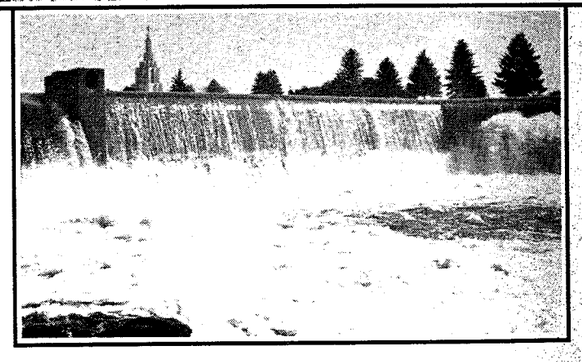




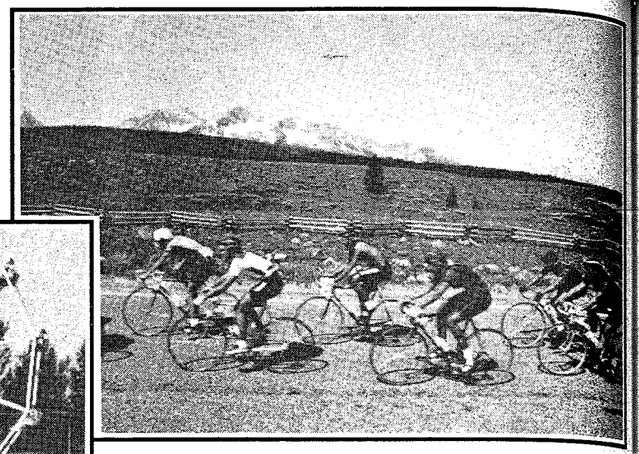


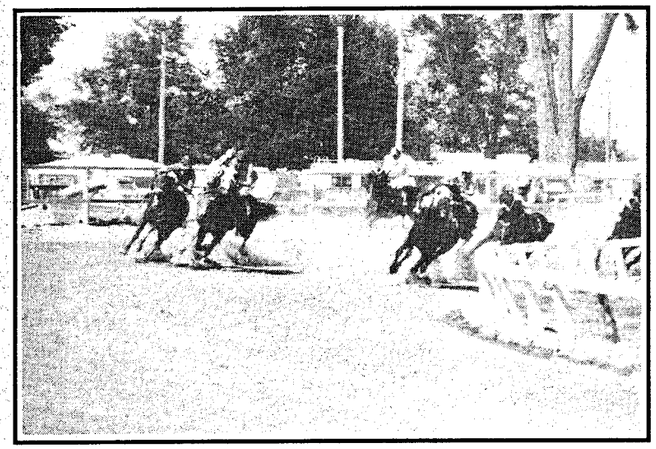


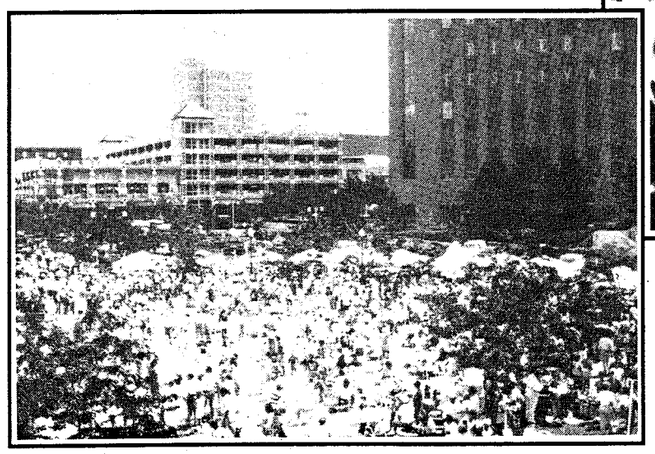


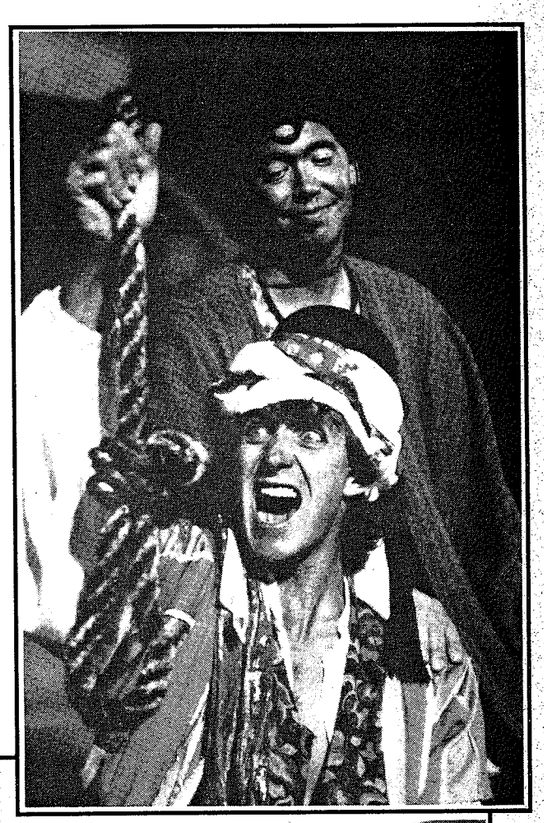


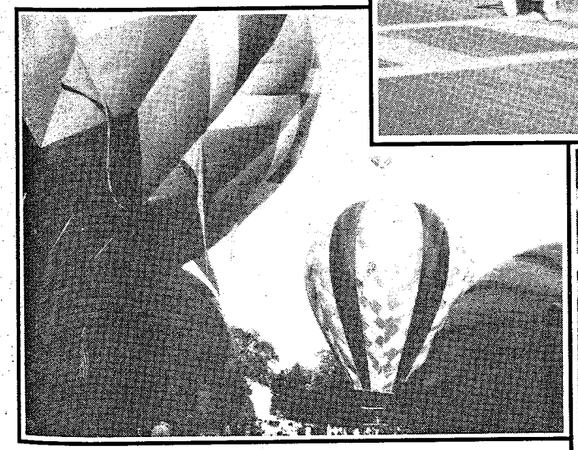
# People . . .

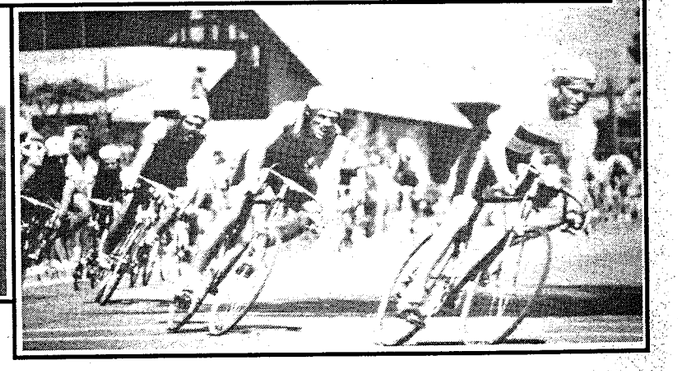




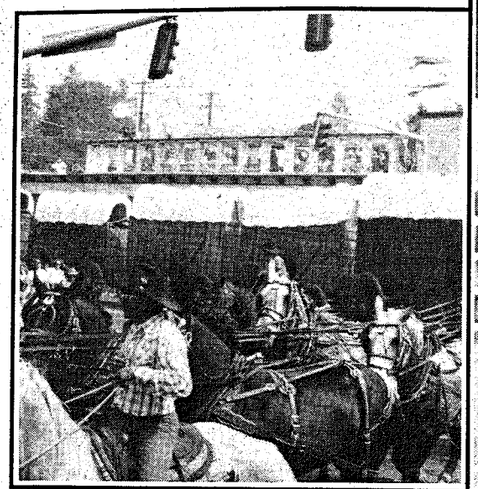


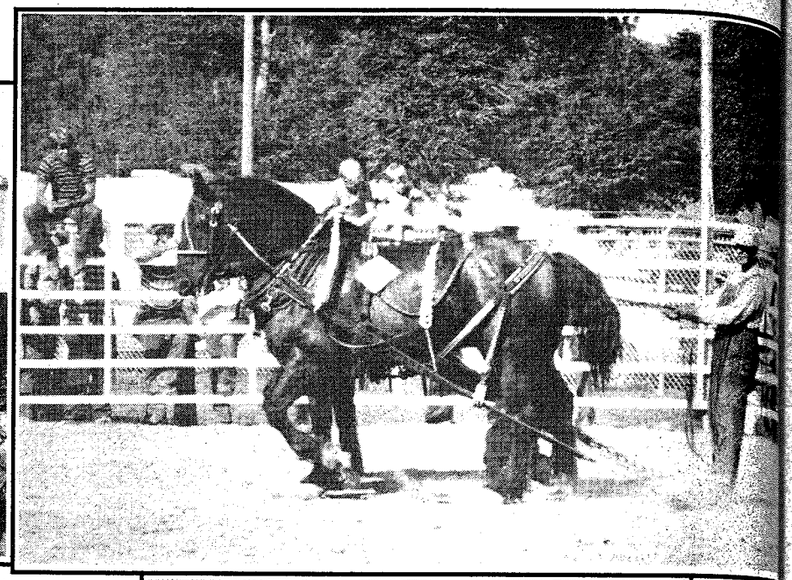


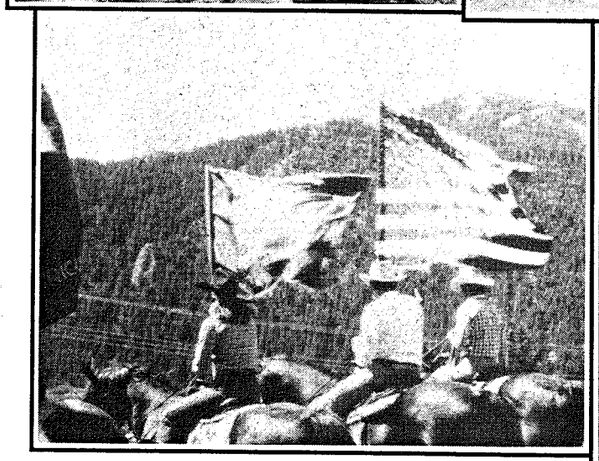


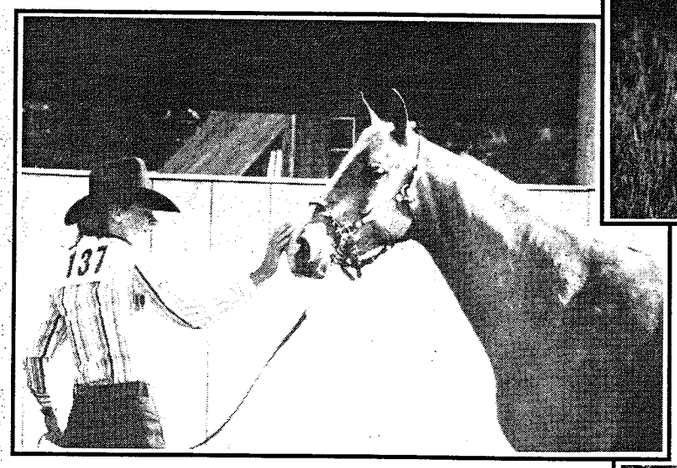


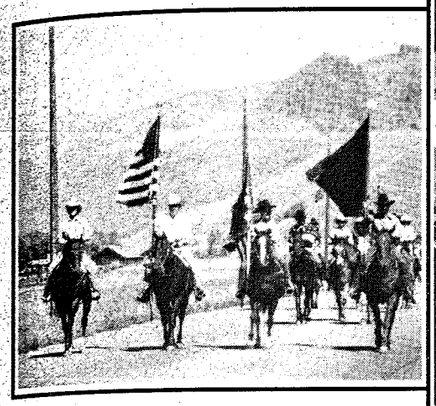
# The West . . .

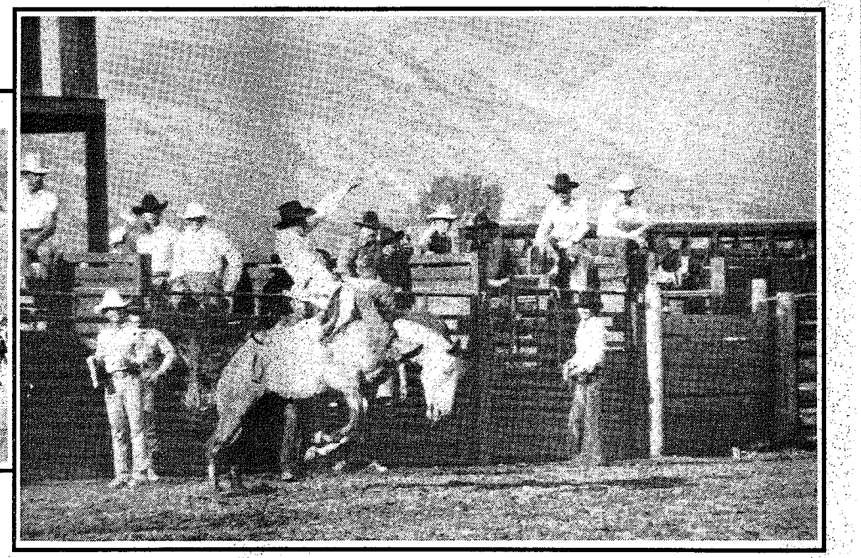


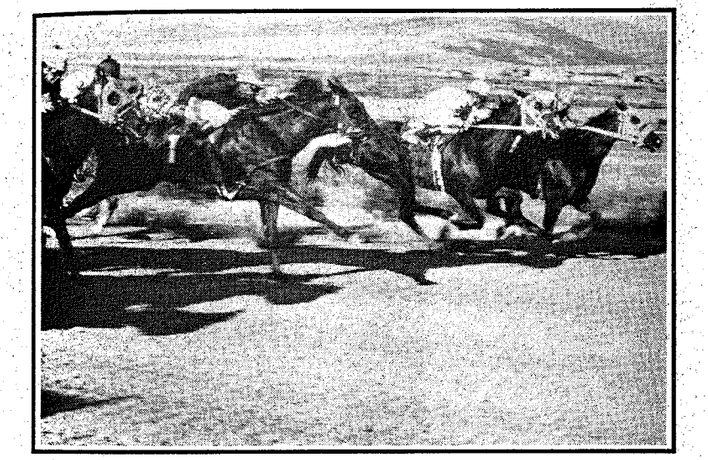


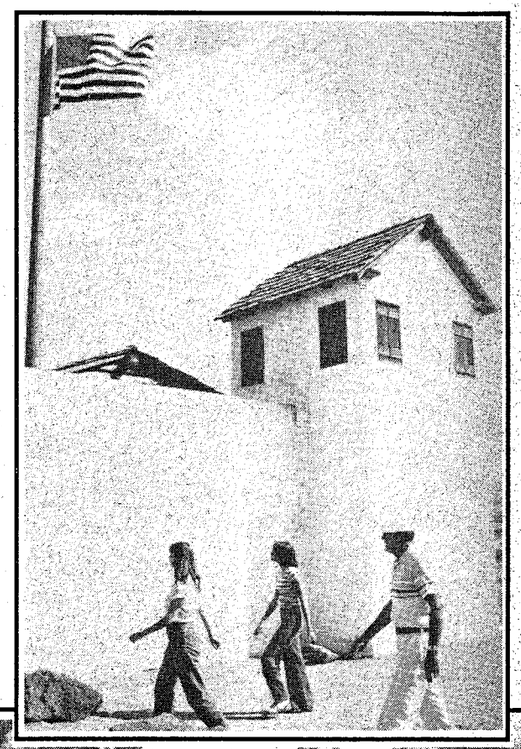


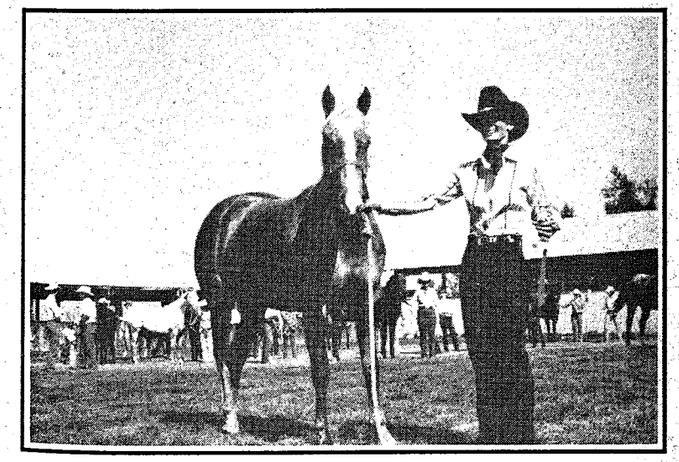


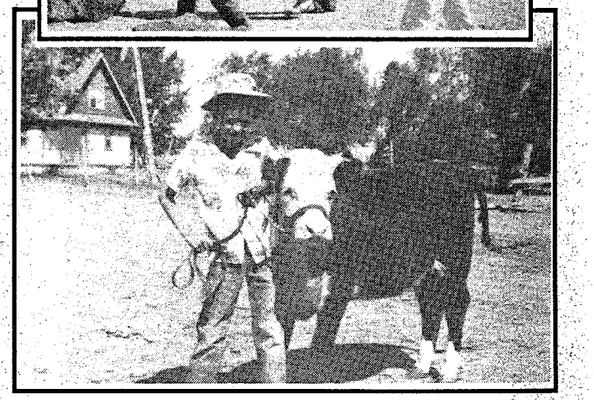




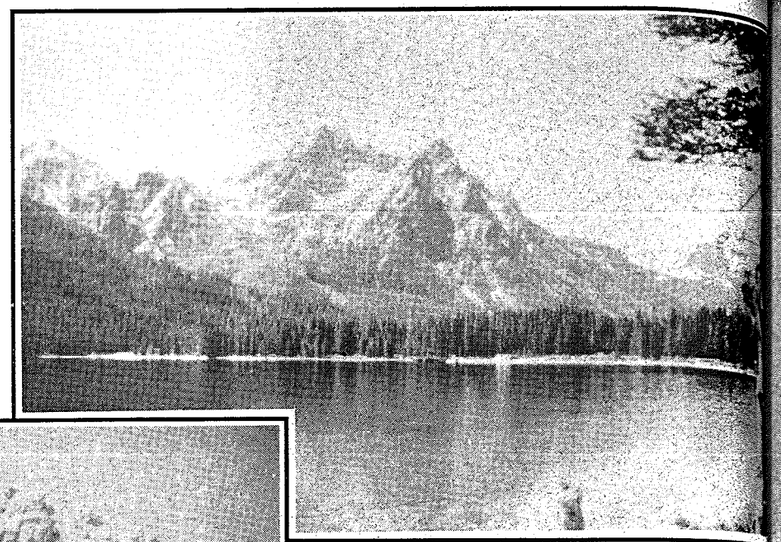


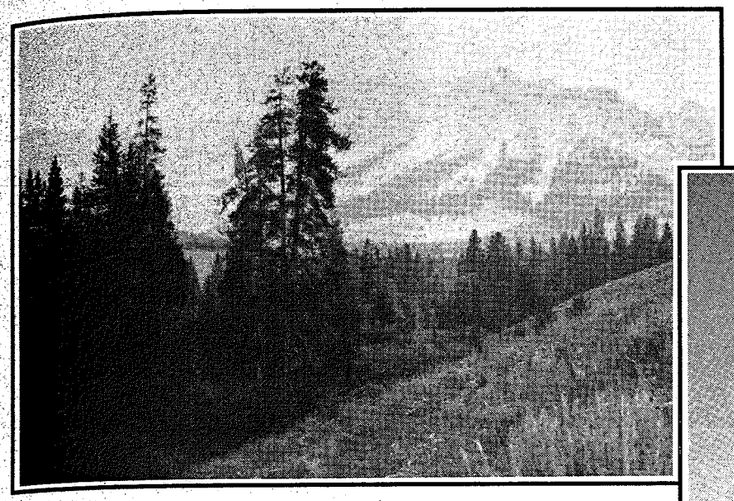


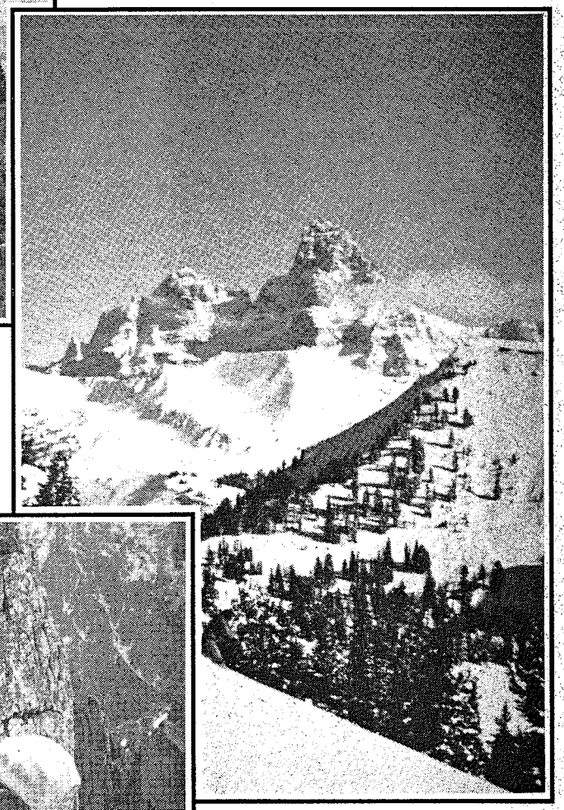


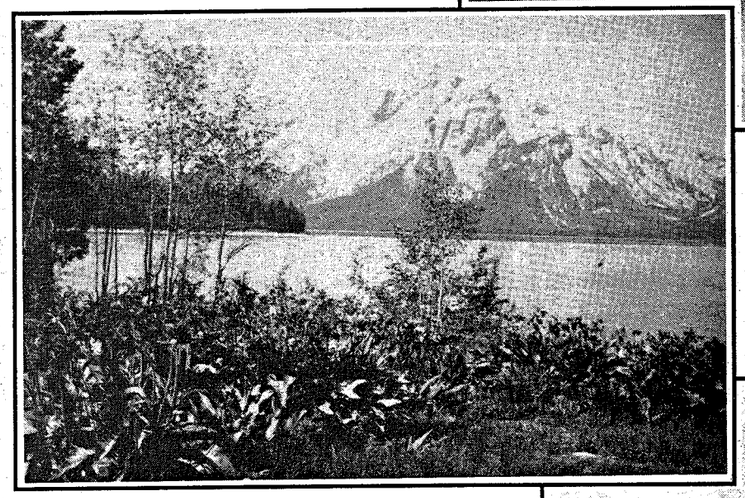


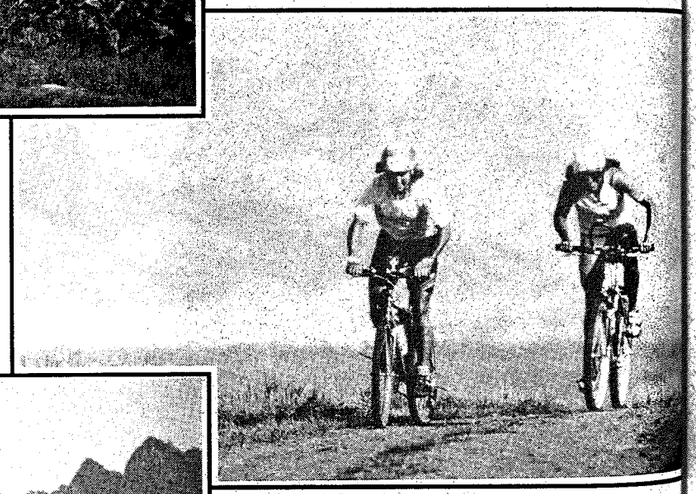
# Mountains . . .

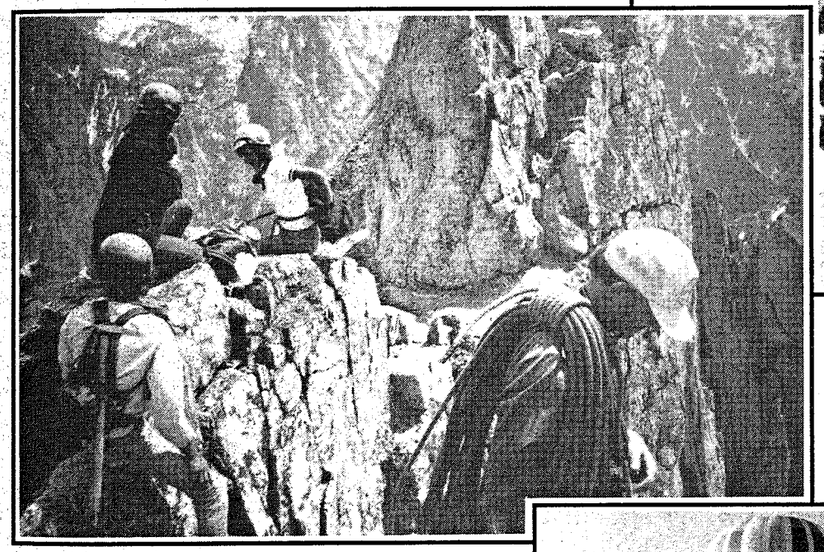


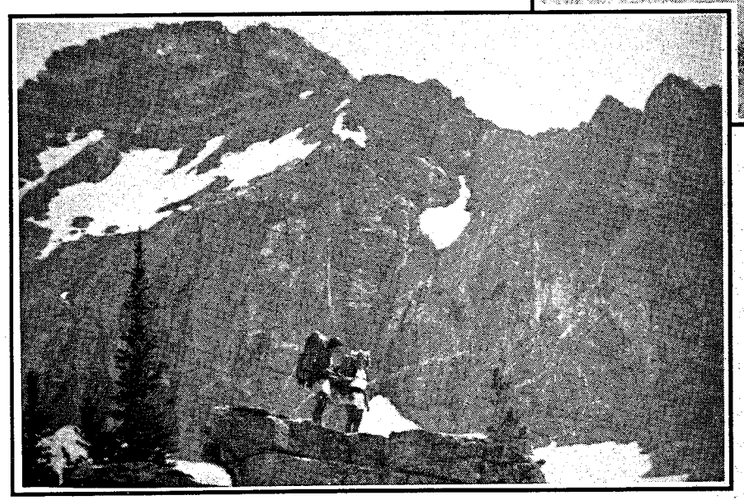




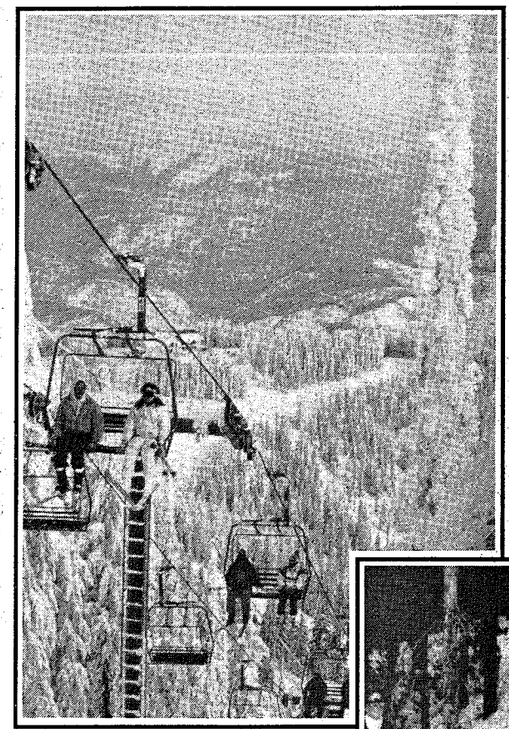


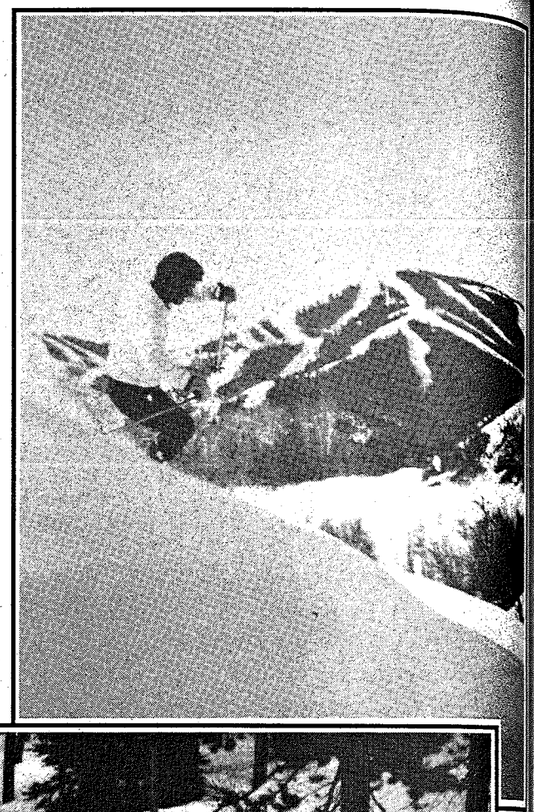


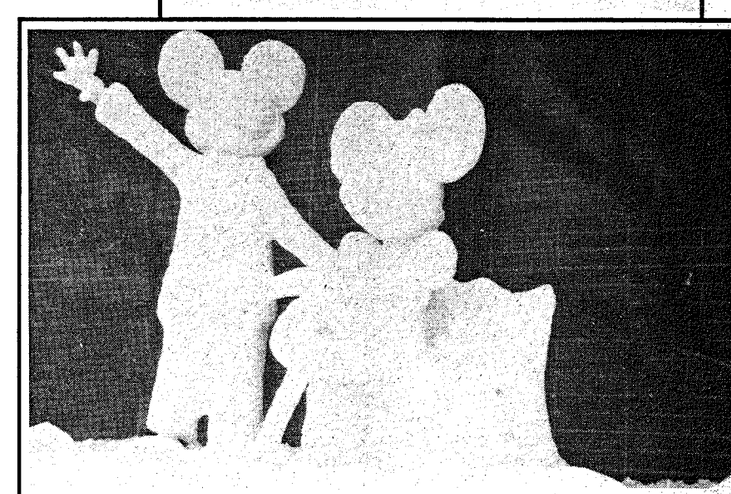




# Winter Playground . . .







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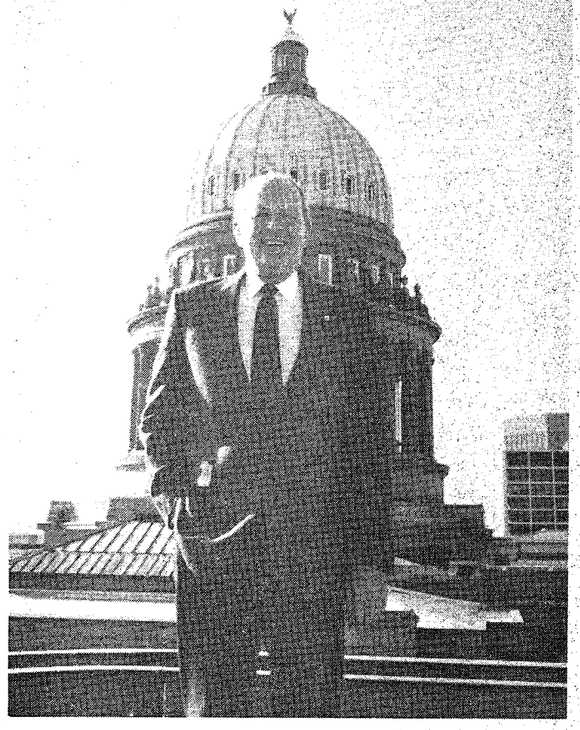
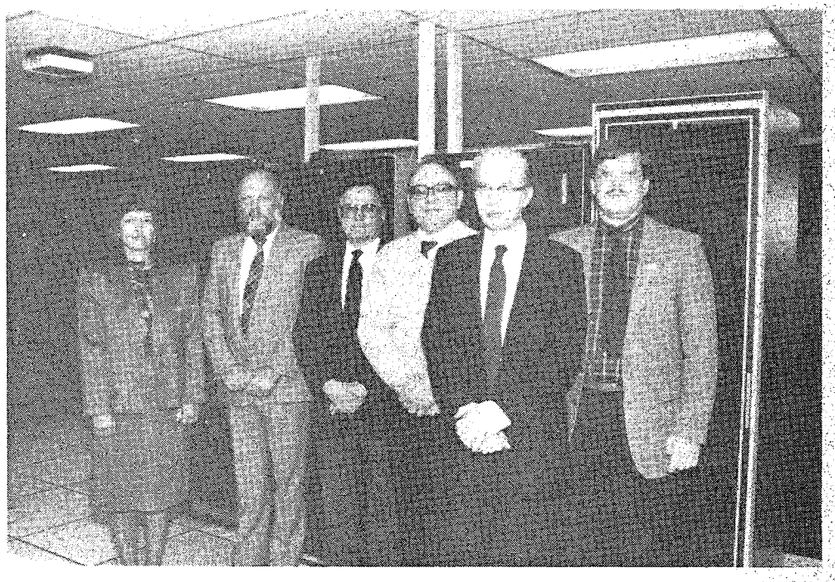


Hal W. Turner, Chief Deputy State Auditor

**ADMINISTRATION** (left to right)
Row 1: Donna Davis, Daniyel John, Lorna Burrell, Phyllis Richards
Row 2: Fred S. Martin, Lisa Rock, Vivian Garcia, Shelly Jolley, Jeff Friel, Rex Reagan

**EMPLOYEE INFORMATION SYSTEM** (left to right)
Row 1: Audrey Musgrave, Yvonne Brown, Teryl Wemhoff, Leslie Mickelsen, Nancy Jones, Cindy Kendall
Row 2: Charles Severn, Darlene Strough, Mary Ann Gannon, Peggy Haar, Manager; Carol Mulick, Sharon Schubert,
Row 3: Michaelle Kirsch, Jeanne Nelson, Rita Peterson, Rene Hughes, Carlos Marquez



**SYSTEMS PROGRAMMERS** (left to right)
Marla Marchant, Ken Jensen, Manager; Don Somers, LeRoy Morrill, Ed Lilienborg, Dana Coolbaugh

**COMPUTER OPERATIONS** (left to right)
Row 1: Paul Worrell, Terry Goicoechea, Shige DeMyer, Phyllis Purvis
Row 2: Frank Gallant, Manager; Mary Harlan, Tonya Flick, Ann Brown, Hans Forschler, Brandon Taylor
Row 3: Wayne Elliott, John Harding, Alan Crager

**STATEWIDE ACCOUNTING** (left to right)
Row 1: Julie Andersen, Julia Hill, Genese Brower, Judy Husfloen, Debra Thomson
Row 2: Paula Evans, Sharon Weber, Brian Huffaker, Jean Ihli, Merideth Hackney, Molly Ross, Greg White, Manager; Rose Wrenn
Row 3: Tony Meatte, Dave Tolman, Lorin Gibbs, Trevor Castleton, Jay Prickett, Roland Gammill, Carl Spjute

**SYSTEMS DEVELOPMENT** (left to right)
Row 1: Tammy Ahrens–Allen, Trudy Charles, Elaine Rockenhaus, Norma Clark, Teresa Meatte, Pat Turner
Row 2: Debbie Sterling, Ken Wemhoff, Faye Jett, Karl Bantz, Robert Sox, Leanne Kinghorn, Patrick Kirby
Row 3: John Harding, George Judge, Rory Burke, Scott Newton, Sheryl Bishop

State Auditor Emeritus Joe R. Williams and our present State Auditor J.D. Williams at the July 2, 1990 Centennial Commemoration



# STATE OF IDAHO
## GENERAL ACCOUNT SUMMARY
## FOR THE YEAR ENDED JUNE 30, 1991

The General Account is reviewed annually by the Legislative Auditor. The review consists principally of inquiries of State personnel and analytical procedures applied to the financial transactions recorded in the General Account. It is substantially less in scope than an examination in accordance with generally accepted governmental auditing standards. No material discrepancies were noted during the review for Fiscal Year 1991. This review consists of two perspectives - appropriation and cash. The following summarizes the changes to both:

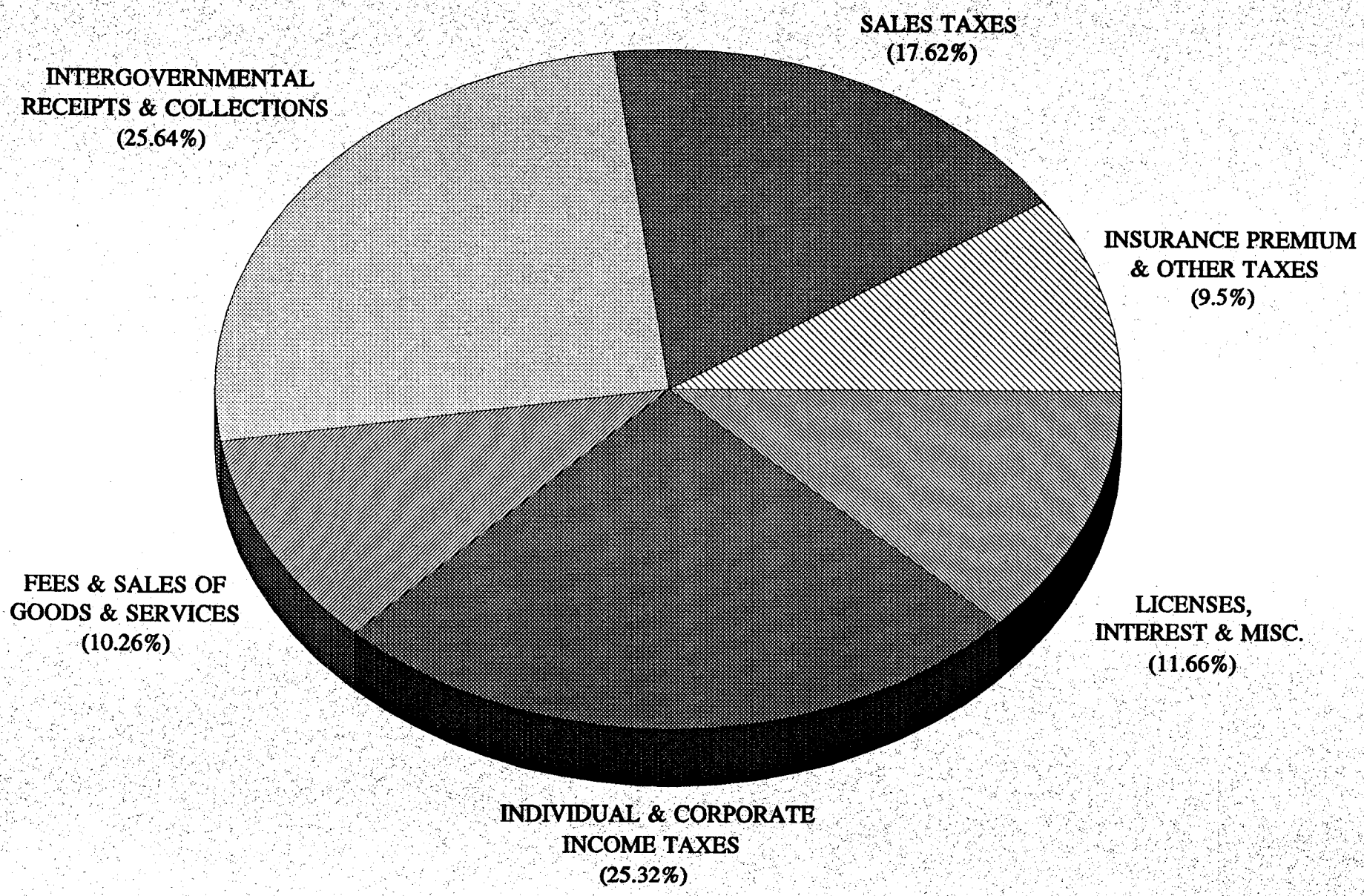
General Account Appropriation:

| | |
|---|---|
| Original Fiscal Year 1991 Appropriation | $ 910,057,600 |
| Supplemental Appropriations - NET | 9,835,300 |
| Receipts to the Appropriation | 112,353 |
| Increased spending authority for Military Division | 2,823 |
| Increased spending authority for State Library | 19,227 |
| Reappropriations (carry over of Fiscal Year 1990 spending authority) | 4,162,183 |
| Spending authority for Governor's Residence | 4,789 |
| External Tax Anticipation Note Interest | 7,703,993 |
| Adjusted Fiscal Year 1991 Appropriation | $931,898,268 |

General Account Cash Balance:

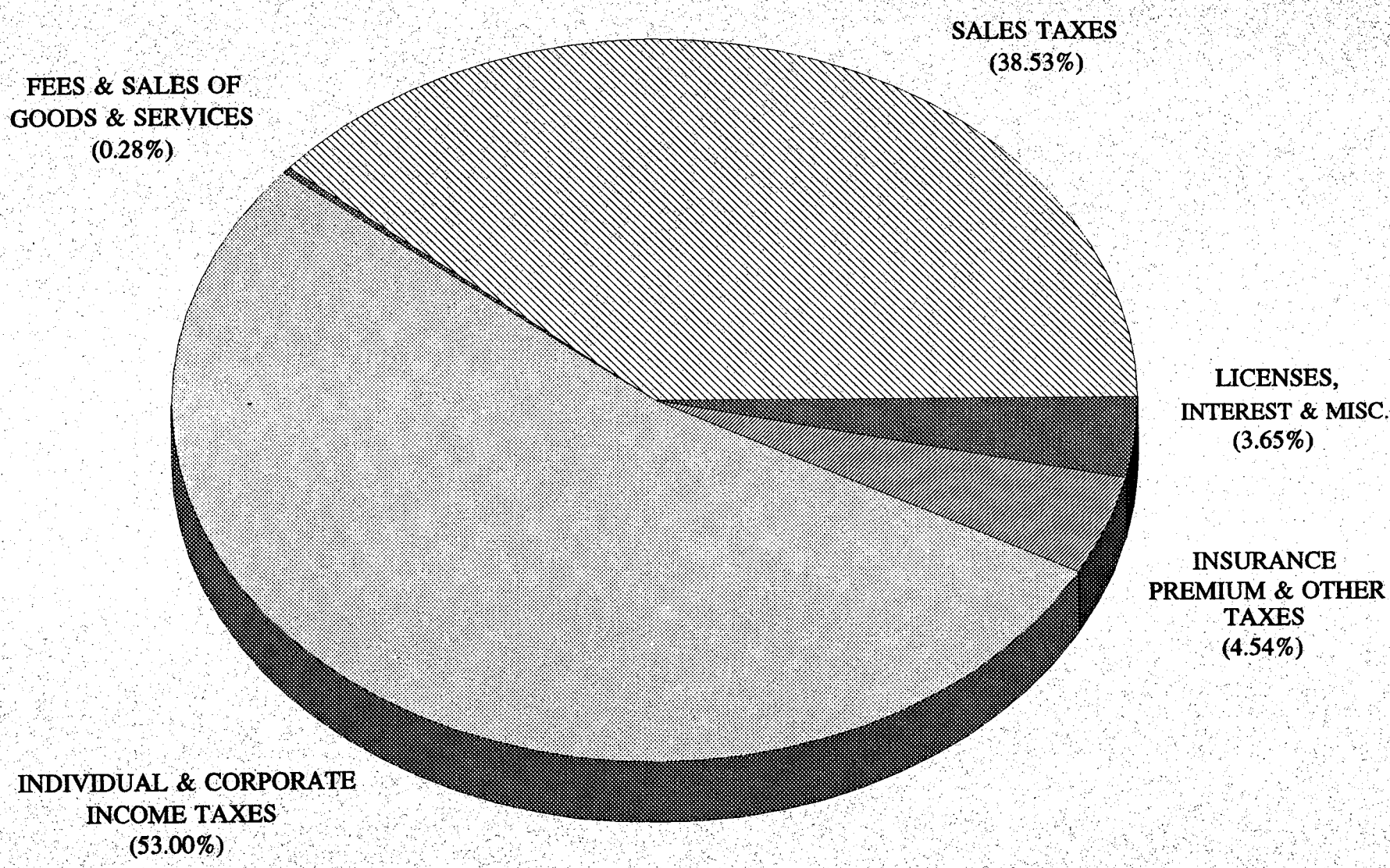
| | |
|---|---|
| Cash Balance, July 1, 1990 | $ 53,180,991 |
| Fiscal Year 1991 Revenue Received | 909,203,798 |
| Less Non-Cash Revenue | (79,834) |
| Plus Non-Revenue Cash Collections | 164,565 |
| Total Funds Available Excluding TANS | 962,469,520 |
| Fiscal Year 1991 Expenditures Paid | (922,779,595) |
| Cash Outlay - Rotary Fund | (27,500) |
| Cash Balance, June 30, 1991 | 39,662,425 |
| Less Outstanding Encumbrances | (6,048,859) |
| Unobligated Cash, June 30, 1991 | $ 33,613,566 |

# REVENUES - ALL FUNDS

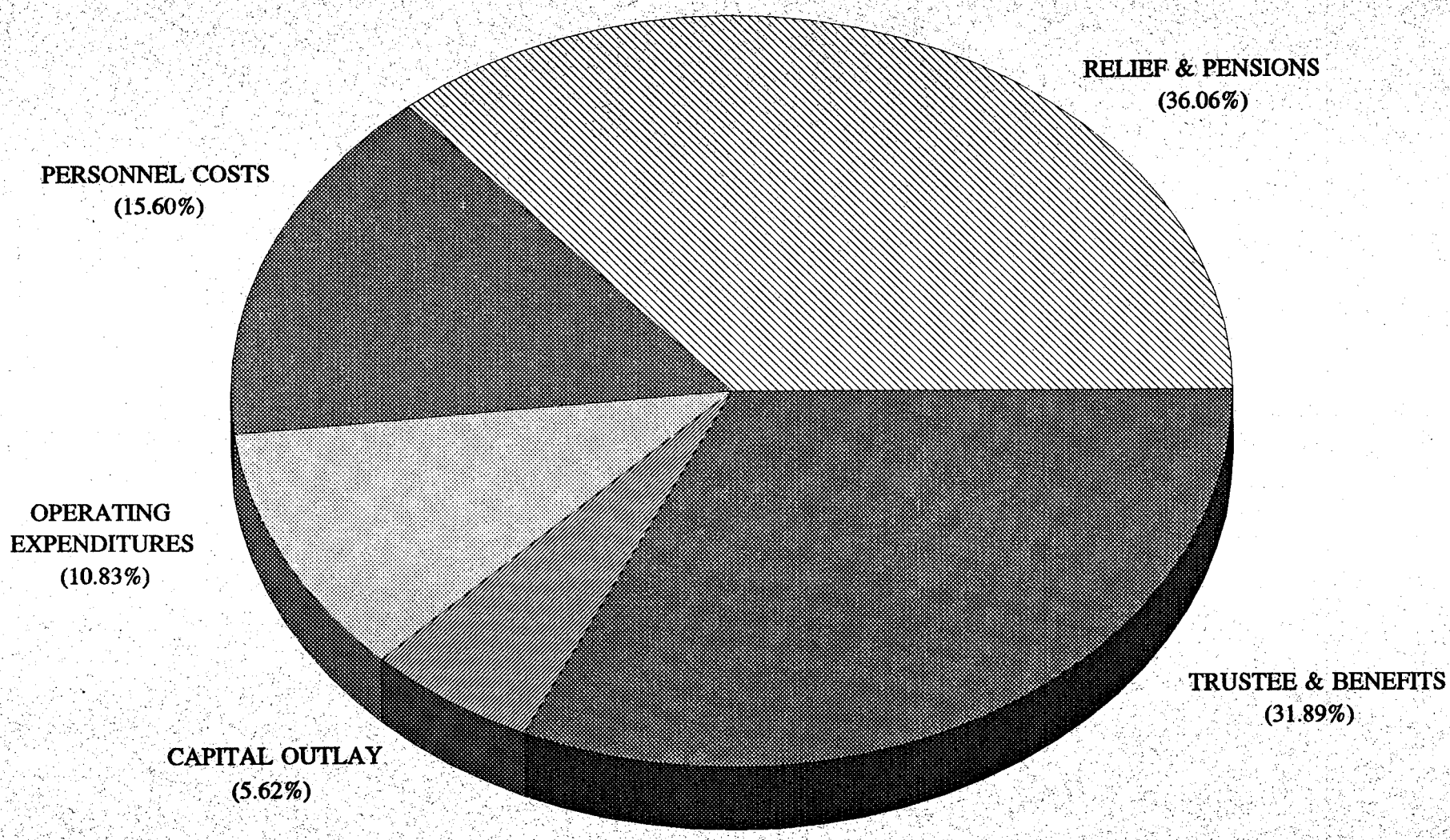





# REVENUES - GENERAL FUND

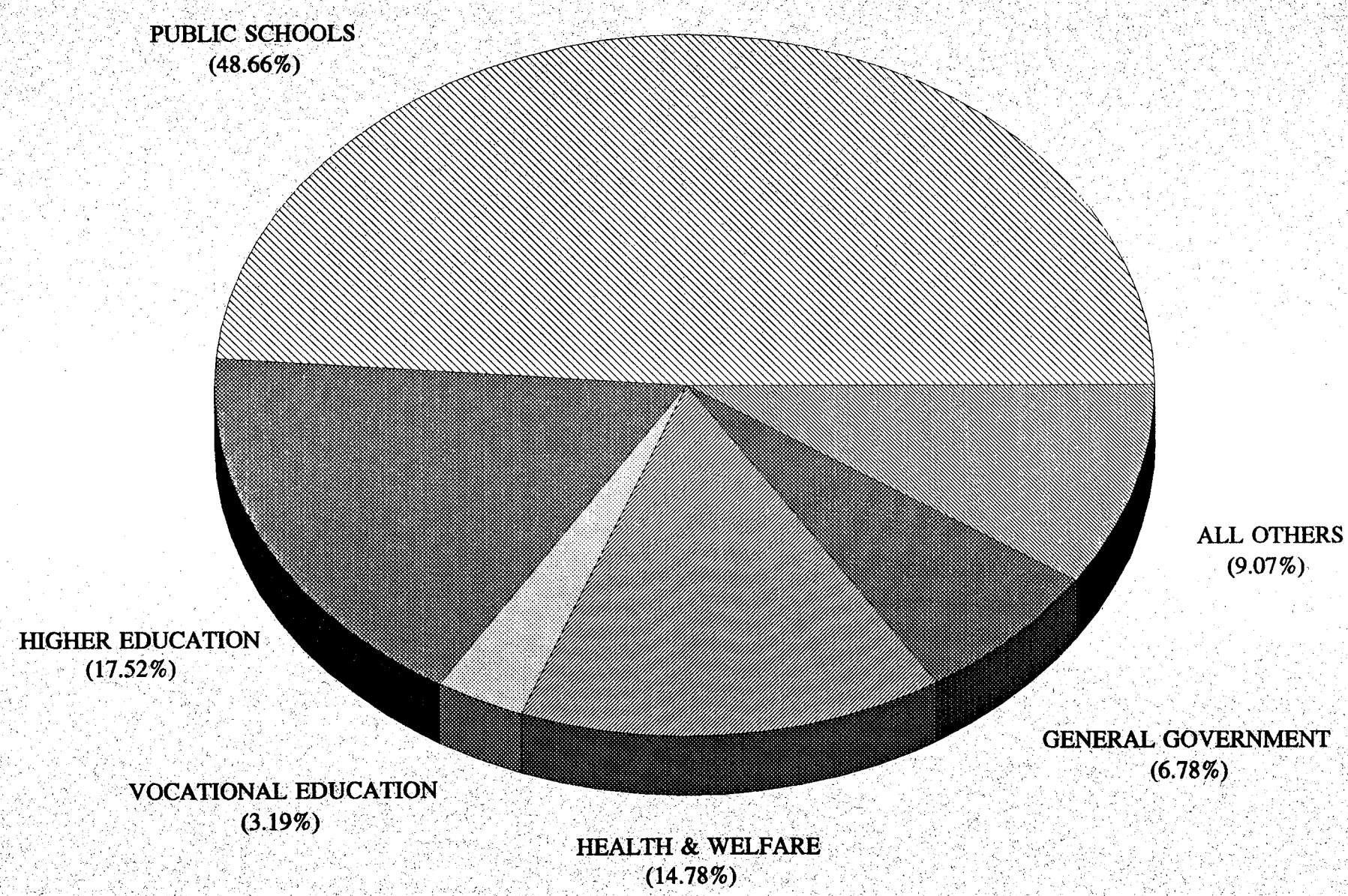


# EXPENDITURES - ALL FUNDS






# EXPENDITURES - GENERAL FUND



## FY 1992 REVISED EXECUTIVE BUDGET/APPROPRIATION COMPARISON

| Department | General Account Exec. Budget | General Account Approp. | General Account Difference | | Total Funds Exec. Budget | Total Funds Approp. | Total Funds Difference |
|---|---|---|---|---|---|---|---|
| Governor's Office | $1,441,000 | $1,402,800 | ($38,200) | * | $1,915,500 | $1,875,500 | ($40,000) |
| Emergency Fund | 0 | 5,000 | 5,000 | * | 0 | 5,000 | 5,000 |
| Div. Financial Mgmt. | 1,179,500 | 1,169,100 | (10,400) | * | 1,266,900 | 1,255,800 | (11,100) |
| Centennial Comm. | 0 | 0 | 0 | * | 0 | 0 | 0 |
| NW Power Plan. Coun. | 0 | 0 | 0 | * | 636,500 | 630,900 | (5,600) |
| Retirement System | 0 | 0 | 0 | * | 8,191,100 | 8,200,700 | 9,600 |
| Liquor Dispensary | 0 | 0 | 0 | * | 7,725,700 | 7,662,600 | (63,100) |
| State Insurance Fund | 0 | 0 | 0 | * | 7,355,800 | 7,307,600 | (48,200) |
| Endowment Fund Board | 273,500 | 271,300 | (2,200) | * | 356,700 | 353,300 | (3,400) |
| Office on Aging | 2,051,900 | 1,903,800 | (148,100) | * | 6,831,700 | 6,793,100 | (38,600) |
| Human Rights Comm. | 382,100 | 344,000 | (38,100) | * | 484,600 | 445,700 | (38,900) |
| Comm. for the Blind | 1,230,200 | 1,081,100 | (149,100) | * | 2,830,200 | 2,692,400 | (137,800) |
| Women's Commission | 24,600 | 24,500 | (100) | * | 25,100 | 25,000 | (100) |
| Disability Determ. | 0 | 0 | 0 | * | 3,065,800 | 3,035,500 | (30,300) |
| Military Division | 2,133,100 | 2,175,200 | 42,100 | * | 8,836,700 | 8,832,100 | (4,600) |
| Dept. Commerce | 2,569,600 | 2,549,200 | (20,400) | * | 14,302,600 | 14,263,900 | (38,700) |
| Dept. Administration | 2,979,000 | 2,609,100 | (369,900) | * | 20,465,700 | 20,422,200 | (43,500) |
| Personnel Commission | 0 | 0 | 0 | * | 1,861,700 | 1,846,300 | (15,400) |
| Dept. Rev. & Tax. | 16,766,300 | 16,091,900 | (674,400) | * | 18,990,700 | 18,296,900 | (693,800) |
| Dept. Finance | 0 | 0 | 0 | * | 2,213,300 | 2,193,900 | (19,400) |
| Dept. Insurance | 0 | 0 | 0 | * | 3,716,900 | 3,684,000 | (32,900) |
| Dept. Labor | 439,900 | 436,000 | (3,900) | * | 4,314,100 | 4,154,900 | (159,200) |
| Dept. Agriculture | 2,811,100 | 3,008,500 | 197,400 | * | 15,908,000 | 15,817,000 | (91,000) |
| Commodity Commissions | 0 | 0 | 0 | * | 12,877,000 | 12,679,700 | (197,300) |
| Regulatory Boards | 66,100 | 108,500 | 42,400 | * | 4,096,200 | 4,106,400 | 10,200 |
| Lottery Commission | 0 | 0 | 0 | * | 7,869,200 | 6,855,200 | (1,014,000) |
| Dept. Corrections | 39,804,400 | 37,482,800 | (2,321,600) | * | 47,936,500 | 45,589,100 | (2,347,400) |
| Dept. Law Enforcement | 9,022,100 | 10,384,000 | 1,361,900 | * | 36,002,400 | 31,724,600 | (4,277,800) |
| State Board of Educ. | 1,209,700 | 985,600 | (224,100) | * | 1,209,700 | 985,600 | (224,100) |
| Dept. Education | 3,113,400 | 3,089,000 | (24,400) | * | 60,986,800 | 60,920,100 | (66,700) |
| Public Schools | 484,333,200 | 487,539,000 | 3,205,800 | * | 715,431,100 | 718,136,900 | 2,705,800 |
| Deaf & Blind School | 4,986,200 | 4,997,000 | 10,800 | * | 5,065,400 | 5,074,900 | 9,500 |
| Vocational Education | 25,201,000 | 25,320,400 | 119,400 | * | 30,200,300 | 30,318,600 | 118,300 |
| Community Colleges | 8,889,700 | 8,823,100 | (66,600) | * | 20,024,600 | 19,958,000 | (66,600) |
| Coll. & Universities | 139,121,700 | 141,444,000 | 2,322,300 | * | 169,297,100 | 171,619,400 | 2,322,300 |
| Agr. Research/Exten. | 16,137,100 | 16,414,100 | 277,000 | * | 20,610,700 | 20,864,900 | 254,200 |
| Health Educ. Programs | 4,173,300 | 4,133,800 | (39,500) | * | 4,345,300 | 4,305,800 | (39,500) |
| Special Programs | 3,568,600 | 3,361,600 | (207,000) | * | 3,795,300 | 3,588,300 | (207,000) |
| Public Television | 1,047,000 | 1,037,900 | (9,100) | * | 2,307,300 | 2,286,800 | (20,500) |
| State Library | 1,930,800 | 1,958,500 | 27,700 | * | 2,979,400 | 3,007,100 | 27,700 |
| Historical Society | 1,207,800 | 1,182,900 | (24,900) | * | 1,916,000 | 1,890,300 | (25,700) |
| Vocational Rehab. | 2,692,200 | 2,733,500 | 41,300 | * | 11,245,000 | 11,253,000 | 8,000 |
| Dept. Health & Welfare | 158,599,200 | 146,914,400 | (11,684,800) | * | 494,375,700 | 472,344,700 | (22,031,000) |
| Public Health Dist's. | 3,989,100 | 4,093,500 | 104,400 | * | 21,501,600 | 21,606,000 | 104,400 |
| Industrial Commission | 0 | 0 | 0 | * | 7,065,100 | 6,885,300 | (179,800) |
| Dept. of Fish & Game | 0 | 0 | 0 | * | 38,539,900 | 38,555,500 | 15,600 |
| Dept. of Parks | 5,346,500 | 5,771,200 | 424,700 | * | 16,787,200 | 16,704,800 | (82,400) |
| Dept. of Lands | 8,688,400 | 8,576,800 | (111,600) | * | 18,298,300 | 18,203,000 | (95,300) |
| Dept. of Water Res. | 6,473,000 | 6,284,700 | (188,300) | * | 12,514,400 | 12,541,500 | 27,100 |
| Transportation Dept. | 0 | 0 | 0 | * | 265,010,700 | 253,085,800 | (11,924,900) |
| Lieutenant Governor | 89,500 | 89,200 | (300) | * | 89,500 | 89,200 | (300) |
| Attorney General | 2,605,400 | 3,248,200 | 642,800 | * | 5,998,000 | 6,615,100 | 617,100 |
| State Treasurer | 226,500 | 223,400 | (3,100) | * | 1,119,000 | 1,109,900 | (9,100) |
| State Auditor | 3,742,300 | 3,653,100 | (89,200) | * | 8,537,600 | 8,374,400 | (163,200) |
| Secretary of State | 1,617,200 | 1,583,300 | (33,900) | * | 1,617,200 | 1,583,300 | (33,900) |
| Arts Commission | 768,000 | 744,600 | (23,400) | * | 1,390,600 | 1,370,100 | (20,500) |
| Public Util. Comm. | 205,400 | 205,400 | 0 | * | 3,432,900 | 3,387,600 | (45,300) |
| Dept. Employment | 0 | 0 | 0 | * | 102,932,400 | 102,702,900 | (229,500) |
| Legislative Branch | 5,199,400 | 7,144,200 | 1,944,800 | * | 5,984,900 | 7,924,900 | 1,940,000 |
| Judicial Branch | 14,425,600 | 14,808,500 | 382,900 | * | 14,637,600 | 15,185,000 | 547,400 |
| Capital Budget | 0 | 0 | 0 | * | 22,223,200 | 27,653,500 | 5,430,300 |
| **State Totals** | **$992,761,600** | **$987,407,700** | **($5,353,900)** | | **$2,331,546,400** | **$2,300,881,500** | **($30,664,900)** |

Information courtesy of Division of Financial Management



TABLE 4
STATE OF IDAHO
PROJECTED GENERAL ACCOUNT CASH FLOW
FOR THE FISCAL YEAR ENDING JUNE 30, 1992
(000 Omitted)

| | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BEG. CASH BAL. BEFORE BORROWING | 42,613 | 44,400 | (36,879) | (20,014) | (66,721) | (142,240) | (107,913) | (71,048) | (142,006) | (119,846) | (17,504) | (84,491) | 42,613 |
| RECEIPTS: | | | | | | | | | | | | | |
| Revenues: | | | | | | | | | | | | | |
| Individual Income Tax | 25,600 | 25,800 | 25,400 | 26,700 | 24,800 | 33,400 | 48,700 | 27,700 | 32,600 | 105,100 | 26,200 | 55,925 | 457,925 |
| Corporate Income Tax | 2,850 | 2,850 | 8,540 | 3,110 | 2,750 | 8,600 | 3,040 | 2,910 | 2,860 | 11,120 | 2,950 | 13,420 | 65,000 |
| Sales Tax | 31,966 | 30,145 | 30,859 | 32,681 | 28,895 | 28,002 | 35,895 | 23,716 | 25,609 | 29,752 | 28,930 | 30,716 | 357,166 |
| Product Taxes | 1,199 | 1,261 | 1,270 | 1,152 | 1,136 | 1,188 | 1,093 | 1,017 | 1,112 | 1,138 | 1,197 | 1,282 | 14,045 |
| Miscellaneous Revenues | 2,019 | 3,833 | 2,013 | 7,154 | 4,181 | 3,751 | 5,422 | 2,046 | 1,511 | (1,473) | 4,071 | 20,630 | 55,158 |
| TOTAL REVENUES | 63,634 | 63,889 | 68,082 | 70,797 | 61,762 | 74,941 | 94,150 | 57,389 | 63,692 | 145,637 | 63,348 | 121,973 | 949,294 |
| Non-Revenue Receipts | | | | | | | | | | | | | |
| TOTAL RECEIPTS | 63,634 | 63,889 | 68,082 | 70,797 | 61,762 | 74,941 | 94,150 | 57,389 | 63,692 | 145,637 | 63,348 | 121,973 | 949,294 |
| DISBURSEMENTS: | | | | | | | | | | | | | |
| Expenditures: | | | | | | | | | | | | | |
| Personnel Costs | 18,410 | 27,437 | 23,082 | 17,176 | 20,178 | 17,939 | 28,126 | 18,530 | 18,259 | 21,507 | 21,039 | 14,121 | 245,804 |
| Operating Costs | 5,724 | 5,613 | 3,635 | 4,832 | 4,489 | 3,772 | 5,376 | 3,461 | 4,199 | 3,761 | 3,392 | 4,501 | 52,755 |
| Capital Outlay | 1,997 | 1,465 | 1,473 | 1,324 | 1,507 | 1,766 | 1,500 | 1,056 | 1,345 | 1,498 | 1,905 | 2,293 | 19,129 |
| Trustee & Benefit Payments | 2,896 | 1,779 | 1,884 | 2,059 | 1,860 | 2,412 | 2,364 | 1,378 | 1,753 | 1,803 | 876 | 843 | 21,907 |
| Op. Tranfers - Pub Sch | 7,479 | 91,396 | | 77,386 | 94,521 | | | 89,196 | | | 88,397 | | 448,375 |
| Op. Tranfers - All Others ** | 25,341 | 17,478 | 21,143 | 14,727 | 14,726 | 14,725 | 19,919 | 14,726 | 15,976 | 14,726 | 14,726 | 15,724 | 203,937 |
| TOTAL EXPENDITURES | 61,847 | 145,168 | 51,217 | 117,504 | 137,281 | 40,614 | 57,285 | 128,347 | 41,532 | 43,295 | 130,335 | 37,482 | 991,907 |
| Non-Operating disbursements | | | | | * | | | | | | | | * |
| TOTAL DISBURSEMENTS | 61,847 | 145,168 | 51,217 | 117,504 | 137,281 | 40,614 | 57,285 | 128,347 | 41,532 | 43,295 | 130,335 | 37,482 | 991,907 |
| END. CASH BAL. BEFORE BORROWING | 44,400 | (36,879) | (20,014) | (66,721) | (142,240) | (107,913) | (71,048) | (142,006) | (119,846) | (17,504) | (84,491) | 0 | 0 |
| BEG. AFTER-BORROWING BAL | 42,613 | 204,400 | 123,121 | 139,986 | 93,279 | 17,760 | 52,087 | 88,952 | 17,994 | 40,154 | (3,141) | (84,491) | 42,613 |
| BORROWING: | | | | | | | | | | | | | |
| Internal Notes | | | | | | | | | | | | | |
| Receipts | 160,000 | | | | | | | | | | | | 160,000 |
| (Repayment) | | | | | | | | | | (145,637) | (14,363) | | (160,000) |
| External Notes: | | | | | | | | | | | | | |
| Receipt | | | | | | | | | | (145,637) | (14,363) | | 0 |
| (Repayment) | | | | | | | | | | | | | |
| TOTAL NET BORROWING | 160,000 | | | | | | | | | | | | |
| NET RECEIPTS OVER (UNDER) DISB. | 161,787 | (81,279) | 16,865 | (46,707) | (75,519) | 34,327 | 36,865 | (70,958) | 22,160 | (43,295) | (81,350) | 84,491 | (42,613) |
| END. AFTER-BORROWING CASH BAL | 204,400 | 123,121 | 139,986 | 93,279 | 17,760 | 52,087 | 88,952 | 17,994 | 40,154 | (3,141) | (84,491) | 0 | 0 |

*The greatest projected mid-month deficit for the 1992 fiscal year is $177,652,000 on November 15, 1991.

NOTE: Beginning cash balance takes into account estimated encumbrances of $4,000,000 and reappropriations of $8,000,000.

Information courtesy of Division of Financial Management

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# FINANCIAL SECTION

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OFFICE OF THE STATE AUDITOR
STATE CAPITOL
BOISE 83720-0001

J. D. WILLIAMS
STATE AUDITOR

(208) 334-3100
FAX 334-2671

HAL W. TURNER
CHIEF DEPUTY

PEGGY J. HAAR
DEPUTY
EMPLOYEE INFORMATION SYSTEM

LAIRD A. JUSTIN
DEPUTY
COMPUTER SERVICE CENTER

J. GREGORY WHITE
DEPUTY
STATEWIDE ACCOUNTING

November 1, 1991

To: Honorable J.D. Williams
State Auditor

From: J. Gregory White, CPA
Controller

J. Gregory White

Subject: Fiscal Year 1991 Annual Report

The accompanying general purpose financial statements of the State of Idaho as of June 30, 1991, as listed in the table of contents, have been compiled by my staff.

A compilation is limited to presenting in the form of financial statements information that is the representation of the State of Idaho. We have not audited or reviewed the accompanying general purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements, including related notes, are presented in a format not in accordance with generally accepted accounting principles. Accordingly, these financial statements are designed for those who are informed about such differences.

The State of Idaho is in the process of implementing generally accepted accounting principles for purposes of financial reporting. The State will publish its first comprehensive annual financial report for the fiscal year ending June 30, 1994.

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# STATE OF IDAHO
## BALANCE SHEET -
## AU-20 ACCOUNTING SYSTEM
## AS OF JUNE 30, 1991

| FUND | TITLE | CASH | TOTAL ASSETS | OUTSTANDING ENCUMBRANCES | OUTSTANDING WARRANTS | TOTAL LIABILITIES | FUND BALANCE JUNE 30, 1991 | TOTAL LIABILITIES AND FUND BALANCE |
|---|---|---|---|---|---|---|---|---|
| 1000 | STATE OPERATING | $179,177,838 | $179,177,838 | $11,235,528 | $7,710,970 | $18,946,498 | $160,231,340 | $179,177,838 |
| 2000 | DEDICATED ACCT | 4,676,340 | 4,676,340 | 405,353 | 302,310 | 707,663 | 3,968,677 | 4,676,340 |
| 3000 | TRUST & AGENCY | 35,588,828 | 35,588,828 | 24,767,534 | 8,589,083 | 33,356,617 | 2,232,211 | 35,588,828 |
| 4000 | EMP SEC OPERATIONS | 2,595 | 2,595 | | 2,595 | 2,595 | | 2,595 |
| 6400 | PUBLIC SCHOOLS | 1,372,694 | 1,372,694 | | | | 1,372,694 | 1,372,694 |
| 7400 | PUBLIC SCHOOL INC | 95,851 | 95,851 | | | | 95,851 | 95,851 |
| 7500 | ENDOWMENT EARNINGS | 3,136,839 | 3,136,839 | 9,299 | 105,812 | 115,111 | 3,021,728 | 3,136,839 |
| 9108 | CAL 1990 TAN EXP | 21,826 | 21,826 | | | | 21,826 | 21,826 |
| 9301 | JUDGES RETIREMENT | 230,596 | 230,596 | | 111,089 | 111,089 | 119,507 | 230,596 |
| 9303 | INDUS SPECIAL IND | 757,837 | 757,837 | | 37,678 | 37,678 | 720,159 | 757,837 |
| 9304 | ST HIST SOCIETY | 300 | 300 | | 300 | 300 | | 300 |
| 9305 | SURPLUS PROPERTY | 13,912 | 13,912 | | 2,536 | 2,536 | 11,376 | 13,912 |
| 9306 | PUB EMPLOYEES RET | 242,421 | 242,421 | 96,914 | 48,088 | 145,002 | 97,419 | 242,421 |
| 9307 | LIQUOR CONTROL | 5,433,613 | 5,433,613 | 2,483 | 2,850,633 | 2,853,116 | 2,580,497 | 5,433,613 |
| 9308 | STATE INSURANCE | 1,830,311 | 1,830,311 | 143,971 | 1,158,478 | 1,302,449 | 527,862 | 1,830,311 |
| 9310 | PUBLIC BUILDING | 92,617 | 92,617 | | | | 92,617 | 92,617 |
| 9311 | RETAINED RISK ACCT | 8,368,651 | 8,368,651 | | 148,599 | 148,599 | 8,220,052 | 8,368,651 |
| 9312 | RURAL REHAB.ACCT | 136,652 | 136,652 | | | | 136,652 | 136,652 |
| 9313 | PUBL EMP RETIRE SP | 3,323,878 | 3,323,878 | | 3,076,515 | 3,076,515 | 247,363 | 3,323,878 |
| 9314 | SUPPLE RETIREMENT | 82,622 | 82,622 | | | | 82,622 | 82,622 |
| 9315 | GROUP INSURANCE | 25,796,573 | 25,796,573 | | 55,308 | 55,308 | 25,741,265 | 25,796,573 |
| 9316 | TREAS SUSPENSE | 110,772 | 110,772 | | | | 110,772 | 110,772 |
| 9317 | PUB SCHOOL INC SUSP | 378,473 | 378,473 | | | | 378,473 | 378,473 |
| 9318 | POOLED INTEREST SUSP | 1,228,876 | 1,228,876 | | | | 1,228,876 | 1,228,876 |
| 9321 | HARRIMAN STATE PARK | 616,709 | 616,709 | 500 | 792 | 1,292 | 615,417 | 616,709 |
| 9322 | IDA WATER RES BD RES | 666,673 | 666,673 | | | | 666,673 | 666,673 |
| 9325 | LAVA HOT SP CAP IM | 14,695 | 14,695 | | | | 14,695 | 14,695 |
| 9326 | JNT EXER POWERS INV | 252,381,738 | 252,381,738 | | | | 252,381,738 | 252,381,738 |

# STATE OF IDAHO
## BALANCE SHEET -
## AU-20 ACCOUNTING SYSTEM
## AS OF JUNE 30, 1991

| FUND | TITLE | CASH | TOTAL ASSETS | OUTSTANDING ENCUMBRANCES | OUTSTANDING WARRANTS | TOTAL LIABILITIES | FUND BALANCE JUNE 30, 1991 | TOTAL LIABILITIES AND FUND BALANCE |
|---|---|---|---|---|---|---|---|---|
| 9328 | HEALTH WELFARE TRUST | 1,186,423 | 1,186,423 | 5,730 | 3,357 | 9,087 | 1,177,336 | 1,186,423 |
| 9330 | CATAS HEALTH CARE | 7,405,274 | 7,405,274 | | 119,045 | 119,045 | 7,286,229 | 7,405,274 |
| 9331 | CORR IND BETTERMENT | 589,672 | 589,672 | 25,983 | 193,300 | 219,283 | 370,389 | 589,672 |
| 9332 | WATER RES-WARNER OIL | 72,339 | 72,339 | | 96 | 96 | 72,243 | 72,339 |
| 9333 | BUDGET RESERVE | 35,184,432 | 35,184,432 | | | | 35,184,432 | 35,184,432 |
| 9334 | HAZARDOUS WASTE EMR | 169,316 | 169,316 | | | | 169,316 | 169,316 |
| 9335 | AMOCO BELRIDGE REF | 149,199 | 149,199 | | | | 149,199 | 149,199 |
| 9336 | CHILDRENS TRUST | 210,567 | 210,567 | | | | 210,567 | 210,567 |
| 9337 | WATER RES ADJUDICATE | 8,301,625 | 8,301,625 | 41,932 | 15,400 | 57,332 | 8,244,293 | 8,301,625 |
| 9338 | RSRCE CONS & RNGLND | 379,928 | 379,928 | | 46 | 46 | 379,882 | 379,928 |
| 9339 | 10% GRAZING LEASES | 269,222 | 269,222 | 6,135 | 1,434 | 7,569 | 261,653 | 269,222 |
| 9340 | 10% RECREATION LEASE | 526,387 | 526,387 | 3,967 | 1,245 | 5,212 | 521,175 | 526,387 |
| 9341 | 10% TIMBER LEASES | 4,259,283 | 4,259,283 | 102,186 | 42,779 | 144,965 | 4,114,318 | 4,259,283 |
| 9343 | PERMANENT BLDG FUND | 53,743,255 | 53,743,255 | | 530,929 | 530,929 | 53,212,326 | 53,743,255 |
| 9344 | CNTY MED INDIGENCY | 64,978 | 64,978 | | | | 64,978 | 64,978 |
| 9346 | RETIREE MED INS RES | 1,920,680 | 1,920,680 | | 156,866 | 156,866 | 1,763,814 | 1,920,680 |
| 9347 | IND RETIRMNT MED INS | 2 | 2 | | | | 2 | 2 |
| 9348 | COMMODITY INDEMNITY | 1,252,220 | 1,252,220 | | 103 | 103 | 1,252,117 | 1,252,220 |
| 9349 | IDAHO CENTENNIAL COM | 200,250 | 200,250 | 7,680 | 192,569 | 200,250 | | 200,250 |
| 9350 | EXXON DISTRIBUTION | 2,841,239 | 2,841,239 | | 63 | 63 | 2,841,176 | 2,841,239 |
| 9351 | DIAMOND SHAMROCK | 130,489 | 130,489 | | | | 130,489 | 130,489 |
| 9352 | STRIPPER OIL | 3,642,641 | 3,642,641 | | 15,478 | 15,478 | 3,627,163 | 3,642,641 |
| 9353 | WATER RIGHTS ENFORCE | 7,383 | 7,383 | | | | 7,383 | 7,383 |
| 9355 | WSTEWATER FACIL LOAN | 2,520,677 | 2,520,677 | | 82,020 | 82,020 | 2,438,657 | 2,520,677 |
| 9357 | GUARDIAN AD LITEM | 10,004 | 10,004 | | 6,750 | 6,750 | 3,254 | 10,004 |
| 9358 | GOVERNOR'S RESIDENCE | 1,067,090 | 1,067,090 | | | | 1,067,090 | 1,067,090 |
| 9359 | PARK LAND TRUST | 386,352 | 386,352 | | 125 | 125 | 386,227 | 386,352 |
| 9360 | PETROL CLN WTR TRUST | 7,621,599 | 7,621,599 | 13,493 | 10,420 | 23,913 | 7,597,686 | 7,621,599 |



STATE OF IDAHO
BALANCE SHEET -
AU-20 ACCOUNTING SYSTEM
AS OF JUNE 30, 1991

| FUND | TITLE | CASH | TOTAL ASSETS | OUTSTANDING ENCUMBRANCES | OUTSTANDING WARRANTS | TOTAL LIABILITIES | FUND BALANCE JUNE 30, 1991 | TOTAL LIABILITIES AND FUND BALANCE |
|---|---|---|---|---|---|---|---|---|
| 9362 | LOCAL BRIDGE INSPECT | 5,887 | 5,887 | | | | 5,887 | 5,887 |
| 9363 | LOCAL HIWAY NEEDS | 2,711 | 2,711 | | | | 2,711 | 2,711 |
| 9364 | PLATE MANUFACTURING | 183,852 | 183,852 | | | | 183,852 | 183,852 |
| 9365 | RAILROAD CROSSING | 18,216 | 18,216 | | | | 18,216 | 18,216 |
| 9366 | STATE HIGHWAY FUND | 28,182,383 | 28,182,383 | 17,406,895 | 5,289,352 | 22,696,247 | 5,486,136 | 28,182,383 |
| 9367 | FEDERAL HIGHWAY SUSP | 10,431,481 | 10,431,481 | | | | 10,431,481 | 10,431,481 |
| 9368 | LOCAL HIGHWAY SUSP | 12,642,785 | 12,642,785 | | 17,378 | 17,378 | 12,625,407 | 12,642,785 |
| 9369 | HIGHWAY SAFETY | 65,603 | 65,603 | 1,734 | 52,165 | 53,899 | 11,704 | 65,603 |
| 9370 | MVB SUSPENSE | 491,167 | 491,167 | | 46 | 46 | 491,121 | 491,167 |
| 9371 | HIGHWAY SUSPENSE | 772,809 | 772,809 | | 61,089 | 61,089 | 711,720 | 772,809 |
| 9372 | U OF I LIBRARY | 11,008,589 | 11,008,589 | | 408 | 408 | 11,008,181 | 11,008,589 |
| 9503 | ADMIN SERVICES | 38,508 | 38,508 | | | | 38,508 | 38,508 |
| 9510 | H&W HEALTH STATISTIC | 3,403 | 3,403 | | | | 3,403 | 3,403 |
| 9512 | NO ID CORRECTIONAL | 2,371 | 2,371 | | | | 2,371 | 2,371 |
| 9513 | HEALTH DIST I | 5,338 | 5,338 | | | | 5,338 | 5,338 |
| 9514 | HEALTH DIST II | 1,610 | 1,610 | | | | 1,610 | 1,610 |
| 9517 | HEALTH DIST V | 2,787 | 2,787 | | | | 2,787 | 2,787 |
| 9518 | CORRECTION-OROFINO | 1,873 | 1,873 | | | | 1,873 | 1,873 |
| 9520 | HEALTH DIST VI | 3,397 | 3,397 | | | | 3,397 | 3,397 |
| 9521 | HEALTH DIST VII | 2,981 | 2,981 | | | | 2,981 | 2,981 |
| 9526 | CORRECT INDUST FARM | 8,488 | 8,488 | | | | 8,488 | 8,488 |
| 9528 | HEALTH & WELFARE | 54,387 | 54,387 | | | | 54,387 | 54,387 |
| 9529 | ST SCHOOL & HOSP | 7,401 | 7,401 | | | | 7,401 | 7,401 |
| 9532 | CORRECTION INDUST | 249 | 249 | | | | 249 | 249 |
| 9534 | ST HOSP SO PATIENT | 39,886 | 39,886 | | | | 39,886 | 39,886 |
| 9535 | I S S H PATIENT | 16,144 | 16,144 | | | | 16,144 | 16,144 |
| 9537 | LAVA HOT SPRINGS | 386 | 386 | | | | 386 | 386 |
| 9542 | LANDS-SCALING BOARD | 360 | 360 | | | | 360 | 360 |

STATE OF IDAHO
BALANCE SHEET -
AU-20 ACCOUNTING SYSTEM
AS OF JUNE 30, 1991

| FUND | TITLE | CASH | TOTAL ASSETS | OUTSTANDING ENCUMBRANCES | OUTSTANDING WARRANTS | TOTAL LIABILITIES | FUND BALANCE JUNE 30, 1991 | TOTAL LIABILITIES AND FUND BALANCE |
|---|---|---|---|---|---|---|---|---|
| 9547 | RETIREMENT SYSTEM | 35,331 | 35,331 | | | | 35,331 | 35,331 |
| 9560 | FOREST MANAGEMENT | 16,956 | 16,956 | | | | 16,956 | 16,956 |
| 9564 | FORESTER'S SPECIAL | 74,716 | 74,716 | | | | 74,716 | 74,716 |
| 9566 | STATE LIQUOR DISP | 5,401 | 5,401 | | | | 5,401 | 5,401 |
| 9567 | ST INSURANCE ADMIN | 21,052 | 21,052 | | | | 21,052 | 21,052 |
| 9569 | HIGHWAY | 114,716 | 114,716 | | | | 114,716 | 114,716 |
| 9570 | PUBLIC UTILITIES | 6,156 | 6,156 | | | | 6,156 | 6,156 |
| 9572 | ST YOUTH TRNG CENTER | 916 | 916 | | | | 916 | 916 |
| 9573 | AGRICULTURE | 25,647 | 25,647 | | | | 25,647 | 25,647 |
| 9574 | STATE TREASURER | 2,010 | 2,010 | | | | 2,010 | 2,010 |
| 9575 | PENITENTIARY | 5,727 | 5,727 | | | | 5,727 | 5,727 |
| 9577 | TAX COMMMISSION | 45,441 | 45,441 | | | | 45,441 | 45,441 |
| 9582 | DEPT OF FINANCE | 18,107 | 18,107 | | | | 18,107 | 18,107 |
| 9583 | VOCATIONAL EDUC | 3,805 | 3,805 | | | | 3,805 | 3,805 |
| 9585 | STATE HOSP NORTH | 2,656 | 2,656 | | | | 2,656 | 2,656 |
| 9587 | SUPREME COURT | 8,140 | 8,140 | | | | 8,140 | 8,140 |
| 9588 | DEAF & BLIND SCHOOL | 3,411 | 3,411 | | | | 3,411 | 3,411 |
| 9592 | PARKS DEPARTMENT | 11,171 | 11,171 | | | | 11,171 | 11,171 |
| 9595 | DEPT OF WATER RESOUR | 14,125 | 14,125 | | | | 14,125 | 14,125 |
| 9597 | ST AUDITOR PAYROLL | 21,240 | 21,240 | | | | 21,240 | 21,240 |
| 9598 | STATE HOSPITAL SOUTH | 891 | 891 | | | | 891 | 891 |
| 9599 | ID VET AFFAIRS COMM | 4,976 | 4,976 | | | | 4,976 | 4,976 |
| | GRAND TOTAL | $724,330,899 | $724,330,899 | $54,277,317 | $30,993,250 | $85,270,567 | $639,060,332 | $724,330,899 |

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



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# STATE OF IDAHO
# BALANCE SHEET
# STARS ACCOUNTING SYSTEM
# AS OF JUNE 30, 1991

| | ASSETS | | | | | LIABILITIES | | | FUND EQUITY | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CASH AND INVESTMENTS | DUE FROM OTHER FUNDS | FIXED ASSETS | OTHER ASSETS | TOTAL ASSETS | DUE TO OTHER FUNDS | OTHER LIABILITIES | TOTAL LIABILITIES | RESERVED | UNRESERVED | RETAINED EARNINGS | INVESTMENT IN FIXED ASSETS | TOTAL FUND EQUITY | TOTAL LIABILITIES AND FUND EQUITY |
| **GOVERNMENTAL FUNDS** | | | | | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | | | | | |
| General Fund | ($92,808,684) | $498,505 | $21,668 | $55,686 | ($92,232,825) | | $84,449 | $84,449 | $647,613 | ($92,984,827) | | $19,940 | ($92,317,274) | ($92,232,825) |
| Total | (92,808,684) | 498,505 | 21,668 | 55,686 | (92,232,825) | | 84,449 | 84,449 | 647,613 | (92,984,827) | | 19,940 | (92,317,274) | (92,232,825) |
| SPECIAL REVENUE | | | | | | | | | | | | | | |
| Fish & Game | 882,352 | 50,000 | | 36,176 | 968,528 | | 158,636 | 158,636 | 1,714,747 | (904,855) | | | 809,892 | 968,528 |
| Fish & Game Set-Aside | 1,945,125 | | | | 1,945,125 | | | | 2,222,178 | (277,053) | | | 1,945,125 | 1,945,125 |
| Depredation | 209,676 | | | | 209,676 | | | | 46,077 | 163,599 | | | 209,676 | 209,676 |
| Legislature | 1,110,433 | 5,000 | | | 1,115,433 | | | | 248,985 | 866,449 | | | 1,115,433 | 1,115,433 |
| Indirect Cost Recovery | 409,377 | 85,000 | | | 494,377 | | 6,250 | 6,250 | 282,966 | 205,161 | | | 488,127 | 494,377 |
| Business Enterprise Programs | 52,426 | | | | 52,426 | | | | 26,052 | 26,374 | | | 52,426 | 52,426 |
| Idaho Travel & Convention | 2,109,297 | | | | 2,109,297 | | | | | 2,109,297 | | | 2,109,297 | 2,109,297 |
| State Regulatory | 6,492,022 | 30,000 | 15,499 | | 6,537,521 | 21,500 | 209,886 | 231,386 | 210,301 | 6,080,336 | | 15,498 | 6,306,135 | 6,537,521 |
| Governors Emergency | 198,674 | | | | 198,674 | | | | 301,182 | (102,508) | | | 198,674 | 198,674 |
| Highway Safety | 1,938,226 | 35,000 | | | 1,973,226 | | | | 1,625,130 | 348,096 | | | 1,973,226 | 1,973,226 |
| Search & Rescue | 55,805 | | | | 55,805 | | | | | 55,805 | | | 55,805 | 55,805 |
| Peace Officers Stds & Training | 210,199 | | | | 210,199 | | | | 3,113 | 207,086 | | | 210,199 | 210,199 |
| Drug Enforcement | 620,965 | | | | 620,965 | | | | 82,331 | 538,633 | | | 620,965 | 620,965 |
| Haz Materials/Waste Transport | 226,693 | | | | 226,693 | | | | | 226,693 | | | 226,693 | 226,693 |
| Idaho Telecomm | 119,139 | | | | 119,139 | | | | | 119,139 | | | 119,139 | 119,139 |
| Abandoned Vehicle | 3,514 | | | | $3,514 | | | | | 3,514 | | | 3,514 | 3,514 |
| Public Health | 1,593,302 | 9,075 | | | $1,602,377 | 123,528 | | 123,528 | 5,000 | 1,473,849 | | | 1,478,849 | 1,602,377 |
| Industrial Administration | 615,785 | 10,000 | | | $625,785 | | 99 | 99 | 152,755 | 472,931 | | | 625,686 | 625,785 |
| Unemployment Penalty & Interest | 753,428 | 40,000 | | | 793,428 | | | | | 793,428 | | | 793,428 | 793,428 |
| Employ Sec Special Admin | 13,189 | | | | 13,189 | | | | | 13,189 | | | 13,189 | 13,189 |
| Natural Restoration | 99,121 | | | | 99,121 | | | | 99,121 | | | | 99,121 | 99,121 |

# STATE OF IDAHO
# BALANCE SHEET
# STARS ACCOUNTING SYSTEM
# AS OF JUNE 30, 1991

| | ASSETS | | | | | LIABILITIES | | | FUND EQUITY | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CASH AND INVESTMENTS | DUE FROM OTHER FUNDS | FIXED ASSETS | OTHER ASSETS | TOTAL ASSETS | DUE TO OTHER FUND | OTHER LIABILITIES | TOTAL LIABILITIES | RESERVED | UNRESERVED | RETAINED EARNINGS | INVESTMENT IN FIXED ASSETS | TOTAL FUND EQUITY | TOTAL LIABILITIES AND FUND EQUITY |
| Crime Victim Compensation | 987,837 | | | | 987,837 | | | | 604 | 987,233 | | | 987,837 | 987,837 |
| Agriculture In Classroom | 600 | | | | 600 | | | | | 600 | | | 600 | 600 |
| Public Instruction | 130,474 | | | | 130,474 | | 91 | 91 | | 130,383 | | | 130,383 | 130,474 |
| Federal Grants | 1,547,659 | 13,288 | 369 | 886,700 | 2,448,016 | 50,000 | (1,735) | 48,265 | 182,165 | 2,217,217 | | 369 | 2,399,751 | 2,448,016 |
| Miscellaneous | 1,773,046 | 74,000 | 242 | 79 | 1,847,367 | | 174,438 | 174,438 | 157,985 | 1,514,944 | | | 1,672,929 | 1,847,367 |
| Total | 24,098,363 | 351,363 | 16,110 | 922,955 | 25,388,791 | 195,028 | 547,665 | 742,693 | 7,360,691 | 17,269,540 | | 15,867 | 24,646,098 | 25,388,791 |
| CAPITAL PROJECTS | | | | | | | | | | | | | | |
| Public Buildings | 102,754 | | | | 102,754 | | | | 278,754 | (171,990) | | (4,010) | 102,754 | 102,754 |
| Total | 102,754 | | | | 102,754 | | | | 278,754 | (171,990) | | (4,010) | 102,754 | 102,754 |
| TOTAL GOVERNMENTAL FUNDS | (68,607,567) | 849,868 | 37,778 | 978,641 | (66,741,280) | 195,028 | 632,114 | 827,142 | 8,287,058 | (75,887,277) | | 31,797 | (67,568,422) | (66,741,280) |
| PROPRIETARY FUNDS | | | | | | | | | | | | | | |
| ENTERPRISE | | | | | | | | | | | | | | |
| Seminars & Publications | 25,580 | | | | 25,580 | | 18 | 18 | | | 25,562 | | 25,562 | 25,580 |
| Lottery | 15,887,665 | 120,000 | 5,189,843 | 6,227,730 | 27,425,238 | | 5,477,608 | 5,477,608 | | | 21,947,630 | | 21,947,630 | 27,425,238 |
| Total | 15,913,245 | 120,000 | 5,189,843 | 6,227,730 | 27,450,818 | | 5,477,626 | 5,477,626 | | | 21,973,192 | | 21,973,192 | 27,450,818 |
| INTERNAL SERVICE | | | | | | | | | | | | | | |
| Adaptive Aids & Appliances | 5,475 | | | | 5,475 | | 81 | 81 | | | 5,394 | | 5,394 | 5,475 |
| Professional Services | 691,432 | 134,359 | 96,360 | | 922,151 | | 3 | 3 | 12,994 | 404,861 | 443,809 | 60,484 | 922,148 | 922,151 |
| Driver's Education | 724,787 | | | | 724,787 | | | | | | 724,787 | | 724,787 | 724,787 |
| Data Processing Services | 1,044,033 | 475,925 | 8,978,824 | | 10,498,782 | | | | | | 10,498,782 | | 10,498,782 | 10,498,782 |
| Total | 2,465,727 | 610,284 | 9,075,184 | | 12,151,195 | | 84 | 84 | 12,994 | 404,861 | 11,672,772 | 60,484 | 12,151,111 | 12,151,195 |
| TOTAL PROPRIETARY FUNDS | 18,378,972 | 730,284 | 14,265,027 | 6,227,730 | 39,602,013 | | 5,477,710 | 5,477,710 | 12,994 | 404,861 | 33,645,964 | 60,484 | 34,124,303 | 39,602,013 |
| FIDUCIARY FUNDS | | | | | | | | | | | | | | |
| EXPENDABLE TRUST | | | | | | | | | | | | | | |
| Endowment Earnings | 9,932,870 | | | | 9,932,870 | | | | | 9,932,870 | | | 9,932,870 | 9,932,870 |

# STATE OF IDAHO
## BALANCE SHEET
## STARS ACCOUNTING SYSTEM
## AS OF JUNE 30, 1991

| | ASSETS | | | | | LIABILITIES | | | FUND EQUITY | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CASH AND INVESTMENTS | DUE FROM OTHER FUNDS | FIXED ASSETS | OTHER ASSETS | TOTAL ASSETS | DUE TO OTHER FUNDS | OTHER LIABILITIES | TOTAL LIABILITIES | RESERVED | UNRESERVED | RETAINED EARNINGS | INVESTMENT IN FIXED ASSETS | TOTAL FUND EQUITY | TOTAL LIABILITIES AND FUND EQUITY |
| Scholarship | 334 | | | | 334 | | | | | 334 | | | 334 | 334 |
| Social Security | 142,282 | | | | 142,282 | 50,000 | | 50,000 | | 92,282 | | | 92,282 | 142,282 |
| Silver Valley Natural Resource | 5,226,504 | | | | 5,226,504 | | | | 5,121,703 | 104,801 | | | 5,226,504 | 5,226,504 |
| Unemployment Compensation | 238,864,476 | | | | 238,864,476 | | | | | 238,864,476 | | | 238,864,476 | 238,864,476 |
| Insurance Refund | 3,074,168 | | | | 3,074,168 | | | | 3,034,168 | 40,000 | | | 3,074,168 | 3,074,168 |
| Dept of Ins Liquidation Trust | 3,771,031 | | | | 3,771,031 | | 4,443,696 | 4,443,696 | | (672,665) | | | (672,665) | 3,771,031 |
| Fish & Game Trust | 2,063,097 | | | | 2,063,097 | | | | (184,100) | 2,247,197 | | | 2,063,097 | 2,063,097 |
| Total | 263,074,762 | | | | 263,074,762 | 50,000 | 4,443,696 | 4,493,696 | 7,971,771 | 250,609,295 | | | 258,581,066 | 263,074,762 |
| NON-EXPENDABLE TRUST | | | | | | | | | | | | | | |
| Endowment Fund | 370,832,392 | | | | 370,832,392 | | | | 115,252,274 | 255,580,118 | | | 370,832,392 | 370,832,392 |
| Fish & Game Nonexpendable Trust | 492,106 | | | | 492,106 | | | | 389,890 | 102,216 | | | 492,106 | 492,106 |
| Depredation Secondary | 1,098,845 | | | | 1,098,845 | | | | | 1,098,845 | | | 1,098,845 | 1,098,845 |
| Total | 372,423,343 | | | | 372,423,343 | | | | 115,642,164 | 256,781,179 | | | 372,423,343 | 372,423,343 |
| AGENCY | | | | | | | | | | | | | | |
| Labor, Wage & Hour Claims | 7,332 | | | | 7,332 | | 7,332 | 7,332 | | | | | | 7,332 |
| Election Campaign | 30,397 | | | | 30,397 | | | | | 30,397 | | | 30,397 | 30,397 |
| Warrant Clearing | 17,777,181 | | | | 17,777,181 | | 17,777,181 | 17,777,181 | | | | | | 17,777,181 |
| Rotary Funds | 756,201 | | | 101,949 | 858,150 | 858,150 | | 858,150 | | | | | | 858,150 |
| Total | 18,571,111 | | | 101,949 | 18,673,060 | 858,150 | 17,784,513 | 18,642,663 | | 30,397 | | | 30,397 | 18,673,060 |
| TOTAL FIDUCIARY FUNDS | 654,069,216 | | | 101,949 | 654,171,165 | 908,150 | 22,228,211 | 23,136,361 | 123,613,935 | 507,420,871 | | | 631,034,806 | 654,171,165 |
| ACCOUNT GROUPS | | | | | | | | | | | | | | |
| GENERAL FIXED ASSETS ACCOUNT GROUP | | | 16,192,427 | | 16,192,427 | | | | | | | 16,192,427 | 16,192,427 | 16,192,427 |
| TOTAL | $603,840,621 | $1,580,152 | $30,495,232 | $7,308,320 | $643,224,325 | $1,103,177 | $28,338,034 | $29,441,211 | $131,913,987 | $431,938,455 | $33,645,964 | $16,284,708 | $613,783,114 | $643,224,325 |

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

# STATE OF IDAHO
## STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY | FUND BALANCE JUNE 30, 1990 | RECEIPTS | TRANSFERS IN | CASH BALANCE TRANSFERRED TO STARS | TOTAL AVAILABLE | TOTAL DISBURSEMENTS | OUTSTANDING ENCUMBRANCES JUNE 30, 1991 | OUTSTANDING ENCUMBRANCES JUNE 30, 1990 | TRANSFERS OUT | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| 00-8011 COUNTY RECEIPTS | | $42,623,932 | | | 42,623,932 | | | | $42,623,932 | |
| 00-8012 CATASTROPHIE HLTH CARE | $7,245,341 | 293,556 | $2,976,830 | | 10,515,727 | $3,207,348 | | | 22,149 | $7,286,230 |
| 01-0200 FINANCIAL MANAGEMENT | 63,022 | 4,380 | 14,203 | ($42,257) | 39,348 | 32,892 | | $945 | 7,401 | |
| 01-0301 GOVERNORS OFFICE | 340,195 | | | (340,195) | | | | | | |
| 01-0304 NW POWER PLAN | 45,555 | 156,000 | | (25,464) | 176,091 | 147,391 | | | 28,701 | |
| 01-0402 RETIREMENT SYSTEM | 4,251,313 | 265,764,846 | 9,523,558 | | 279,539,717 | 268,262,712 | $96,914 | 9,463 | 8,998,334 | 2,191,220 |
| 01-2101 INVESTMENT BOARD | 84,473 | 29,078,545 | 5,798,155 | (208,245) | 34,752,928 | 5,673,244 | | | 29,079,684 | |
| 01-2501 LIQUOR DISPENSARY | 1,501,088 | 45,208,409 | 161,672 | | 46,871,169 | 36,065,121 | 2,483 | 38,470 | 8,261,538 | 2,580,496 |
| 01-2502 STATE INSURANCE FUND | 991,042 | 75,619,727 | 31,577,432 | | 108,188,201 | 96,833,003 | 157,465 | 182,193 | 3,254,379 | 8,125,547 |
| 06-6003 ID OFFICE ON AGING | 88,571 | 1,334,153 | | (54,530) | 1,368,194 | 1,366,722 | | 3,050 | 4,523 | |
| 01-6004 HUMAN RIGHTS COMM | 10,169 | 31,796 | 16,123 | (19,313) | 38,774 | 20,342 | | | 18,432 | |
| 01-6005 BLIND COMMISSION | 242,137 | 889,406 | (65) | (198,492) | 932,987 | 925,963 | | 34,850 | 41,874 | |
| 01-6006 COMM ON WOMENS PROG | 732 | | | (732) | | | | | | |
| 01-6007 ID CENTENNIAL COMM | 482,639 | 20,997 | 862,208 | | 1,365,845 | 1,170,980 | 7,680 | | 187,184 | |
| 01-7001 MILITARY DIVISION | 402,135 | 3,178,954 | 1,698 | (393,136) | 3,189,651 | 3,116,757 | | 3,736 | 76,630 | |
| 01-9001 DISABILITY DETERM UNIT | 11,135 | 1,304,332 | 3,385 | (112,191) | 1,206,661 | 1,145,976 | | | 60,685 | |
| 02-0000 DEPT OF COMMERCE | 2,241,747 | 5,045,124 | 2,091,761 | (2,187,692) | 7,190,940 | 6,917,956 | | 4,700 | 277,684 | |
| 03-0000 ADMINISTRATION DEPT | 85,952,855 | 58,548,327 | 68,462,510 | | 212,963,693 | 95,251,077 | | 216,395 | 30,471,235 | 87,457,775 |
| 03-0401 PERSONNEL COMM | 337,710 | 342,318 | 7,000 | | 687,028 | 607,802 | | 23,531 | 102,757 | |
| 04-7501 TAX COMMISSION | 17,357,351 | 327,873,061 | 244,997 | | 345,475,409 | 157,249,721 | 1,014,915 | 2,811,204 | 170,759,471 | 19,262,506 |
| 04-7503 TAX APPEALS BOARD | | | | | | | | | | |
| 05-0000 FINANCE DEPT | 2,082,521 | 2,037,656 | | | 4,120,177 | 1,978,763 | | | 152,568 | 1,988,845 |
| 06-2006 DEPT OF INSURANCE | 3,774,528 | 6,098,270 | 542,711 | (10,604,642) | (189,133) | 1,782,431 | | 2,841,347 | 869,783 | |
| 07-0000 LABOR & INDUST SERV | 1,299,461 | 1,753,798 | 484,799 | (1,836,020) | 1,702,038 | 1,625,369 | | 14,787 | 91,456 | |
| 08-1001 AGRICULTURE DEPT | 3,506,019 | 10,718,577 | 666,578 | | 14,891,174 | 10,074,318 | 69,979 | 17,407 | 668,232 | 4,096,053 |
| 09-2008 ATHLETIC COMMISSION | 7,856 | 2,246 | | (7,940) | 2,162 | 2,143 | | | 19 | |
| 09-2009 HISPANIC COMMISSION | 2,614 | | | (844) | 1,770 | 1,770 | | | | |
| 09-2102 PHARMACY BOARD | 211,016 | 74,558 | | (200,296) | 85,278 | 72,675 | | 4,000 | 16,603 | |
| 09-2103 ACCOUNTANCY BOARD | 108,190 | 50,401 | | (82,795) | | | | | | |

# STATE OF IDAHO
## STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY | FUND BALANCE JUNE 30, 1990 | RECEIPTS | TRANSFERS IN | CASH BALANCE TRANSFERRED TO STARS | TOTAL AVAILABLE | TOTAL DISBURSEMENTS | OUTSTANDING ENCUMBRANCES JUNE 30, 1991 | OUTSTANDING ENCUMBRANCES JUNE 30, 1990 | TRANSFERS OUT | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| 09-2103 ACCOUNTANCY BOARD | 108,190 | 50,401 | | (82,795) | 75,796 | 66,056 | | | 9,740 | |
| 09-2105 DENTISTRY BOARD | 66,842 | 2,717 | | (44,628) | 24,931 | 22,760 | | | 2,169 | |
| 09-2107 PROF ENG & SURVEYORS | 62,030 | 154,749 | | (166,671) | 50,108 | 48,476 | | 1,407 | 3,039 | |
| 09-2110 MEDICINE BOARD | 272,208 | 34,567 | (521) | (217,083) | 89,170 | 78,003 | | | 11,167 | |
| 09-2111 NURSING BOARD | 163,419 | 155,047 | 12,327 | (263,550) | 67,243 | 58,745 | | | 8,499 | |
| 09-2112 OCCUP LICENSE BUR | 608,768 | 154,096 | 2,000 | (526,726) | 238,138 | 211,329 | | | 26,808 | |
| 09-2114 PUB WORKS CONT BUR | 168,274 | 40,421 | | (167,326) | 41,369 | 31,087 | | | 10,281 | |
| 09-2115 REAL ESTATE COMM | 233,558 | 211,165 | | (260,892) | 183,831 | 154,310 | | | 29,520 | |
| 09-2116 PROF GEOLOGIST BOARD | 20,824 | 4,129 | | (18,948) | 6,005 | 4,630 | | | 1,375 | |
| 09-2117 OPTOMETRY BOARD | 20,799 | | 3,205 | (16,287) | 7,717 | 4,097 | | | 3,619 | |
| 09-2119 CERT SHORTHAND REPORT | 24,321 | 3,958 | | (23,307) | 4,972 | 4,579 | | | 393 | |
| 09-3102 OUTFITTERS & GUIDES | 211,527 | 30,363 | | (169,718) | 72,172 | 44,409 | | | 27,764 | |
| 09-4102 BD OF VETERINARY MED | 44,217 | 73,965 | | | 118,182 | 28,088 | | | 4,116 | 85,977 |
| 09-6000 IDAHO STATE LOTTERY | 17,090,248 | 20,493,570 | (45,264) | (9,479,647) | 28,058,907 | 7,828,236 | | | 20,230,671 | |
| 10-0000 CORRECTIONS | 541,940 | 1,705,890 | 956,969 | | 3,204,798 | 2,636,677 | 17,206 | 79,940 | 83,005 | 547,849 |
| 10-2500 CORRECTIONAL INDUSTRIES | 527,504 | 2,495,022 | 4,040,952 | | 7,063,477 | 6,079,195 | 25,983 | 215 | 541,700 | 416,814 |
| 11-0000 LAW ENFORCEMENT | 3,281,026 | 1,955,115 | 7,454,230 | (4,601,776) | 8,088,595 | 7,785,925 | | 856,452 | 1,072,911 | 86,211 |
| 11-1103 STATE BRAND INSPECT | 301,487 | 1,944,039 | 310,811 | (481,784) | 2,074,553 | 1,806,217 | | 35,359 | 303,695 | |
| 11-2108 ID STATE RACING COMM | 211,804 | 1,057,701 | 49,515 | (76,996) | 1,242,024 | 958,114 | | | 283,910 | |
| 12-0500 ST BD OF EDUCATION | | | | | | | | | | |
| 12-1500 PUBLIC SCH SUPPORT | 2,626,596 | (47,973) | 399,822,935 | (12,094,802) | 390,306,755 | 390,187,225 | | | 23,678 | 95,852 |
| 12-2000 DEAF & BLIND SCHOOL | 86,475 | 65,614 | 164,955 | | 317,044 | 193,458 | | | 771 | 122,815 |
| 12-3000 VOCATIONAL EDUCATION | (1,777,146) | 4,835,947 | 550,942 | | 3,609,743 | 4,918,208 | 2,056,056 | 1,958,993 | 446,079 | (1,851,608) |
| 12-3500 EAST ID TECH COLLEGE | (21,362) | 976,067 | 2,594,581 | | 3,549,286 | 3,548,555 | 95,846 | 87,404 | 45,834 | (53,545) |
| 12-4010 COMMUNITY COLLEGE SYS | | | 8,320,300 | (75,000) | 8,245,300 | 8,245,300 | | | | |
| 12-5010 BOISE STATE UNIVERSITY | 1,222,065 | 9,050,166 | | | 10,272,231 | 8,231,011 | | | | 2,041,220 |
| 12-5020 IDAHO STATE UNIVERSITY | 1,057,960 | 5,816,063 | 1,531,522 | | 8,405,545 | 6,066,040 | | | 657 | 2,338,848 |
| 12-5030 UNIVERSITY OF IDAHO | 559,626 | 1,114,104 | 14,781,193 | | 16,454,923 | 4,232,739 | | | | 12,222,185 |

# STATE OF IDAHO
## STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY | FUND BALANCE JUNE 30, 1990 | RECEIPTS | TRANSFERS IN | CASH BALANCE TRANSFERRED TO STARS | TOTAL AVAILABLE | TOTAL DISBURSEMENTS | OUTSTANDING ENCUMBRANCES JUNE 30, 1991 | OUTSTANDING ENCUMBRANCES JUNE 30, 1990 | TRANSFERS OUT | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| 12-5050 LEWIS & CLARK COLLEGE | 196,404 | 5,781,716 | 1,033,459 | | 7,011,579 | 6,672,752 | | | 17,739 | 321,088 |
| 12-5531 U OF I AG RESEARCH | | | | | | | | | | |
| 12-5534 U OF I FORESTRY UTIL | | | | | | | | | | |
| 12-5535 U OF I GEOLOGY S Y | | | | | | | | | | |
| 12-5541 WOI REG PRG VET MED | | | | | | | | | | |
| 12-5542 U OF I WAMI MED PROG | | | | | | | | | | |
| 12-5550 ISU REGION DENTAL ED | 2,212 | 44,107 | | | 46,319 | 43,631 | | | | 2,688 |
| 12-5560 BRD OF ED - SPEC PRG | 2,438 | 271,389 | 196 | (3,452) | 270,571 | 270,560 | | | 10 | |
| 12-5570 PUBLIC BROADCASTING | (484,949) | 1,007,946 | 339 | (84,475) | 438,861 | 921,989 | | 493,736 | 10,608 | |
| 12-6000 IDAHO STATE LIBRARY | 41,078 | 669,438 | 4,718 | (22,881) | 692,353 | 691,249 | | 7,454 | 8,559 | |
| 12-6500 HISTORICAL SOCIETY | 289,556 | 338,473 | 152,794 | (253,364) | 527,459 | 382,725 | | 2,298 | 147,032 | |
| 12-7000 VOCATIONAL REHAB | (474,259) | 8,089,617 | (8,834) | | 7,606,524 | 7,609,659 | 842,376 | 713,542 | 297,057 | (429,026) |
| 13-4001 PUBLIC HEALTH DIST 1 | 66,489 | 1,888,009 | 1,755,381 | | 3,709,879 | 3,431,636 | 13,034 | 7,522 | 229,213 | 43,518 |
| 13-4002 PUBLIC HEALTH DIST 2 | 55,548 | 716,716 | 1,037,792 | | 1,810,055 | 1,656,618 | | | 98,800 | 54,638 |
| 13-4003 PUBLIC HEALTH DIST 3 | 93,055 | 707,147 | 1,132,728 | (43,138) | 1,889,792 | 1,674,535 | | 17,306 | 232,563 | |
| 13-4004 PUBLIC HEALTH DIST 4 | 14,083 | 1,062,849 | 1,062,302 | (26,400) | 2,112,834 | 2,178,205 | | 8,385 | (56,986) | |
| 13-4005 PUBLIC HEALTH DIST 5 | 130,688 | 896,799 | 1,476,913 | | 2,504,401 | 2,409,349 | 547 | 2,745 | 36,998 | 60,252 |
| 13-4006 PUBLIC HEALTH DIST 6 | 34,257 | 2,410,513 | 1,340,184 | | 3,784,954 | 3,264,758 | | | 449,401 | 70,795 |
| 13-4007 PUBLIC HEALTH DIST 7 | 30,219 | 1,450,377 | 1,474,471 | | 2,955,068 | 2,714,353 | | 25,901 | 208,544 | 58,071 |
| 13-6001 HEALTH & WELFARE | 12,867,687 | 292,834,915 | 170,940,558 | | 476,643,160 | 428,220,660 | 24,767,573 | 10,941,569 | 29,988,605 | 4,607,890 |
| 14-0403 DEPT OF EMPLOYMENT | 1,366,509 | 81,970,815 | 6,390 | (2,790,810) | 80,552,903 | 19,535,951 | | | 61,016,951 | |
| 15-2109 INDUSTRIAL COMMISSION | 1,812,010 | 2,043,407 | 4,818,432 | (1,573,266) | 7,100,583 | 2,296,335 | | 17,897 | 4,769,690 | 52,455 |
| 16-3101 FISH & GAME COMM | 3,289,769 | | | (5,966,782) | (2,677,013) | (6,226) | | 2,677,014 | 6,227 | |
| 17-2503 LAVA HOT SPRINGS | 78,180 | 565,215 | 828 | | 644,223 | 516,391 | | | 37,637 | 90,195 |
| 17-3005 PARKS & REC DEPT | 3,166,250 | 3,649,938 | 4,540,723 | | 11,356,910 | 6,671,534 | 1,476,861 | 1,066,144 | 1,245,067 | 3,029,592 |
| 18-0000 LANDS DEPT | 11,169,288 | 35,654,424 | 4,320,938 | | 51,144,649 | 10,553,834 | 358,186 | 250,734 | 28,286,440 | 12,196,923 |
| 18-2100 LANDS - FIRE SUPPRESSION | 2,482 | | 4,777 | | 7,259 | 6,370 | | | | 889 |
| 19-3002 WATER RESOURCES | 14,792,012 | 6,200,775 | 2,410,372 | | 23,403,160 | 6,360,211 | 184,721 | 347,401 | 605,224 | 16,600,405 |

# STATE OF IDAHO
## STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE - AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY | FUND BALANCE JUNE 30, 1990 | RECEIPTS | TRANSFERS IN | CASH BALANCE TRANSFERRED TO STARS | TOTAL AVAILABLE | TOTAL DISBURSEMENTS | OUTSTANDING ENCUMBRANCES JUNE 30, 1991 | OUTSTANDING ENCUMBRANCES JUNE 30, 1990 | TRANSFERS OUT | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| 20-0000 ID TRANSPORTATION DEPT | 34,684,282 | 150,915,944 | 338,643,423 | | 524,243,649 | 272,883,112 | 17,585,843 | 13,339,817 | 216,814,045 | 30,300,466 |
| 21-0101 LIEUTENANT GOVERNOR | | | | | | | | | | |
| 22-0303 ATTORNEY GENERAL | 5,057,893 | 33,619 | 1,682,114 | (6,041,642) | 731,985 | 731,309 | | | 676 | |
| 23-0305 STATE TREASURER | 197,699,242 | 1,071,158,329 | 226,604,563 | | 1,495,462,134 | 1,181,960,409 | | | 57,153,642 | 256,348,083 |
| 24-0306 STATE AUDITOR | 36,872,747 | 84,465,979 | 3,054,979 | (1,354,224) | 123,039,481 | 83,380,993 | | | 4,232,570 | 35,425,917 |
| 24-0311 ADMIN SOC SEC TRUST | 142,282 | | | (142,282) | 0 | | | | | |
| 24-0312 BOARD OF EXAMINERS | 65,439 | | 12,456 | | 77,895 | 77,895 | | | | |
| 25-0102 COMM ON UNIFORM LAWS | | | | | | | | | | |
| 25-0304 SECREARY OF STATE | | 3,891 | | | 3,891 | 3,452 | | | 440 | |
| 25-8003 COMM ON THE ARTS | 13,076 | 1,486 | | (5,191) | 9,371 | 8,729 | | | 643 | |
| 25-8012 ID CODE COMMISSION | 384,527 | (35,134) | 214,240 | (267,891) | 295,742 | 275,800 | | | | 19,942 |
| 26-0307 SUPT PUBLIC INSTRUCT | 1,592,448 | 45,069,170 | 2,188,913 | (1,166,857) | 47,683,674 | 45,979,017 | | | 668,629 | 1,036,028 |
| 51-2003 PUBLIC UTILITY COMM | 2,104,340 | 3,106,521 | 156,207 | | 5,367,067 | 2,347,078 | 12,654 | | 675,309 | 2,332,027 |
| 71-0102 SENATE | 262,869 | | 150,000 | (234,655) | 178,214 | 172,651 | | | 5,562 | |
| 71-0102 HOUSE | 545,561 | 100 | 280,705 | (444,749) | 381,617 | 378,751 | | | 2,867 | |
| 73-0000 LEGISLATIVE COUNCIL | 24,811 | 1,472 | | (10,970) | 15,313 | 15,225 | | | 87 | |
| 74-0000 JOINT FINANCE APPROP | 564,214 | 27,970 | 104,977 | (688,089) | 9,072 | 6,779 | | | 2,293 | |
| 81-0000 JUDICIAL BRANCH | 224,780 | 344,499 | 1,343,477 | | 1,912,756 | 1,730,435 | | | (1,609) | 183,930 |
| GRAND TOTAL | 489,025,942 | 2,733,728,302 | 1,335,927,720 | (66,121,043) | 4,492,560,921 | 3,245,034,658 | 48,786,322 | 39,145,313 | 726,437,194 | 511,448,060 |
| ALL AGENCIES: | | | | | | | | | | |
| GENERAL ACCOUNT | 49,395,290 | 847,355,360 | 37,513,116 | | 934,263,766 | 286,549,789 | 5,490,995 | 3,785,701 | 519,028,570 | 126,980,113 |
| ROTARY ACCOUNTS | 1,303,133 | 11,684,688 | 702,478 | | $13,690,299 | 12,359,084 | | | 699,056 | 632,159 |
| STATEWIDE TOTAL | $539,724,365 | $3,592,768,350 | $1,374,143,314 | ($66,121,043) | $5,440,514,986 | $3,543,943,531 | $54,277,317 | $42,931,014 | $1,246,164,820 | $639,060,332 |

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

# STATE OF IDAHO
## STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | REVENUES | | | | | | | EXPENDITURES | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | TAXES | LICENSES FINES AND OTHER FEES | SALE OF SERVICE GOODS AND PROPERTY | INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS | INTEREST, RENTS AND OTHER INVESTMENT INCOME | OTHER REVENUES | TOTAL REVENUES | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | TOTAL EXPENDITURES | REVENUES OVER (UNDER) EXPENDITURES |
| GOVERNMENTAL FUND GROUP | | | | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | | | | |
| General Revenue | $23,057,412 | $1,123,918 | $26,261 | | $400 | $43,583 | $24,251,574 | $12,875,157 | $7,134,047 | $1,386,590 | $1,524,425 | $22,920,219 | $1,331,355 |
| Total | 23,057,412 | 1,123,918 | 26,261 | | 400 | 43,583 | 24,251,574 | 12,875,157 | 7,134,047 | 1,386,590 | 1,524,425 | 22,920,219 | 1,331,355 |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | | | |
| Fish & Game | | 16,334,796 | 661,441 | $10,638,634 | 145,152 | 980,936 | 28,760,959 | 17,579,008 | 9,224,197 | 3,257,321 | 151,229 | 30,211,755 | (1,450,796) |
| Fish & Game Set-Aside | | 1,201,788 | 73,881 | | 118,463 | 104,380 | 1,498,512 | 65,752 | 550,891 | 524,194 | | 1,140,838 | 357,674 |
| Depredation | | | | | 10,037 | | 10,037 | | 361 | | | 361 | 9,676 |
| Legislature | | | 256 | | | | 256 | 2,281,633 | 1,424,870 | 80,708 | | 3,787,211 | (3,786,955) |
| Indirect Cost Recovery | | | | 767 | | 30,143 | 30,910 | 44,642 | 7,740 | 17,063 | | 69,444 | (38,534) |
| Business Assistance Program | | 11,518 | 464 | | 45,877 | | 57,859 | 11,460 | 3,372 | | 48,815 | 63,647 | (5,788) |
| Idaho Travel & Convention | 564,309 | | | | | | 564,309 | 55,297 | 110,222 | 20,846 | 137,505 | 323,870 | 240,438 |
| State Regulatory | 1,624 | 6,114,010 | 71,037 | 28,429 | 23,289 | 203,008 | 6,441,398 | 3,246,188 | 1,901,133 | 206,453 | | 5,353,775 | 1,087,624 |
| Governor's Emergency | | | | 70,000 | | | 70,000 | | 208,693 | | | 208,693 | (138,693) |
| State Police | | 2,819 | 55,510 | | | 4,412 | 62,741 | 2,758,012 | 1,341,000 | 979,294 | | 5,078,306 | (5,015,565) |
| Search & Rescue | | 12,723 | | | | | 12,723 | | | | 26,665 | 26,665 | (13,941) |
| Peace Officers Stds & Trng | | 338,631 | 10 | | | | 338,641 | 151,890 | 218,652 | 7,664 | 29,000 | 407,207 | (68,565) |
| Drug Enforcement | | 131,915 | | | | | 131,915 | | 30,420 | 6,671 | 3,500 | 40,591 | 91,324 |
| Hazardous Mat/Waste Transport | | 84,452 | | | | | 84,452 | 62,607 | 16,863 | 7,226 | | 86,697 | (2,245) |
| Id Law Enforcement Telecomm | | | 133,152 | | | | 133,152 | 51,197 | 3,927 | 2,550 | | 57,674 | 75,478 |
| Abandoned Vehicle | | 106 | | | | | 106 | | 519 | | | 519 | (413) |
| Public Health | | 133,819 | 154,062 | 1,656,878 | 12,624 | 185,792 | 2,143,175 | 2,009,349 | 561,898 | 115,078 | | 2,686,325 | (543,149) |
| Industrial Administration | 2,695,884 | 2,959 | 8,922 | 149,325 | 164,860 | 43,644 | 3,065,594 | 1,806,342 | 544,857 | 386,130 | 149,325 | 2,886,653 | 178,941 |
| Unemploy Penalty & Interest | | | (588) | 25,500 | (2,041) | | 22,871 | | (2,933) | | 14,826 | 11,894 | 10,977 |
| Employ Sec Special Adminis | | | | | 13,189 | | 13,189 | | | | | | 13,189 |
| Natural Restoration | | | | | | | | | 879 | | | 879 | (879) |
| Crime Victim Compensation | | 254,793 | | | | 15,797 | 270,590 | 39,736 | 9,174 | 6,306 | 374,343 | 429,560 | (158,970) |

# STATE OF IDAHO
## STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | REVENUES | | | | | | | EXPENDITURES | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | TAXES | LICENSES FINES AND OTHER FEES | SALE OF SERVICE GOOD AND PROPERTY | INTERGOVERNMENTA REVENUE AND CONTRIBUTIONS | INTEREST, RENTS AND OTHER INVESTMENT INCOM | OTHER REVENUES | TOTAL REVENUES | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | TOTAL EXPENDITURES | REVENUES OVER (UNDER) EXPENDITURES |
| Agriculture In Classroom | | | | | 185 | 496 | 681 | | | | 15,802 | 15,802 | (15,121) |
| Public Instruction | | 52,094 | | | | 61,802 | 113,896 | 22,927 | 103,097 | | 6 | 126,031 | (12,135) |
| Federal | | | 162,083 | 39,349,060 | 11,351 | 130,521 | 39,653,016 | 15,179,243 | 6,705,803 | 268,226 | 18,118,667 | 40,271,939 | (618,923) |
| Miscellaneous | | 973,613 | 303,849 | 65,621 | 93,738 | 692,072 | 2,128,893 | 1,074,391 | 533,254 | 56,251 | 145,789 | 1,809,686 | 319,207 |
| Total | 3,261,816 | 25,650,037 | 1,624,081 | 51,984,215 | 636,723 | 2,453,004 | 85,609,876 | 46,439,676 | 23,498,891 | 5,941,982 | 19,215,472 | 95,096,021 | (9,486,144) |
| CAPITAL PROJECT FUNDS | | | | | | | | | | | | | |
| Public Buildings | | | | | | | | | 39,014 | 34,232 | | 73,246 | (73,246) |
| Total | | | | | | | | | 39,014 | 34,232 | | 73,246 | (73,246) |
| TOTAL GOVERNMENTAL FUND | 26,319,228 | 26,773,955 | 1,650,342 | 51,984,215 | 637,123 | 2,496,587 | 109,861,451 | 59,314,833 | 30,671,952 | 7,362,804 | 20,739,897 | 118,089,487 | (8,228,036) |
| PROPRIETARY FUND GROUP | | | | | | | | | | | | | |
| ENTERPRISE FUNDS | | | | | | | | | | | | | |
| Seminars & Publications | | | 94,521 | | | | 94,521 | | 85,398 | 36,010 | | 121,408 | (26,887) |
| Lottery | | 3,525 | | | | 16,406,052 | 16,409,577 | 500,170 | 2,676,888 | 338,304 | 8,436,116 | 11,951,478 | 4,458,099 |
| Total | | 3,525 | 94,521 | | | 16,406,052 | 16,504,098 | 500,170 | 2,762,286 | 374,314 | 8,436,116 | 12,072,886 | 4,431,212 |
| INTERNAL SERVICE FUNDS | | | | | | | | | | | | | |
| Adaptive Aids & Appliances | 19 | | 9,710 | | | | 9,729 | | 9,349 | | | 9,349 | 380 |
| Professional Services | | 2,847 | 2,588,903 | 615 | | 38,295 | 2,630,660 | 3,116,609 | 336,831 | 62,325 | | 3,515,765 | (885,105) |
| Driver's Education | | 67,575 | | | | | 67,575 | 14,649 | 16,053 | 2,368 | | 33,070 | 34,505 |
| Data Processing Services | | | 4,190,421 | | | | 4,190,421 | 1,707,513 | 1,116,703 | 1,412,161 | | 4,236,377 | (45,956) |
| Total | 19 | 70,422 | 6,789,034 | 615 | | 38,295 | 6,898,385 | 4,838,771 | 1,478,936 | 1,476,854 | | 7,794,561 | (896,176) |
| TOTAL PROPRIETARY FUNDS | 19 | 73,947 | 6,883,555 | 615 | | 16,444,347 | 23,402,483 | 5,338,941 | 4,241,222 | 1,851,168 | 8,436,116 | 19,867,447 | 3,535,036 |
| FIDUCIARY FUND GROUP | | | | | | | | | | | | | |
| EXPENDABLE TRUST FUNDS | | | | | | | | | | | | | |
| Endowment Earnings | | 94,169 | | 909 | 767,329 | 95,833 | 958,241 | | 8,657 | | 92,508,402 | 92,517,060 | (91,558,819) |
| Scholarship Fund | | | | | 6 | | 6 | | | | | | 6 |
| Community College | | | | | | | | | | | 150,000 | 150,000 | (150,000) |
| Silver Valley Natural Resource | | | | | 204,801 | | 204,801 | | | | | | 204,801 |

# STATE OF IDAHO
## STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | REVENUES | | | | | | | EXPENDITURES | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | TAXES | LICENSES FINES AND OTHER FEES | SALE OF SERVICE GOODS AND PROPERTY | INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS | INTEREST, RENTS AND OTHER INVESTMENT INCOME | OTHER REVENUES | TOTAL REVENUES | PERSONNEL COSTS | OPERATING EXPENSES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | TOTAL EXPENDITURES | REVENUES OVER (UNDER) EXPENDITURES |
| Unemployment Compensation | 36,716,519 | | 588 | 5,702,000 | 3,540 | | 42,422,647 | | | | 51,861,004 | 51,861,004 | (9,438,357) |
| Insurance Refund | 3,530,418 | | | | | | 3,530,418 | | | | | | 3,530,418 |
| Dept of Ins Liquidation Trust | | | | | 393,459 | 25,025 | 418,485 | | 36,084 | | 1,055,066 | 1,091,150 | (672,665) |
| Fish & Game Trust | | 44,456 | 173 | | 49,596 | 24,129 | 118,353 | 60,917 | 34,890 | 54,894 | | 150,701 | (32,348) |
| Total | 40,246,937 | 138,625 | 761 | 5,702,909 | 1,418,732 | 144,987 | 47,652,951 | 60,917 | 79,632 | 54,894 | 145,574,472 | 145,769,915 | (98,116,964) |
| NON-EXPENDABLE TRUST FUNDS | | | | | | | | | | | | | |
| Endowment Fund | | | | | 6,826,909 | | 6,826,909 | | | | | | 6,826,909 |
| Fish & Game Non-exp Trust | | | | | 35,995 | | 35,995 | 1,262 | 2,108 | | | 3,370 | 32,625 |
| Total | | | | | 6,862,904 | | 6,862,904 | 1,262 | 2,108 | | | 3,370 | 6,859,534 |
| FIDUCIARY FUNDS TOTAL | 40,246,937 | 138,625 | 761 | 5,702,909 | 8,281,636 | 144,987 | 54,515,855 | 62,179 | 81,740 | 54,894 | 145,574,472 | 145,773,285 | (91,257,430) |
| TOTAL | $66,566,184 | $26,986,526 | $8,534,658 | $57,687,739 | $8,918,759 | $19,085,922 | $187,779,788 | $64,715,954 | $34,994,913 | $9,268,865 | $174,750,486 | $283,730,218 | ($95,950,430) |

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

# STATE OF IDAHO
## CHANGES IN FUND BALANCES
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | CASH BALANCE TRANSFERRED FROM AU20 SYSTEM | BALANCE SHEET ADJUSTMENTS AT CONVERSION | FUND BALANCE AT CONVERSION | TOTAL REVENUES | TOTAL EXPENDITURES | EXCESS REVENUES OVER (UNDER) EXPENDITURES | TRANSFERS IN | TRANSFERS OUT | NET GAAP TRANSACTIONS | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| GOVERNMENTAL FUND GROUP | | | | | | | | | | |
| GENERAL FUND | | | | | | | | | | |
| General Revenue | $103,625 | $409,725 | $513,350 | $24,251,574 | $22,920,219 | $1,331,355 | $23,748,497 | $117,973,267 | $62,791 | ($92,317,274) |
| Total | 103,625 | 409,725 | 513,350 | 24,251,574 | 22,920,219 | 1,331,355 | 23,748,497 | 117,973,267 | 62,791 | (92,317,274) |
| SPECIAL REVENUE | | | | | | | | | | |
| Fish & Game | 2,814,471 | (25,533) | 2,788,938 | 28,760,959 | 30,211,755 | (1,450,796) | 316,854 | 881,278 | 36,173 | 809,892 |
| Fish & Game Set-Aside | 1,841,983 | | 1,841,983 | 1,498,512 | 1,140,838 | 357,674 | | 254,532 | | 1,945,125 |
| Depredation | | | | 10,037 | 361 | 9,676 | 200,000 | | | 209,676 |
| Legislature | 597,388 | 5,000 | 602,388 | 256 | 3,787,211 | (3,786,955) | 4,300,000 | | | 1,115,433 |
| Indirect Cost Recovery | 301,745 | 194,711 | 496,456 | 30,910 | 69,444 | (38,534) | 30,586 | 380 | | 488,127 |
| Business Assistance Program | 58,213 | | 58,213 | 57,859 | 63,647 | (5,788) | | | | 52,426 |
| Idaho Travel & Convention | 1,868,858 | | 1,868,858 | 564,309 | 323,870 | 240,438 | | | | 2,109,297 |
| State Regulatory | 12,620,835 | (7,328,116) | 5,292,719 | 6,441,398 | 5,353,775 | 1,087,624 | | 74,207 | | 6,306,135 |
| Governor's Emergency | 317,367 | | 317,367 | 70,000 | 208,693 | (138,693) | 20,000 | | | 198,674 |
| Highway Safety Fund | 2,438,119 | 35,000 | 2,473,119 | 62,741 | 5,078,306 | (5,015,565) | 4,517,407 | 1,735 | | 1,973,226 |
| Search & Rescue | 59,004 | | 59,004 | 12,723 | 26,665 | (13,942) | 11,228 | 485 | | 55,805 |
| Peace Officers Stds & Trng | 284,105 | | 284,105 | 338,641 | 407,207 | (68,565) | | 5,341 | | 210,199 |
| Drug Enforcement | 506,464 | | 506,464 | 131,915 | 40,591 | 91,324 | 23,177 | | | 620,965 |
| Hazardous Mat/Waste Transport | 288,563 | | 288,563 | 84,452 | 86,697 | (2,245) | | 59,625 | | 226,693 |
| Id Law Enforcement Telecomm | 45,800 | | 45,800 | 133,152 | 57,674 | 75,478 | | 2,139 | | 119,139 |
| Abandoned Vehicle | 3,927 | | 3,927 | 106 | 519 | (413) | | | | 3,514 |
| Public Health | 69,538 | 1,572,373 | 1,641,911 | 2,143,175 | 2,686,325 | (543,149) | 382,071 | 1,983 | | 1,478,849 |
| Industrial Administration | 535,272 | 809,817 | 1,345,089 | 3,065,594 | 2,886,653 | 178,941 | | 898,344 | | 625,686 |
| Unemploy Penalty & Interest | 635,356 | 40,000 | 675,356 | 22,871 | 11,894 | 10,977 | 107,094 | | | 793,428 |
| Employ Sec Special Admin | | | | 13,189 | | 13,189 | | | | 13,189 |
| Natural Restoration | | | | | 879 | (879) | 100,000 | | | 99,121 |
| Crime Victim Compensation | 1,152,835 | | 1,152,835 | 270,590 | 429,560 | (158,970) | | 6,028 | | 987,837 |

# STATE OF IDAHO
## CHANGES IN FUND BALANCES
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | CASH BALANCE TRANSFERRED FROM AU20 SYSTEM | BALANCE SHEET ADJUSTMENTS AT CONVERSION | FUND BALANCE AT CONVERSION | TOTAL REVENUES | TOTAL EXPENDITURES | EXCESS REVENUES OVER (UNDER) EXPENDITURES | TRANSFERS IN | TRANSFERS OUT | NET GAAP TRANSACTIONS | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| Agriculture In Classroom | 16,217 | (496) | 15,721 | 681 | 15,802 | (15,121) | | | | 600 |
| Public Instruction | 228,397 | (85,879) | 142,518 | 113,896 | 126,031 | (12,135) | | | | 130,383 |
| Federal | 2,354,824 | (181,818) | 2,173,006 | 39,653,016 | 40,271,939 | (618,923) | 13,027 | 55,672 | 888,313 | 2,399,751 |
| Miscellaneous | 1,358,906 | | 1,358,906 | 2,128,893 | 1,809,686 | 319,207 | | 5,505 | 321 | 1,672,929 |
| Total | 30,398,187 | (4,964,941) | 25,433,246 | 85,609,876 | 95,096,021 | (9,486,145) | 10,021,444 | 2,247,254 | 924,807 | 24,646,098 |
| CAPITAL PROJECTS | | | | | | | | | | |
| Public Buildings | 176,000 | | 176,000 | | 73,246 | (73,246) | | | | 102,754 |
| Total | 176,000 | | 176,000 | | 73,246 | (73,246) | | | | 102,754 |
| TOTAL GOVERNMENTAL FUNDS | 30,677,812 | (4,555,216) | 26,122,596 | 109,861,450 | 118,089,486 | (8,228,036) | 33,769,941 | 120,220,521 | 987,598 | (67,568,422) |
| PROPRIETARY FUNDS | | | | | | | | | | |
| ENTERPRISE | | | | | | | | | | |
| Seminars & Publications | 52,449 | | 52,449 | 94,521 | 121,408 | (26,887) | | | | 25,562 |
| Lottery | 9,479,647 | 7,699,315 | 17,178,962 | 16,409,577 | 11,951,478 | 4,458,099 | | | 310,569 | 21,947,630 |
| Total | 9,532,096 | 7,699,315 | 17,231,411 | 16,504,098 | 12,072,886 | 4,431,212 | | | 310,569 | 21,973,192 |
| INTERNAL SERVICE | | | | | | | | | | |
| Adaptive Aids & Appliances | 5,119 | (105) | 5,014 | 9,729 | 9,349 | 380 | | | | 5,394 |
| Professional Services | 1,634,167 | 144,752 | 1,778,919 | 2,630,660 | 3,515,765 | (885,105) | | 8,561 | 36,894 | 922,148 |
| Driver's Education | 690,283 | | 690,283 | 67,575 | 33,070 | 34,505 | | | | 724,787 |
| Data Processing Services | 1,350,372 | 8,237,539 | 9,587,911 | 4,190,421 | 4,236,377 | (45,956) | | | 956,827 | 10,498,782 |
| Total | 3,679,941 | 8,382,186 | 12,062,127 | 6,898,385 | 7,794,561 | (896,176) | | 8,561 | 993,721 | 12,151,111 |
| TOTAL PROPRIETARY FUNDS | 13,212,037 | 16,081,501 | 29,293,538 | 23,402,483 | 19,867,447 | 3,535,036 | | 8,561 | 1,304,290 | 34,124,303 |
| FIDUCIARY FUNDS | | | | | | | | | | |
| EXPENDABLE TRUSTS | | | | | | | | | | |
| Endowment Earnings | 12,094,799 | | 12,094,799 | 958,241 | 92,517,060 | (91,558,819) | 89,488,385 | 91,495 | | 9,932,870 |
| Scholarship Fund | 328 | | 328 | 6 | | 6 | | | | 334 |
| Social Security | 142,282 | (50,000) | 92,282 | | | | | | | 92,282 |

# STATE OF IDAHO
## CHANGES IN FUND BALANCES
## STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| | CASH BALANCE TRANSFERRED FROM AU20 SYSTEM | BALANCE SHEET ADJUSTMENTS AT CONVERSION | FUND BALANCE AT CONVERSION | TOTAL REVENUES | TOTAL EXPENDITURES | EXCESS REVENUES OVER (UNDER) EXPENDITURES | TRANSFERS IN | TRANSFERS OUT | NET GAAP TRANSACTIONS | FUND BALANCE JUNE 30, 1991 |
|---|---|---|---|---|---|---|---|---|---|---|
| Community College | 75,000 | | 75,000 | | 150,000 | (150,000) | 75,000 | | | |
| Silver Valley Natural Resource | 5,121,703 | | 5,121,703 | 204,801 | | 204,801 | | 100,000 | | 5,226,504 |
| Unemployment Compensation | 936,253 | 247,465,560 | 248,401,813 | 42,422,647 | 51,861,004 | (9,438,357) | 3,017,000 | 3,115,981 | | 238,864,476 |
| Insurance Refund | | | 0 | 3,530,418 | | 3,530,418 | | 456,250 | | 3,074,168 |
| Dept of Ins Liquidation Trust | 1,762,013 | (1,762,013) | 0 | 418,485 | 1,091,150 | (672,665) | | | | (672,665) |
| Fish & Game Trust | 920,437 | 1,326,760 | 2,247,197 | 118,353 | 150,701 | (32,348) | 131 | 151,883 | | 2,063,097 |
| Total | 21,052,815 | 246,980,307 | 268,033,122 | 47,652,951 | 145,769,915 | (98,116,964) | 92,580,517 | 3,915,609 | | 258,581,066 |
| NON-EXPENDABLE TRUSTS | | | | | | | | | | |
| Endowment Fund | 58,008 | 365,716,619 | 365,774,627 | 6,826,909 | | 6,826,909 | 630,539 | 2,399,683 | | 370,832,392 |
| Fish & Game Non-exp Trust | 389,890 | | 389,890 | 35,995 | 3,370 | 32,625 | 70,155 | 564 | | 492,106 |
| Depredation - Secondary | | | 0 | | | | 1,098,845 | | | 1,098,845 |
| Total | 447,898 | 365,716,619 | 366,164,517 | 6,862,904 | 3,370 | 6,859,534 | 1,799,539 | 2,400,247 | | 372,423,343 |
| AGENCY | | | | | | | | | | |
| Labor, Wage and Hour Claims | 5,287 | (5,287) | 0 | | | | | | | |
| Election Campaign | | | | | | | 30,397 | | | 30,397 |
| Total | 5,287 | (5,287) | 0 | 0 | | | 30,397 | | | 30,397 |
| TOTAL FIDUCIARY FUNDS | 21,506,000 | 612,691,639 | 634,197,639 | 54,515,855 | 145,773,285 | (91,257,430) | 94,410,453 | 6,315,856 | | 631,034,806 |
| TOTAL | $65,395,849 | $624,217,924 | $689,613,773 | $187,779,788 | $283,730,218 | ($95,950,430) | $128,180,394 | $126,544,938 | $2,291,888 | $597,590,687 |

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

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements of the State of Idaho have not been prepared in accordance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the State's accounting policies are described below.

### A - Reporting Entity

In evaluating which agencies and other organizations that should be defined as a component unit of the State for financial statement purposes, criteria has been set forth by GAAP. The basic criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant evidence of this ability is financial interdependency. Other evidence includes, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criteria used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and\or its citizens, or whether the activity is conducted within the boundaries of the state and is generally available to its citizens. A third criteria used to evaluate potential component units for inclusion is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

For financial reporting purposes, the State of Idaho includes funds of various departments, agencies, and other organizational units governed by the legislature and/or Constitutional Officers of the State. Not all funds which exist in these various entities have been adequately disclosed. These financial statements do not include all organizations considered part of the State of Idaho for financial reporting purposes as described by the GASB.

### B - Accounting Systems

Effective July 1, 1990, the State Auditor's Office began implementing a new accounting system called Statewide Accounting and Reporting System (STARS). STARS is designed to bring the State into conformity with governmental accounting principles set by the GASB. The conversion from the "Old System" (AU-20) to STARS is being done over several years and is scheduled to be completed by June 30, 1993. As of June 30, 1991, fifty-four of the eighty-eight state agencies have been converted.





For Fiscal Year 1991, the financial statements have been presented separately for the two systems. Financial information for agencies converted during the fiscal year are presented in both systems.

### C - Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The State uses funds and account groups to report its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources.

The financial activities for STARS agencies only are accounted for in the following fund types and account groups identified below:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the State are financed. The operations of the State's "expendable" financial resources and the related liabilities, except those accounted for in proprietary funds, are accounted for through governmental funds. The measurement focus of governmental funds is upon determination of financial position and changes in financial position rather than upon net income. The following are the State's governmental fund types:

General Fund - the primary operating fund of the State used to account for all financial transactions except those required to be accounted for in another fund.

Special Revenue Funds - used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Capital Projects Funds - used to account for the acquisition or construction of major state-owned capital facilities.

Proprietary Fund Types

Proprietary funds are used to account for the State's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and changes in financial position. The following are the

State's proprietary fund types:

Enterprise Funds - used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis financed or recovered primarily through user charges.

Internal Services - used to account for the operations of State agencies which render services or provide goods to other State units on a cost-reimbursement basis.

Fiduciary Fund Types

Fiduciary funds are used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the State's fiduciary fund types:

Expendable Trust - used to account for assets held by the State in a trustee capacity where the principal and income may be expended in the course of the funds' designated operations.

Nonexpendable Trust - used to account for assets held by the State in a trustee capacity where only income derived from the principal may be expended in the course of the funds' designated operations. The principal must be preserved intact.

Pension Trust - used to account for public employee retirement systems. Pension trusts funds are accounted for in essentially the same manner as proprietary funds, but with an important expanded emphasis on required fund balance reserves.

Agency - used to account for the various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

Account Groups

Account groups are used to establish accounting control and accountability for the State's general fixed assets and do not involve measurement of operations.

General Fixed Assets Account Group - used to account for fixed assets of the State not accounted for through specific proprietary, trust or other funds.





**D - Basis of Accounting**

Generally, all funds are maintained and reported by the State 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, except certain anticipated expenditures may be encumbered as provided by Idaho Code 67-3521. Additionally, asset acquisitions are expended when purchased and are not capitalized.

Revenues and expenditures, as defined by Generally Accepted Accounting Principles (GAAP), cannot be adequately identified under the AU-20 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.

**E - Double Recording of Receipts and Disbursements**

The State accounts for monies from a variety of sources located within and outside the State. Some funds receive monies and then transfer them to other funds. Double accounting of these monies takes place because these types of transfers are not eliminated for reporting purposes.

**F - Fixed Assets**

Generally, fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds. For STARS agencies, these assets are accounted for in the general fixed assets account group. The State is in the process of valuating historical costs of agencies fixed assets as they are converted to STARS. These amounts have been included on the STARS agencies balance sheet as they have become available. Fixed assets may have been classified to the improper funds by some agencies. Adjustments to these amounts will be prepared in the future by these agencies.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized over the remaining useful lives of the related fixed assets, as applicable.

Assets in the general fixed assets account group are not depreciated.

**G - Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. The STARS balance sheet classifies these receivables and payables as "Due From Other Funds" or "Due to Other Funds." Due to the lack of such information interfund receivables/payables are not presented on the AU-20 balance sheet.

## NOTE 2 - CASH AND INVESTMENTS

It is the duty of the Idaho State Treasurer to invest idle cash in the State treasury, other than cash in public endowment funds, as provided by Idaho Code Section 67-1210. Interest earned on such investments is deposited to the State's General Fund unless specific statutory authority is given in Idaho Code allowing the agencies to retain interest earned on their cash balances. Idle cash is defined by Idaho Code as the balance of cash and other evidences of indebtedness which are accepted by banks as cash in the ordinary course of business, in demand deposit accounts, after taking into consideration all deposits and withdrawal, on a daily basis.

Idaho Code provides authorization for the investment of funds as well as specific direction as to what constitutes an allowable investment.

The State is limited to the following general types of investments:

1. Bonds, treasury bills, interest-bearing notes, or other obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

2. General obligation or revenue bonds, issued by the State, or its counties, cities, local improvement districts, school districts or other taxing districts.

3. Repurchase agreements covered by any legal investment for the State.

4. Tax anticipation notes and registered warrant of the State.

5. Tax anticipation bonds or notes and income and revenue anticipation bonds or notes of taxing districts of the State.

6. Time deposit accounts and savings accounts of state or federal savings and a loan associations and credit unions located within the geographical boundaries of the State.





7. Revenue bonds of institutions of higher education of the State.

## NOTE 3 - GENERAL FUND CASH AND INVESTMENTS

The following is a summary of the General Fund Cash and Investments by accounting system:

| | |
|---|---|
| AU-20 System | $ 132,471,109 |
| STARS System | ( 92,808,684) |
| Total | $ 39,662,425 |

## Note 4 - STARS FUND BALANCES AT CONVERSION

The fund balances of STARS agencies at the conversion date consist of the cash balance transferred from the AU-20 System and other assets and liabilities existing at that date as determined by the agencies. Other assets may include: due from other funds, fixed assets, accounts receivables, deferred expenses and inventories. The liabilities may include: due to other funds, sales taxes and other payables, capital leases, and deposits.

## NOTE 5 - NET GAAP TRANSACTIONS

Included in several funds are transactions recorded to disclose information in accordance with GAAP. These transactions include: reclassifying purchases of fixed assets from Capital Outlay to Investments in Fixed Assets, adjusting Inventory balances to actual, Contract Receivable adjustments, and various accruals.

## NOTE 6 - COMPENSATED ABSENCES

The State provides eligible employees vacation and sick leave based on hours worked, and compensatory time based on holidays and hours worked in excess of forty hours per week. An employee is paid for compensatory time if earned at 1.5 hours for each hour worked upon termination. All employees earning compensatory time at one hour for one hour worked do not receive payment at time of termination. An employee is not paid for unused sick leave except at retirement. The State records vacation, sick leave, and compensatory time as an expenditure only when paid. As of June 30, 1991 the following estimated liabilities have been incurred by the State:

| | Estimated Value |
|---|---|
| Vacation | $23,436,859 |
| Sick Leave | 45,532,759 |
| Compensatory Time | 1,896,048 |
| Earned Administrative Leave | 386,913 |

Employees of the Judicial Branch, University of Idaho and Idaho State University are not included in these estimates.

## NOTE 7 - EMPLOYEE RETIREMENT SYSTEMS

State employees are covered by one of three different defined benefit retirement plans. These are the Judges Retirement Plan, the Department of Employment Retirement Plan and the Public Employees' Retirement System of Idaho (PERSI). Each of the plans is administered independently.

The Judges Retirement Plan provides retirement benefits for Justices of the Supreme Court, Judges for the Court of Appeals and District Court Judges. The Idaho Supreme Court administers the plan. As of June 30, 1991, mandatory payroll deduction to the plan from covered employees' gross earnings was 6% while the Judicial Branch contributes 7%.

Individuals employed by the Department of Employment prior to 1980 are covered by the Department of Employment Retirement Plan. This plan is administered by Prudential Life Insurance Company. As of June 30, 1991, mandatory payroll deductions to this plan from covered employees' gross earnings was 7% while the Department of Employment contributed 12.78%. All employees hired in 1980 and forward are required to be covered by PERSI.

PERSI is a defined benefit retirement plan intended to provide retirement benefits to employees of its employer members. By State law, the State and school districts are employer members of the system. Political subdivisions, such as county and city governments, water, sewer and health districts, hospitals and libraries have also chosen to participate in the system. All State employees not covered by the above two plans, who normally work more than twenty hours per week and have been employed by a employer member for more than five consecutive months are covered by this plan.

Under PERSI, after five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specifies for their employment classification or a combination of age





( 2% for police officers and firemen) of the highest five consecutive year average salary. The eligibility and amount of allowance may differ for early retirement, service retirement, vested retirement, and disability retirement.

As of June 30, 1991 mandatory employee and employer contributions were based on the following percentages of the covered employees' gross earnings:

| Classification | Contribution Employee | Contribution Employer |
|---|---|---|
| Police Officer\Firefighter | 6.40% | 8.89% |
| General Member | 5.34% | 8.89% |

Eligible employees receive credit for service for each month of service after July 19,1965. Employees can qualify for retirement benefits through four types of retirement, each with its own requirements for eligibility:

1. Service retirement
2. Early retirement
3. Disability retirement
4. Vested retirement

## NOTE 8 - 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 year onlym and is limited to no more than 75% of the income or revenue which is reasonably anticipated to be colledcted during the current fiscal year.

No internal tax anticipation notes were issued in fiscal year 1991.

External Tax Anticipation notes were issued on July 3, 1990 in the principal amount of $125,000,000 for Fiscal Year 1991. These notes were redeemed on June 28, 1991. The interest incurred and paid was $7,703,993.

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# SUPPLEMENTARY SECTION

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 00-8011 COUNTY RECEIPTS | | | | | | | | | | | | |
| 1101 GENERAL ACCT | $1,537 | $1,096,751 | $26,366 | | $2,185,595 | | | | $3,310,249 | | | $3,310,249 |
| 1202 DOMESTIC VIOLENCE | | | | | 330,509 | | | | 330,509 | | | 330,509 |
| 1218 DISPLACED HOMEMAKE | | | | | 158,457 | | | | 158,457 | | | 158,457 |
| 1243 DRIVERS TRAINING | | | 392,180 | | 393,569 | | | | 785,749 | | | 785,749 |
| 1277 FIRE PRE-SUPPRESSION | | 875 | | $24,632 | | | | | 25,507 | | | 25,507 |
| 1291 REC VEHICLE FEES | | | | | 900,797 | | | | 900,797 | | | 900,797 |
| 2102 FOREST PRACT ADMIN | | | | | 172,527 | | | | 172,527 | | | 172,527 |
| 2205 STATE HIGHWAY | | | | | | | | | | | | |
| 2213 CRIME VICTIMS COMP | | 680,800 | | | 450 | | | | 681,250 | | | 681,250 |
| 2223 HIGHWAY DISTRIBUTION | | | | | | | | | | | | |
| 2232 YOUTH CORRECTIONS | | 3,470 | | | 12,878 | | | | 16,348 | | | 16,348 |
| 2240 PLATE MANUFACTURIN | | | | | | | | | | | | |
| 2266 SEARCH AND RESCUE | | 18,489 | | | 6,905 | | | | 25,394 | | | 25,394 |
| 2268 EMERGENCY MED SERV | | | | | 915,679 | | | | 915,679 | | | 915,679 |
| 2270 IDAHO CODE | | | | | 214,240 | | | | 214,240 | | | 214,240 |
| 2272 PEACE OFFICERS TRN | | | | | 868,740 | | | | 868,740 | | | 868,740 |
| 2276 EMGCY MED SERV II | | | | | 468,574 | | | | 468,574 | | | 468,574 |
| 3804 FOREST PRODUCT TRUS | | 67 | | | | | | | 67 | | $1,235,191 | 1,235,258 |
| 7401 PUBLIC SCHOOL INCOME | | 977,804 | | | | | | $7,159 | 984,962 | | | 984,962 |
| 9301 JUDGES RETIREMENT | | | | | | | | | | | $958,805 | 958,805 |
| 9330 CATAS HEALTH CARE | | | | | | $2,538,550 | | | 2,538,550 | | | 2,538,550 |
| 9349 IDAHO CENTENNIAL CO | | | | | 755,474 | | | | 755,474 | | | 755,474 |
| 9361 HIWAY DISTRIBUTION | | 1,738,383 | 26,061,040 | | 787,841 | | | | 28,587,263 | | | 28,587,263 |
| 9364 PLATE MANUFACTURIN | 2,340 | | | | 302,492 | | | | 304,832 | | | 304,832 |
| 9366 STATE HIGHWAY FUND | | | 166,218 | 42,974 | 715,366 | | | | 924,559 | | | 924,559 |
| 9371 HIGHWAY SUSPENSE | | | | | | | | | | | 770,457 | 770,457 |
| 00-8012 CATASTROPH HLTH C | | | | | | | | | | | | |
| 9330 CATAS HEALTH CARE | | | | | | 49,100 | | | 49,100 | | 244,456 | 293,556 |
| 01-0200 FINANCIAL MANAGEM | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 2,910 | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | | | $57 | 5,219 | 8,187 | ($33,281) | | (25,094) |
| 1217 INDIRECT COST RECOV | | | | | | | | 10,396 | 10,396 | (6,344) | | 4,052 |
| 1306 ST PLAN & COMM DEV | | | | | | | | | | (2,632) | | (2,632) |
| 01-0301 GOVERNORS OFFICE | | | | | | | | | | | | |
| 1274 GOV EMERGENCY ACCT | | | | | | | | | | (301,182) | | (301,182) |
| 1331 JB TRNG PRTNRSHP ACT | | | | | | | | | | (2,325) | | (2,325) |
| 1352 FED PROGRAM ADMIN | | | | | | | | | | (36,688) | | (36,688) |
| 01-0304 NW POWR PLAN COUN | | | | | | | | | | | | |
| 1379 NORTHWEST POWER | | | | | | | | 156,000 | 156,000 | (25,464) | | 130,536 |
| 01-0402 RETIREMENT SYSTEM | | | | | | | | | | | | |
| 9306 PUB EMPLOYEES RETIRE | | | | | | | | | | | 45,401 | 45,401 |
| 9313 PUBL EMP RETIRE SP | | | | 6,445,161 | | | | | 6,445,161 | | 260,590,581 | 267,035,742 |
| 9346 RETIREE MED INS RES | | | | | | | | | | | 5,139,021 | 5,139,021 |
| 9347 IND RETIRMNT MED INS | | | | | | | | | | | 904 | 904 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 01-2101 INVESTMENT BOARD | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | 419 | 419 |
| 1106 INT AG BILL & RCPT | | | | | | | | | | (24,859) | | (24,859) |
| 6501 CHARITABLE INSTS | | | | | | | | | | (33,952) | 19,000 | (14,952) |
| 6502 NORMAL SCHOOL | | | | | | | | | | (52,136) | | (52,136) |
| 6503 PENITENTIARY | | | | | | | | | | (39,057) | 18,000 | (21,057) |
| 6504 SCHOOL OF SCIENCE | | | | | | | | | | (47,633) | | (47,633) |
| 6505 STATE HOSPITAL SOUTH | | | | | | | | | | (8,752) | | (8,752) |
| 6601 AGRICULTURAL COLLEG | | | | | | | | | | (290) | | (290) |
| 6701 UNIVERSITY OF IDAHO | | | | | | | | | | (1,566) | (37,000) | (38,566) |
| 7501 PENITENTIARY INCOME | | | | 700,710 | | | | | 700,710 | | | 700,710 |
| 7509 ST HOSP S INCOME | | | | 480,265 | | | | | 480,265 | | | 480,265 |
| 7511 UNIV OF IDAHO INCOME | | | | 1,295,573 | | | | | 1,295,573 | | | 1,295,573 |
| 7512 AGRI COLLEGE INCOME | | | | 461,108 | | | | | 461,108 | | | 461,108 |
| 7513 SCH OF SCIENCE INCM | | | | 1,424,687 | | | | | 1,424,687 | | | 1,424,687 |
| 7514 NORMAL SCHOOL INC | | | | 1,342,042 | | | | | 1,342,042 | | | 1,342,042 |
| 7515 CHARTBL INSTS INC | | | | 1,174,159 | | | | | 1,174,159 | | | 1,174,159 |
| 9308 STATE INSURANCE | | | | | | | | | | | 22,200,000 | 22,200,000 |
| 01-2501 LIQUOR DISPENSARY | | | | | | | | | | | | |
| 9307 LIQUOR CONTROL | | | 1,247 | | 15,972 | | 45,401,589 | | 45,418,807 | | (210,399) | 45,208,408 |
| 01-2502 ST INSURANCE FUND | | | | | | | | | | | | |
| 9308 STATE INSURANCE | | | | 171,925 | 75,154,165 | 370,951 | 80 | | 75,697,121 | | 849,288 | 76,546,409 |
| 9360 PETROL CLN WTR TRUST | | | | | 400 | | | | 400 | | | 400 |
| 01-6003 ID OFFICE ON AGI | | | | | | | | | | | | |
| 1373 OFFICE ON AGING-FED | | | | | | | | 1,333,154 | 1,333,154 | (54,530) | 1,000 | 1,279,624 |
| 01-6004 HUMAN RIGHTS COMM | | | | | | | | | | | | |
| 1362 HUMAN RIGHTS-FED | | | | | | 20 | 1,914 | 44,737 | 46,670 | (19,313) | 1,247 | 28,605 |
| 01-6005 BLIND COMMISSION | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 212 | | | | | | | | 212 | | 39 | 251 |
| 1106 INT AG BILL & RCPT | | | | | 2 | 408 | 7,464 | | 7,874 | (37,831) | 2,491 | (27,466) |
| 1107 REVENUE SHARING | 19 | | | | | | | | 19 | | | 19 |
| 1223 RANDOLPH SHEPPARD | | | | | 18,894 | 69,431 | | | 88,325 | (58,213) | 227 | 30,339 |
| 1224 BLIND COMM DONATION | | | | | | 2,595 | 25 | | 2,620 | (7,789) | | (5,169) |
| 1265 SALES TAX | 15 | | | | | | | | 15 | | | 15 |
| 1368 IDA COMM FOR BLIND | | | | | | | 35 | 787,000 | 787,035 | (94,659) | 735 | 693,111 |
| 01-6006 COMM ON WOMENS PR | | | | | | | | | | | | |
| 1204 COMM ON WOMENS PRO | | | | | | | | | | (732) | | (732) |
| 01-6007 ID CENTENNIAL COM | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 158 | | | | | | | | 158 | | | 158 |
| 1107 REVENUE SHARING | 14 | | | | | | | | 14 | | | 14 |
| 1265 SALES TAX | 11 | | | | | | | | 11 | | | 11 |
| 9349 IDAHO CENTENNIAL COM | | | | | 4,276 | | | 24,450 | 28,726 | | 25,374 | 54,100 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 01-7001 MILITARY DIVISION | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | | 1,923 | | 2,716 | 4,639 | (21,585) | 407 | (16,539) |
| 1263 ADJ GENERAL RECEIPTS | | | | | | | | 216,103 | 216,103 | (138,597) | 151 | 77,657 |
| 1269 DISASTER SERVICES | | | | | | 753 | | 256,691 | 257,444 | (31,267) | 39 | 226,216 |
| 1274 GOV EMERGENCY ACCT | | | | | | | | | | (16,185) | | (16,185) |
| 1307 CIVIL DEF FED CONTRI | | | | | | | | 149,837 | 149,837 | | | 149,837 |
| 1324 FED/STATE CONTRACT | | | | | | | | 2,533,262 | 2,533,262 | (122,609) | 8 | 2,410,661 |
| 1325 FED INDIRECT COST | | | | | | | | 17,272 | 17,272 | (62,893) | 39 | (45,582) |
| 01-9001 DISABILITY DETERM | | | | | | | | | | | | |
| 1333 FED DISABIL DETERMIN | | | | | | | | 1,304,000 | 1,304,000 | (112,191) | 3,717 | 1,195,526 |
| 02-0000 DEPT OF COMMERCE | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 22 | | | | | | | | 22 | | | 22 |
| 1107 REVENUE SHARING | 2 | | | | | | | | 2 | | | 2 |
| 1265 SALES TAX | 1 | | | | | | | | 1 | | | 1 |
| 2212 IDA TRVL & CONVENT | (8,180) | | | | | | | | (8,180) | (1,896,054) | 397 | (1,903,837) |
| 2219 IDA DEV & PUBLICITY | (36) | | | | 87,093 | | 391 | | 87,448 | (38,627) | 4,430 | 53,251 |
| 2305 ECONOM & COMM AFFAI | | | | | | | | 4,948,844 | 4,948,844 | (253,011) | 18,150 | 4,713,983 |
| 03-0000 ADMINISTRATION DE | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 42 | | 44,930 | | (22) | | | | 44,950 | | 334 | 45,284 |
| 1106 INT AG BILL & RCPT | | | | | 8,900,999 | 4,325,954 | 4,070,950 | | 17,297,903 | | 46,885 | 17,344,788 |
| 1107 REVENUE SHARING | 4 | | | | | | | | 4 | | | 4 |
| 1265 SALES TAX | 3 | | | | | | | | 3 | | | 3 |
| 3808 EMPLOYEE ASSIST PROG | | | | | | | | 167,503 | 167,503 | | | 167,503 |
| 3941 ADM-VENDOR SUSPENSE | | | | | | | | | | | 2,083 | 2,083 |
| 9303 INDUS SPECIAL INDEMN | 621,507 | | | | | | | | 621,507 | | 4,563 | 626,070 |
| 9305 SURPLUS PRPTY AGENCY | | | | | | | 250,010 | | 250,010 | | 4,133 | 254,143 |
| 9311 RETAINED RISK ACCT | | | | | 3,999,278 | | | | 3,999,278 | | 233,155 | 4,232,433 |
| 9315 GROUP INSURANCE ACC | | | | 979,999 | 1,667 | | | | 981,666 | | 44,596,729 | 45,578,395 |
| 9343 PERMANENT BLDG FUND | | | 20 | | | 262,288 | 15 | 9,912,903 | 10,175,225 | | 948,049 | 11,123,274 |
| 9358 GOVERNOR'S RESIDENC | | | | | | | | | | | 4,789 | 4,789 |
| 03-0401 PERSONNEL COMM | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 7,000 | | | | 7,000 | | | 7,000 |
| 1268 PERSONNEL COMMISSIO | | | | | 722,291 | | 19 | | 722,309 | | (379,991) | 342,318 |
| 04-7501 TAX COMMISSION,ST | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 808,793,503 | | | | | 1,145,390 | | | 809,938,893 | | 906 | 809,939,799 |
| 1106 INT AG BILL & RCPT | | | | 9,217 | 39,067 | 4,730 | 19,435 | | 72,449 | | 4,546 | 76,995 |
| 1107 REVENUE SHARING | 31,015,398 | | | | | | | | 31,015,398 | | | 31,015,398 |
| 1234 CIRCUIT BRKR PAYMENT | 4,489,205 | | | | | | | | 4,489,205 | | 1,938 | 4,491,143 |
| 1235 US OLYMPICS | | | | | | 9,354 | | | 9,354 | | | 9,354 |
| 1247 REC CAP IMPROV ACCT | 830,942 | | | | | | | | 830,942 | | | 830,942 |
| 1250 WATERWAYS IMPROVEM | 830,942 | | | | | | | | 830,942 | | | 830,942 |
| 1260 OFFROAD MTR VEHICLE | 830,942 | | | | | | | | 830,942 | | | 830,942 |
| 1264 ST INCOME TAX REFUND | 120,876,622 | | | | 2,209 | | | | 120,878,831 | | | 120,878,831 |
| 1265 SALES TAX | 24,012,227 | | | | | | | | 24,012,227 | | | 24,012,227 |
| 1276 MULTI ST TAX COMPAC | 148,320 | | | | | | | | 148,320 | | | 148,320 |
| 1501 TAX COMMISSION ADMI | 136,700 | | | | 29,100 | 13,878 | | | 179,678 | | 3,105 | 182,783 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2208 ELECTION CAMPAIGN | | | | | | 12,456 | | | 12,456 | | | 12,456 |
| 2212 IDA TRVL & CONVENT | 2,085,410 | | | | | | | | 2,085,410 | | | 2,085,410 |
| 2220 CANCER CONTROL | 367,021 | | | | | | | | 367,021 | | | 367,021 |
| 2221 AERONAUTICS | 768,059 | | | | | | | | 768,059 | | | 768,059 |
| 2266 SEARCH AND RESCUE | 13,952 | | | | | | | | 13,952 | | | 13,952 |
| 2273 DRUG ENF DONATION | | | | | | 10,435 | | | 10,435 | | | 10,435 |
| 2278 SUBSTNCE ABUSE TRTMT | 41,864 | | | | | | | | 41,864 | | | 41,864 |
| 3818 ABANDON PROPTY TRUS | | | | | | (1,145,355) | | | (1,145,355) | | 2,211,639 | 1,066,284 |
| 3821 CO-OP WELFARE | | | | | | | | | | | | |
| 3822 WATER POLLUT CNTL | 9,314,648 | | | | | | | | 9,314,648 | | | 9,314,648 |
| 3823 CENTRAL TUMOR REGIS | 110,000 | | | | | | | | 110,000 | | | 110,000 |
| 3824 ALCOHOLISM TREATMEN | 784,198 | | | | | | | | 784,198 | | | 784,198 |
| 3902 ESCHEAT SUSPENSE | | 7,070 | | | | | | | 7,070 | | | 7,070 |
| 3905 HIGHWAYS SUSPENSE | 1,226,500 | | | | | | | | 1,226,500 | | | 1,226,500 |
| 3912 HOTEL MOTEL TAX SUSP | | | | | | | | | | | 1,189,574 | 1,189,574 |
| 3913 INCOME TAX SUSPENSE | 2,171,267 | | | | | (3,000) | | | 2,168,267 | | 1,351,662 | 3,519,929 |
| 3927 INHERITANCE TAX-REFN | 236,439 | | | | | | | | 236,439 | | | 236,439 |
| 3949 CHILD SUPPORT SUSP | | | | | | 719,043 | | | 719,043 | | | 719,043 |
| 7401 PUBLIC SCHOOL INCOME | 99,924 | | | | | | | | 99,924 | | | 99,924 |
| 9324 FISH & GAME TRUST | | | | | | | | | | | | |
| 9336 CHILDRENS TRUST | | | | | | 52,459 | | | 52,459 | | | 52,459 |
| 9338 RSRCE CONS & RNGLND | 182,897 | | | | | | | | 182,897 | | | 182,897 |
| 9343 PERMANENT BLDG FUND | 12,218,078 | | | | | | | | 12,218,078 | | | 12,218,078 |
| 9345 ID AG IN CLASSROOM | | | | | | 10,492 | | | 10,492 | | | 10,492 |
| 9360 PETROL CLN WTR TRUST | | | | | 8,078,247 | | | | 8,078,247 | | | 8,078,247 |
| 9361 HIWAY DISTRIBUTION | 102,202,803 | | 211,381 | | | | | | 102,414,184 | | | 102,414,184 |
| 9362 LOCAL BRIDGE INSPECT | 50,000 | | | | | | | | 50,000 | | | 50,000 |
| 9363 LOCAL HIWAY NEEDS | 41,119 | | | | | | | | 41,119 | | | 41,119 |
| 9365 RAILROAD CROSSING | 150,000 | | | | | | | | 150,000 | | | 150,000 |
| 04-7503 TAX APPEALS BOARD | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 30 | | | | 30 | | | 30 |
| 05-0000 FINANCE DEPT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | 546 | 546 |
| 2226 FINANCE ADM | | 30,450 | 738,678 | | 1,258,728 | | 83 | | 2,027,938 | | 795 | 2,028,733 |
| 3919 FINANCE SUSPENSE | | | | | | | | | | | 8,922 | 8,922 |
| 06-2006 DEPT OF INSURANCE | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 5,073,166 | 7,287 | | 23,715 | | | | | 5,104,168 | | | 5,104,168 |
| 2225 INSURANCE ADM | | | 287,980 | | 396,165 | | 4,454 | | 688,598 | (1,021,455) | 114 | (332,743) |
| 2233 STORG TANK TECH CERT | | | | | 5,960 | | | | 5,960 | (2,670) | | 3,290 |
| 3805 INSURANCE REFUND | 578,272 | 810 | | | | | | | 579,082 | (3,063,516) | | (2,484,434) |
| 3928 DEPT OF INSURANCE SP | | | | | | | | | | (4,198,083) | 4,235,284 | 37,201 |
| 9313 PUBL EMP RETIRE SP | 476,068 | | | | | | | | 476,068 | | | 476,068 |
| 9329 ARSON FIRE FRAUD | 36,065 | | 2,300 | | 21,496 | | 110 | | 59,971 | (556,905) | 37 | (496,897) |
| 9380 MISSION INSURANCE CO | | | | | | | | | | (779,473) | 1,236 | (778,237) |
| 9381 CAPITOL INSURANC INC | | | | | | | | | | (172) | | (172) |
| 9387 TRANSIT CASUALTY CO | | | | | | | | | | (31,862) | | (31,862) |
| 9388 CONSUMERS INDEMNITY | | | | | | | | | | (282,885) | | (282,885) |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9389 FARM&RANCH LIFE INS | | | | | | | | | | (222,157) | | (222,157) |
| 9390 UNIVERSAL SECURITY | | | | | | | | | | (257,852) | | (257,852) |
| 9391 AMRCN MUTL OF BOSTO | | | | | | | | | | (21,999) | 7,025 | (14,974) |
| 9392 AMRCN MUTL LIABILITY | | | | | | | | | | (102,940) | 7,025 | (95,915) |
| 9393 INTEGRITY INSURANCE | | | | | | | | | | (31,832) | 28,934 | (2,899) |
| 9394 UP SNAKE RVR VALLEY | | | | | | | | | | (30,841) | 8,934 | (21,907) |
| 07-0000 LABOR & INDUST SER | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 68 | | | | | | (28) | | 40 | | | 40 |
| 1106 INT AG BILL & RCPT | 7 | | | | 2,633 | 465,575 | 574 | 7 | 468,797 | (265,119) | 138 | 203,816 |
| 1107 REVENUE SHARING | 6 | | | | | | | | 6 | | | 6 |
| 1231 ELECTRICAL BOARD | 1 | | 166,978 | | 625,268 | | 1,090 | | 793,337 | (489,600) | 9 | 303,747 |
| 1233 STATE PLUMBING BRD | 46 | | 30,028 | | 484,441 | | 218 | | 514,733 | (611,860) | 2,006 | (95,121) |
| 1265 SALES TAX | 5 | | | | | | | | 5 | | | 5 |
| 1271 IDAHO BLDG CODE | | | 8,235 | | 340,367 | 5,000 | | | 353,602 | (395,028) | | (41,426) |
| 1366 DEPT OF LABOR FED | | | | | | | | 69,281 | 69,281 | (31,415) | | 37,866 |
| 2202 MANUFACTURED HOUSI | | | 7,688 | | | | | | 7,688 | (33,405) | | (25,717) |
| 3923 LABOR & IND SERV SUS | | | 942 | | | | | | 942 | (4,306) | (5,122) | (8,486) |
| 3930 WAGE AND HOUR SUSP | | | | | | | | | | (5,287) | 32,769 | 27,482 |
| 9366 STATE HIGHWAY FUND | | | 408 | | | | | | 408 | | | 408 |
| 08-1001 AGRICULTURE DEPT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 251 | | 22,443 | 550 | 1,500 | | 904 | | 25,648 | | 15,999 | 41,647 |
| 1106 INT AG BILL & RCPT | | | | | 1,945 | 51,637 | 4,965 | | 58,546 | | 74,316 | 132,862 |
| 1107 REVENUE SHARING | 23 | | | | | | | | 23 | | | 23 |
| 1203 AGRICULTURE INSPECT | | | 80,360 | 200 | 843,605 | 37,500 | 1,216 | 38,198 | 1,001,078 | | 31,123 | 1,032,201 |
| 1206 BEE INSPECTIONS | | | 30 | | 15,327 | | | | 15,357 | | | 15,357 |
| 1207 FRESH FRT & VEG INSP | | | | | 6,573,604 | | | | 6,573,604 | | 92 | 6,573,696 |
| 1208 PUBLIC LIVESTOCK MKT | | | 3,350 | | | | | | 3,350 | | | 3,350 |
| 1209 SHEEP COMMISSION | 93,801 | | | | 20,034 | | | | 113,835 | | 10 | 113,845 |
| 1210 COM FEED & FERTIL | | | 78,020 | 740 | 191,837 | | | | 270,597 | | | 270,597 |
| 1211 PESTICIDE | | | 643,090 | 570 | 12,775 | | 1,945 | 305,754 | 964,134 | | 4,046 | 968,180 |
| 1212 LIVESTOCK DIS CNTRL | | | 705 | | 178,294 | | 4,531 | | 183,530 | | 31,211 | 214,741 |
| 1213 DAIRY INDUS & INSP | | | 12,499 | | 283,639 | | 29 | 65,961 | 362,127 | | 1,154 | 363,281 |
| 1214 HONEY ADVERTISING | 5,004 | | | | | | | | 5,004 | | | 5,004 |
| 1215 LIVESTOCK DEALERS | | | 1,960 | | | | | | 1,960 | | | 1,960 |
| 1216 EGG INSPECTION | | | 1,510 | | 60,842 | | | 43,425 | 105,777 | | | 105,777 |
| 1265 SALES TAX | 17 | | | | | | | | 17 | | | 17 |
| 1309 PLANT FEDERAL | | | | | | | | 81,332 | 81,332 | | | 81,332 |
| 1310 WHEAT STATISTICS | | | | | | | | 28,300 | 28,300 | | 3,639 | 31,939 |
| 2110 FAMILY FARM ASSIST | | | | | 18,500 | 19,102 | 307 | | 37,909 | | 47 | 37,956 |
| 2203 ANIMAL DAMAGE CONTR | | | | | | | | | | | 50,000 | 50,000 |
| 3926 AGRICULTURE SP | | | | | | | | | | | 52,973 | 52,973 |
| 9312 RURAL REHAB ACCT | | | | | | | | | | | 92,898 | 92,898 |
| 9348 COMMODITY INDEMNITY | 856,288 | | | | | | | | 856,288 | | | 856,288 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 09-2008 ATHLETIC COMM | | | | | | | | | | | | |
| 1220 ATHLETIC COMMISSION | 1,360 | | 885 | | | | | | 2,245 | (7,940) | | (5,695) |
| 09-2009 HISPANIC COMMISSI | | | | | | | | | | | | |
| 2228 HISPANIC COMMISSION | | | | | | | | | | (844) | | (844) |
| 09-2102 PHARMACY BOARD | | | | | | | | | | | | |
| 1227 ST PHARMACY BOARD | | 2,790 | 65,588 | | 4,061 | | 3,500 | | 75,939 | (194,401) | 90 | (118,373) |
| 3931 BD OF PHARMACY SUSP | | | | | | | | | | (5,895) | (1,470) | (7,365) |
| 09-2103 ACCOUNTANCY BOARD | | | | | | | | | | | | |
| 2247 ST BOARD OF ACCTCY | | 2,365 | 27,905 | | 19,960 | | 160 | | 50,390 | (82,795) | 11 | (32,394) |
| 09-2105 DENTISTRY BOARD | | | | | | | | | | | | |
| 2249 IDA ST DENTAL BRD | | | 1,352 | | 1,265 | | 100 | | 2,717 | (44,628) | | (41,911) |
| 09-2107 PROF ENG & SURVEY | | | | | | | | | | | | |
| 2243 PROFESS ENGINEERS | | | 147,909 | 2,151 | 4,268 | | | | 154,327 | (166,671) | 421 | (11,922) |
| 09-2110 MEDICINE BOARD | | | | | | | | | | | | |
| 2239 ST BRD OF MEDICINE | | | 30,120 | | 1,050 | | 2,864 | | 34,034 | (217,083) | 12 | (183,037) |
| 09-2111 NURSING BOARD | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 4 | | | | | | | | 4 | | | 4 |
| 1107 REVENUE SHARING | | | | | | | | | | | | |
| 1265 SALES TAX | | | | | | | | | | | | |
| 2246 BOARD OF NURSING | | 200 | 124,995 | 4,125 | 24,786 | | 916 | 12,327 | 167,349 | (263,550) | 24 | (96,177) |
| 09-2112 OCCUP LICENSE BUR | | | | | | | | | | | | |
| 2236 OCC LICENSE BUREAU | | | 99,484 | 3,615 | 47,792 | | | | 150,891 | (526,726) | 2,000 | (373,835) |
| 2241 OPTOMETRY BOARD | | | 2,910 | 135 | 160 | | | | 3,205 | | | 3,205 |
| 09-2114 PUB WORKS CONT | | | | | | | | | | | | |
| 2244 CONTRACT ST LIC BRD | | | 40,421 | | | | | | 40,421 | (167,326) | | (126,905) |
| 09-2115 REAL ESTATE COMM | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 226 | | | | | | | | 226 | | | 226 |
| 1107 REVENUE SHARING | 20 | | | | | | | | 20 | | | 20 |
| 1265 SALES TAX | 16 | | | | | | | | 16 | | | 16 |
| 2237 IDA REAL EST | | 168 | 177,122 | 40 | 8,788 | 1,736 | 4,269 | | 192,123 | (216,258) | 150 | (23,985) |
| 2238 REAL ESTATE RECOVER | | | | | | | | | | (20,000) | | (20,000) |
| 3942 REAL ESTATE ED SUSP | | | | | | | | | | (24,634) | 18,857 | (5,777) |
| 09-2116 PROF GEOLOGIST BD | | | | | | | | | | | | |
| 2252 REG GEOLOGIST BOARD | | | 3,970 | 160 | | | | | 4,130 | (18,948) | | (14,818) |
| 09-2117 OPTOMETRY BOARD | | | | | | | | | | | | |
| 2241 OPTOMETRY BOARD | | | | | | | | | | (16,287) | | (16,287) |
| 09-2119 CERT SHRTHND REPTR | | | | | | | | | | | | |
| 2211 CERT SHRTHND REPORT | | | 2,130 | | 1,828 | | | | 3,958 | (23,307) | | (19,349) |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 09-3102 OUTFITTERS&GUIDE | | | | | | | | | | | | |
| 2250 OUTFITTERS & GUIDES | | | 30,875 | | | | 138 | 29 | 31,042 | (151,298) | 1,460 | (118,796) |
| 3955 OUTFITTERS & GUIDES | | | | | | | | | | (18,420) | (2,140) | (20,560) |
| 09-4102 BD OF VETERINARY | | | | | | | | | | | | |
| 2234 BD OF VET MED | | | 69,830 | | 4,100 | | | | 73,930 | | 35 | 73,965 |
| 09-6000 IDAHO ST LOTTERY | | | | | | | | | | | | |
| 2324 STATE LOTTERY | | | | | 3,222 | | 20,057,963 | | 20,061,185 | (9,479,647) | 387,121 | 10,968,659 |
| 10-0000 CORRECTION | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | 25 | 25 |
| 1106 INT AG BILL & RCPT | | 32 | | | 6,204 | 136,163 | 895 | | 143,294 | | 248,615 | 391,909 |
| 1222 PROBATION PAROLE RE | | | | | 735,848 | | | | 735,848 | | | 735,848 |
| 1340 ON JOB TRAINING GRNT | | | | | | | | 90,509 | 90,509 | | | 90,509 |
| 1363 JOB TRNG PARTNSHP | | | | | | | | 203,895 | 203,895 | | | 203,895 |
| 1365 PEN-LEP & LEPC | | | | | | | | 271,414 | 271,414 | | | 271,414 |
| 7501 PENITENTIARY INCOME | | | | | | | | | | | 240,110 | 240,110 |
| 10-2500 CORRECTION INDUST | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 302 | | | | | | 916 | | 1,218 | | | 1,218 |
| 1107 REVENUE SHARING | 13 | | | | | | | | 13 | | | 13 |
| 1264 ST INCOME TAX REFUND | 40 | | | | | | | | 40 | | | 40 |
| 1265 SALES TAX | 10 | | | | | | | | 10 | | | 10 |
| 2222 CORRECT IND-FARM | | | | 204 | 2,537 | 19,765 | 665,619 | | 688,125 | | 68,146 | 756,271 |
| 9331 CORR IND BETTERMENT | | | | | | 2,042,332 | 3,651,114 | 24,997 | 5,718,443 | | 22,671 | 5,741,114 |
| 11-0000 LAW ENFORCEMENT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | 13,100 | 774,619 | | | | 357 | | 788,076 | | 58,276 | 846,352 |
| 1106 INT AG BILL & RCPT | | | | | 87,006 | | 826 | 501,482 | 589,314 | (241,252) | 1,879 | 349,941 |
| 1360 PLANNING COMMISSION | | | | | | 105 | | 1,171,735 | 1,171,840 | (8,171) | 5,597 | 1,169,266 |
| 2245 ST BRAND INSPECTOR | | | | | | | | | | | 11,854 | 11,854 |
| 2248 IDAHO RACING COMM | | | | | | | | | | | 1,810 | 1,810 |
| 2264 LAW ENFORCEMENT | | | | | | | 2,818 | | 2,818 | (2,438,119) | 96,158 | (2,339,144) |
| 2266 SEARCH AND RESCUE | | | | | | | | | | (66,861) | (4,866) | (71,727) |
| 2272 PEACE OFFICERS TRN | | | | | | | | | | (474,216) | (145,460) | (619,676) |
| 2273 DRUG ENF DONATION | | 172,112 | | | | | | 7,200 | 179,312 | (506,464) | 48,021 | (279,131) |
| 2274 HAZARD WSTE TRANSP | | | (84,452) | | 138,861 | | | | (84,452) | (288,563) | | (373,015) |
| 2275 "ILETS" | | | | | | | | | 138,861 | (45,800) | | 93,061 |
| 2306 55 MPH COMPLIANCE PR | | | | | 10 | | | 249,436 | 249,436 | (202,140) | | 47,296 |
| 2309 ID WEIGH & INSPEC AC | | | | | | | | 687,591 | 687,601 | (222,638) | 5,514 | 470,477 |
| 3817 ABANDONED VEHICLE | | | | | | | | | | (3,927) | 2,130 | (1,797) |
| 3910 LIQUOR LAW ENFORCE | | | | | | | | | | (103,625) | 18,510 | (85,115) |
| 11-1103 STATE BRAND INSP | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 41 | | | | | | | | 41 | | | 41 |
| 1107 REVENUE SHARING | 4 | | | | | | | | 4 | | | 4 |
| 1209 SHEEP COMMISSION | | | | | 35,366 | | | | 35,366 | | | 35,366 |
| 1212 LIVESTOCK DIS CNTRL | | | | | 200,717 | | | | 200,717 | | | 200,717 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1265 SALES TAX | 3 | | | | | | | | 3 | | | 3 |
| 2245 ST BRAND INSPECTOR | 582 | | | | 985,454 | (16) | | | 986,020 | (84,910) | 2,064 | 903,174 |
| 3801 UNCLAIM ANIMAL PROC | | | | | | | 28,058 | | 28,058 | (46,258) | | (18,200) |
| 3920 BRAND SUSPENSE | | | | | | | | | | (173,242) | 960,227 | 786,985 |
| 3956 STATE BRAND BOARD | | | | | | | | | | (1,536) | 11,474 | 9,938 |
| 9319 BRAND RECORDING | | | | | (279,840) | | | | (279,840) | (175,838) | | (455,678) |
| 11-2108 ID ST RACING COMM | | | | | | | | | | | | |
| 2248 IDAHO RACING COMM | 272,495 | 6,275 | 48,780 | | | | | 210 | 327,760 | (30,653) | 52,972 | 350,079 |
| 2254 TRACK DISTRIBUTIONS | 34,385 | | | | | | | | 34,385 | (5,213) | | 29,172 |
| 2255 BREED DISTRIBUTION | 43,154 | | | | | | | | 43,154 | (5,388) | | 37,766 |
| 2258 ID CENTENNIAL FUTRTY | 49,218 | | | | | 5,000 | 47,026 | | 101,244 | | 5,000 | 106,244 |
| 2259 COUNTY DOG RACING | 130,028 | | | | | | | | 130,028 | (14,037) | | 115,991 |
| 2260 HRS BREED-OWNRS AWR | 65,014 | | | | | | | | 65,014 | (18,500) | | 46,514 |
| 2277 TRK IMPROV-IND PROMO | 100,000 | | | | | | | | 100,000 | (1,750) | | 98,250 |
| 3901 ID STATE RACING SUSP | | | (105) | | | | | | (105) | (1,455) | (16,995) | (18,555) |
| 7401 PUBLIC SCHOOL INCOME | 210,920 | | 9,325 | | | | | | 220,245 | | | 220,245 |
| 12-0500 ST BD OF EDUCATION | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 130 | | | | 130 | | 22 | 152 |
| 12-1500 PUBLIC SCH SUPPORT | | | | | | | | | | | | |
| 7401 PUBLIC SCHOOL INCOME | 44,005 | | 2,225 | | | | | | 46,230 | (12,094,799) | (94,203) | (12,142,772) |
| 9320 SCHOOL DISTRICT BLDG | | | | | | | | | | (3) | | (3) |
| 12-2000 DEAF & BLIND SCH | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 3,405 | | | | | | 100 | 100 |
| 1106 INT AG BILL & RCPT | | | | | | 14,491 | 123 | | 18,018 | | 7,811 | 25,829 |
| 1346 D & B PUB LAW 89-10 | | | | | | | 1,998 | 135,739 | 137,737 | | | 137,737 |
| 3947 D&BCONTRIB TRUST ACC | | | | | | 4,386 | | | 4,386 | | | 4,386 |
| 12-3000 VOCATIONAL EDUCAT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | 11 | | 11 | | | 11 |
| 1106 INT AG BILL & RCPT | | | | | 123,500 | | | | 123,500 | | | 123,500 |
| 1330 VOCATIONAL ED ACT-63 | | | | | | | | 4,315,535 | 4,315,535 | | | 4,315,535 |
| 1331 JB TRNG PRTNRSHP ACT | | | | | | | | 44,401 | 44,401 | | | 44,401 |
| 1341 VOC ED ADV COUNCIL | | | | | | | | 134,550 | 134,550 | | | 134,550 |
| 1342 ST OCCUP INF COR COM | | | | | | | | 353,732 | 353,732 | | | 353,732 |
| 12-3500 EAST ID TECH COLL | | | | | | | | | | | | |
| 2256 IDA FALLS AREA VO ED | | | | | | | | | | | 3,570,648 | 3,570,648 |
| 12-4010 COMMUNITY COLLGE | | | | | | | | | | | | |
| 1242 COMMUNITY COLLGE SY | | | | | | | | | | (75,000) | | (75,000) |
| 12-5010 BOISE ST UNIV | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 3,275,837 | | | | 3,275,837 | | | 3,275,837 |
| 1299 INST MAINT FEE | | | | | 4,793,279 | | | | 4,793,279 | | | 4,793,279 |
| 1931 BSU PYRL LCL FUNDS | | | | | | | | | | | 828,897 | 828,897 |
| 1933 BSU HOUSING LCL FUND | | | | | | | | | | | 116,811 | 116,811 |
| 1934 BSU BKSTORE LCL FUND | | | | | | | | | | | 35,343 | 35,343 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU -20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 12-5020 IDAHO ST UNIVERS | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 2,103,312 | | | | 2,103,312 | | | 2,103,312 |
| 1299 INST MAINT FEE | | | | | 3,712,751 | | | | 3,712,751 | | | 3,712,751 |
| 12-5030 UNIV OF IDAHO | | | | | | | | | | | | |
| 7511 UNIV OF IDAHO INCOME | | | | | | | | | | | 460,531 | 460,531 |
| 7512 AGRI COLLEGE INCOME | | | | | | | | | | | 161,047 | 161,047 |
| 7513 SCH OF SCIENCE INCM | | | | | | | | | | | 492,525 | 492,525 |
| 12-5050 LEWIS-CLARK COLLE | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 717,379 | | | | 717,379 | | | 717,379 |
| 1299 INST MAINT FEE | | | | | 890,120 | | | | 890,120 | | | 890,120 |
| 1932 L&C PYRL LCL FUNDS | | | | | | | | | | | 4,174,216 | 4,174,216 |
| 12-5550 ISU REGION DENTAL | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 44,107 | | | | 44,107 | | | 44,107 |
| 12-5560 BRD OF ED-SPEC PR | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | 412 | 412 |
| 1327 ST STDNT INC GR | | | | | | | | 197,666 | 197,666 | | 394 | 198,060 |
| 1385 CONG TEACHERS SCHLR | | | | | | | | 63,069 | 63,069 | (3,124) | | 59,945 |
| 9327 PL FOWLER MEM SCHOL | | | | | | 10,260 | | | 10,260 | (328) | | 9,932 |
| 12-5570 PUBLIC BROADCAST | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | 4 | 4 |
| 1292 PBS PUBLIC SUPPORT | | | | | | 365,000 | 7,129 | | 450,413 | (43,431) | | 406,982 |
| 1386 PBS FED/GRANT FUNDS | | | | | 78,284 | | | 557,873 | 557,873 | (41,044) | | 516,829 |
| 12-6000 IDAHO ST LIBRARY | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 1 | | | | | | | | 1 | | 474 | 475 |
| 1106 INT AG BILL & RCPT | | | 765 | | | 582 | 4,333 | 6,600 | 12,281 | (20,799) | | (8,518) |
| 1107 REVENUE SHARING | | | | | | | | | | | | |
| 1265 SALES TAX | | | | | | | | 661,792 | 661,792 | (2,082) | 83 | 659,793 |
| 1339 LIBRARY SERVICE ACT | | | | | | | | | | | | |
| 12-6500 HISTORICAL SOCIETY | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 3,405 | | | | | | | | 3,405 | | 289 | 3,694 |
| 1107 REVENUE SHARING | 306 | | | | | | | | 306 | | | 306 |
| 1265 SALES TAX | 237 | | | | | | | | 237 | | | 237 |
| 1375 HISTORICAL PRESERV | 1 | | | | | | 98 | 227,691 | 227,790 | (44,356) | 1,695 | 185,129 |
| 9304 ST HIST SOCIETY ACCT | (1,568) | | | | 37,116 | 44,221 | 31,729 | 36,094 | 147,592 | (209,008) | 2,616 | (58,799) |
| 12-7000 VOCATIONAL REHAB | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | 7,596,468 | 7,621,132 | | | 7,621,132 |
| 1334 VOCATIONAL REHAB | 24,664 | | | | | | 145 | 372,017 | 431,135 | | 28,516 | 459,651 |
| 1388 VOC REHAB COST RECOV | | | | | 58,974 | | | | | | | |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 13-4001 PUBLIC HLTH DIST | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | | | | 437,147 | 609,278 | 1,902 | 1,962,474 | 3,010,801 | | (19,931) | 2,990,870 |
| 3821 CO-OP WELFARE | | | | | | 12,677 | | | 12,677 | | | 12,677 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | 72,000 | 72,000 |
| 13-4002 HEALTH DISTRICT 2 | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | | | | 119,111 | 30,898 | 340 | 1,104,212 | 1,254,561 | | 20,896 | 1,275,457 |
| 3821 CO-OP WELFARE | | | | | | 11,739 | | | 11,739 | | 19 | 11,758 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | | |
| 13-4003 HEALTH DISTRICT 3 | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | 22 | 2,160 | | 105,059 | 261,861 | 39 | 1,030,148 | 1,399,288 | (43,138) | (161,683) | 1,194,467 |
| 3821 CO-OP WELFARE | | | | | | 3,747 | | | 3,747 | | 44 | 3,791 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | 162,000 | 162,000 |
| 13-4004 HEALTH DISTRICT 4 | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 11 | | | | | | | | 11 | | | 11 |
| 1107 REVENUE SHARING | 1 | | | | | | | | 1 | | | 1 |
| 1265 SALES TAX | 1 | | | | | | | | 1 | | | 1 |
| 3820 PUB HEALTH TRUST ACCT | 7 | | | | 185,071 | 160,463 | 64,771 | 1,119,492 | 1,529,803 | (26,400) | 251,464 | 1,754,866 |
| 3821 CO-OP WELFARE | | | | | | | | | | | 12 | 12 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | (122,000) | (122,000) |
| 13-4005 HEALTH DISTRICT 5 | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | | 33,955 | | 112,976 | 102,648 | 401 | 1,529,976 | 1,779,956 | | 74,876 | 1,854,832 |
| 3821 CO-OP WELFARE | | | | | | 4,131 | | | 4,131 | | 54 | 4,185 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | (56,000) | (56,000) |
| 13-4006 HEALTH DISTRICT 6 | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | | | | 116,861 | 1,474,365 | 346 | 1,432,777 | 3,024,349 | | (292,595) | 2,731,754 |
| 3821 CO-OP WELFARE | | | | | | 13,040 | | | 13,040 | | | 13,040 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | 357,000 | 357,000 |
| 13-4007 HEALTH DISTRICT 7 | | | | | | | | | | | | |
| 3820 PUB HEALTH TRUST ACCT | | | 29,415 | 3,570 | 676,645 | 44,000 | (4,667) | 1,561,971 | 2,310,934 | | (86,501) | 2,224,433 |
| 3821 CO-OP WELFARE | | | | | | 13,386 | | | 13,386 | | 113 | 13,499 |
| 9326 JNT EXER POWERS INV | | | | | | | | | | | 108,372 | 108,372 |
| 13-6001 HEALTH & WELFARE | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 1,708 | | | 1,500 | | | | | 3,208 | | | 3,208 |
| 1107 REVENUE SHARING | 153 | | | | | | | | 153 | | | 153 |
| 1202 DOMESTIC VIOLENCE | | | | | | | | | | | 3,614 | 3,614 |
| 1265 SALES TAX | 119 | | | | | | | | 119 | | | 119 |
| 2231 YTH VICTM RESTITUTIO | | | | | | 1,600 | | | 1,600 | | | 1,600 |
| 2268 EMERGENCY MED SERV | | | | | | | | | | | 805 | 805 |
| 2271 MEDICAL ASSISTANCE | | | | | | (200) | | | (200) | | | (200) |
| 2276 EMGCY MED SERV II | | | | | | | | | | | 200 | 200 |
| 3821 CO-OP WELFARE | 3,831 | | 57 | 287,558 | 2,152 | 22,570,339 | 10,635 | 241,605,556 | 264,480,128 | | 3,601,519 | 268,081,647 |
| 3822 WATER POLLUT CNTL | | | | | | | | | | | | |
| 3824 ALCOHOLISM TREATMENT | | | | | | 621 | | | 621 | | 54 | 675 |
| 3825 HAZARD WASTE MONITOR | | | | | 1,084,340 | | | | 1,084,340 | | | 1,084,340 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3829 HAZARD WASTE REFUND | | | | | 56,469 | | | | 56,469 | | | 56,469 |
| 3830 AGRI SMOKE MANAGMENT | | | | | | 12,960 | | | 12,960 | | | 12,960 |
| 3949 CHILD SUPPORT SUSP | | | | | | 22,449,038 | | | 22,449,038 | | 280 | 22,449,318 |
| 7509 ST HOSP S INCOME | | | | | | | | | | | 166,028 | 166,028 |
| 9328 HEALTH WELFARE TRUST | | 34,781 | | | | 748,576 | | | 783,357 | | 38,534 | 821,891 |
| 9334 HAZARDOUS WASTE EMRG | | 2,000 | | 49,916 | | | | | 51,916 | | | 51,916 |
| 9336 CHILDRENS TRUST | | | | | | 1,199 | | | 1,199 | | | 1,199 |
| 9344 CNTY MED INDIGENCY | | | | | | (340,989) | | | (340,989) | | | (340,989) |
| 9355 WSTEWATER FACIL LOAN | | | | 65,708 | | | | 659,176 | 724,884 | | 146,887 | 871,771 |
| 14-0403 EMPLOYMENT DEPT | | | | | | | | | | | | |
| 1331 JB TRNG PRTNRSHP ACT | | | | | | | | 47,594 | 47,594 | | | 47,594 |
| 1342 ST OCCUP INF COR COM | | | | | | | | 209,119 | 209,119 | | | 209,119 |
| 4301 EMPLOY SEC AGY ADM | | | | | 140,242 | 12,317 | | 20,078,842 | 20,231,400 | (1,219,201) | 908,529 | 19,920,728 |
| 4302 EMP SEC-ADM & REIMB | | | | (141,117) | | 38,802 | | | (102,315) | (635,356) | | (737,671) |
| 9201 EMP SEC-CLEARING ACT | | | | | | | | 35,875,654 | 35,875,654 | (14,095) | 15 | 35,861,574 |
| 9202 EMP SEC-BENEFIT ACCT | 526,000 | | | | | | | 22,785,694 | 23,311,694 | (922,158) | 1,491,385 | 23,880,921 |
| 15-2109 INDUST COMMISSION | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 574 | | | | | | | | 574 | | | 574 |
| 1107 REVENUE SHARING | 52 | | | | | | | | 52 | | | 52 |
| 1265 SALES TAX | 40 | | | | | | | | 40 | | | 40 |
| 2213 CRIME VICTIMS COMP | | | | | | 927 | | 140,416 | 141,343 | (1,303,113) | (82,787) | (1,244,557) |
| 3911 INDUSTRIAL COMM SP | | | | | | | | | | | 65,609 | 65,609 |
| 9302 INDUSTRIAL ADMIN | 1,898,111 | | | 57,515 | 113,721 | | 4,188 | | 2,073,535 | (270,153) | 817 | 1,804,199 |
| 9303 INDUS SPECIAL INDEMN | 630,811 | | | | | | | | 630,811 | | | 630,811 |
| 16-3101 FISH&GAME COMM | | | | | | | | | | | | |
| 2206 FISH & GAME ACCT | | | | | | | | | | (3,745,570) | | (3,745,570) |
| 3904 FISH & GAME SUSPENSE | | | | | | | | | | (17,400) | | (17,400) |
| 3940 FISH & GAME SUSP | | | | | | | | | | (52,567) | | (52,567) |
| 3946 F&G CNTRL HUNT SUSP | | | | | | | | | | (9,156) | | (9,156) |
| 9324 FISH & GAME TRUST | | | | | | | | | | (2,142,089) | | (2,142,089) |
| 17-2503 LAVA HOT SPRINGS | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 17,349 | | | | | | | | 17,349 | | | 17,349 |
| 1107 REVENUE SHARING | 1,559 | | | | | | | | 1,559 | | | 1,559 |
| 1253 LAVA HOT SPRINGS | 3,086 | | | | 454,784 | 53,029 | 23,016 | | 533,915 | | 6,100 | 540,015 |
| 1265 SALES TAX | 1,207 | | | | | | | | 1,207 | | | 1,207 |
| 3918 LAVA HOT SPRING SUSP | | | | | | | | | | | 22,435 | 22,435 |
| 17-3005 PARKS & RECR DEPT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 44,958 | | | | | | | | 44,958 | | 361 | 45,319 |
| 1107 REVENUE SHARING | 4,040 | | | | | | | | 4,040 | | | 4,040 |
| 1115 PUB SERV ENTERPRISE | | | | | 129,742 | 12,592 | 91,570 | | 233,905 | | | 233,905 |
| 1236 STATE VESSEL ACCOUNT | | | 961,141 | | | | | | 961,141 | | | 961,141 |
| 1246 CROSS COUNTRY SKI | | | 19,245 | | | | | | 19,245 | | | 19,245 |
| 1247 REC CAP IMPROV ACCT | | | | | | | 4,663 | | 4,663 | | | 4,663 |
| 1249 PARKS & RECREATION | (3,798) | | 205,162 | 356 | 963,293 | 187,799 | 1,550 | 81,099 | 1,435,459 | | 4,267 | 1,439,726 |
| 1250 WATERWAYS IMPROVEMNT | | | | | | | 20 | | 20 | | 8,000 | 8,020 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1252 PARK DONATION | | | | | | 53,621 | | | 53,621 | | | 53,621 |
| 1260 OFFROAD MTR VEHICLE | | | | | | | | | | | 15,901 | 15,901 |
| 1261 STATE SNOWMOBILE | | | 181,631 | | | | | | 181,631 | | | 181,631 |
| 1262 MOTORBIKE RECREATION | | | | | 49,534 | | | | 49,534 | | | 49,534 |
| 1265 SALES TAX | 3,128 | | | | | | | | 3,128 | | | 3,128 |
| 1290 PARKS & REC REVOLV | | | | | | | 11,512 | | 11,512 | | | 11,512 |
| 1291 REC VEHICLE FEES | | | | | | | | | | | 1,056 | 1,056 |
| 1355 PARKS FED ACCT | | | | | | | | 244,957 | 244,957 | | | 244,957 |
| 1370 COAST GUA BOAT SAFET | | | | | | | | 17,152 | 17,152 | | 21 | 17,173 |
| 1390 FED PASS THRU ACCT | | | | | | | | 266,409 | 266,409 | | | 266,409 |
| 1391 FED SUR CHARGE ACCT | | | | | | | | 151,875 | 151,875 | | | 151,875 |
| 3936 PARKS & REC SUSPENSE | | | (3,737) | | (13) | | | | (3,749) | | 546 | (3,203) |
| 3957 RECEIPTS DEPOST SUSP | | | | | | | | | | | 6,140 | 6,140 |
| 9321 HARRIMAN STATE PARK | | | | 13,824 | 18,660 | 25,890 | | | 58,374 | | 25,743 | 84,117 |
| 9359 PARK LAND TRUST | | | | | | 5,367 | | | 5,367 | | | 5,367 |
| 18-0000 LANDS DEPT | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 2,332 | | | 1,957 | 48,565 | 90,282 | | | 143,135 | | 51,616 | 194,751 |
| 1106 INT AG BILL & RCPT | | | | | 800 | 6,056 | 540 | 318,031 | 325,427 | | 13,551 | 338,978 |
| 1107 REVENUE SHARING | 210 | | | | | | | | 210 | | | 210 |
| 1115 PUB SERV ENTERPRISE | | | | | 1,377 | 63,153 | 2,335 | | 66,864 | | 40 | 66,904 |
| 1248 SCALING PRACTICES | 179,887 | | 4,435 | | 1,260 | | 53 | | 185,636 | | 1,750 | 187,386 |
| 1249 PARKS & RECREATION | | | | | | | | | | | | |
| 1254 KEEP IDAHO GREEN | | | | | | | | | | | 6,068 | 6,068 |
| 1255 STATE SCALING OPERAT | | | | | | | | | | | 637,770 | 637,770 |
| 1256 STATE DIST HZRD MGMT | | | | | | 1,504 | | | 1,504 | | 287,071 | 288,575 |
| 1257 TIMBER FIRE DEFICIEN | | | | | | | | | | | 354,073 | 354,073 |
| 1259 REVOLVING SEWER FUND | | | | | | | | | | | 6,430 | 6,430 |
| 1265 SALES TAX | 162 | | | | | | | | 162 | | | 162 |
| 1277 FIRE PRE-SUPPRESSION | | | | | | | | | | | 239,934 | 239,934 |
| 1278 DRDGE & PLAC MIN REC | | | | 296 | | | | | 296 | | 6,490 | 6,786 |
| 1279 SURFACE MINING REC | | | | | | | | | | | 735 | 735 |
| 1280 PILGRIM COVE WTR SYS | | | | 4 | | | | | 4 | | 1,700 | 1,704 |
| 1283 ROAD MAINTENANCE | | | | | | | | | | | 273,017 | 273,017 |
| 1284 CLRWTR-PTL HZRD MGMT | | | | | | | | | | | 343,736 | 343,736 |
| 1285 SO IDAHO HAZARD MGMT | | | | | | | | | | | 123,954 | 123,954 |
| 1378 LANDS FEDERAL FUNDS | | | | | | | | 1,533,374 | 1,533,374 | | 1 | 1,533,375 |
| 2101 FIRE SUPPRESSION | | | | | 88,160 | | | | 88,160 | | 21,131 | 109,291 |
| 2102 FOREST PRACT ADMIN | | | | | | | | | | | 28,122 | 28,122 |
| 2104 FOREST PEST | | | | | | | | | | | 56 | 56 |
| 2212 IDA TRVL & CONVENT. | 396 | | | | | | | | 396 | | (12) | 384 |
| 3804 FOREST PRODUCT TRUST | | | | | | | | | | | 2,692 | 2,692 |
| 3821 CO-OP WELFARE | | | | 2,168 | | 160 | | | 2,328 | | 3,255 | 5,583 |
| 3906 LAND COMMR.SUSPENSE | | | | | | | | | | | 1,034,021 | 1,034,021 |
| 3943 SLASH HOLDBACK ACCT | | | | | | | | | | | 1,146,457 | 1,146,457 |
| 4302 EMP.SEC-ADM & REIMB | | | | 3,540 | | | | | 3,540 | | 588 | 4,128 |
| 6401 PUBLIC SCHOOL ENDOWM | | | | | | | | | | | 14,764,596 | 14,764,596 |
| 6501 CHARITABLE INSTS | | | | | | | | | | | 1,311,974 | 1,311,974 |
| 6502 NORMAL SCHOOL | | | | | | | | | | | 668,230 | 668,230 |
| 6503 PENITENTIARY | | | | | | | | | | | 195,491 | 195,491 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6504 SCHOOL OF SCIENCE | | | | | | | | | | | 784,987 | 784,987 |
| 6505 STATE HOSPITAL SOUTH | | | | | | | | | | | 439,571 | 439,571 |
| 6601 AGRICULTURAL COLLEGE | | | | | | | | | | | 473,230 | 473,230 |
| 6701 UNIVERSITY OF IDAHO | | | | 2,760,008 | | | | | | | 1,924,672 | 1,924,672 |
| 7401 PUBLIC SCHOOL INCOME | | | | 12,380 | | 2,034,993 | | | 4,795,001 | | (480,114) | 4,314,887 |
| 7501 PENITENTIARY INCOME | | | | 42,921 | | 19,007 | | | 31,387 | | | 31,387 |
| 7509 ST.HOSP.S.INCOME | | | | 286,238 | | 168,047 | | | 210,968 | | | 210,968 |
| 7511 UNIV OF IDAHO INCOME | | | | 94,526 | | 49,016 | | | 335,254 | | | 335,254 |
| 7512 AGRI COLLEGE INCOME | | | | 107,573 | | 16,817 | | | 111,344 | | | 111,344 |
| 7513 SCH OF SCIENCE INC | | | | 90,763 | | 34,736 | | | 142,308 | | | 142,308 |
| 7514 NORMAL SCHOOL INC | | | | 244,033 | | 172,866 | | | 263,629 | | | 263,629 |
| 7515 CHARTBL INSTS INC | | | | | | 31,114 | | | 275,148 | | | 275,148 |
| 9304 ST HIST SOCIETY ACCT | | | | 5,204 | | 1,938 | | | 1,938 | | | 1,938 |
| 9310 PUBLIC BUILDING | | | | | | 798 | | | 6,002 | | 76,280 | 82,282 |
| 9321 HARRIMAN STATE PARK | | | | 22,028 | 250 | 4,050 | | | 4,050 | | | 4,050 |
| 9338 RSRCE CONS & RNGLND | | | | 533 | | | | | 22,278 | | 73,043 | 95,321 |
| 9339 10% GRAZING LEASES | | | | 157 | | 132,517 | | | 133,051 | | 2,600 | 135,651 |
| 9340 10% RECREATION LEASE | | | | 269,930 | | 103,470 | | | 103,627 | | | 103,627 |
| 9341 10% TIMBER LEASES | | | | 12,724 | | | 2,017 | 11,354 | 283,301 | | 2,113,871 | 2,397,172 |
| 9343 PERMANENT BLDG FUND | | | | 40,414 | | 222 | | | 12,947 | | 44,931 | 57,878 |
| 9366 STATE HIGHWAY FUND | | | | | | | | | 40,414 | | 72,603 | 113,017 |
| 19-3002 WATER RESOURCES | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 244 | | | | | | | | 244 | | 11,904 | 12,148 |
| 1107 REVENUE SHARING | 23 | | | | | | | | 23 | | | 23 |
| 1238 WATER ADMINISTRATION | | | 271,012 | 30 | 97,021 | | 2,561 | 9,600 | 380,224 | | 313 | 380,537 |
| 1239 WATERMASTER SERVICES | | | | | 215,000 | | | | 215,000 | | | 215,000 |
| 1265 SALES TAX | 17 | | | | | | | | 17 | | | 17 |
| 1302 FEDERAL WATER ACT | | | | | | | | | | | 2,173 | 2,173 |
| 1332 CORP OF ENGINEERS | | | | 8 | 290,561 | | | 317,086 | 607,655 | | | 607,655 |
| 1359 NAT WATER USE DATA | | | | | 211,628 | | | | 211,628 | | | 211,628 |
| 1392 FEDERAL ENERGY FUNDS | | | | | 158,214 | | | 923,121 | 1,081,336 | | 43 | 1,081,379 |
| 3909 WATER RESOURCES | | | (300) | | 12,481 | | | | 12,181 | | 1,233 | 13,414 |
| 3945 WATER MANAGEMENT ACC | | | | 1,887 | 844 | | | | 2,731 | | (4,774) | (2,043) |
| 9322 IDA WATER RES BD RES | | | | 31,925 | 6,160 | | | | 38,085 | | 98,505 | 136,590 |
| 9332 WATER RES-WARNER OIL | | | | | | | | | | | | |
| 9335 AMOCO BELRIDGE REF | | | | 1,013 | | | | | 1,013 | | 3,915 | 4,928 |
| 9337 WATER RES ADJUDICAT | | | 744 | 445,890 | 209,765 | | 1,227 | | 657,626 | | 1,874,901 | 2,532,527 |
| 9350 EXXON DISTRIBUTION | | | | 100,366 | 61,737 | | | | 162,103 | | 740,456 | 902,559 |
| 9351 DIAMOND SHAMROCK | | | | 591 | | | | | 591 | | 5,585 | 6,176 |
| 9352 STRIPPER OIL | | | | 54,234 | 1,053 | | | 617,069 | 672,356 | | 472,368 | 1,144,724 |
| 20-0000 IDAHO TRANSP DEP | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 155,573 | | | | 50 | | | | 155,623 | | | 155,623 |
| 1107 REVENUE SHARING | 13,979 | | | | | | | | 13,979 | | | 13,979 |
| 1232 PUB UTIL COMM | | | | | 156,207 | | | | 156,207 | | | 156,207 |
| 1243 DRIVERS TRAINING | | | 3,245 | | 877,468 | | | | 880,713 | | | 880,713 |
| 1265 SALES TAX | 10,822 | | | | | | | | 10,822 | | | 10,822 |
| 1325 FED INDIRECT COST | | | | | | | | | | | 1,450 | 1,450 |
| 2205 STATE HIGHWAY | | | | | | | | | | | | |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2221 AERONAUTICS | 2 | | 89,609 | | 2,059 | 115,913 | 11,008 | 40,696 | 259,287 | | 774 | 260,061 |
| 2223 HIGHWAY DISTRIBUTION | | | 340 | | 56 | | | | 396 | | | 396 |
| 2268 EMERGENCY MED SERV | | | | | 40,387 | | | | 40,387 | | | 40,387 |
| 2274 HAZARD WSTE TRANSP | | | 270,237 | | | | | | 270,237 | | | 270,237 |
| 2276 EMGCY MED SERV II | | | | | 1,989 | | | | 1,989 | | | 1,989 |
| 3817 ABANDONED VEHICLE | | | | | | | | | | | 1,474 | 1,474 |
| 3903 MOTOR CARRIER SUSP | | | | | | | | | | | | |
| 3932 MOTOR VEHICLE SUSP | | | | | | | | | | | | |
| 9316 TREAS SUSPENSE | | | | | | | | | | | | |
| 9349 IDAHO CENTENNIAL COM | | | | | 73,606 | | | | 73,606 | | | 73,606 |
| 9361 HIWAY DISTRIBUTION | 21,301 | | 29,905,158 | | 939,969 | | | | 30,866,429 | | (4,517,407) | 26,349,022 |
| 9364 PLATE MANUFACTURING | | | | | 22,390 | | | | 22,390 | | | 22,390 |
| 9366 STATE HIGHWAY FUND | (233) | | 390,866 | 135,008 | 2,278,895 | 218,172 | 345,235 | 109,010,948 | 112,378,892 | | 1,532,308 | 113,911,200 |
| 9368 LOCAL HIGHWAY SUSP | | | | | | | | | | | 4,709 | 4,709 |
| 9369 HIGHWAY SAFETY | | | | | | | | 585,672 | 585,672 | | | 585,672 |
| 9370 MVB SUSPENSE | | | | | | | | | | | 3,670,401 | 3,670,401 |
| 9371 HIGHWAY SUSPENSE | | | | (131,967) | 7,372 | | | | (124,596) | | 5,408,237 | 5,283,641 |
| 22-0303 ATTORNEY GENERAL | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 1,550,018 | | | | | | 9,307 | 9,307 |
| 1106 INT AG BILL & RCPT | | | | | | | 17 | | 1,550,036 | (853,862) | 2,862 | 699,036 |
| 1295 AG - NON-FED FUNDING | | | | | | | | 64,917 | 64,917 | (53,881) | | 11,036 |
| 1374 AG - FEDERAL FUNDING | | | | | | | | 7,816 | 7,816 | (553) | | 7,263 |
| 3939 ATT GEN SUSP | | | | | | | | | | (11,643) | 7,881 | (3,762) |
| 9342 SILVR VALLEY NAT RES | | | | | | | | | | (5,121,703) | | (5,121,703) |
| 23-0305 TREASURER, STATE | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 2,729 | | 351,429 | 26,942,806 | | 36,339 | | | 27,333,302 | | 125,112,500 | 152,445,802 |
| 1106 INT AG BILL & RCPT | | | | 219,023 | 630,242 | | | | 849,264 | | | 849,264 |
| 1107 REVENUE SHARING | 245 | | | | | | | | 245 | | | 245 |
| 1265 SALES TAX | 190 | | | | | | | | 190 | | | 190 |
| 3803 WATER RESOURCE REVL | | | | 38,652 | | | | | 38,652 | | | 38,652 |
| 3819 NAT.FOREST RESERVE | | | | | | | | | | | 14,506,375 | 14,506,375 |
| 3950 COUNTY RECEIPT SUS | | | | | | | | | | | (77) | (77) |
| 6401 PUBLIC SCHOOL ENDOWM | | | | | | | | | | | 369,682,575 | 369,682,575 |
| 7401 PUBLIC SCHOOL INCOME | | | | 21,994,093 | | | | | 21,994,093 | | 1,710,916 | 23,705,009 |
| 9106 CAL 1989 TAN EXPENSE | | | | | | (36,339) | | | (36,339) | | | (36,339) |
| 9108 CAL 1990 TAN EXPENSE | | | | | | 92,833 | | | 92,833 | | | 92,833 |
| 9301 JUDGES RETIREMENT | | | | 10,986 | | | | | 10,986 | | | 10,986 |
| 9302 INDUSTRIAL ADMIN | | | | 138,957 | | | | | 138,957 | | 3,212,212 | 3,351,169 |
| 9303 INDUS.SPECIAL INDEMN | | | | 150,016 | | | | | 150,016 | | 1,486,303 | 1,636,319 |
| 9304 ST HIST SOCIETY ACCT | | | | 9,093 | | | | | 9,093 | | 100,000 | 109,093 |
| 9305 SURPLUS PRPTY AGENCY | | | | 1,462 | | | | | 1,462 | | | 1,462 |
| 9306 PUB EMPLOYEES RETIRE | | | | 8,485 | | | | | 8,485 | | | 8,485 |
| 9307 LIQUOR CONTROL | | | | 161,672 | | | | | 161,672 | | | 161,672 |
| 9308 STATE INSURANCE | | | | 161,398 | | | | | 161,398 | | | 161,398 |
| 9311 RETAINED RISK ACCT | | | | 1,070,660 | | | | | 1,070,660 | | 8,084,444 | 9,155,104 |
| 9312 RURAL REHAB ACCT | | | | 8,718 | | | | | 8,718 | | | 8,718 |
| 9313 PUBL EMP RETIRE SP | | | | 109,823 | | | | | 109,823 | | | 109,823 |
| 9314 SUPPLE RETIREMENT | | | | 11,677 | | | | | 11,677 | | 91,000 | 102,677 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOODS | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9315 GROUP INSURANCE ACCT | | | | 1,814,761 | | | | | 1,814,761 | | 7,408,862 | 9,223,623 |
| 9316 TREAS SUSPENSE | (712) | | | | | 76,154 | 51,942 | | 127,384 | | 485,076 | 612,460 |
| 9317 PUB SCHOOL INC SUSP | | | | | | | | | | | 34,205,828 | 34,205,828 |
| 9318 POOLED INTEREST SUSP | | | | 1,228,876 | | | | | 1,228,876 | | | 1,228,876 |
| 9319 BRAND RECORDING | | | | 13,905 | | | | | 13,905 | | 285,000 | 298,905 |
| 9320 SCHOOL DISTRICT BLDG | | | | 3 | | | | | 3 | | | 3 |
| 9321 HARRIMAN STATE PARK | | | | 48,444 | | | | | 48,444 | | 811,999 | 860,443 |
| 9325 LAVA HOT SP CAP IM | | | | 828 | | | | | 828 | | | 828 |
| 9326 JNT EXER POWERS INV | | | | 18,628,783 | | | | | 18,628,783 | | 574,453,744 | 593,082,527 |
| 9327 PL FOWLER MEM SCHOL | | | | 196 | | | | | 196 | | | 196 |
| 9328 HEALTH WELFARE TRUST | | | | 64,424 | | | | | 64,424 | | | 64,424 |
| 9329 ARSON FIRE FRAUD | | | | 20,654 | | | | | 20,654 | | | 20,654 |
| 9330 CATAS HEALTH CARE | | | | 438,279 | | | | | 438,279 | | | 438,279 |
| 9331 CORR IND BETTERMENT | | | | 38,525 | | | | | 38,525 | | | 38,525 |
| 9332 WATER RES-WARNER OIL | | | | 4,194 | | | | | 4,194 | | | 4,194 |
| 9334 HAZARDOUS WASTE EMRG | | | | 7,050 | | | | | 7,050 | | | 7,050 |
| 9335 AMOCO BELRIDGE REF | | | | 7,912 | | | | | 7,912 | | | 7,912 |
| 9336 CHILDRENS TRUST | | | | 10,776 | | | | | 10,776 | | | 10,776 |
| 9337 WATER RES ADJUDICAT | | | | 447,240 | | | | | 447,240 | | | 447,240 |
| 9338 RSRCE CONS & RNGLND | | | | 21,099 | | | | | 21,099 | | | 21,099 |
| 9339 10% GRAZING LEASES | | | | 12,496 | | | | | 12,496 | | | 12,496 |
| 9340 10% RECREATION LEASE | | | | 28,638 | | | | | 28,638 | | | 28,638 |
| 9341 10% TIMBER LEASES | | | | 227,720 | | | | | 227,720 | | | 227,720 |
| 9342 SILVR VALLEY NAT RES | | | | 82,221 | | | | | 82,221 | | | 82,221 |
| 9343 PERMANENT BLDG FUND | | | | 1,955,076 | | | | | 1,955,076 | | | 1,955,076 |
| 9345 ID AG IN CLASSROOM | | | | 597 | | | | | 597 | | | 597 |
| 9346 RETIREE MED INS RES | | | | 216,725 | | | | | 216,725 | | | 216,725 |
| 9347 IND RETIRMNT MED INS | | | | 506 | | | | | 506 | | | 506 |
| 9348 COMMODITY INDEMNITY | | | | 58,970 | | | | | 58,970 | | | 58,970 |
| 9350 EXXON DISTRIBUTION | | | | 146,187 | | | | | 146,187 | | | 146,187 |
| 9351 DIAMOND SHAMROCK | | | | 8,028 | | | | | 8,028 | | | 8,028 |
| 9352 STRIPPER OIL | | | | 168,749 | | | | | 168,749 | | | 168,749 |
| 9354 NATIONAL HELIUM | | | | | | | | | | | | |
| 9355 WSTEWATER FACIL LOAN | | | | 156,403 | | | | | 156,403 | | | 156,403 |
| 9356 GOODWIN CONT DEFAULT | | | | 645 | | | | | 645 | | | 645 |
| 9357 GUARDIAN AD LITEM | | | | 2,657 | | | | | 2,657 | | | 2,657 |
| 9358 GOVERNOR'S RESIDENCE | | | | 56,873 | | | | | 56,873 | | | 56,873 |
| 9359 PARK LAND TRUST | | | | 23,432 | | | | | 23,432 | | 149,157 | 172,589 |
| 9360 PETROL CLN WTR TRUST | | | | 210,504 | | | | | 210,504 | | | 210,504 |
| 9361 HIWAY DISTRIBUTION | | | | 493,100 | | | | | 493,100 | | | 493,100 |
| 9362 LOCAL BRIDGE INSPECT | | | | 2,993 | | | | | 2,993 | | | 2,993 |
| 9363 LOCAL HIWAY NEEDS | | | | 2,711 | | | | | 2,711 | | | 2,711 |
| 9364 PLATE MANUFACTURING | | | | 13,796 | | | | | 13,796 | | | 13,796 |
| 9365 RAILROAD CROSSING | | | | 9,681 | | | | | 9,681 | | | 9,681 |
| 9366 STATE HIGHWAY FUND | | | | 1,049,436 | | | | | 1,049,436 | | | 1,049,436 |
| 9367 FEDERAL HIGHWAY SUSP | | | | 561,313 | | | | | 561,313 | | | 561,313 |
| 9368 LOCAL HIGHWAY SUSP | | | | 492,755 | | | | | 492,755 | | | 492,755 |
| 9369 HIGHWAY SAFETY | | | | 1,523 | | | | | 1,523 | | | 1,523 |
| 9370 MVB SUSPENSE | | | | 86,058 | | | | | 86,058 | | 9,647 | 95,705 |
| 9371 HIGHWAY SUSPENSE | | | | 61,696 | | | | | 61,696 | | | 61,696 |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOOD | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9372 U OF I LIBRARY | | | | 137,820 | | | | | 137,820 | | | 137,820 |
| 9380 MISSION INSURANCE CO | | | | 46,281 | | | | | 46,281 | | 446,203 | 492,484 |
| 9381 CAPITOL INSURANC INC | | | | | | | | | | | | |
| 9382 PACIFIC INSUR ADMIN | | | | | | | | | | | | |
| 9387 TRANSIT CASUALTY CO | | | | 974 | | | | | 974 | | | 974 |
| 9388 CONSUMERS INDEMNITY | | | | 8,646 | | | | | 8,646 | | | 8,646 |
| 9389 FARM&RANCH LIFE INS | | | | 6,795 | | | | | 6,795 | | | 6,795 |
| 9390 UNIVERSAL SECURITY | | | | 7,899 | | | | | 7,899 | | | 7,899 |
| 9391 AMRCN MUTL OF BOSTON | | | | 463 | | | | | 463 | | | 463 |
| 9392 AMRCN MUTL LIABILITY | | | | 2,932 | | | | | 2,932 | | | 2,932 |
| 9393 INTEGRITY INSURANCE | | | | 947 | | | | | 947 | | | 947 |
| 9394 UP SNAKE RVR VALLEY | | | | 917 | | | | | 917 | | | 917 |
| 9395 PACIFIC MARINE INSUR | | | | | | | | | | | | |
| 9396 TITLE USA INSUR CORP | | | | | | | | | | | | |
| 9397 IDEAL MUTUAL INSURAN | | | | | | | | | | | | |
| 24-0306 IDAHO STATE AUDIT | | | | | | | | | | (1,354,224) | | (1,354,224) |
| 1106 INT AG BILL & RCPT | | | | | | | | | | | 678,151 | 678,151 |
| 3806 US SAVING BOND TRUST | | | | | | | | | | | 269,775 | 269,775 |
| 3808 EMPLOYEE ASSIST PROG | | | | | | | | | | | 82,638,611 | 82,638,611 |
| 3934 PAYROLL REVOLVING | | | | | | | | | | | 461,247 | 461,247 |
| 7514 NORMAL SCHOOL INC | | | | | | | | | | | 418,195 | 418,195 |
| 7515 CHARTBL INSTS INC | | | | | | | | | | | | |
| 24-0311 ADMIN SOC SEC TRU | | | | | | | | | | (142,282) | | (142,282) |
| 3807 SOCIAL SECURITY TRST | | | | | | | | | | | | |
| 25-0304 SECRETARY OF STATE | | | | | | | 1,245 | | 189,082 | | | 189,082 |
| 1101 GENERAL ACCT | 12 | | 44,381 | | 143,445 | | | | 3 | | | 3 |
| 1107 REVENUE SHARING | 3 | | | | | | | | 2 | | | 2 |
| 1265 SALES TAX | 2 | | | | | | | | | | 3,887 | 3,887 |
| 3929 SEC OF STATE SP | | | | | | | | | | | | |
| 25-8003 COMM ON THE ARTS | | | | | | | | | 5 | | | 5 |
| 1101 GENERAL ACCT | 5 | | | | | 1,051 | 335 | | 1,386 | (670) | 100 | 816 |
| 1106 INT AG BILL & RCPT | | | | | | | | | | | | |
| 1107 REVENUE SHARING | | | | | | | | | | (4,521) | | (4,521) |
| 1265 SALES TAX | | | | | | | | | | | | |
| 1369 ID COMM ARTS & HUM | | | | | | | | | | (267,891) | (35,135) | (303,026) |
| 25-8012 ID CODE COMMISSION | | | | | | | | | | | | |
| 2270 IDAHO CODE | | | | | | | 1,674 | 500 | 5,762 | | 2,502 | 8,264 |
| 26-0307 SUPT PUBLIC INSTR | | | | | | | | 15,532 | 15,646 | (13,489) | 348 | 2,505 |
| 1101 GENERAL ACCT | 129 | | | | 3,459 | | | | 12 | | | 12 |
| 1106 INT AG BILL & RCPT | | | | | 114 | | | 78,685 | 77,656 | (55,208) | | 22,448 |
| 1107 REVENUE SHARING | 12 | | | | | 350 | | 45,656 | 64,437 | (24,150) | | 40,287 |
| 1217 INDIRECT COST RECOV | | | | | (1,029) | | | | 168,174 | (91,157) | | 77,017 |
| 1230 ED PROJECTS NON-FED | | | | | 18,431 | | | | | | | |
| 1240 PROF PRACTICES COMM | | | 168,174 | | | | | | | | | |

# STATE OF IDAHO
## SUMMARY OF RECEIPTS - ALL FUNDS - STARS ACCOUNTING SYSTEM
## FOR THE YEAR ENDED JUNE 30, 1991

| AGENCY FUNDS | TAXES | FINES AND FORFEITURES | LICENSES AND PERMITS | INTEREST AND PENALTIES | FEES AND SALES OF SERVICES | MISCELLANEOUS REVENUES | SALE OF GOOD | INTER-GOVERNMENT RECEIPTS | TOTAL REVENUE RECEIPTS | TRANSFER CASH TO STARS | TOTAL NON-REVENUE RECEIPTS | TOTAL RECEIPTS |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1243 DRIVERS TRAINING | | | 95 | | | | | | 95 | (690,283) | (67,145) | (757,333) |
| 1244 COMMODITY DIST | | | | | | | | | | (14,602) | 299,127 | 284,525 |
| 1245 NW ASSOC SCHOOL-COLL | | | | | | | | 14,690 | 14,690 | (4,880) | | 9,810 |
| 1265 SALES TAX | 9 | | | | | | | | 9 | | | 9 |
| 1275 SEPARS | | | | | 128,379 | | | | 128,379 | (16,589) | 2,892 | 114,683 |
| 1317 INDIAN ED | | | | | | | | 211,481 | 211,481 | (163,660) | | 47,821 |
| 1318 ELE SEC ED ACCT | | | | | | | | 27,017,221 | 27,017,221 | (1,166) | (570) | 27,015,485 |
| 1323 FOOD SERVICE | | | | | | | | 15,119,978 | 15,119,978 | (1,528) | | 15,118,450 |
| 1328 BLOCK GRANT-ED | | | | | | | | 1,852,032 | 1,852,032 | (931) | | 1,851,101 |
| 1353 ASSOC FOR HUMANITIES | | | | | 18,843 | 468 | | 87,014 | 106,326 | (72,611) | | 33,715 |
| 1358 ED PROJ HLTH-HMN SRV | | | | | | | | 565,356 | 565,356 | (350) | | 565,006 |
| 3925 DEPT OF EDUCATION SP | (6) | | | | | | | 4,398 | 4,392 | (36) | | 4,356 |
| 9345 ID AG IN CLASSROOM | | | | | | | | | | (16,217) | | (16,217) |
| 51-2003 PUBLIC UTILITY CO | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 128 | 15,750 | | | | | | | 15,878 | | | 15,878 |
| 1107 REVENUE SHARING | 12 | | | | | | | | 12 | | | 12 |
| 1232 PUB UTIL COMM | (18) | | | | 3,053,642 | | 3,377 | | 3,057,000 | | 5,789 | 3,062,789 |
| 1265 SALES TAX | 9 | | | | | | | | 9 | | | 9 |
| 3907 PUC SUSPENSE | | | | | | | | | | | 43,711 | 43,711 |
| 71-0102 SENATE | | | | | | | | | | | | |
| 1102 SENATE | | | | | | | | | | (234,655) | | (234,655) |
| 72-0102 HOUSE | | | | | | 100 | | | 100 | (268,749) | | (268,649) |
| 1103 HOUSE | | | | | | | | | | (176,000) | | (176,000) |
| 9310 PUBLIC BUILDING | | | | | | | | | | | | |
| 73-0000 LEGISLATIVE COUNC | | | | | | | | | | | | |
| 1101 GENERAL ACCT | 544 | | | | | | | | 544 | | | 544 |
| 1106 INT AG BILL & RCPT | | | | | | | 1,385 | | 1,385 | (10,970) | | (9,585) |
| 1107 REVENUE SHARING | 49 | | | | | | | | 49 | | | 49 |
| 1265 SALES TAX | 38 | | | | | | | | 38 | | | 38 |
| 74-0000 JOINT FINANCE APP | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | | | | | | | | |
| 1106 INT AG BILL & RCPT | | | | | 132,948 | | | | 132,948 | (687,840) | | (554,892) |
| 1217 INDIRECT COST RECOV | | | | | | | | | | (249) | | (249) |
| 81-0000 JUDICIAL BRANCH | | | | | | | | | | | | |
| 1101 GENERAL ACCT | | | | | 21,496 | | | | 21,496 | | | 21,496 |
| 1106 INT AG BILL & RCPT | | | | | 19,920 | | 63,973 | | 83,893 | | 4,982 | 88,875 |
| 9301 JUDGES RETIREMENT | | | | | 5,253 | | | | 5,253 | | 367,415 | 372,668 |
| 9337 WATER RES ADJUDICATE | | | | | | | | | | | 17 | 17 |
| | $1,136,265,661 | $4,812,614 | $63,494,922 | $99,742,509 | $151,758,539 | $63,686,203 | $74,984,696 | $530,790,372 | $2,125,535,516 | ($66,121,043) | $1,629,136,061 | 3,688,550,534 |
| PLUS: RECEIPTS AND TRANSFERS INTO ROTARY ACCOUNTS | | | | | | | | | | | | 12,387,166 |
| OTHER TRANSFERS INTO ACCOUNTS, NOT SHOWN ABOVE | | | | | | | | | | | | 1,199,852,921 |
| STATEWIDE TOTAL RECEIPTS AND TRANSFERS INTO FOR FISCAL YEAR 1991 | | | | | | | | | | | | 4,900,790,621 |
| FUND BALANCE JUNE 30, 1990 | | | | | | | | | | | | 539,724,365 |
| TOTAL AVAILABLE STATEWIDE | | | | | | | | | | | | $5,440,514,986 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 00-8012 CATASTROPHIC HEALTH CARE | | | | | | |
| 9330 CATAS. HEALTH CARE | | $70,138 | | $3,138,699 | | $3,208,837 |
| AGENCY TOTALS *** | | 70,138 | | 3,138,699 | | 3,208,837 |
| 01-0200 FINANCIAL MANAGEMENT | | | | | | |
| 1101 GENERAL ACCT | $228,006 | 63,978 | $9,600 | | | 301,584 |
| 1106 INT AG BILL & RCPT | 9,582 | 8,255 | 214 | | | 18,051 |
| 1217 INDIRECT COST RECOV | | 21,100 | | | | 21,100 |
| 1306 ST PLAN & COMM DEV | | | 925 | | | 925 |
| AGENCY TOTALS *** | 237,588 | 93,333 | 10,739 | | | 341,660 |
| 01-0304 NW POWER PLAN COUNCIL | | | | | | |
| 1379 NORTHWEST POWER | 105,302 | 70,790 | | | | 176,092 |
| AGENCY TOTALS *** | 105,302 | 70,790 | | | | 176,092 |
| 01-0402 RETIREMENT SYSTEM | | | | | | |
| 9306 PUB.EMPLOYEES RETIRE | 1,264,204 | 616,976 | 182,537 | | | 2,063,717 |
| 9313 PUBL.EMP.RETIRE SP. | 120,158 | 6,560,410 | 17,059 | 259,663,299 | | 266,360,927 |
| 9314 SUPPLE RETIREMENT | | (287) | | 8,309 | | 8,022 |
| 9346 RETIREE MED INS RES | | | | 6,546,748 | | 6,546,748 |
| 9347 IND RETIRMNT MED INS | | | | 37,205 | | 37,205 |
| AGENCY TOTALS *** | 1,384,363 | 7,177,100 | 199,596 | 266,255,562 | | 275,016,620 |
| 01-2101 INVESTMENT BOARD | | | | | | |
| 1101 GENERAL ACCT | 112,968 | 43,305 | 869 | | | 157,142 |
| 1106 INT AG BILL & RCPT | 35,881 | 14,212 | 290 | | | 50,383 |
| 6501 CHARITABLE INSTS | | | | 1,298,000 | | 1,298,000 |
| 6502 NORMAL SCHOOL | | | | 618,000 | | 618,000 |
| 6503 PENITENTIARY | | | | 178,000 | | 178,000 |
| 6504 SCHOOL OF SCIENCE | | | | 738,000 | | 738,000 |
| 6505 STATE HOSPITAL SOUTH | | | | 431,000 | | 431,000 |
| 6601 AGRICULTURAL COLLEGE | | | | 474,000 | | 474,000 |
| 6701 UNIVERSITY OF IDAHO | | | | 1,887,000 | | 1,887,000 |
| AGENCY TOTALS *** | 148,849 | 57,517 | 1,159 | 5,624,000 | | 5,831,525 |
| 01-2501 LIQUOR DISPENSARY | | | | | | |
| 9307 LIQUOR CONTROL | 3,871,309 | 28,251,391 | 176,187 | 3,973,272 | | 36,272,159 |
| AGENCY TOTALS *** | 3,871,309 | 28,251,391 | 176,187 | 3,973,272 | | 36,272,159 |
| 01-2502 STATE INSURANCE FUND | | | | | | |
| 9308 STATE INSURANCE | 3,509,080 | 25,048,829 | 1,994,157 | 68,421,924 | | 98,973,989 |
| 9360 PETROL CLN WTR TRUST | 286,193 | 447,511 | 144,987 | 200,000 | | 1,078,692 |
| AGENCY TOTALS *** | 3,795,273 | 25,496,340 | 2,139,144 | 68,621,924 | | 100,052,681 |
| 01-6003 ID OFFICE ON AGING | | | | | | |
| 1101 GENERAL ACCT | 75,016 | 38,172 | | 454,937 | | 568,125 |
| 1373 OFFICE ON AGING-FED | 55,745 | 15,444 | 1,114 | 1,298,942 | | 1,371,244 |
| AGENCY TOTALS *** | 130,760 | 53,616 | 1,114 | 1,753,879 | | 1,939,369 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 01-6004 HUMAN RIGHTS COMMISSION | | | | | | |
| 1101 GENERAL ACCT | 197,484 | 92,136 | 15,555 | | | 305,175 |
| 1362 HUMAN RIGHTS-FED. | 2,440 | 36,067 | 268 | | | 38,775 |
| AGENCY TOTALS *** | 199,924 | 128,203 | 15,823 | | | 343,950 |
| 01-6005 BLIND COMMISSION | | | | | | |
| 1101 GENERAL ACCT | 262,521 | 47,548 | 8,045 | 313,229 | | 631,343 |
| 1106 INT AG BILL & RCPT | | 7,218 | 4,917 | | | 12,135 |
| 1223 RANDOLPH SHEPPARD | 14,658 | 1,947 | | 48,062 | | 64,667 |
| 1368 IDA.COMM.FOR BLIND | 281,936 | 163,761 | 28,718 | 414,246 | | 888,661 |
| AGENCY TOTALS *** | 559,115 | 220,474 | 41,680 | 775,537 | | 1,596,806 |
| 01-6006 COMM ON WOMEN'S PROGRAMS | | | | | | |
| 110' GENERAL ACCT | | 8,963 | 2,119 | | | 11,081 |
| AGENCY TOTALS *** | | 8,963 | 2,119 | | | 11,081 |
| 01-6007 ID CENTENNIAL COMM | | | | | | |
| 1101 GENERAL ACCT | 50,000 | | | | | 50,000 |
| 9349 IDAHO CENTENNIAL COM | 209,706 | 446,241 | 3,000 | 686,550 | | 1,345,496 |
| AGENCY TOTALS *** | 259,706 | 446,241 | 3,000 | 686,550 | | 1,395,496 |
| 01-7001 MILITARY DIVISION | | | | | | |
| 1101 GENERAL ACCT | 550,812 | 353,793 | 38,040 | 154,351 | | 1,096,996 |
| 1106 INT AG BILL & RCPT | | 7,425 | | | | 7,425 |
| 1263 ADJ.GENERAL RECEIPTS | 31,122 | 125,497 | | | | 156,619 |
| 1269 DISASTER SERVICES | 200,892 | 69,686 | 4,633 | | | 275,211 |
| 1307 CIVIL DEF FED CONTRI | | | 3,187 | 146,650 | | 149,837 |
| 1324 FED/STATE CONTRACT | 1,525,152 | 1,054,847 | 3,163 | | | 2,583,162 |
| 1325 FED INDIRECT COST | 7,087 | 13,841 | 203 | | | 21,131 |
| AGENCY TOTALS *** | 2,315,065 | 1,625,089 | 49,226 | 301,001 | | 4,290,381 |
| 01-9001 DISABILITY DETERM | | | | | | |
| 1333 FED.DISABIL.DETERMIN | 677,000 | 219,275 | 27,001 | 276,480 | | 1,199,757 |
| AGENCY TOTALS *** | 677,000 | 219,275 | 27,001 | 276,480 | | 1,199,757 |
| 02-0000 DEPT OF COMMERCE | | | | | | |
| 1101 GENERAL ACCT | 852,694 | 519,307 | 26,131 | 45,756 | | 1,443,888 |
| 2212 IDA TRVL & CONVENT. | 203,061 | 985,519 | 928 | 897,143 | | 2,086,651 |
| 2219 IDA DEV & PUBLICITY | | 126,875 | 640 | (15,730) | | 111,785 |
| 2305 ECONOM & COMM AFFAIR | 171,644 | 88,582 | | 4,716,453 | | 4,976,679 |
| AGENCY TOTALS *** | 1,227,399 | 1,720,283 | 27,699 | 5,643,622 | | 8,619,003 |
| 03-0000 ADMINISTRATION DEPT | | | | | | |
| 1101 GENERAL ACCT | 742,815 | 307,987 | 234,242 | 1,475,699 | | 2,760,743 |
| 1106 INT AG BILL & RCPT | 3,316,877 | 6,125,891 | 372,807 | 6,721,534 | | 16,537,109 |
| 3808 EMPLOYEE ASSIST PROG | | 18,928 | | 371,670 | | 390,598 |
| 3941 ADM-VENDOR SUSPENSE | | 2,050 | | 33 | | 2,083 |
| 9303 INDUS.SPECIAL INDEMN | 48,746 | 270,959 | 358 | 1,061,779 | | 1,381,841 |
| 9305 SURPLUS PRPTY AGENCY | 132,805 | 145,711 | 2,902 | | | 281,418 |
| 9311 RETAINED RISK ACCT | 189,084 | 98,957 | 9,389 | 3,150,062 | | 3,447,492 |
| 9315 GROUP INSURANCE ACCT | 149,599 | 85,275 | | 40,599,417 | | 40,834,291 |
| 9343 PERMANENT BLDG FUND | 763,708 | 350,471 | 28,935,780 | 4,544,449 | | 34,594,409 |
| AGENCY TOTALS *** | 5,343,634 | 7,406,229 | 29,555,478 | 57,924,643 | | 100,229,984 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 03-0401 PERSONNEL COMM | | | | | | |
| 1106 INT AG BILL & RCPT | | 7,000 | | | | 7,000 |
| 1268 PERSONNEL COMMISSION | 556,218 | 141,461 | 1,146 | | | 698,825 |
| AGENCY TOTALS *** | 556,218 | 148,461 | 1,146 | | | 705,825 |
| 04-7501 TAX COMMISSION | | | | | | |
| 1101 GENERAL ACCT | 10,417,361 | 3,047,477 | 456,595 | | | 13,921,433 |
| 1106 INT AG BILL & RCPT | | 84,634 | | | | 84,634 |
| 1107 REVENUE SHARING | | | | 30,705,117 | | 30,705,117 |
| 1234 CIRCUIT BRKR PAYMENT | | | | 4,491,143 | | 4,491,143 |
| 1235 US OLYMPICS | | | | 8,508 | | 8,508 |
| 1264 ST INCOME TAX REFUND | | 92,246,749 | | | | 92,246,749 |
| 1265 SALES TAX | | | | 23,771,995 | | 23,771,995 |
| 1276 MULTI ST TAX COMPAC | | 112,100 | | | | 112,100 |
| 1501 TAX COMMISSION ADMIN | 98,545 | 102,749 | 24,459 | | | 225,753 |
| 3818 ABANDON PROPTY.TRUST | 186,470 | 40,398 | 13,737 | 522,810 | | 763,415 |
| 3902 ESCHEAT SUSPENSE | | 4,896 | | | | 4,896 |
| 3905 HIGHWAYS SUSPENSE | 836,800 | 283,002 | 26,486 | | | 1,146,288 |
| 3912 HOTEL MOTEL TAX SUSP | | | | 1,173,871 | | 1,173,871 |
| 3913 INCOME TAX SUSPENSE | | | | 2,590,611 | | 2,590,611 |
| 3927 INHERITANCE TAX-REFN | | | | 257,469 | | 257,469 |
| AGENCY TOTALS *** | 11,539,176 | 95,922,005 | 521,277 | 63,521,524 | | 171,503,982 |
| 04-7503 TAX APPEALS BOARD | | | | | | |
| 1101 GENERAL ACCT | 49,206 | 16,165 | 259 | | | 65,630 |
| AGENCY TOTALS *** | 49,206 | 16,165 | 259 | | | 65,630 |
| 05-0000 FINANCE DEPT | | | | | | |
| 2226 FINANCE ADM | 1,573,453 | 366,891 | 107,327 | 50,000 | | 2,097,671 |
| 3919 FINANCE SUSPENSE | | 8,922 | | | | 8,922 |
| AGENCY TOTALS *** | 1,573,453 | 375,813 | 107,327 | 50,000 | | 2,106,593 |
| 06-2006 DEPT OF INSURANCE | | | | | | |
| 2225 INSURANCE ADM | 745,319 | 580,802 | 14,942 | | | 1,341,063 |
| 2233 STORG TANK TECH CERT | 2,825 | 464 | | | | 3,290 |
| 3805 INSURANCE REFUND | | 292,089 | | | | 292,089 |
| 3928 DEPT OF INSURANCE SP | | 37,203 | | | | 37,203 |
| 9329 ARSON FIRE FRAUD | 160,821 | 71,910 | 495 | | | 233,226 |
| 9380 MISSION INSURANCE CO | | 19,543 | | 98,331 | | 117,874 |
| 9381 CAPITOL INSURANC INC | | (69) | | | | (69) |
| 9382 PACIFIC INSUR ADMIN | | | | | | |
| 9390 UNIVERSAL SECURITY | | 1,183 | | | | 1,183 |
| 9392 AMRCN MUTL LIABILITY | | (1,178) | | | | (1,178) |
| AGENCY TOTALS *** | 908,966 | 1,001,946 | 15,437 | 98,331 | | 2,024,680 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 07-0000 LABOR & INDUST SERV | | | | | | |
| 1101 GENERAL ACCT | 160,336 | 41,211 | 2,322 | | | 203,869 |
| 1106 INT AG BILL & RCPT | 201,210 | 56,910 | 42,646 | | | 300,767 |
| 1231 ELECTRICAL BOARD | 492,373 | 162,152 | 57,142 | | | 711,667 |
| 1233 STATE PLUMBING BRD | 243,727 | 66,373 | 4,997 | | | 315,097 |
| 1271 IDAHO BLDG CODE | 188,355 | 43,123 | 34,705 | | | 266,184 |
| 1366 DEPT OF LABOR FED | 23,891 | 22,546 | 23,239 | | | 69,675 |
| 2202 MANUFACTURED HOUSIN | 2,781 | 2,157 | | | | 4,938 |
| 3923 LABOR & IND SERV SUS | | 3,912 | | | | 3,912 |
| 3930 WAGE AND HOUR SUSP | | | | 33,850 | | 33,850 |
| AGENCY TOTALS *** | 1,312,674 | 398,385 | 165,051 | 33,850 | | 1,909,960 |
| 08-1001 AGRICULTURE DEPT | | | | | | |
| 1101 GENERAL ACCT | 1,695,347 | 580,178 | 148,566 | 141,535 | | 2,565,626 |
| 1106 INT AG BILL & RCPT | 16,598 | 109,844 | | | | 126,442 |
| 1203 AGRICULTURE INSPECT | 789,526 | 168,143 | 17,278 | 1,868 | | 976,816 |
| 1206 BEE INSPECTIONS | 7,790 | 5,409 | | | | 13,199 |
| 1207 FRESH FRT & VEG INSP | 6,052,486 | 506,365 | 7,308 | 177,934 | | 6,744,093 |
| 1208 PUBLIC LIVESTOCK MKT | | 347 | 170 | | | 517 |
| 1209 SHEEP COMMISSION | 42,437 | 26,997 | | 81,412 | | 150,846 |
| 1210 COM FEED & FERTIL | 161,998 | 70,244 | 53,531 | | | 285,772 |
| 1211 PESTICIDE | 413,045 | 211,578 | 104,199 | | | 728,823 |
| 1212 LIVESTOCK DIS CNTRL | 148,878 | 151,910 | 12,187 | | | 312,975 |
| 1213 DAIRY INDUS & INSP | 213,144 | 66,862 | 13,730 | | | 293,736 |
| 1214 HONEY ADVERTISING | | 3,402 | | | | 3,402 |
| 1215 LIVESTOCK DEALERS | 2,790 | 6,173 | | | | 8,963 |
| 1216 EGG INSPECTION | 75,959 | 22,812 | 589 | | | 99,360 |
| 1258 PEST CONTROL DEFIC | 228 | 13,311 | | | | 13,540 |
| 1309 PLANT FEDERAL | 40,897 | 37,852 | | 16,291 | | 95,040 |
| 1310 WHEAT STATISTICS | | 21,652 | 1,555 | | | 23,207 |
| 2110 FAMILY FARM ASSIST | 10,342 | 19,476 | | | | 29,819 |
| 2203 ANIMAL DAMAGE CONTRL | | | | 50,000 | | 50,000 |
| 3822 WATER POLLUT. CNTL | 7,272 | 8,381 | 6,409 | | | 22,062 |
| 3926 AGRICULTURE SP | | 19,542 | | 10,528 | | 30,070 |
| 9312 RURAL REHAB.ACCT | 6,435 | 8,772 | 261 | 108,900 | | 124,368 |
| 9348 COMMODITY INDEMNITY | 53,612 | 94,161 | 974 | 386,948 | | 535,695 |
| AGENCY TOTALS *** | 9,738,784 | 2,153,412 | 366,758 | 975,416 | | 13,234,370 |
| 09-2008 ATHLETIC COMM | | | | | | |
| 1101 GENERAL ACCT | | 613 | | | | 613 |
| 1220 ATHLETIC COMMISSION | | 1,414 | 729 | | | 2,143 |
| AGENCY TOTALS *** | | 2,027 | 729 | | | 2,756 |
| 09-2009 HISPANIC COMMISSION | | | | | | |
| 1101 GENERAL ACCT | | 682 | | | | 682 |
| 2228 HISPANIC COMMISSION | | 1,770 | | | | 1,770 |
| AGENCY TOTALS *** | | 2,452 | | | | 2,452 |
| 09-2102 PHARMACY BOARD | | | | | | |
| 1101 GENERAL ACCT | 9,203 | | | | | 9,203 |
| 1227 ST. PHARMACY BOARD | 52,217 | 35,468 | | | | 87,684 |
| AGENCY TOTALS *** | 61,420 | 35,468 | | | | 96,888 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 09-2103 ACCOUNTANCY BOARD | | | | | | |
| 2247 ST.BOARD OF ACCTCY | 27,584 | 45,268 | 1,049 | | | 73,901 |
| AGENCY TOTALS *** | 27,584 | 45,268 | 1,049 | | | 73,901 |
| 09-2105 DENTISTRY BOARD | | | | | | |
| 2249 IDA.ST.DENTAL BRD | 14,260 | 10,669 | | | | 24,929 |
| AGENCY TOTALS *** | 14,260 | 10,669 | | | | 24,929 |
| 09-2107 PROF ENG & SURVEYORS | | | | | | |
| 2243 PROFESS. ENGINEERS | 18,740 | 31,368 | 1,407 | | | 51,515 |
| AGENCY TOTALS *** | 18,740 | 31,368 | 1,407 | | | 51,515 |
| 09-2110 MEDICINE BOARD | | | | | | |
| 2239 ST.BRD.OF MEDICINE | 44,055 | 42,030 | 372 | | | 86,458 |
| AGENCY TOTALS *** | 44,055 | 42,030 | 372 | | | 86,458 |
| 09-2111 NURSING BOARD | | | | | | |
| 2246 BOARD OF NURSING | 44,308 | 18,982 | 3,290 | | | 66,580 |
| AGENCY TOTALS *** | 44,308 | 18,982 | 3,290 | | | 66,580 |
| 09-2112 OCCUP LICENSE BUR | | | | | | |
| 2236 OCC. LICENSE BUREAU | 134,935 | 93,920 | 2,670 | | | 231,525 |
| AGENCY TOTALS *** | 134,935 | 93,920 | 2,670 | | | 231,525 |
| 09-2114 PUB WORKS CONT BD | | | | | | |
| 2244 CONTRACT ST.LIC.BRD | 26,159 | 14,488 | 721 | | | 41,368 |
| AGENCY TOTALS *** | 26,159 | 14,488 | 721 | | | 41,368 |
| 09-2115 REAL ESTATE COMM | | | | | | |
| 2237 IDA. REAL EST. | 98,871 | 77,175 | 3,788 | | | 179,834 |
| 3942 REAL ESTATE ED SUSP | | 1,525 | | | | 1,525 |
| AGENCY TOTALS *** | 98,871 | 78,700 | 3,788 | | | 181,359 |
| 09-2116 PROF GEOLOGIST BD | | | | | | |
| 2252 REG.GEOLOGIST BOARD | 3,261 | 2,343 | | | | 5,604 |
| AGENCY TOTALS *** | 3,261 | 2,343 | | | | 5,604 |
| 09-2117 OPTOMETRY BOARD | | | | | | |
| 2241 OPTOMETRY BOARD | 934 | 6,645 | | | | 7,578 |
| AGENCY TOTALS *** | 934 | 6,645 | | | | 7,578 |
| 09-2119 CERT SHORTHAND REP | | | | | | |
| 2211 CERT.SHRTHND REPORT | 1,984 | 2,738 | | | | 4,722 |
| AGENCY TOTALS *** | 1,984 | 2,738 | | | | 4,722 |
| 09-3102 OUTFITTERS&GUIDE BD | | | | | | |
| 2250 OUTFITTERS & GUIDES | 24,133 | 48,039 | | | | 72,172 |
| 3955 OUTFITTERS & GUIDES | | | | | | |
| AGENCY TOTALS *** | 24,133 | 48,039 | | | | 72,172 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 09-4102 BD OF VETERINARY | | | | | | |
| 2234 BD. OF VET. MED. | 15,014 | 16,439 | | | | 31,453 |
| AGENCY TOTALS *** | 15,014 | 16,439 | | | | 31,453 |
| 09-6000 IDAHO STATE LOTTERY | | | | | | |
| 2324 STATE LOTTERY | 913,869 | 3,636,328 | 295,318 | 6,153,891 | | 10,999,406 |
| AGENCY TOTALS *** | 913,869 | 3,636,328 | 295,318 | 6,153,891 | | 10,999,406 |
| 10-0000 CORRECTION | | | | | | |
| 1101 GENERAL ACCT | 22,764,610 | 6,995,816 | 1,750,359 | 1,853,295 | | 33,364,080 |
| 1106 INT AG BILL & RCPT | 60,024 | 401,853 | 79,680 | | | 541,558 |
| 1222 PROBATION PAROLE REC | 554,814 | 37,947 | 22,596 | | | 615,357 |
| 1340 ON JOB TRAINING GRNT | 63,569 | 30,965 | | | | 94,535 |
| 1363 JOB TRNG PARTNSHP | 180,088 | 19,637 | | | | 199,725 |
| 1365 PEN-LEP & LEPC | 179,112 | 50,919 | 64,057 | | | 294,088 |
| 7501 PENITENTIARY INCOME | | 969,895 | | | | 969,895 |
| AGENCY TOTALS *** | 23,802,217 | 8,507,033 | 1,916,692 | 1,853,295 | | 36,079,237 |
| 10-2500 CORRECTION INDUSTRIES | | | | | | |
| 2222 CORRECT IND-FARM | 147,720 | 549,029 | 66,296 | | | 763,045 |
| 9331 CORR IND BETTERMENT | 849,726 | 4,717,889 | 285,172 | | | 5,852,788 |
| AGENCY TOTALS *** | 997,446 | 5,266,918 | 351,469 | | | 6,615,833 |
| 11-0000 LAW ENFORCEMENT | | | | | | |
| 1101 GENERAL ACCT | 2,495,688 | 865,389 | 345,082 | | | 3,706,159 |
| 1106 INT AG BILL & RCPT | 21,140 | 78,217 | 90,234 | 222,479 | | 412,069 |
| 1360 PLANNING COMMISSION | 280,944 | 115,616 | 17,797 | 821,082 | | 1,235,439 |
| 2264 LAW ENFORCEMENT | 3,750,731 | 1,034,965 | 700,567 | | | 5,486,263 |
| 2266 SEARCH AND RESCUE | | | | 13,177 | | 13,177 |
| 2272 PEACE OFFICERS TRN | 155,397 | 199,239 | 4,175 | 35,000 | | 393,811 |
| 2273 DRUG ENF DONATION | | 15,837 | 43,703 | 5,000 | | 64,540 |
| 2274 HAZARD WSTE TRANSP | 58,294 | 11,680 | 4,719 | 60,000 | | 134,693 |
| 2275 "ILETS" | 49,867 | 206,608 | 14,341 | | | 270,817 |
| 2306 55 MPH COMPLIANCE PR | 71,370 | 19,982 | 25,000 | | | 116,352 |
| 2309 ID WEIGH & INSPEC AC | 364,707 | 180,867 | 111,129 | | | 656,703 |
| 3817 ABANDONED VEHICLE | | | | 1,277 | | 1,277 |
| 3910 LIQUOR LAW ENFORCE | | 4,740 | | | | 4,740 |
| AGENCY TOTALS *** | 7,248,137 | 2,733,141 | 1,356,747 | 1,158,015 | | 12,496,040 |
| 11-1103 STATE BRAND INSPECT | | | | | | |
| 2245 ST.BRAND INSPECTOR | 757,755 | 131,149 | 53,010 | | | 941,914 |
| 3801 UNCLAIM. ANIMAL PROC | | 5,771 | | | | 5,771 |
| 3920 BRAND SUSPENSE | | | | 899,350 | | 899,350 |
| 3956 STATE BRAND BOARD | | | | 12,047 | | 12,047 |
| AGENCY TOTALS *** | 757,755 | 136,921 | 53,010 | 911,397 | | 1,859,082 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 11-2108 ID STATE RACING COMM | | | | | | |
| 2248 IDAHO RACING COMM | 207,459 | 183,609 | 3,700 | | | 394,768 |
| 2254 TRACK DISTRIBUTIONS | | | | 44,812 | | 44,812 |
| 2255 BREED DISTRIBUTION | | | | 53,364 | | 53,364 |
| 2258 ID CENTENNIAL FUTRTY | 10,789 | 157,307 | | | | 168,096 |
| 2259 COUNTY DOG RACING | | | | 134,463 | | 134,463 |
| 2260 HRS BREED-OWNRS AWRD | 132 | | | 90,102 | | 90,234 |
| 2277 TRK IMPROV-IND PROMO | | | | 96,500 | | 96,500 |
| AGENCY TOTALS *** | 218,380 | 340,916 | 3,700 | 419,241 | | 982,237 |
| 12-0500 ST BD OF EDUCATION | | | | | | |
| 1101 GENERAL ACCT | 458,612 | 391,348 | 17,712 | 26,193 | | 893,864 |
| AGENCY TOTALS *** | 458,612 | 391,348 | 17,712 | 26,193 | | 893,864 |
| 12-1500 PUBLIC SCHOOL SUPPORT | | | | | | |
| 7401 PUBLIC SCHOOL INCOME | | 21,385 | | 390,187,225 | | 390,208,610 |
| AGENCY TOTALS *** | | 21,385 | | 390,187,225 | | 390,208,610 |
| 12-2000 DEAF & BLIND SCHOOL | | | | | | |
| 1101 GENERAL ACCT | 3,541,671 | 612,902 | 394,677 | | | 4,549,250 |
| 1106 INT AG BILL & RCPT | | 19,300 | | | | 19,300 |
| 1346 D & B PUB.LAW 89-10 | 54,745 | 41,473 | 19,441 | | | 115,659 |
| 3947 D&BCONTRIB TRUST ACC | 4,267 | 210 | 2,993 | | | 7,470 |
| 7503 ST.SCH.FOR D&B INCM | | 51,800 | | | | 51,800 |
| AGENCY TOTALS *** | 3,600,683 | 725,685 | 417,111 | | | 4,743,479 |
| 12-3000 VOCATIONAL EDUCATION | | | | | | |
| 1101 GENERAL ACCT | 1,220,006 | 221,669 | 41,008 | 20,764,999 | | 22,247,681 |
| 1106 INT AG BILL & RCPT | | 1,000 | | 118,433 | | 119,433 |
| 1218 DISPLACED HOMEMAKER | | 493 | | 135,406 | | 135,899 |
| 1330 VOCATIONAL ED.ACT-63 | 54,360 | 179,795 | | 4,079,072 | | 4,313,227 |
| 1331 JB TRNG PRTNRSHP ACT | 89,146 | 7,299 | 222 | | | 96,667 |
| 1341 VOC.ED.ADV.COUNCIL | 79,181 | 53,378 | 2,788 | | | 135,346 |
| 1342 ST OCCUP INF COR COM | 227,817 | 165,887 | 8,269 | 159,401 | | 561,374 |
| AGENCY TOTALS *** | 1,670,510 | 629,521 | 52,287 | 25,257,309 | | 27,609,627 |
| 12-3500 EAST ID TECH COLLEGE | | | | | | |
| 2256 IDA.FALLS AREA VO ED | 2,632,703 | 665,003 | 296,682 | | | 3,594,388 |
| AGENCY TOTALS *** | 2,632,703 | 665,003 | 296,682 | | | 3,594,388 |
| 12-4010 COMMUNITY COLLEGE SYS | | | | | | |
| 1242 COMMUNITY COLLEGE SY | | | | 8,245,300 | | 8,245,300 |
| AGENCY TOTALS *** | | | | 8,245,300 | | 8,245,300 |
| 12-5010 BOISE ST UNIVERSITY | | | | | | |
| 1101 GENERAL ACCT | 31,461,862 | 5,197,356 | 2,796,478 | | | 39,455,696 |
| 1106 INT AG BILL & RCPT | 2,450,000 | | | | | 2,450,000 |
| 1299 INST. MAINT. FEE | 2,200,000 | 2,000,000 | 600,000 | | | 4,800,000 |
| 1931 BSU PYRL LCL FUNDS | 828,857 | | | | | 828,857 |
| 1933 BSU HOUSING LCL FUND | 116,811 | | | | | 116,811 |
| 1934 BSU BKSTORE LCL FUND | 35,343 | | | | | 35,343 |
| AGENCY TOTALS *** | 37,092,873 | 7,197,356 | 3,396,478 | | | 47,686,707 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 12-5020 IDAHO ST UNIVERSITY | | | | | | |
| 1101 GENERAL ACCT | 25,287,882 | 6,228,683 | 2,346,579 | | | 33,863,144 |
| 1106 INT AG BILL & RCPT | 169,856 | 317,732 | 288,363 | | | 775,951 |
| 1299 INST. MAINT. FEE | 3,112,271 | 675,000 | | | | 3,787,271 |
| 7507 ISU UNIVERSITY INCOM | 462,708 | | | | | 462,708 |
| 7508 ISU UNIV.TEACH.TRNG. | 1,040,767 | | | | | 1,040,767 |
| AGENCY TOTALS *** | 30,073,484 | 7,221,415 | 2,634,943 | | | 39,929,841 |
| 12-5030 UNIVERSITY OF IDAHO | | | | | | |
| 1101 GENERAL ACCT | 41,961,400 | 7,550,823 | 3,732,664 | | | 53,244,887 |
| 7511 UNIV.OF IDAHO INCOME | | | | 1,700,000 | | 1,700,000 |
| 7512 AGRI.COLLEGE INCOME | | | | 622,600 | | 622,600 |
| 7513 SCH.OF SCIENCE INCM. | | | | 1,907,400 | | 1,907,400 |
| 9372 U OF I LIBRARY | | | 2,739 | | | 2,739 |
| AGENCY TOTALS *** | 41,961,400 | 7,550,823 | 3,735,403 | 4,230,000 | | 57,477,626 |
| 12-5050 LEWIS & CLARK COLLEGE | | | | | | |
| 1101 GENERAL ACCT | 5,870,005 | 442,539 | 71,524 | | | 6,384,068 |
| 1106 INT AG BILL & RCPT | 331,804 | 295,640 | 97,953 | | | 725,396 |
| 1299 INST. MAINT. FEE | 535,446 | 310,844 | 1,586 | | | 847,876 |
| 1932 L&C PYRL LCL FUNDS | 4,168,895 | | | | | 4,168,895 |
| 7505 LEW-CLRK NORM.SCH.IN | 5,898 | 730,287 | 212,138 | | | 948,323 |
| AGENCY TOTALS *** | 10,912,048 | 1,779,310 | 383,201 | | | 13,074,559 |
| 12-5531 U OF I AG RESEARCH | | | | | | |
| 1101 GENERAL ACCT | 12,500,000 | 1,997,077 | 903,999 | | | 15,401,076 |
| AGENCY TOTALS *** | 12,500,000 | 1,997,077 | 903,999 | | | 15,401,076 |
| 12-5534 U OF I FOREST UTIL RS | | | | | | |
| 1101 GENERAL ACCT | 309,601 | 76,917 | 44,668 | | | 431,186 |
| AGENCY TOTALS *** | 309,601 | 76,917 | 44,668 | | | 431,186 |
| 12-5535 U OF I GEOLOGIST | | | | | | |
| 1101 GENERAL ACCT | 413,524 | 72,299 | 16,340 | | | 502,163 |
| AGENCY TOTALS *** | 413,524 | 72,299 | 16,340 | | | 502,163 |
| 12-5541 WOI REG PRG VET MED | | | | | | |
| 1101 GENERAL ACCT | 443,958 | 467,278 | | | | 911,236 |
| AGENCY TOTALS *** | 443,958 | 467,278 | | | | 911,236 |
| 12-5542 U OF I WAMI MED PROG | | | | | | |
| 1101 GENERAL ACCT | 368,225 | 56,900 | 25,382 | 1,500,000 | | 1,950,507 |
| AGENCY TOTALS *** | 368,225 | 56,900 | 25,382 | 1,500,000 | | 1,950,507 |
| 12-5550 ISU REGION DENTAL ED | | | | | | |
| 1101 GENERAL ACCT | 98,800 | 8,216 | 4,446 | 175,537 | | 286,999 |
| 1106 INT AG BILL & RCPT | 41,626 | 2,005 | | | | 43,631 |
| AGENCY TOTALS *** | 140,426 | 10,221 | 4,446 | 175,537 | | 330,630 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 12-5560 BD OF ED - SPEC PROG | | | | | | |
| 1101 GENERAL ACCT | | | | 2,366,460 | | 2,366,460 |
| 1327 ST. STDNT INC GR | | | | 198,060 | | 198,060 |
| 1385 CONG TEACHERS SCHLR | | | | 60,500 | | 60,500 |
| 9327 PL FOWLER MEM SCHOL | | 10 | | 12,000 | | 12,010 |
| AGENCY TOTALS *** | | 10 | | 2,637,020 | | 2,637,030 |
| 12-5570 PUBLIC BROADCASTING | | | | | | |
| 1101 GENERAL ACCT | 313,310 | 321,223 | 92,025 | | | 726,558 |
| 1292 PBS PUBLIC SUPPORT | 401,973 | 29 | | | | 402,002 |
| 1386 PBS FED./GRANT FUNDS | 277,237 | | 242,874 | | | 520,111 |
| AGENCY TOTALS *** | 992,520 | 321,252 | 334,899 | | | 1,648,671 |
| 12-6000 IDAHO STATE LIBRARY | | | | | | |
| 1101 GENERAL ACCT | 830,094 | 394,723 | 139,876 | 25,255 | | 1,389,948 |
| 1106 INT AG BILL & RCPT | | 6,146 | | 64 | | 6,210 |
| 1339 LIBRARY SERVICE ACCT | 119,846 | 139,055 | 19,882 | 414,814 | | 693,597 |
| AGENCY TOTALS *** | 949,940 | 539,924 | 159,758 | 440,133 | | 2,089,755 |
| 12-6500 HISTORICAL SOCIETY | | | | | | |
| 1101 GENERAL ACCT | 393,059 | 163,789 | 62,913 | 25,273 | | 645,035 |
| 1375 HISTORICAL PRESERV. | 190,367 | 47,311 | | 43,878 | | 281,556 |
| 9304 ST.HIST.SOCIETY ACCT | 39,152 | 69,476 | 5,298 | | | 113,926 |
| AGENCY TOTALS *** | 622,578 | 280,576 | 68,211 | 69,151 | | 1,040,517 |
| 12-7000 VOCATIONAL REHAB | | | | | | |
| 1101 GENERAL ACCT | | | | 2,485,258 | | 2,485,258 |
| 1334 VOCATIONAL REHAB | 3,549,677 | 630,794 | 137,664 | 3,236,815 | | 7,554,950 |
| 1388 VOC REHAB COST RECOV | 14,821 | 266 | 39,640 | 292,100 | | 346,827 |
| AGENCY TOTALS *** | 3,564,498 | 631,060 | 177,304 | 6,014,173 | | 10,387,035 |
| 13-4001 HEALTH DISTICT 1 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 2,461,831 | 839,702 | 122,578 | 152,062 | | 3,576,172 |
| AGENCY TOTALS *** | 2,461,831 | 839,702 | 122,578 | 152,062 | | 3,576,172 |
| 13-4002 HEALTH DISTRICT 2 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 1,278,132 | 327,425 | 80,321 | 57,782 | | 1,743,659 |
| AGENCY TOTALS *** | 1,278,132 | 327,425 | 80,321 | 57,782 | | 1,743,659 |
| 13-4003 HEALTH DISTRICT 3 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 1,262,811 | 289,841 | 118,006 | 70,649 | | 1,741,308 |
| AGENCY TOTALS *** | 1,262,811 | 289,841 | 118,006 | 70,649 | | 1,741,308 |
| 13-4004 HEALTH DISTRICT 4 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 1,603,210 | 490,334 | 149,662 | | | 2,243,206 |
| AGENCY TOTALS *** | 1,603,210 | 490,334 | 149,662 | | | 2,243,206 |
| 13-4005 HEALTH DISTRICT 5 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 1,984,724 | 392,380 | 121,058 | | | 2,498,162 |
| AGENCY TOTALS *** | 1,984,724 | 392,380 | 121,058 | | | 2,498,162 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 13-4006 HEALTH DISTRICT 6 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 2,523,824 | 653,791 | 58,046 | 108,458 | | 3,344,119 |
| AGENCY TOTALS *** | 2,523,824 | 653,791 | 58,046 | 108,458 | | 3,344,119 |
| 13-4007 HEALTH DISTRICT 7 | | | | | | |
| 3820 PUB.HEALTH TRUST ACCT | 2,179,450 | 519,726 | 101,850 | | | 2,801,026 |
| AGENCY TOTALS *** | 2,179,450 | 519,726 | 101,850 | | | 2,801,026 |
| 13-6001 HEALTH & WELFARE | | | | | | |
| ACCOUNTS: | | | | | | |
| 1202 DOMESTIC VIOLENCE | 59,551 | 40,383 | | 167,077 | | 267,012 |
| 2220 CANCER CONTROL | 18,752 | 265,550 | | | | 284,302 |
| 2231 YTH VICTM RESTITUTIO | | | | 609 | | 609 |
| 2268 EMERGENCY MED SERV | 269,254 | 360,986 | 46,423 | 207,643 | | 884,306 |
| 2276 EMGCY MED SERV II | 237,704 | 97,606 | | 19,315 | | 354,625 |
| 3821 CO-OP WELFARE | 101,344,315 | 40,191,789 | 5,865,584 | 262,376,951 | | 409,778,689 |
| 3823 CENTRAL TUMOR REGIS | | | | 110,000 | | 110,000 |
| 3824 ALCOHOLISM TREATMEN | 402,875 | 88,277 | 20,133 | 1,470,192 | | 1,981,476 |
| 3829 HAZARD WASTE REFUND | | | | 58,767 | | 58,767 |
| 3830 AGRI SMOKE MANAGMEN | | 6,374 | | | | 6,374 |
| 3949 CHILD SUPPORT SUSP | | | | 22,425,533 | | 22,425,533 |
| 7504 ST.YTH.SERV.CNTR.INC | 76,556 | 423,648 | | | | 500,204 |
| 7509 ST.HOSP.S.INCOME | 25 | 813,093 | 56,856 | | | 869,924 |
| 7510 IDA.VET.HOME INCOME | | 248,356 | 106 | | | 248,462 |
| 7516 ST.HOSP.N.INCOME | | 346,772 | | | | 346,772 |
| 9328 HEALTH WELFARE TRUST | 6,293 | 24,581 | 3,840 | 506,380 | | 541,094 |
| 9334 HAZARDOUS WASTE EMR | | 8,251 | | | | 8,251 |
| 9336 CHILDRENS TRUST | | 53,960 | | | | 53,960 |
| 9343 PERMANENT BLDG FUND | | | | 2,330,724 | | 2,330,724 |
| 9350 EXXON DISTRIBUTION | | | | 4 | | 4 |
| 9355 WSTEWATER FACIL LOAN | | | | 1,676,312 | | 1,676,312 |
| AGENCY TOTALS *** | 102,415,325 | 42,969,625 | 5,992,942 | 291,349,507 | | 442,727,399 |
| 14-0403 EMPOYMENT DEPT | | | | | | |
| 4301 EMPLOY.SEC.AGY.ADM. | 11,612,764 | 1,951,981 | 295,399 | 6,369,572 | | 20,229,716 |
| 4302 EMP.SEC-ADM & REIMB | | 10,000 | | 7,168 | | 17,168 |
| 9201 EMP.SEC-CLEARING ACT | | | | 110,416 | | 110,416 |
| AGENCY TOTALS *** | 11,612,764 | 1,961,981 | 295,399 | 6,487,156 | | 20,357,300 |
| 15-2109 INDUST COMMISSION | | | | | | |
| 2213 CRIME VICTIMS COMP | 38,463 | 6,846 | 2,990 | 366,656 | | 414,955 |
| 3911 INDUSTRIAL COMM. SP | | 68,004 | | | | 68,004 |
| 9302 INDUSTRIAL ADMIN | 1,474,842 | 456,969 | 101,429 | 465,575 | | 2,498,815 |
| AGENCY TOTALS *** | 1,513,305 | 531,819 | 104,419 | 832,231 | | 2,981,774 |
| 16-3101 FISH & GAME | | | | | | |
| 2206 FISH & GAME ACCT | | | | | | |
| 3946 F&G CNTRL HUNT SUSP | | | | | | |
| AGENCY TOTALS *** | | | | | | |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 17-2503 LAVA HOT SPRINGS | | | | | | |
| 1101 GENERAL ACCT | | | 401,197 | | | 401,197 |
| 1253 LAVA HOT SPRINGS | 333,377 | 188,878 | 1,704 | | | 523,959 |
| 3918 LAVA HOT SPRING SUSP | | | | 19,946 | | 19,946 |
| AGENCY TOTALS *** | 333,377 | 188,878 | 402,901 | 19,946 | | 945,102 |
| 17-3005 PARKS & RECR DEPT | | | | | | |
| 1101 GENERAL ACCT | 3,185,956 | 563,387 | 881,918 | 30,510 | | 4,661,771 |
| 1115 PUB SERV ENTERPRISE | 38,399 | 110,927 | 65,098 | | | 214,424 |
| 1236 STATE VESSEL ACCOUNT | | | | 1,047,568 | | 1,047,568 |
| 1246 CROSS COUNTRY SKI | | 1,862 | | 7,873 | | 9,736 |
| 1247 REC CAP IMPROV ACCT | | 14,367 | 535,006 | | | 549,373 |
| 1249 PARKS & RECREATION | 868,665 | 593,004 | 33,987 | | | 1,495,657 |
| 1250 WATERWAYS IMPROVEM | 50,892 | 27,567 | 141,195 | 598,512 | | 818,166 |
| 1252 PARK DONATION | | 2,075 | 3,060 | | | 5,135 |
| 1260 OFFROAD MTR VEHICLE | 101,490 | 22,676 | 478,504 | 355,588 | | 958,258 |
| 1261 STATE SNOWMOBILE | | 2,961 | | 188,524 | | 191,485 |
| 1262 MOTORBIKE RECREATIO | 13,840 | 11,900 | | | | 25,740 |
| 1290 PARKS & REC REVOLV | | 11,474 | | | | 11,474 |
| 1291 REC VEHICLE FEES | 99,375 | 97,702 | 197,192 | 484,636 | | 878,904 |
| 1355 PARKS FED ACCT | 73,847 | 48,643 | 12,151 | 19,759 | | 154,399 |
| 1370 COAST GUA.BOAT SAFET | 58,448 | 29,892 | 24,862 | 90,176 | | 203,380 |
| 1390 FED PASS THRU ACCT | | | | 247,163 | | 247,163 |
| 1391 FED SUR CHARGE ACCT | 90,303 | 1,401 | | 0 | | 91,705 |
| 3936 PARKS & REC SUSPENSE | | 6,336 | | | | 6,336 |
| 9321 HARRIMAN STATE PARK | 63,375 | 56,155 | 33,302 | | | 152,832 |
| 9359 PARK LAND TRUST | | | 30,470 | | | 30,470 |
| AGENCY TOTALS *** | 4,644,592 | 1,602,330 | 2,436,746 | 3,070,307 | | 11,753,974 |
| 18-0000 LANDS DEPT | | | | | | |
| 1101 GENERAL ACCT | 5,564,789 | 1,091,887 | 291,112 | 905,291 | | 7,853,079 |
| 1106 INT AG BILL & RCPT | 204,164 | 83,790 | 4,385 | | | 292,340 |
| 1115 PUB SERV ENTERPRISE | 40,820 | 28,897 | | | | 69,717 |
| 1248 SCALING PRACTICES | 181,515 | 29,429 | | | | 210,944 |
| 1254 KEEP IDAHO GREEN | 6,000 | 2,612 | | | | 8,612 |
| 1255 STATE SCALING OPERAT | 587,614 | 64,731 | 39,941 | | | 692,286 |
| 1256 STATE DIST HZRD MGMT | 228,029 | 116,452 | 66,444 | | | 410,925 |
| 1257 TIMBER FIRE DEFICIEN | 360,038 | 1,171,212 | 970 | 53,140 | | 1,585,360 |
| 1258 PEST CONTROL DEFIC | 19,235 | (46,218) | | | | (26,983) |
| 1277 FIRE PRE-SUPPRESSION | 833,977 | 324,914 | 286,308 | | | 1,445,199 |
| 1278 DRDGE & PLAC MIN REC | 16,848 | | 205 | | | 17,053 |
| 1279 SURFACE MINING REC | | 298 | 48 | | | 347 |
| 1280 PILGRIM COVE WTR SYS | | 646 | | | | 646 |
| 1283 ROAD MAINTENANCE | 27,180 | 70,423 | 9,349 | | | 106,952 |
| 1284 CLRWTR-PTL HZRD MGM | | 328,920 | | | | 328,920 |
| 1285 SO IDAHO HAZARD MGM | | 91,985 | | | | 91,985 |
| 1378 LANDS FEDERAL FUNDS | 484,247 | 263,599 | 4,092 | 21,917 | | 773,856 |
| 2101 FIRE SUPPRESSION | 73,416 | 22,237 | | | | 95,653 |
| 2102 FOREST PRACT ADMIN | 123,029 | 17,607 | 811 | | | 141,448 |
| 2103 FOREST PRACT REHAB | 230 | 1,403 | | | | 1,633 |
| 2104 FOREST PEST | 1,233 | 5,191 | | | | 6,424 |
| 3804 FOREST PRODUCT TRUST | | | | 95,534 | | 95,534 |
| 3822 WATER POLLUT. CNTL | 29,965 | 4,335 | | 250,000 | | 284,300 |
| 3906 LAND COMMR.SUSPENSE | | | | 974,515 | | 974,515 |
| 3943 SLASH HOLDBACK ACCT | | | | 1,288,318 | | 1,288,318 |
| 9338 RSRCE CONS & RNGLND | 5,039 | 17,008 | | 270,023 | | 292,070 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 9339 10% GRAZING LEASES | 56,321 | 43,120 | 38,444 | | | 137,885 |
| 9340 10% RECREATION LEASE | 33,769 | 74,632 | | | | 108,401 |
| 9341 10% TIMBER LEASES | 854,013 | 828,841 | 44,073 | | | 1,726,927 |
| AGENCY TOTALS *** | 9,731,472 | 4,637,952 | 786,181 | 3,858,739 | | 19,014,344 |
| 18-2100 LANDS - FIRE SUPPRESS | | | | | | |
| 1257 TIMBER FIRE DEFICIEN | 1,370 | | | | | 1,370 |
| 2101 FIRE SUPPRESSION | 5,000 | | | | | 5,000 |
| AGENCY TOTALS *** | 6,370 | | | | | 6,370 |
| 19-3002 WATER RESOURCES | | | | | | |
| 1101 GENERAL ACCT | 3,223,173 | 936,403 | 155,671 | 1,205,265 | | 5,520,512 |
| 1238 WATER ADMINISTRATION | 297,427 | 93,821 | 4,602 | 1,000 | | 396,849 |
| 1239 WATERMASTER SERVICES | 184,787 | 24,764 | | | | 209,550 |
| 1302 FEDERAL WATER ACT | 141,723 | (209,641) | 3,340 | | | (64,578) |
| 1332 CORP OF ENGINEERS | 328,272 | 181,662 | 88,745 | 22,644 | | 621,323 |
| 1359 NAT WATER USE DATA | | | | 202,312 | | 202,312 |
| 1392 FEDERAL ENERGY FUNDS | 584,628 | 559,932 | 12,753 | 5,000 | | 1,162,313 |
| 3802 CAREY ACT TRUST | | 2,500 | | | | 2,500 |
| 3822 WATER POLLUT. CNTL | 60,300 | 4,844 | 45,447 | 217,746 | | 328,337 |
| 3909 WATER RESOURCES | 1,013 | 11,228 | | | | 12,241 |
| 3945 WATER MANAGEMENT AC | | 105 | | 5,160 | | 5,265 |
| 9322 IDA WATER RES BD RES | | 1,900 | | 335,620 | | 337,520 |
| 9332 WATER RES-WARNER OIL | 8,998 | 309 | | | | 9,306 |
| 9335 AMOCO BELRIDGE REF | | 40 | | | | 40 |
| 9337 WATER RES ADJUDICAT | 1,202,950 | 329,732 | 296,954 | 479,008 | | 2,308,644 |
| 9350 EXXON DISTRIBUTION | 172,999 | 78,568 | 9,785 | 514,375 | | 775,728 |
| 9351 DIAMOND SHAMROCK | 15,000 | 20,597 | 2,235 | | | 37,832 |
| 9352 STRIPPER OIL | 51,357 | 20,247 | | 362,706 | | 434,310 |
| 9353 WATER RIGHTS ENFORCE | 33 | 10 | | | | 43 |
| 9354 NATIONAL HELIUM | | 1 | | | | 1 |
| AGENCY TOTALS *** | 6,272,660 | 2,057,021 | 619,531 | 3,350,837 | | 12,300,049 |
| 20-0000 IDAHO TRANS DEPT | | | | | | |
| 2205 STATE HIGHWAY | | (805) | | | | (805) |
| 2221 AERONAUTICS | 522,565 | 298,383 | 20,462 | 180,395 | | 1,021,805 |
| 3817 ABANDONED VEHICLE | | 2,205 | | | | 2,205 |
| 3903 MOTOR CARRIER SUSP | | | | | | |
| 3905 HIGHWAYS SUSPENSE | | | | | | |
| 3922 TRANSPORT GOV SUSP | | | | | | |
| 9356 GOODWIN CONT DEFAULT | | | | 23,181 | | 23,181 |
| 9362 LOCAL BRIDGE INSPECT | | 50,000 | | | | 50,000 |
| 9363 LOCAL HIWAY NEEDS | 1,211 | 48,789 | | | | 50,000 |
| 9364 PLATE MANUFACTURING | | 1,247,284 | | | | 1,247,284 |
| 9365 RAILROAD CROSSING | | | 172,590 | | | 172,590 |
| 9366 STATE HIGHWAY FUND | 59,278,609 | 37,055,625 | 116,617,118 | 827,586 | | 213,778,939 |
| 9368 LOCAL HIGHWAY SUSP | | | | 55,706,066 | | 55,706,066 |
| 9369 HIGHWAY SAFETY | | (365) | | 589,030 | | 588,665 |
| 9370 MVB SUSPENSE | | 582,200 | | | | 582,200 |
| 9371 HIGHWAY SUSPENSE | | 799,669 | | 4,878,861 | | 5,678,530 |
| AGENCY TOTALS *** | 59,802,386 | 40,082,984 | 116,810,170 | 62,205,121 | | 278,900,660 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 21-0101 LIEUTENANT GOVERNOR | | | | | | |
| 1101 GENERAL ACCT | 10,253 | 756 | | | | 11,008 |
| AGENCY TOTALS *** | 10,253 | 756 | | | | 11,008 |
| 22-0303 ATTORNEY GENERAL | | | | | | |
| 1101 GENERAL ACCT | 463,884 | 108,463 | 11,494 | 500,000 | | 1,083,841 |
| 1106 INT AG BILL & RCPT | 694,010 | 19,384 | | | | 713,395 |
| 1295 AG - NON-FED FUNDING | | 1,836 | 9,200 | | | 11,036 |
| 1374 AG - FEDERAL FUNDING | 7,263 | | | | | 7,263 |
| 3939 ATT.GEN.SUSP | | 291 | | | | 291 |
| AGENCY TOTALS *** | 1,165,157 | 129,975 | 20,694 | 500,000 | | 1,815,826 |
| 23-0305 STATE TREASURER | | | | | | |
| 1101 GENERAL ACCT | 351,965 | 41,282 | 10,900 | | | 404,146 |
| 1106 INT AG BILL & RCPT | 201,442 | 309,635 | 34,427 | | | 545,504 |
| 3819 NAT.FOREST RESERVE | | | | 14,506,375 | | 14,506,375 |
| 6401 PUBLIC SCHOOL ENDOWM | | | | | 383,740,530 | 383,740,530 |
| 9106 CAL 1989 TAN EXPENSE | | 1,257 | | | | 1,257 |
| 9107 CAL 1990 TAN REDEMP | | | | | 132,703,993 | 132,703,993 |
| 9108 CAL 1990 TAN EXPENSE | | 71,007 | | | | 71,007 |
| 9201 EMP.SEC-CLEARING ACT | | | | | 35,779,000 | 35,779,000 |
| 9202 EMP.SEC-BENEFIT ACCT | | | | | 24,159,889 | 24,159,889 |
| 9302 INDUSTRIAL ADMIN | | | | | 3,439,285 | 3,439,285 |
| 9303 INDUS.SPECIAL INDEMN | | | | | 1,493,026 | 1,493,026 |
| 9304 ST.HIST.SOCIETY ACCT | | | | | 130,000 | 130,000 |
| 9311 RETAINED RISK ACCT | | | | | 2,624,658 | 2,624,658 |
| 9314 SUPPLE RETIREMENT | | | | | 91,000 | 91,000 |
| 9315 GROUP INSURANCE ACCT | | | | | 7,285,928 | 7,285,928 |
| 9316 TREAS SUSPENSE | | | | 514,526 | | 514,526 |
| 9317 PUB.SCHOOL INC SUSP | | | | | 33,960,937 | 33,960,937 |
| 9321 HARRIMAN STATE PARK | | | | | 413,795 | 413,795 |
| 9326 JNT EXER POWERS INV. | | | | | 537,430,622 | 537,430,622 |
| 9359 PARK LAND TRUST | | | | | 149,161 | 149,161 |
| 9370 MVB SUSPENSE | | | | | 2,942,231 | 2,942,231 |
| AGENCY TOTALS *** | 553,407 | 423,181 | 45,327 | 15,020,900 | 1,166,344,055 | 1,182,386,869 |
| 24-0306 IDAHO STATE AUDITOR | | | | | | |
| ACCOUNTS: | | | | | | |
| 1101 GENERAL ACCT | | | | 671,886 | | 671,886 |
| 3806 US SAVING BOND TRUST | | | | 82,738,771 | | 82,737,482 |
| 3934 PAYROLL REVOLVING | (1,289) | | | | | |
| AGENCY TOTALS *** | (1,289) | | | 83,410,657 | | 83,409,368 |
| 09-2107 BOARD OF EXAMINERS | | | | | | |
| 2208 ELECTION CAMPAIGN | | | | 77,895 | | 77,895 |
| AGENCY TOTALS *** | | | | 77,895 | | 77,895 |
| 25-0102 UNIFORM LAWS COMM | | | | | | |
| ACCOUNTS: | | | | | | |
| 1101 GENERAL ACCT | | 10,181 | | | | 10,181 |
| AGENCY TOTALS *** | | 10,181 | | | | 10,181 |



STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS -
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 25-0304 SECRETARY OF STATE | | | | | | |
| ACCOUNTS: | | | | | | |
| 1101 GENERAL ACCT | 150,379 | 66,196 | 20,225 | | | 236,800 |
| 3929 SEC OF STATE SP | | 3,887 | | | | 3,887 |
| AGENCY TOTALS *** | 150,379 | 70,083 | 20,225 | | | 240,687 |
| 25-8003 COMM ON THE ARTS | | | | | | |
| 1101 GENERAL ACCT | 52,595 | 103,411 | 744 | 148,513 | | 305,263 |
| 1106 INT AG BILL & RCPT | | 1,905 | | | | 1,905 |
| 1369 IDA.COMM.ARTS. & HUM | 3,810 | 2,056 | | 1,600 | | 7,466 |
| AGENCY TOTALS *** | 56,405 | 107,372 | 744 | 150,113 | | 314,634 |
| 25-8012 ID CODE COMMISSION | | | | | | |
| 2270 IDAHO CODE | | 275,800 | | | | 275,800 |
| AGENCY TOTALS *** | | 275,800 | | | | 275,800 |
| 26-0307 SUPT PUBLIC INSTR | | | | | | |
| 1101 GENERAL ACCT | 1,574,354 | 689,859 | 40,751 | 68,958 | | 2,373,922 |
| 1106 INT AG BILL & RCPT | 47,029 | 10,512 | 351 | | | 57,893 |
| 1217 INDIRECT COST RECOV | 20,926 | 30,819 | 85,388 | | | 137,133 |
| 1230 ED PROJECTS NON-FED | | 45,604 | | | | 45,604 |
| 1240 PROF PRACTICES COMM | 132,050 | 44,386 | | | | 176,436 |
| 1243 DRIVERS TRAINING | 77,796 | 36,183 | | 777,883 | | 891,862 |
| 1244 COMMODITY DIST | | 305,072 | | | | 305,072 |
| 1245 NW ASSOC SCHOOL-COLL | | 9,516 | | | | 9,516 |
| 1275 SEPARS | 88,730 | 40,599 | 1,268 | | | 130,596 |
| 1317 INDIAN ED | 955 | 2,993 | | 44,936 | | 48,884 |
| 1318 ELE SEC ED ACCT | 711,231 | 620,865 | 20,048 | 25,714,308 | | 27,066,452 |
| 1323 FOOD SERVICE | 249,616 | 97,552 | 18,406 | 14,766,530 | | 15,132,103 |
| 1328 BLOCK GRANT-ED | 362,985 | 62,757 | 5,196 | 1,424,382 | | 1,855,319 |
| 1353 ASSOC FOR HUMANITIES | 17,865 | 36,455 | 18,930 | 27,116 | | 100,367 |
| 1358 ED PROJ HLTH-HMN SRV | 55,651 | 116,024 | 356 | 487,501 | | 659,531 |
| 3925 DEPT OF EDUCATION SP | | 1 | | 4,398 | | 4,399 |
| AGENCY TOTALS *** | 3,339,188 | 2,149,196 | 190,693 | 43,316,012 | | 48,995,089 |
| 51-2003 PUBLIC UTILITY COMM | | | | | | |
| 1101 GENERAL ACCT | 210,311 | | | | | 210,311 |
| 1232 PUB UTIL COMM | 1,738,974 | 936,384 | 67,044 | | | 2,742,402 |
| 3907 PUC SUSPENSE | | 43,507 | | | | 43,507 |
| AGENCY TOTALS *** | 1,949,285 | 979,891 | 67,044 | | | 2,996,220 |
| 71-0102 SENATE | | | | | | |
| 1102 SENATE | 92,366 | 85,517 | 331 | | | 178,214 |
| AGENCY TOTALS *** | 92,366 | 85,517 | 331 | | | 178,214 |
| 72-0102 HOUSE | | | | | | |
| 1103 HOUSE | 138,909 | 111,220 | 6,110 | | | 256,239 |
| 1104 LEGISLATIVE INFO SYS | | 65,379 | 60,000 | | | 125,379 |
| AGENCY TOTALS *** | 138,909 | 176,599 | 66,110 | | | 381,618 |

# STATE OF IDAHO
## SUMMARY OF DISBURSEMENTS - ALL FUNDS -
## AU-20 ACCOUNTING SYSTEM
## FOR THE YEAR ENDING JUNE 30, 1991

| AGENCY FUND NO. | PERSONNEL COSTS | OPERATING EXPENDITURES | CAPITAL OUTLAY | TRUSTEE & BENEFIT PAYMENTS | DEBT SERVICE AND INVESTMENTS | TOTAL DISBURSEMENTS |
|---|---|---|---|---|---|---|
| 73-0000 LEGISLATIVE COUNCIL | | | | | | |
| 1101 GENERAL ACCT | 87,197 | 16,231 | 3,432 | | | 106,859 |
| 1106 INT AG BILL & RCPT | | 15,225 | | | | 15,225 |
| AGENCY TOTALS *** | 87,197 | 31,456 | 3,432 | | | 122,084 |
| 74-0000 JOINT FINANCE APPROP | | | | | | |
| 1101 GENERAL ACCT | 319,072 | 13,104 | 16,520 | | | 348,696 |
| 1106 INT AG BILL & RCPT | | 6,923 | 2,150 | | | 9,073 |
| AGENCY TOTALS *** | 319,072 | 20,027 | 18,670 | | | 357,769 |
| 81-0000 JUDICIAL BRANCH | | | | | | |
| 1101 GENERAL ACCT | 11,968,405 | 1,446,908 | 661,639 | 46,860 | | 14,123,812 |
| 1106 INT AG BILL & RCPT | 17,886 | 62,873 | 6,830 | | | 87,589 |
| 9301 JUDGES RETIREMENT | | 68,985 | | 1,312,112 | | 1,381,097 |
| 9337 WATER RES ADJUDICAT | 43,799 | 30,634 | 26,854 | 2,909 | | 104,196 |
| 9357 GUARDIAN AD LITEM | | | | 155,941 | | 155,941 |
| AGENCY TOTALS *** | 12,030,089 | 1,609,399 | 695,323 | 1,517,822 | | 15,852,635 |
| GRAND TOTALS | $458,611,458 | $328,384,578 | $179,415,409 | $1,444,488,364 | $1,166,344,055 | 3,577,243,864 |

| | | |
|---|---|---|
| PLUS: NET CHANGES TO ENCUMBRANCES | | |
| JUNE 30, 1991 | $54,277,317 | |
| JUNE 30, 1990 | (42,931,014) | 11,346,303 |
| DISBURSEMENTS AND TRANSFERS OUT OF ROTARY ACCOUNTS | | 13,058,140 |
| INVESTMENTS AND OTHER TRANSFERS, NOT SHOWN ABOVE | | 1,188,460,044 |
| STATEWIDE TOTAL | | $4,790,108,351 |