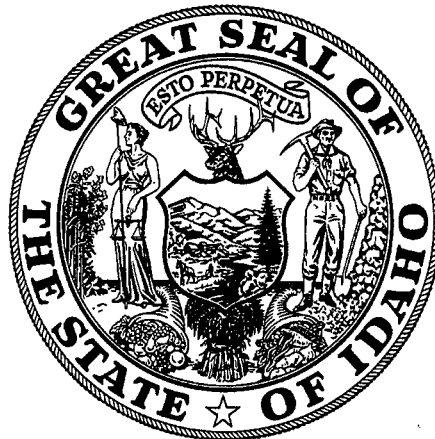


# **Legal Basis Financial Report**

**For the Fiscal Year Ended June 30, 1995**



## **State of Idaho**

**Prepared by  
Office of State Controller**

STATE OF IDAHO  
**LEGAL BASIS FINANCIAL REPORT**  
FOR THE YEAR ENDED JUNE 30, 1995

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The purpose of the Legal Basis Financial Report is to provide the reader with an overview of the appropriations approved by the Idaho State Legislature and the actual expenditures and encumbrances made by the agencies.

**CONSTITUTIONAL OFFICERS OF THE STATE OF IDAHO**

Philip E. Batt	Governor
C.L. "Butch" Otter	Lt. Governor
Pete Cenarrusa	Secretary of State
J.D. Williams	State Controller
Lydia Justice Edwards	State Treasurer
Alan G. Lance	Attorney General
Anne Fox	Superintendent of Public Instruction
Jerry T. Twiggs	President, Pro Tempore of the Senate
Michael K. Simpson	Speaker of the House
Chas F. McDevitt	Chief Justice, Supreme Court

**OTHER STATE OFFICIALS**

Dean Van Engelen	Administrator, Division of Financial Management
Carl F. Bianchi	Director, Legislative Services Offices

**ACKNOWLEDGEMENTS**

This report was prepared by the Financial Reporting Section of the Division of Statewide Accounting in the Office of the State Controller.

Special appreciation is given to all of the budget, auditing, and accounting staff throughout the State whose extra time and effort made this report possible.

**STATE OF IDAHO**  
**LEGAL BASIS FINANCIAL REPORT**  
FOR THE YEAR ENDED JUNE 30, 1995

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**J. D. WILLIAMS**  
STATE CONTROLLER

**OFFICE OF THE STATE CONTROLLER**

STATE CAPITOL  
700 W. STATE STREET  
P.O. BOX 83720  
BOISE, IDAHO 83720-0011  
(208) 334-3100  
FAX 334-2671

**January 8, 1996**

**TO: The Honorable Philip E. Batt, Governor  
Members of the State Legislature, and  
Citizens of the State of Idaho**

HAL W. TURNER  
CHIEF DEPUTY  
PEGGY J. HAAR  
DEPUTY  
DIVISION STATEWIDE PAYROLL  
LAIRD A. JUSTIN  
DEPUTY  
DIVISION COMPUTER SERVICES  
D. KOREY LOWDER  
ADMINISTRATIVE RULES COORDINATOR  
DIVISION ADMINISTRATIVE RULES  
J. GREGORY WHITE  
DEPUTY  
DIVISION STATEWIDE ACCOUNTING

It is our pleasure to present the 1995 Legal Basis Financial Report of the State of Idaho. This is the first time that appropriations, expenditures and other financial information related to the operation of the state have been presented in this type of format or report. It is the intent of this report to provide the reader a comprehensive and summarized view of the appropriation and expenditure process for fiscal year 1995 from both budgetary and accounting perspectives. Responsibility for data accuracy, completeness and fairness of the presentation, including all disclosures, rests with the state agency management.

The Legal Basis Financial Report is presented in two sections - Introductory, and Financial. The introductory section contains a list of the constitutional officers, this transmittal letter, and the Legislative Services' Office Report. The financial section includes the notes to the financial statements, various financial statements at a summary and detail level, and an index.

The report has not been audited by an independent certified public accountant, nor prepared in accordance with generally accepted accounting principles (GAAP). Disclosures have been included to enable the reader to gain an overview of the state's budgetary process and the results of operations on a budgetary basis. The Legislative Services Office has reviewed this report and a copy of their letter is included.

The Comprehensive Annual Financial Report and the Single Audit Report for the fiscal year ended June 30, 1995 will be prepared as separate reports. These will be audited, and will be presented under separate cover.

Respectfully submitted,

A handwritten signature in black ink, reading "J. D. Williams", with a long, sweeping underline.

**J. D. Williams**  
State Controller

**JDW:pr**



# Legislative Services Office Idaho State Legislature

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Carl F. Bianchi  
Director

State Capitol  
P.O. Box 83720  
Boise, ID 83720-0054  
208/334-2475; Fax 334-2125

## Report on Review Services

January 5, 1996

The Honorable J.D. Williams  
Idaho State Controller  
STATEHOUSE MAIL

Dear Mr. Williams:

We have reviewed the accompanying financial statements:

Summary of State General Fund - Budget and Actual - Budgetary Basis;  
Summary of all Funds - Budget and Actual - Budgetary Basis;  
Statement of Appropriations and Expenditures - Budgetary Basis;  
Statement of Appropriation and Expenditures - Budgetary Basis  
(by agency, fund, program, or expenditure object, if applicable);

as of and for the fiscal year ended June 30, 1995, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the Office of the State Controller, State of Idaho.

A review consists principally of inquiries of the personnel at the Office of the State Controller and analytical procedures applied to financial data. It is substantially less in scope than an examination in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Research & Legislation  
Mike Nugent, Supervisor  
208/334-2475; Fax 334-2125

Budget & Policy Analysis  
Jeff Youtz, Supervisor  
208/334-3531; Fax 334-2668

Legislative Audits  
Larry Kirk, Supervisor  
208/334-3540; Fax 334-2125

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*Serving Idaho's Citizen Legislature*

Page 2

January 5, 1996

As described in note 1, these financial statements were prepared on a budgetary basis prescribed by Idaho Code and appropriate session law chapters which is a basis of accounting other than generally accepted accounting principles. The prescribed basis of accounting is a cash basis modified by recognition of encumbrances.

On the basis of our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the budgetary basis prescribed by Idaho Code and appropriate session law chapters.

Very truly yours,

A handwritten signature in black ink, appearing to read "Larry R. Kirk", is written over the typed name.

Larry R. Kirk, Supervisor  
Legislative Audits

LRK/rmt

NOTES  
to the  
FINANCIAL STATEMENTS

*State of Idaho*  
**Notes to the Financial Statements - Legal Basis**  
*For the Year Ended June 30, 1995*

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING/BUDGETING POLICIES**

The accompanying financial statements of the State of Idaho present the information maintained in the Appropriation File of the State Accounting and Reporting System (STARS). These statements have been prepared on a budgetary basis in accordance with the Idaho Code and appropriate Session Laws. This basis of accounting is not in accordance with generally accepted accounting principles (GAAP), but instead utilizes the cash basis of accounting modified by recognizing encumbrances as a reduction of spending authority.

The financial statements are presented as of June 30, 1995, for the year then ended. The financial statements include all appropriations approved by the Idaho State Legislature for the various departments, agencies, and other organizational units, including the Constitutional Officers of the State of Idaho.

**A. Reporting Entity**

For financial reporting purposes, the State of Idaho has included all departments, agencies, boards, and commissions which receive an appropriation from the Idaho State Legislature. The State has not considered any potential component units for which it may be financially accountable. Within these various state entities monies may exist which have not been appropriated by the State Legislature. In these circumstances, these monies are not reflected in this report.

**B. Overview of Budget Process**

*and the legislature*

In the fall of each year, all agencies of the State submit requests for appropriations to the Governor's Office, Division of Financial Management, so a budget may be prepared for the up coming legislative session. The budget is generally prepared by agency, fund, program, and object. The budget presentation includes information on the past year, current year estimates, and requested appropriations for the next fiscal year.

The Governor's proposed budget is presented to the legislature for review, change, and preparation of the annual appropriation acts for the various agencies. The legislature enacts annual appropriations (budgets) for the majority of funds held in the state treasury. These budgets are adopted in accordance with Idaho Code, Title 67, Chapters 35 and 36. Both houses of the legislature must pass the appropriation acts by a simple majority vote. The appropriation acts become law upon the Governor's signature, or 10 days after the end of the session if not signed by the Governor.

For funds that are annually appropriated, the State's central accounting and reporting system controls expenditures by appropriation line-item. At no time can expenditures exceed appropriations, and financially related legal compliance is assured. A modified cash basis of accounting is used for budgetary purposes. Encumbrance accounting, under which purchase orders, contracts, and other commitments for expenditures are recorded as a reserve



*State of Idaho*  
**Notes to the Financial Statements - Legal Basis**  
*For the Year Ended June 30, 1995*

of the applicable appropriations, is utilized as an extension of the formal budgetary controls integrated in the State's accounting system.

Encumbrances outstanding in the various funds at fiscal year end are reported as reservations of the fund equity balance for expenditures in subsequent years. At fiscal year end, unexpended appropriation balances may: 1) revert to unreserved fund equity balances and be available for future appropriations; 2) be reappropriated as part of the spending authority for the future year; or 3) may be carried forward to subsequent years as outstanding encumbrances with the approval of the Division of Financial Management.

Budgetary control is monitored on the State's accounting system and is maintained at the agency, fund, program, object level or as otherwise written in the appropriation acts. Original budgets may be modified in the following ways:

1. Supplemental - Agencies may ask the legislature for additional (supplemental) appropriation for the current fiscal year. In some cases the legislature may deem to rescind (reduce) spending authority from the original appropriations. This action is considered a "negative" supplemental.
2. Object Transfers - Idaho Code Section 67-3511(1) allows agencies to transfer spending authority between objects within a fund and program, with the exception of personnel costs. Appropriation for personnel costs may be transferred to other objects, but appropriation for other costs may not be transferred to personnel. Appropriations for the purchase of capital outlay items may not be used for any other purpose per Idaho Code Section 67-3511(3). Object transfers must be approved by the Board of Examiners.
3. Program Transfers - Idaho Code Section 67-3511(2) allows agencies to transfer spending authority from one program to another within an agency, provided the requested transfer is not more than 10% cumulative change from the appropriated amount for any program affected by the transfer. These transfers must be approved by the Division of Financial Management and the Board of Examiners. Transfers above 10% cumulative change must be approved by legislative appropriation. Legislative appropriation can not be transferred from one fund to another fund, unless expressly approved by the legislature.
4. Board of Examiners Reduction - Idaho Code Section 67-3512 allows for the reduction of appropriations by the Board of Examiners upon investigation and report of the Division of Financial Management.
5. Governor's Hold back - Idaho Code Section 67-3512A allows the governor to reduce spending authority in the event the expenditures authorized by the legislature for the current fiscal year will exceed anticipated cash available. The governor may restore to its original level the spending authority which has been temporarily reduced.

*State of Idaho*  
**Notes to the Financial Statements - Legal Basis**  
*For the Year Ended June 30, 1995*

6. Non-cognizable - Idaho Code Section 67-3516(2) allows the Division of Financial Management, with Board of Examiners approval, to increase the spending authority when funds, other than state funds, become available which were not cognizable at the time appropriations were made.

7. Receipts to the Appropriation - Idaho Code Section 67-3516(2) allows for the increase of spending authority, when approved by the Division of Financial Management, for the proceeds from the sale of capital outlay items and insurance settlements. The additional appropriation must be spent for capital outlay items.

**C. Reappropriations**

Reappropriations represent new appropriations to carry forward prior year unexpended balances to the current year. The following are the agencies, funds, and amount by fund type which were granted reappropriation authority to carry forward fiscal year 1994 spending authority to fiscal year 1995:

	Fund Title	Fund	Reappropriation
<b>State General Fund</b>			
Office of State Controller	General Fund	0001	\$38,800
Office of Attorney General	General Fund	0001	20,001
Superintendent of Public Instruction	General Fund	0001	1
Office of the Governor	General Fund	0001	57,245
Department of Corrections	General Fund	0001	588,805
Department of Lands	General Fund	0001	136,800
Department of Law Enforcement	General Fund	0001	26,820
Office of State Board of Education	General Fund	0001	96,035
School for the Deaf and Blind	General Fund	0001	80,130
Vocational Education	General Fund	0001	83,179
Lewis and Clark College	General Fund	0001	18
Idaho State University	General Fund	0001	21,192
University of Idaho	General Fund	0001	50,122
Historical Society	General Fund	0001	53,359
Total State General Fund			<u>\$1,252,507</u>
<b>Other Unrestricted General Funds</b>			
Department of Administration	Permanent Building Fund	0365	\$88,661,999
Department of Administration	Endowment Earnings	0481	1,937
Department of Law Enforcement	Indirect Costs	0125	16,669
Total Other Unrestricted General Funds			<u>\$88,680,605</u>
<b>Restricted General Funds</b>			
Department of Employment	Miscellaneous Revenue	0349	\$300,000
Department of Law Enforcement	State Police	0264	48,194
Department of Law Enforcement	Police Off Stds & Trng	0272	175,999
Department of Law Enforcement	Drug Enforcement Fund	0273	190,466
Department of Law Enforcement	Haz Mat/Waste Transport	0274	14,815
Department of Law Enforcement	Telecommunications (ILETS)	0275	82,005
Department of Law Enforcement	Federal Grant Fund	0348	892,334

*Other Special Revenue Funds*

State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

	Fund Title	Fund	Reappropriation
Department of Law Enforcement	Miscellaneous Revenue	0349	110,629
Brand Inspector	State Regulatory Fund	0229	161,959
Racing Commission	State Regulatory Fund	0229	1,010
Racing Commission	Paramutual Distributions	0485	103,701
Department of Parks and Recreation	Recreation Special Revenue	0247	22,156
Department of Parks and Recreation	Parks & Recreation	0496	222,543
Total Restricted General Funds			\$2,325,811
<b>Health &amp; Welfare Funds</b>			
Office of Attorney General	Hazardous Waste Trng	0184	\$475,593
Department of Health and Welfare	Co-operative Welfare Fund	0220	32,879,500
Total Health & Welfare Funds			\$33,355,093
Total Reappropriations Carried forward Into FY 1995			\$125,614,016

D. Lump Sum Appropriations

At the discretion of the legislature, an appropriation may be made without respect to object or program (function). These types of appropriations are considered "lump sum". While an agency may choose to allocate the appropriations to programs and/or objects, the appropriation is not restricted in that manner, and is spent as the agency deems necessary. In the Statement of Appropriation and Expenditures, this type of appropriation is noted.

E. Deficiency Warrants and Continuous Appropriations

As authorized by Idaho Code and approved by the Board of Examiners, warrants may be issued on certain funds even though spending authority or cash is not sufficient to cover the expenditure. During the legislative session requests are made by the appropriate agencies for legislative appropriation sufficient to cover the existing deficit and estimated current year expenditures for the following deficiency funds; Special Pest Eradication, Fire Suppression, and Hazardous Substance Emergency Response. Upon approval of the appropriation request, cash transfers are made from the general fund to the individual funds. The amount expended not appropriated, or vice versa, at June 30, 1995 is shown below.

Throughout Idaho Code, the legislature has established continuous (also referred to as perpetual) appropriations for certain funds and programs. Generally no annual amount is determined during the legislative session for these appropriations. Expenditures are allowed to the extent cash is available. In the Summary of All Funds, this type of appropriation is noted by fund type. In this summary continuous appropriations have been recorded equal to the amount of expenditures paid, plus any changes in outstanding encumbrances. Negative amounts shown in the continuous appropriation column reflect cancelled prior year encumbrances.

State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

The following schedule lists the deficiency warrants and continuous appropriations by fund category, agency, fund title and number, and amount for fiscal year ended June 30, 1995. The total of the Deficiency Warrants and Continuous Appropriations column agrees with the Summary of All Funds - Budget and Actual.

	Fund Title	Fund	Deficiency Warrants	Continuous Appropriations	Deficiency Warrants and Continuous Appropriations
<b>State General Fund</b>					
State Treasurer's Office	General Fund	0001		\$8,937,798	\$8,937,798
Military	General Fund	0001		650	650
Total State General Fund				\$8,938,448	\$8,938,448
<b>Misc. Other Unrestricted General Funds</b>					
Supt. of Public Instruction	School District Building	0315		\$9,010,791	\$9,010,791
Governor's Office	Governor's Emergency	0230		72,626	72,626
Department of Administration	Permanent Building	0365		25,180,021	25,180,021
Agriculture	Special Pest Eradication	0331	(181,508)		(181,508)
Commerce	Indirect Cost Recovery	0125		42,596	42,596
Department of Insurance	Insurance Refund	0515		4,169,155	4,169,155
Racing Commission	Pari-mutuel Distributions	0485		305,526	305,526
Tax Commission	Sales Tax	0502		86,827,085	86,827,085
Tax Commission	County Inheritance Tax	0507		687,670	687,670
Tax Commission	Tax Commission Refunds	0516		151,795,819	151,795,819
Catastrophic Health Care	Catastrophic Health Care	0301		11,789,814	11,789,814
Total Other Unrestricted General Funds			(181,508)	\$289,881,103	\$289,699,595
<b>Restricted General Funds</b>					
Idaho Code Commission	Miscellaneous Revenue	0349		\$318,994	\$318,994
Governor's Office	Haz Sub Emerg Response	0100	\$34,038		34,038
Pac. NW Power Plan. Council	Federal Grant	0348		698,027	698,027
Disability Determination Services	Federal Grant	0348		3,259,285	3,259,285
Department of Administration	Special Indemnity	0519		2,347,822.00	2,347,822
Agriculture	Commodity Indemnity	0491		57,420	57,420
Department of Employment	Miscellaneous Revenue	0349		(726)	(726)
Department of Employment	Federal Grant	0348		33,730,106	33,730,106
Department of Insurance	Liquidation Trust	0520		68,814	68,814
Department of Lands	Special Pest Eradication	0331	11,800		11,800
Law Enforcement	Search & Rescue	0266		62,835	62,835
Water Resources	Development Loans	0490		1,090,725	1,090,725
Water Resources	Water Administration	0229 21		532,198	532,199
Water Resources	Water Administration	0229 22		(45,484)	(45,484)
Total Restricted General Funds			\$45,838	\$42,120,016	\$42,165,855
<b>Health &amp; Welfare Funds</b>					
Health and Welfare	Health & Welfare Trust	0489		\$273	\$273
Health and Welfare	Haz Waste Training	0184		137,278	\$137,278
Health and Welfare	Waste Tire Grant	0484		1,113,012	\$1,113,012
Total Health & Welfare Funds				\$1,250,563	\$1,250,563
<b>Transportation Funds</b>					
Transportation Department	Local Bridge Inspection	0259 03		\$50,000	\$50,000
Transportation Department	RR Grade Crossing	0259 04		459,936	459,936
Transportation Department	Abandoned Vehicle	0277		3,144	3,144

State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

	Fund Title	Fund	Deficiency Warrants	Continuous Appropriations	Deficiency Warrants and Continuous Appropriations
Transportation Department	Highway Distribution	0261		(4,554)	(4,554)
Transportation Department	Plate Manufacturing	0262		1,023,411	1,023,411
Transportation Department	Local Highway Needs	0259 02		50,163	50,163
Transportation Department	Local Hwy Distribution	0259 01		76,894,672	76,894,672
Total Transportation Funds				\$78,476,772	\$78,476,772
<b>Correctional Industries</b>					
Correctional Industries	Corr Industries Betterment	0421		\$3,720,914	\$3,720,914
Correctional Industries	Corr Industries Farm	0422		1,085,562	1,085,562
Total Correctional Industries				\$4,806,476	\$4,806,476
<b>Liquor Dispensary</b>					
Liquor Dispensary	Liquor Control	0418		\$40,433,706	\$40,433,706
<b>Lottery</b>					
Lottery	Lottery	0419		\$16,995,789	\$16,995,789
<b>State Insurance Fund</b>					
State Insurance Fund	Worker's Compensation	0424		\$77,537,420	\$77,537,420
State Insurance Fund	Petroleum Storage Trust	0130		2,796,301	2,796,301
Total State Insurance Fund				\$80,333,721	\$80,333,721
<b>General Services</b>					
State Controller's Office	Professional Services	0475		\$532,486	\$532,486
Department of Administration	Admin & Acct Services	0450		7,055,733	7,055,733
Department of Administration	Admin & Acct Services	0450		717,813	717,813
Total General Services				\$8,306,032	\$8,306,032
<b>Group Insurance</b>					
Department of Administration	Group Insurance	0461		\$66,230,408	\$66,230,408
<b>Risk Management</b>					
Department of Administration	Risk Management	0462		\$4,431,499	\$4,431,499
<b>Expendable Trust Funds</b>					
Department of Employment	Unemp Penalty & Interest	0302		\$289,031	\$289,031
Department of Employment	UI Benefit Payment	0514 31		92,490,128	92,490,128
Department of Employment	Emp Sec Special Admin	0303		1,485,411	1,485,411
Total Expendable Trust Funds				\$94,264,570	\$94,264,570
<b>Pension Funds</b>					
Judicial	Judges Retirement	0560		\$1,395,466	\$1,395,466
PERSI	PERSI - Special	0550 02		57,882,056	57,882,056
PERSI	Retiree Med Insurance	0550 03		2,799,253	2,799,253
Total Pension Funds				\$62,076,775	\$62,076,775
<b>Higher Education Funds</b>					
Eastern Idaho Technical College	Restricted Current	0660		\$1,904,349	\$1,904,349
Eastern Idaho Technical College	Unrestricted Current	0650		2,976,454	2,976,454
Total Higher Education Funds				\$4,880,803	\$4,880,803
Total Deficiency Warrants and Continuous Appropriations			(\$135,670)	\$803,426,681	\$803,291,012

State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

NOTE 2. SUMMARY OF STATE GENERAL FUND

In the Summary of State General Fund, the budgeted revenues for the General Fund represent periodically updated revenue budgets from the Legislative Fiscal Report. The total legislative appropriation agrees to Note 4 of these financial statements. The actual revenues and expenditures are reflective of the 1995 budget fiscal year only. Any expenditure associated with prior year appropriations or encumbrances is shown as a reconciling item in "Other Financing Sources (Uses)". Transfers include revenues collected by one fund and transferred to the state general fund, as well as appropriations to another fund supported by cash transferred from the state general fund.

The variance column shows whether or not the budget was met. As depicted, FY 1995 actual revenues were short by \$5,636,060 and actual expenditures were short by \$10,445,834. Thus the net variance for the fiscal year of 1995 was a favorable \$4,809,774.

NOTE 3. BUDGET FISCAL YEAR 1995 STATE GENERAL FUND REVENUE ESTIMATES

Below is a reconciliation of the FY1995 state general fund revenue estimates:

Revenue Estimates, per Idaho Legislative Fiscal Report	\$1,293,421,000
Increase Revenue Estimates:	
By the amount of Tax Anticipation Note expense incurred in FY 1995 and netted against Interest Income.	8,937,798
Due to closing the revolving account of the Bureau of Supplies in Department of Administration to Miscellaneous Revenue.	250,000
Total Budget Fiscal Year 1995 State General Fund Revenue Estimates	\$1,302,608,798

NOTE 4. BUDGET FISCAL YEAR 1995 STATE GENERAL FUND APPROPRIATION

Certain expenditures related to the state general fund appropriation are not clearly identifiable in this financial statement. For example:

1. The Department of Health and Welfare receives a general fund appropriation and an appropriation for the cooperative welfare fund. For the general fund portion, in accordance with the appropriation act, a cash transfer is made to the cooperative welfare fund from the general fund for the appropriation amount. As expenditures are made they are reflected in the cooperative welfare fund. It is not possible to distinguish expenditures related to the general fund appropriation from those related to the cooperative welfare fund appropriation.

State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

2. The Superintendent of Public Instruction general fund appropriation for distribution to school districts and teachers' unemployment premiums is treated in the same manner.
3. Cash for both houses of the legislature is also transferred from the general fund to the legislative fund.
4. There are also smaller appropriations, e.g. state emergency response commission, governor's emergency, and Guardian Ad-litem, which may have cash transferred from the general fund to another designated fund.

The following reconciles the total 1995 fiscal year state general fund appropriation:

Total FY 1995 State General Fund Legislative Appropriations, associated with actual expenditures and encumbrances		\$410,205,708
Transfers required by Idaho Code or Session Laws:		
Public Education	\$620,510,000	
Health:		
Co-operative Welfare Fund	216,931,800	
Catastrophic Health Care	11,977,400	
Health Districts	7,049,000	
General Government:		
Legislature	4,350,000	
Judicial - Guardian Ad Litem	360,538	
Governor's Emergency Fund	80,000	
Total Transfers from State General Fund		861,258,738
Continuous Appropriation shown by LSO:		
Workers Compensation - Military		650
Plus rounding		3
Total FY 1995 Statewide General Fund Appropriation, per Legislative Fiscal Report		1,271,465,099
Other Transfers recorded as <u>Revenue increases/decreases</u> by LSO:		
General Government:		
Permanent Building Fund	\$45,609,100	
State Emergency Response Commission	600	
Voluntary Holdback by Senate and House	(163,750)	
Natural Resources:		
Fire Suppression	7,100,000	
Snake River Aquifer Recharge	1,000,000	
Pest Control - Agriculture	259,686	
Pest Control - Lands	25,000	
Total Other Transfers from State General Fund		53,830,636
Additional Continuous Appropriation:		
Tax Anticipation Note Expense - Net		8,937,798
Total Budget Fiscal Year 1995 State General Fund Appropriation		\$1,334,233,533

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State of Idaho  
Notes to the Financial Statements - Legal Basis  
For the Year Ended June 30, 1995

NOTE 5. SUMMARY OF ALL FUNDS

The Summary of All Funds is a brief overview of the activity of all appropriated funds state-wide on a budgetary basis. The format of this summary is different from that of the Statement of Appropriation and Expenditures in that; one, it consolidates the columns for the budget, expenditures, and outstanding encumbrances and secondly, the deficiency warrants and continuous appropriations are shown by fund type, to more accurately reflect the variances between budget and actual.

The detail of this summary is provided in the accompanying notes and the Statement of Appropriation and Expenditures.

NOTE 6. STATEMENT OF APPROPRIATION AND EXPENDITURES

The Statement of Appropriation and Expenditures consists of a summary by fund type and detail by agency, fund, program, and object. The amounts in the columns presented in the statements represent the following:

**Legislative Appropriation** - All appropriations created by legislative action. These include original, supplemental, and reappropriation. This column doesn't include continuous appropriations.

**Net Adjustments** - Adjustments to legislative appropriations which do not require legislative action. These include governor's hold back, Board of Examiners reductions, object transfers, activity transfers, receipts to the appropriation and non-cognizable appropriations. Appropriations relating to prior year encumbrances are also reflected in this column.

**Total Adjusted Budget** - The sum of legislative appropriations and net adjustments.

**Actual Expenditures BFY 95** - The total of cash expenditures made during the fiscal year excluding those made for payment of encumbrances established in prior years.

**Actual Expenditures Prior BFY** - The total of cash expenditures made during the fiscal year for payment of encumbrances established in prior years.

**Outstanding Encumbrances BFY 95** - The balance of unliquidated encumbrances which were established in fiscal year 95.

**Outstanding Encumbrances Prior BFY** - The balance of unliquidated encumbrances which were established in fiscal years prior to 1995.

**Variance** - The Total Adjusted Budget less expenditures and outstanding encumbrances. Totals may not be exact due to rounding.

SUMMARY  
FINANCIAL  
STATEMENTS

**State Of Idaho**  
**Summary Of State General Fund - Budget And Actual - Budgetary Basis**  
**For The Period Ending June 30, 1995**

	Legislative Estimates and Appropriations	Actual Revenues/Expenditures	Transfers	Variance Favorable (Unfavorable)
<b>Revenues and Transfers In:</b>				
Individual Income Tax	\$616,782,500	\$576,139,935	\$20,313,560	(\$20,329,005)
Corporate Income Tax	112,853,500	121,829,429	9,643,070	18,618,999
Sales Tax	487,400,000	481,495,721		(5,904,279)
Premium Tax	32,500,000		34,819,562	2,319,562
Other Taxes	11,940,000	12,016,589		76,589
Licenses, Permits and Fees	5,593,612	6,158,708		565,096
Sales of Services, Goods and Property	5,025,076	175,141	4,945,000	95,065
Interest and Other Investment Income	25,637,798	23,853,138		(1,784,660)
Miscellaneous	4,876,312	511,031	5,071,854	706,573
<b>Total Budget Fiscal Year 1995 Revenues</b>	<b>1,302,608,798</b>	<b>1,222,179,692</b>	<b>74,793,046</b>	<b>(5,636,060)</b>
<b>Expenditures and Transfers Out:</b>				
General Government	113,069,632	61,261,532	50,236,488	1,571,612
Human Services	2,749,800	2,749,800		0
Corrections	55,283,505	54,352,696		930,809
Health	235,958,200		235,958,200	0
Higher Education	244,950,436	239,098,979		5,851,457
Natural Resources	30,890,486	21,886,370	8,384,686	619,430
Agriculture and Economic Development	11,121,700	10,806,615		315,085
Public Education	624,895,701	4,333,448	620,510,000	52,253
Public Safety	15,314,073	14,208,885		1,105,188
<b>Total Budget Fiscal Year 1995 Expenditures</b>	<b>1,334,233,533</b>	<b>408,698,325</b>	<b>915,089,374</b>	<b>10,445,834</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>(\$31,624,735)</b>	<b>813,481,367</b>	<b>(\$840,296,328)</b>	<b>\$4,809,774</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In		74,793,046		
Transfers Out		(915,089,374)		
Deposits		161,397		
Refunds		(142,976)		
Expenditures Against Prior Year Appropriations		(6,184,178)		
<b>Total Other Financing Sources (Uses)</b>		<b>(846,462,085)</b>		
<b>Excess Revenues, Transfers In, and Other Financing Sources over (under) Expenditures, Transfers Out and Other Financing Uses</b>		<b>(32,980,718)</b>		
<b>Fund Balance, Beginning of Year, As Adjusted</b>		<b>45,216,994</b>		
<b>Less Reserve for Encumbrances</b>		<b>(8,680,863)</b>		
<b>Unreserved Fund Balance, End of Year</b>		<b>\$3,555,413</b>		

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

State of Idaho  
Summary of All Funds - Budget and Actual  
For the Year Ended June 30, 1995

	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)	Deficiency Warrants and Continuous Appropriations	Final Variance Favorable (Unfavorable)
Summary By Fund Type						
State General Fund	\$418,328,076	\$414,882,502	\$8,680,863	(\$5,235,288)	\$8,938,448	\$3,703,160
Other Unrestricted General Funds	877,765,046	990,716,913	19,747,692	(132,699,559)	289,699,595	157,000,036
<del>Restricted General Funds</del>	<del>282,369,307</del>	<del>285,380,123</del>	<del>10,262,079</del>	<del>(13,272,895)</del>	<del>42,165,855</del>	<del>28,892,960</del>
Combined General Fund	\$1,578,462,429	\$1,690,979,538	\$38,690,634	(\$151,207,743)	\$340,803,898	\$189,596,155
Fish & Game Funds	54,152,038	46,301,664	1,935,503	5,914,872	0	5,914,872
Health & Welfare Funds	721,675,354	673,101,853	260,763	48,312,738	1,250,563	49,563,301
Transportation Funds	337,462,935	376,292,457	37,356,828	(76,186,349)	78,476,772	2,290,423
Special Revenue Funds	1,113,290,328	1,095,695,974	39,553,093	(21,958,739)	79,727,335	57,768,596
Correctional Industries	0	4,806,476	0	(4,806,476)	4,806,476	0
Liquor Dispensary	7,575,900	47,373,320	6,399	(39,803,819)	40,433,706	629,887
Lottery Commission	8,985,089	25,621,805	358,456	(16,995,172)	16,995,789	617
State Insurance Fund	9,316,808	89,416,146	145,793	(80,245,131)	80,333,721	88,590
Enterprise Funds	25,877,797	167,217,747	510,648	(141,850,598)	142,569,692	719,094
Data Processing	5,719,600	5,588,155	0	131,445	0	131,445
General Services	25,573,858	30,548,343	723,115	(5,697,599)	8,306,032	2,608,433
Group Insurance	350,212	66,507,691	1,484	(66,158,962)	66,230,408	71,446
Risk Management	480,436	4,808,622	0	(4,328,186)	4,431,499	103,313
Internal Service Funds	32,124,106	107,452,810	724,598	(76,053,302)	78,967,939	2,914,637
Expendable Trust Funds	0	94,264,570	0	(94,264,570)	94,264,570	0
Pension Funds	2,693,535	64,767,310	0	(62,073,775)	62,076,775	3,000
Higher Education Funds	37,230,432	34,647,172	0	2,583,260	4,880,803	7,464,063
Public Health Funds	37,790,467	35,343,111	52,859	2,394,497	0	2,394,497
TOTAL STATE	\$2,827,469,094	\$3,290,368,232	\$79,531,832	(\$542,430,970)	\$803,291,012	\$260,860,042

The accompanying notes are an integral part of the financial statements. 12



State of Idaho  
Summary of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget *	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
Summary By Fund Type - All Funds								
State General Fund	\$410,205,708	\$8,122,368	\$418,328,076	\$408,698,324	\$6,184,178	\$7,245,916	\$1,434,947	(\$5,235,288)
Other Unrestricted General Funds	854,420,375	23,344,670	877,765,046	969,149,628	21,567,285	19,747,692	0	(132,699,559)
Restricted General Funds	253,056,911	29,312,396	282,369,307	276,728,531	8,651,592	9,761,295	500,784	(13,272,895)
Combined General Fund	\$1,517,682,995	\$60,779,435	\$1,578,462,429	\$1,654,576,483	\$36,403,055	\$36,754,903	\$1,935,731	(\$151,207,743)
Fish & Game Funds	49,914,400	4,237,638	54,152,038	44,476,872	1,824,791	1,669,338	266,164	5,914,872
Health & Welfare Funds	691,041,593	30,633,761	721,675,354	672,645,084	456,769	234,265	26,498	48,312,738
Transportation Funds	284,432,300	53,030,635	337,462,935	344,862,780	31,429,677	33,446,978	3,909,850	(76,186,349)
Special Revenue Funds	1,025,388,293	87,902,035	1,113,290,328	1,061,984,737	33,711,237	35,350,581	4,202,512	(21,958,739)
Correctional Industries	0	0	0	4,806,476	0	0	0	(4,806,476)
Liquor Dispensary	7,566,900	9,000	7,575,900	47,364,320	9,000	6,399	0	(39,803,819)
Lottery Commission	8,540,300	444,789	8,985,089	25,177,278	444,526	358,456	0	(16,995,172)
State Insurance Fund	9,303,100	13,708	9,316,808	89,402,438	13,708	145,793	0	(80,245,131)
Enterprise Funds	25,410,300	467,497	25,877,797	166,750,513	467,234	510,648	0	(141,850,598)
Data Processing	5,719,600	0	5,719,600	5,588,155	0	0	0	131,445
General Services	24,656,500	917,358	25,573,858	29,982,810	565,533	618,290	104,825	(5,697,599)
Group Insurance	341,400	8,812	350,212	66,498,878	8,812	1,484	0	(66,158,962)
Risk Management	435,800	44,636	480,436	4,783,400	25,221	0	0	(4,328,186)
Internal Service Funds	31,153,300	970,806	32,124,106	106,853,244	599,566	619,773	104,825	(76,053,302)
Expendable Trust Funds	0	0	0	94,264,570	0	0	0	(94,264,570)
Pension Funds	2,693,000	535	2,693,535	64,767,310	0	0	0	(62,073,775)
Higher Education Funds	26,412,700	10,817,732	37,230,432	34,647,172	0	0	0	2,583,260
Public Health Funds	7,049,000	30,741,467	37,790,467	35,343,111	0	52,859	0	2,394,497
TOTAL STATE	\$2,635,789,588	\$191,679,506	\$2,827,469,094	\$3,219,187,140	\$71,181,093	\$73,288,764	\$6,243,068	(\$542,430,970)

\* Does not include amounts appropriated for continuous appropriations, nor for deficiency warrants.

DETAIL  
FINANCIAL  
STATEMENTS



**State of Idaho**  
**Statement of Appropriation and Expenditures - Budgetary Basis**  
**For the Year Ended June 30, 1995**

	<u>Legislative Appropriation</u>	<u>Net Adjustments</u>	<u>Total Adjusted Budget</u>	<u>Actual Expenditures BFY 95</u>	<u>Actual Expenditures Prior BFY</u>	<u>Outstanding Encumbrances BFY 95</u>	<u>Outstanding Encumbrances Prior BFY</u>	<u>Variance Favorable (Unfavorable)</u>
<b>SENATE - 100</b>								
<b>Legislative - 0060</b>								
Legislature - 0060-03								
Senate Administration - Lump Sum Appropriation								
No Object	\$1,740,000	\$0	\$1,740,000	\$1,633,049	\$0	\$0	\$0	\$106,951
Total Program	<u>1,740,000</u>	<u>0</u>	<u>1,740,000</u>	<u>1,633,049</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,951</u>
Total Fund Detail - 0060-03	<u>1,740,000</u>	<u>0</u>	<u>1,740,000</u>	<u>1,633,049</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,951</u>
<b>Total Fund - 0060</b>	<u>1,740,000</u>	<u>0</u>	<u>1,740,000</u>	<u>1,633,049</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,951</u>
<b>Total Agency - 100</b>	<u>\$1,740,000</u>	<u>\$0</u>	<u>\$1,740,000</u>	<u>\$1,633,049</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$106,951</u>

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>HOUSE - 101</b>								
<b>Legislative - 0060</b>								
Legislative Information System - 0060-02								
House Administration - Lump Sum Appropriation								
No Object	\$0	\$0	\$0	\$101,783	\$0	\$0	\$0	(\$101,783)
Total Program	0	0	0	101,783	0	0	0	(101,783)
Total Fund Detail - 0060-02	0	0	0	101,783	0	0	0	(101,783)
Legislature - 0060-03								
House Administration - Lump Sum Appropriation								
No Object	2,610,000	0	2,610,000	2,405,495	0	0	0	204,505
Total Program	2,610,000	0	2,610,000	2,405,495	0	0	0	204,505
Total Fund Detail - 0060-03	2,610,000	0	2,610,000	2,405,495	0	0	0	204,505
Juvenile Justice System - 0060-07								
House Administration - Lump Sum Appropriation								
No Object	0	0	0	69,289	0	0	0	(69,289)
Total Program	0	0	0	69,289	0	0	0	(69,289)
Total Fund Detail - 0060-07	0	0	0	69,289	0	0	0	(69,289)
<b>Total Fund - 0060</b>	2,610,000	0	2,610,000	2,576,567	0	0	0	33,433
<b>Total Agency - 101</b>	\$2,610,000	\$0	\$2,610,000	\$2,576,567	\$0	\$0	\$0	\$33,433

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>HOUSE - 101 (continued)</b>								
<b>All Funds - By Program</b>								
House Administration - Lump Sum Appropriation								
No Object	\$2,610,000	\$0	\$2,610,000	\$2,576,567	\$0	\$0	\$0	\$33,433
Total Program	2,610,000	0	2,610,000	2,576,567	0	0	0	33,433
<b>Total Agency - 101</b>	\$2,610,000	\$0	\$2,610,000	\$2,576,567	\$0	\$0	\$0	\$33,433

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>LEGISLATIVE SERVICES - 102</b>								
<b>General Fund - 0001</b>								
Legislative Services - Lump Sum Appropriation								
Personnel Costs	\$2,643,200	(\$198,105)	\$2,445,095	\$2,444,230	\$0	\$0	\$0	\$865
Operating Expenses	420,300	121,803	542,103	266,352	6,595	232,062	0	37,094
Capital Outlay	41,400	104,142	145,542	109,972	21,245	13,874	0	451
Total Program	3,104,900	27,840	3,132,740	2,820,554	27,840	245,936	0	38,410
Legislative Budget Office								
Capital Outlay	0	1,535	1,535	0	1,535	0	0	0
Total Program	0	1,535	1,535	0	1,535	0	0	0
Joint Finance Appropriation Committee								
Operating Expenses	0	3,691	3,691	0	3,192	0	0	499
Total Program	0	3,691	3,691	0	3,192	0	0	499
Legislative Council								
Operating Expenses	0	5,550	5,550	0	5,414	0	0	136
Capital Outlay	0	33,233	33,233	0	33,203	0	0	30
Total Program	0	38,783	38,783	0	38,617	0	0	166
Total Fund - 0001	3,104,900	71,849	3,176,749	2,820,554	71,184	245,936	0	39,075
<b>Miscellaneous Revenue - 0349</b>								
Legislative Services - Lump Sum Appropriation								
Operating Expenses	42,300	(4,126)	38,174	26,793	0	0	0	11,381
Capital Outlay	0	4,126	4,126	4,125	0	0	0	1
Total Program	42,300	0	42,300	30,918	0	0	0	11,382

The accompanying notes are an integral part of the financial statements. 18

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>LEGISLATIVE SERVICES - 102 (continued)</b>								
<b>Miscellaneous Revenue - 0349 (continued)</b>								
Legislative Council								
Operating Expenses	0	1,253	1,253	0	1,253	0	0	0
Capital Outlay	0	8,052	8,052	0	7,963	0	0	89
Total Program	0	9,305	9,305	0	9,216	0	0	89
Total Fund - 0349	42,300	9,305	51,605	30,918	9,216	0	0	11,471
<b>Professional Services - 0475</b>								
Legislative Services - Lump Sum Appropriation								
Personnel Costs	793,900	(50,200)	743,700	622,827	0	0	0	120,873
Operating Expenses	97,400	3,556	100,956	81,613	56	0	0	19,287
Capital Outlay	13,000	109,250	122,250	22,243	59,807	0	0	40,200
Total Program	904,300	62,607	966,907	726,683	59,863	0	0	180,360
Total Fund - 0475	904,300	62,607	966,907	726,683	59,863	0	0	180,360
Total Agency - 102	\$4,051,500	\$143,760	\$4,195,260	\$3,578,156	\$140,263	\$245,936	\$0	\$230,905

The accompanying notes are an integral part of the financial statements. 19

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LEGISLATIVE SERVICES - 102 (continued)								
All Funds - By Program								
Legislative Services - Lump Sum Appropriation								
Personnel Costs	\$3,437,100	(\$248,305)	\$3,188,795	\$3,067,057	\$0	\$0	\$0	\$121,738
Operating Expenses	560,000	121,233	681,233	374,758	6,651	232,062	0	67,762
Capital Outlay	54,400	217,518	271,918	136,340	81,052	13,874	0	40,652
Total Program	4,051,500	90,447	4,141,947	3,578,156	87,703	245,936	0	230,151
Legislative Budget Office								
Capital Outlay	0	1,535	1,535	0	1,535	0	0	0
Total Program	0	1,535	1,535	0	1,535	0	0	0
Joint Finance Appropriation Committee								
Operating Expenses	0	3,691	3,691	0	3,192	0	0	499
Total Program	0	3,691	3,691	0	3,192	0	0	499
Legislative Council								
Operating Expenses	0	6,803	6,803	0	6,667	0	0	136
Capital Outlay	0	41,285	41,285	0	41,166	0	0	119
Total Program	0	48,088	48,088	0	47,833	0	0	255
Total Agency - 102	\$4,051,500	\$143,760	\$4,195,260	\$3,578,156	\$140,263	\$245,936	\$0	\$230,905

The accompanying notes are an integral part of the financial statements. 20

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
JUDICIAL DEPARTMENT - 110								
General Fund - 0001								
Supreme Court Operations								
Personnel Costs	\$2,186,100	\$256,164	\$2,442,264	\$2,442,264	\$0	\$0	\$0	\$0
Operating Expenses	380,600	76,751	457,351	452,072	542	4,725	0	11
Capital Outlay	0	100,757	100,757	81,391	9,056	10,310	0	0
Trustee/Benefit Payment	52,500	(13,000)	39,500	39,478	0	0	0	22
Total Program	2,619,200	420,671	3,039,871	3,015,205	9,598	15,035	0	33
Law Library								
Personnel Costs	274,400	(14,093)	260,307	260,307	0	0	0	0
Operating Expenses	207,600	12,257	219,857	219,258	599	0	0	0
Capital Outlay	57,700	2,310	60,010	59,411	599	0	0	0
Total Program	539,700	473	540,173	538,975	1,198	0	0	0
District Court								
Personnel Costs	5,308,000	(277,618)	5,030,382	5,030,382	0	0	0	0
Operating Expenses	463,600	141,116	604,716	604,712	0	0	0	4
Capital Outlay	873,400	(110,728)	762,672	762,387	0	0	0	285
Total Program	6,645,000	(247,230)	6,397,770	6,397,481	0	0	0	289
Magistrates Division								
Personnel Costs	6,422,600	(80,417)	6,342,183	6,341,198	0	0	0	985
Operating Expenses	266,400	(50,900)	215,500	215,500	0	0	0	0
Total Program	6,689,000	(131,317)	6,557,683	6,556,698	0	0	0	985
Judicial Council								
Personnel Costs	2,000	0	2,000	1,991	0	0	0	9
Operating Expenses	67,300	0	67,300	67,300	0	0	0	0
Total Program	69,300	0	69,300	69,291	0	0	0	9

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>JUDICIAL DEPARTMENT - 110 (continued)</b>								
<b>General Fund - 0001 (continued)</b>								
Court of Appeals								
Personnel Costs	716,000	19,170	735,170	735,165	0	0	0	5
Operating Expenses	99,000	(50,945)	48,055	47,831	0	0	0	224
Capital Outlay	4,200	0	4,200	4,197	0	0	0	3
Total Program	819,200	(31,775)	787,425	787,193	0	0	0	232
<b>Total Fund - 0001</b>	<b>17,381,400</b>	<b>10,822</b>	<b>17,392,222</b>	<b>17,364,844</b>	<b>10,796</b>	<b>15,035</b>	<b>0</b>	<b>1,548</b>
<b>Guardian Ad Litem - 0239</b>								
Guardian Ad Litem								
Trustee/Benefit Payment	370,200	0	370,200	370,200	0	0	0	0
Total Program	370,200	0	370,200	370,200	0	0	0	0
<b>Total Fund - 0239</b>	<b>370,200</b>	<b>0</b>	<b>370,200</b>	<b>370,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Water Claims Adjudication - 0337</b>								
District Court								
Personnel Costs	476,200	0	476,200	330,732	0	0	0	145,468
Operating Expenses	286,700	0	286,700	144,831	0	0	0	141,869
Capital Outlay	91,300	0	91,300	7,912	0	0	0	83,388
Total Program	854,200	0	854,200	483,475	0	0	0	370,725
<b>Total Fund - 0337</b>	<b>854,200</b>	<b>0</b>	<b>854,200</b>	<b>483,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370,725</b>
<b>Miscellaneous Revenue - 0349</b>								
Supreme Court Operations								
Operating Expenses	215,800	16,100	231,900	194,493	0	0	0	37,407
Total Program	215,800	16,100	231,900	194,493	0	0	0	37,407
<b>Total Fund - 0349</b>	<b>215,800</b>	<b>16,100</b>	<b>231,900</b>	<b>194,493</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,407</b>

The accompanying notes are an integral part of the financial statements. 22



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>JUDICIAL DEPARTMENT - 110 (continued)</b>								
<b>Judges Retirement Fund - 0560</b>								
Judges Retirement - Continuous Appropriation								
Operating Expenses	0	0	0	95,125	0	0	0	(95,125)
Trustee/Benefit Payment	0	0	0	1,300,341	0	0	0	(1,300,341)
Total Program	0	0	0	1,395,466	0	0	0	(1,395,466)
<b>Total Fund - 0560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,395,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,395,466)</b>
<b>Total Agency - 110</b>	<b>\$18,821,600</b>	<b>\$26,922</b>	<b>\$18,848,522</b>	<b>\$19,808,478</b>	<b>\$10,796</b>	<b>\$15,035</b>	<b>\$0</b>	<b>(\$985,787)</b>

The accompanying notes are an integral part of the financial statements. 23

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
JUDICIAL DEPARTMENT - 110 (continued)								
All Funds - By Program								
Supreme Court Operations								
Personnel Costs	\$2,186,100	\$256,164	\$2,442,264	\$2,442,264	\$0	\$0	\$0	\$0
Operating Expenses	596,400	92,851	689,251	646,565	542	4,725	0	37,418
Capital Outlay	0	100,757	100,757	81,391	9,056	10,310	0	0
Trustee/Benefit Payment	52,500	(13,000)	39,500	39,478	0	0	0	22
Total Program	2,835,000	436,771	3,271,771	3,209,699	9,598	15,035	0	37,440
Law Library								
Personnel Costs	274,400	(14,093)	260,307	260,307	0	0	0	0
Operating Expenses	207,600	12,257	219,857	219,258	599	0	0	0
Capital Outlay	57,700	2,310	60,010	59,411	599	0	0	0
Total Program	539,700	473	540,173	538,975	1,198	0	0	0
District Court								
Personnel Costs	5,784,200	(277,618)	5,506,582	5,361,114	0	0	0	145,468
Operating Expenses	750,300	141,116	891,416	749,543	0	0	0	141,873
Capital Outlay	964,700	(110,728)	853,972	770,299	0	0	0	83,673
Total Program	7,499,200	(247,230)	7,251,970	6,880,956	0	0	0	371,014
Magistrates Division								
Personnel Costs	6,422,600	(80,417)	6,342,183	6,341,198	0	0	0	985
Operating Expenses	266,400	(50,900)	215,500	215,500	0	0	0	0
Total Program	6,689,000	(131,317)	6,557,683	6,556,698	0	0	0	985
Judicial Council								
Personnel Costs	2,000	0	2,000	1,991	0	0	0	9
Operating Expenses	67,300	0	67,300	67,300	0	0	0	0
Total Program	69,300	0	69,300	69,291	0	0	0	9

The accompanying notes are an integral part of the financial statements. 24

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
JUDICIAL DEPARTMENT - 110 (continued)								
All Funds - By Program (continued)								
Court of Appeals								
Personnel Costs	716,000	19,170	735,170	735,165	0	0	0	5
Operating Expenses	99,000	(50,945)	48,055	47,831	0	0	0	224
Capital Outlay	4,200	0	4,200	4,197	0	0	0	3
Total Program	819,200	(31,775)	787,425	787,193	0	0	0	232
Guardian Ad Litem								
Trustee/Benefit Payment	370,200	0	370,200	370,200	0	0	0	0
Total Program	370,200	0	370,200	370,200	0	0	0	0
Judges Retirement - Continuous Appropriation								
Operating Expenses	0	0	0	95,125	0	0	0	(95,125)
Capital Outlay	0	0	0	1,300,341	0	0	0	(1,300,341)
Total Program	0	0	0	1,395,466	0	0	0	(1,395,466)
Total Agency - 110	\$18,821,600	\$26,922	\$18,848,522	\$19,808,478	\$10,796	\$15,035	\$0	(\$985,787)

The accompanying notes are an integral part of the financial statements. 25

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>LIEUTENANT GOVERNOR - 120</b>								
<b>General Fund - 0001</b>								
Lieutenant Governor								
Personnel Costs	\$81,200	(\$4,100)	\$77,100	\$76,475	\$0	\$0	\$0	\$625
Operating Expenses	13,600	(2,400)	11,200	10,154	0	808	0	237
Capital Outlay	0	6,500	6,500	0	0	6,427	0	73
Total Program	94,800	0	94,800	86,629	0	7,235	0	936
<b>Total Fund - 0001</b>	94,800	0	94,800	86,629	0	7,235	0	936
<b>Total Agency - 120</b>	\$94,800	\$0	\$94,800	\$86,629	\$0	\$7,235	- \$0	\$936

The accompanying notes are an integral part of the financial statements. 26

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>SECRETARY OF STATE - 130</b>								
<b>General Fund - 0001</b>								
Secretary of State's Office								
Personnel Costs	\$739,400	(\$9,100)	\$730,300	\$730,242	\$0	\$0	\$0	\$58
Operating Expenses	392,500	(6,453)	386,047	386,041	0	0	0	6
Capital Outlay	55,600	15,553	71,153	71,026	0	0	0	127
Total Program	1,187,500	0	1,187,500	1,187,310	0	0	0	190
Mapping & Tax Coding								
Operating Expenses	0	0	0	(9,275)	0	0	0	9,275
Total Program	0	0	0	(9,275)	0	0	0	9,275
<b>Total Fund - 0001</b>	1,187,500	0	1,187,500	1,178,035	0	0	0	9,465
<b>UCC - Administrative - 0235</b>								
Uniform Commerical Code								
Personnel Costs	451,600	(16,000)	435,600	417,590	0	0	0	18,010
Operating Expenses	217,900	(8,239)	209,661	209,333	0	0	0	328
Capital Outlay	30,000	24,239	54,239	54,237	0	0	0	2
Total Program	699,500	0	699,500	681,160	0	0	0	18,340
<b>Total Fund - 0235</b>	699,500	0	699,500	681,160	0	0	0	18,340
<b>Total Agency - 130</b>	\$1,887,000	\$0	\$1,887,000	\$1,859,195	\$0	\$0	\$0	\$27,805

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON STATE UNIFORM LAWS - 131								
General Fund - 0001								
Uniform Laws								
Operating Expenses	\$16,100	\$0	\$16,100	\$15,014	\$0	\$0	\$0	\$1,086
Total Program	16,100	0	16,100	15,014	0	0	0	1,086
Total Fund - 0001	16,100	0	16,100	15,014	0	0	0	1,086
Total Agency - 131	\$16,100	\$0	\$16,100	\$15,014	\$0	\$0	\$0	\$1,086

The accompanying notes are an integral part of the financial statements. 28



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON THE ARTS - 132								
General Fund - 0001								
Arts								
Personnel Costs	\$298,800	\$0	\$298,800	\$298,800	\$0	\$0	\$0	\$0
Operating Expenses	184,800	35,000	219,800	219,800	0	0	0	0
Capital Outlay	23,000	0	23,000	23,000	0	0	0	0
Trustee/Benefit Payment	294,500	(35,000)	259,500	259,500	0	0	0	0
Total Program	801,100	0	801,100	801,100	0	0	0	0
Total Fund - 0001	801,100	0	801,100	801,100	0	0	0	0
Federal (Grant) - 0348								
Arts								
Personnel Costs	212,100	17,200	229,300	217,280	0	0	0	12,020
Operating Expenses	201,500	8,700	210,200	156,366	0	0	0	53,834
Trustee/Benefit Payment	364,200	0	364,200	332,574	0	0	0	31,626
Total Program	777,800	25,900	803,700	706,220	0	0	0	97,480
Total Fund - 0348	777,800	25,900	803,700	706,220	0	0	0	97,480
Miscellaneous Revenue - 0349								
Arts								
Operating Expenses	104,000	0	104,000	30,179	0	0	0	73,821
Trustee/Benefit Payment	15,800	0	15,800	2,000	0	0	0	13,800
Total Program	119,800	0	119,800	32,179	0	0	0	87,621
Total Fund - 0349	119,800	0	119,800	32,179	0	0	0	87,621
Total Agency - 132	\$1,698,700	\$25,900	\$1,724,600	\$1,539,500	\$0	\$0	\$0	\$185,100

The accompanying notes are an integral part of the financial statements. 29



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON THE ARTS - 132 (continued)								
All Funds - By Program								
Arts								
Personnel Costs	\$510,900	\$17,200	\$528,100	\$516,080	\$0	\$0	\$0	\$12,020
Operating Expenses	490,300	43,700	534,000	406,346	0	0	0	127,654
Capital Outlay	23,000	0	23,000	23,000	0	0	0	0
Trustee/Benefit Payment	674,500	(35,000)	639,500	594,074	0	0	0	45,426
Total Program	1,698,700	25,900	1,724,600	1,539,500	0	0	0	185,100
Total Agency - 132	\$1,698,700	\$25,900	\$1,724,600	\$1,539,500	\$0	\$0	\$0	\$185,100

The accompanying notes are an integral part of the financial statements. 30



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO CODE COMMISSION - 133								
Miscellaneous Revenue - 0349								
Code Commission - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$149	\$0	\$0	\$0	(\$149)
Operating Expenses	0	0	0	318,845	0	0	0	(318,845)
Total Program	0	0	0	318,994	0	0	0	(318,994)
Total Fund - 0349	0	0	0	318,994	0	0	0	(318,994)
Total Agency - 133	\$0	\$0	\$0	\$318,994	\$0	\$0	\$0	(\$318,994)

The accompanying notes are an integral part of the financial statements. 31

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>STATE CONTROLLER - 140</b>								
<b>General Fund - 0001</b>								
Auditing and Accounting								
Personnel Costs	\$1,239,273	(\$46,089)	\$1,193,184	\$1,193,175	\$0	\$0	\$0	\$9
Operating Expenses	762,081	29,605	791,685	467,091	70,005	215,143	0	39,446
Capital Outlay	2,046	125,876	127,922	57,234	0	70,307	0	382
Total Program	2,003,400	109,391	2,112,792	1,717,500	70,005	285,450	0	39,836
Fixed Asset Subsystem								
Operating Expenses	0	389,816	389,816	0	157,444	0	232,372	0
Total Program	0	389,816	389,816	0	157,444	0	232,372	0
Board of Examiners								
Trustee/Benefit Payment	20,800	0	20,800	20,449	0	0	0	351
Total Program	20,800	0	20,800	20,449	0	0	0	351
Total Fund - 0001	2,024,200	499,207	2,523,408	1,737,949	227,449	285,450	232,372	40,188
<b>Miscellaneous Revenue - 0349</b>								
Auditing and Accounting								
Capital Outlay	4,000	0	4,000	3,806	0	0	0	194
Total Program	4,000	0	4,000	3,806	0	0	0	194
Total Fund - 0349	4,000	0	4,000	3,806	0	0	0	194
<b>Professional Services - 0475</b>								
Auditing and Accounting								
Personnel Costs	826,000	0	826,000	765,367	0	0	0	60,633
Operating Expenses	1,858,700	371,433	2,230,133	1,528,593	371,433	0	0	330,107
Capital Outlay	46,400	2,458	48,858	36,280	2,458	0	0	10,120
Total Program	2,731,100	373,891	3,104,991	2,330,240	373,891	0	0	400,860

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>STATE CONTROLLER'S OFFICE - 140 (continued)</b>								
<b>Professional Services - 0475 (continued)</b>								
<b>Administrative Rules Coordination - Continuous Appropriation</b>								
Personnel Costs	0	0	0	215,842	0	0	0	(215,842)
Operating Expenses	0	0	0	313,736	0	0	0	(313,736)
Capital Outlay	0	0	0	2,909	0	0	0	(2,909)
Total Program	0	0	0	532,486	0	0	0	(532,486)
Total Fund - 0475	2,731,100	373,891	3,104,991	2,862,726	373,891	0	0	(131,626)
<b>Data Processing Services - 0480</b>								
Data Operations, Computer Center								
Personnel Costs	2,238,400	(6,834)	2,231,566	2,229,641	0	0	0	1,925
Operating Expenses	1,709,900	6,834	1,716,734	1,716,236	0	0	0	498
Capital Outlay	1,603,100	0	1,603,100	1,567,466	0	0	0	35,634
Total Program	5,551,400	0	5,551,400	5,513,342	0	0	0	38,058
Total Fund - 0480	5,551,400	0	5,551,400	5,513,342	0	0	0	38,058
Total Agency - 140	\$10,310,700	\$873,098	\$11,183,798	\$10,117,823	\$601,340	\$285,450	\$232,372	(\$53,187)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE CONTROLLER - 140 (continued)								
All Funds - By Program								
Auditing and Accounting								
Personnel Costs	\$2,065,273	(\$46,089)	\$2,019,184	\$1,958,543	\$0	\$0	\$0	\$60,641
Operating Expenses	2,620,781	401,037	3,021,818	1,995,684	441,438	215,143	0	369,553
Capital Outlay	52,446	128,334	180,780	97,319	2,458	70,307	0	10,697
Total Program	4,738,500	483,282	5,221,782	4,051,546	443,896	285,450	0	440,891
Fixed Asset Subsystem								
Operating Expenses	0	389,816	389,816	0	157,444	0	232,372	0
Total Program	0	389,816	389,816	0	157,444	0	232,372	0
Board of Examiners								
Trustee/Benefit Payment	20,800	0	20,800	20,449	0	0	0	351
Total Program	20,800	0	20,800	20,449	0	0	0	351
Administrative Rules Coordination - Continuous Appropriation								
Personnel Costs	0	0	0	215,842	0	0	0	(215,842)
Operating Expenses	0	0	0	313,736	0	0	0	(313,736)
Capital Outlay	0	0	0	2,909	0	0	0	(2,909)
Total Program	0	0	0	532,486	0	0	0	(532,486)
Data Operations, Computer Center								
Personnel Costs	2,238,400	(6,834)	2,231,566	2,229,641	0	0	0	1,925
Operating Expenses	1,709,900	6,834	1,716,734	1,716,236	0	0	0	498
Capital Outlay	1,603,100	0	1,603,100	1,567,466	0	0	0	35,634
Total Program	5,551,400	0	5,551,400	5,513,342	0	0	0	38,058
Total Agency - 140	\$10,310,700	\$873,098	\$11,183,798	\$10,117,823	\$601,340	\$285,450	\$232,372	(\$53,187)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TREASURER - 150								
General Fund - 0001								
State Treasury								
Personnel Costs	\$80,900	\$0	\$80,900	\$80,894	\$0	\$0	\$0	\$6
Operating Expenses	202,400	0	202,400	202,400	0	0	0	0
Total Program	283,300	0	283,300	283,294	0	0	0	6
Total Fund - 0001	283,300	0	283,300	283,294	0	0	0	6
Professional Services - 0475								
State Treasury								
Personnel Costs	658,700	(33,721)	624,979	624,960	0	0	0	19
Operating Expenses	262,700	28,350	291,050	291,045	0	0	0	5
Capital Outlay	17,700	5,371	23,071	23,071	0	0	0	0
Total Program	939,100	0	939,100	939,076	0	0	0	24
Total Fund - 0475	939,100	0	939,100	939,076	0	0	0	24
Total Agency - 150	\$1,222,400	\$0	\$1,222,400	\$1,222,370	\$0	\$0	\$0	\$30

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TREASURER - 150 (continued)								
All Funds - By Program								
State Treasury								
Personnel Costs	\$739,600	(\$33,721)	\$705,879	\$705,854	\$0	\$0	\$0	\$25
Operating Expenses	465,100	28,350	493,450	493,445	0	0	0	5
Capital Outlay	17,700	5,371	23,071	23,071	0	0	0	0
Total Program	1,222,400	0	1,222,400	1,222,370	0	0	0	30
Total Agency - 150	\$1,222,400	\$0	\$1,222,400	\$1,222,370	\$0	\$0	\$0	\$30

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TREASURER CONTROL - 152								
General Fund - 0001								
Treasury - TAN Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$11,254	\$0	\$0	\$0	(\$11,254)
Operating Expenses	0	0	0	8,926,543	0	0	0	(8,926,543)
Total Program	0	0	0	8,937,798	0	0	0	(8,937,798)
Total Fund - 0001	0	0	0	8,937,798	0	0	0	(8,937,798)
Total Agency - 152	\$0	\$0	\$0	\$8,937,798	\$0	\$0	\$0	(\$8,937,798)

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>ATTORNEY GENERAL - 160</b>								
<b>General Fund - 0001</b>								
Special Litigation								
Operating Expenses	\$1,120,001	\$136,873	\$1,256,874	\$510,019	\$162,722	\$0	\$0	\$584,134
Capital Outlay	0	25,848	25,848	25,848	0	0	0	0
Total Program	1,120,001	162,722	1,282,723	535,867	162,722	0	0	584,134
State Legal Services								
Personnel Costs	3,019,700	(31,988)	2,987,712	2,987,712	0	0	0	0
Operating Expenses	406,800	(2,358)	404,442	404,442	0	0	0	0
Capital Outlay	93,600	40,690	134,290	134,290	0	0	0	0
Total Program	3,520,100	6,344	3,526,444	3,526,444	0	0	0	0
<b>Total Fund - 0001</b>	<b>4,640,101</b>	<b>169,065</b>	<b>4,809,166</b>	<b>4,062,310</b>	<b>162,722</b>	<b>0</b>	<b>0</b>	<b>584,134</b>
<b>Hazardous Waste Training - 0184</b>								
Special Litigation								
Operating Expenses	475,593	0	475,593	191,949	0	0	0	283,644
Total Program	475,593	0	475,593	191,949	0	0	0	283,644
<b>Total Fund - 0184</b>	<b>475,593</b>	<b>0</b>	<b>475,593</b>	<b>191,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>283,644</b>
<b>Federal (Grant) - 0348</b>								
State Legal Services								
Personnel Costs	206,100	0	206,100	202,263	0	0	0	3,837
Operating Expenses	34,800	19,692	54,492	54,486	0	0	0	6
Trustee/Benefit Payment	0	15,000	15,000	9,700	0	0	0	5,300
Total Program	240,900	34,692	275,592	266,449	0	0	0	9,143
<b>Total Fund - 0348</b>	<b>240,900</b>	<b>34,692</b>	<b>275,592</b>	<b>266,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,143</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>ATTORNEY GENERAL - 160 (continued)</b>								
<b>Miscellaneous Revenue - 0349</b>								
<b>Consumer Protection - 0349-04</b>								
State Legal Services								
Personnel Costs	112,700	0	112,700	97,207	0	0	0	15,493
Operating Expenses	81,600	(7,743)	73,857	59,084	0	0	0	14,773
Capital Outlay	0	7,743	7,743	7,743	0	0	0	0
Total Program	194,300	0	194,300	164,034	0	0	0	30,266
<b>Total Fund Detail - 0349-04</b>	<b>194,300</b>	<b>0</b>	<b>194,300</b>	<b>164,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,266</b>
<b>Total Fund - 0349</b>	<b>194,300</b>	<b>0</b>	<b>194,300</b>	<b>164,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,266</b>
<b>Professional Services - 0475</b>								
<b>State Legal Services - 0475-01</b>								
State Legal Services								
Personnel Costs	4,703,400	(8,000)	4,695,400	4,166,564	0	0	0	528,836
Operating Expenses	49,800	8,000	57,800	53,519	0	0	0	4,281
Total Program	4,753,200	0	4,753,200	4,220,083	0	0	0	533,117
<b>Total Fund Detail - 0475-01</b>	<b>4,753,200</b>	<b>0</b>	<b>4,753,200</b>	<b>4,220,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>533,117</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
ATTORNEY GENERAL - 160 (continued)								
Professional Services - 0475 (continued)								
County Litigation - 0475-02								
State Legal Services								
Operating Expenses	50,000	0	50,000	3,173	0	0	0	46,827
Total Program	50,000	0	50,000	3,173	0	0	0	46,827
Total Fund Detail - 0475-02	50,000	0	50,000	3,173	0	0	0	46,827
Total Fund - 0475	4,803,200	0	4,803,200	4,223,256	0	0	0	579,944
Total Agency - 160	10,354,094	203,757	10,557,851	8,907,998	162,722	\$0	\$0	1,487,132

The accompanying notes are an integral part of the financial statements. 40

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
ATTORNEY GENERAL - 160 (continued)								
All Funds - By Program								
Special Litigation								
Operating Expenses	1,595,594	136,873	1,732,467	701,968	162,722	\$0	\$0	\$867,778
Capital Outlay	0	25,848	25,848	25,848	0	0	0	0
Total Program	1,595,594	162,722	1,758,316	727,816	162,722	0	0	867,778
State Legal Services								
Personnel Costs	8,041,900	(39,988)	8,001,912	7,453,746	0	0	0	548,166
Operating Expenses	623,000	17,591	640,591	574,703	0	0	0	65,888
Capital Outlay	93,600	48,433	142,033	142,033	0	0	0	0
Trustee/Benefit Payment	0	15,000	15,000	9,700	0	0	0	5,300
Total Program	8,758,500	41,036	8,799,536	8,180,182	0	0	0	619,354
Total Agency - 160	10,354,094	203,757	10,557,851	8,907,998	162,722	\$0	\$0	1,487,132

The accompanying notes are an integral part of the financial statements. 41

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
SUPERINTENDENT OF PUBLIC INSTRUCTION - 170								
General Fund - 0001								
State Department of Education								
Personnel Costs	\$2,412,800	(\$103,451)	\$2,309,349	\$2,309,349	\$0	\$0	\$0	\$0
Operating Expenses	1,324,800	(23,733)	1,301,067	1,300,936	0	0	0	131
Capital Outlay	33,800	154,442	188,242	107,863	28,257	52,122	0	0
Trustee/Benefit Payment	614,301	999	615,300	615,300	0	0	0	0
Total Program	4,385,701	28,257	4,413,958	4,333,448	28,257	52,122	0	131
Total Fund - 0001	4,385,701	28,257	4,413,958	4,333,448	28,257	52,122	0	131

School District Building Fund - 0315

Public School Support - Continuous Appropriation								
Operating Expenses	0	0	0	2,550	0	0	0	(2,550)
Trustee/Benefit Payment	0	0	0	9,008,241	0	0	0	(9,008,241)
Total Program	0	0	0	9,010,791	0	0	0	(9,010,791)
Total Fund - 0315	0	0	0	9,010,791	0	0	0	(9,010,791)

Driver Training Fund - 0319

State Department of Education								
Personnel Costs	111,500	0	111,500	98,519	0	0	0	12,981
Operating Expenses	134,000	(6,000)	128,000	30,627	0	0	0	97,373
Capital Outlay	0	6,000	6,000	3,621	0	0	0	2,379
Trustee/Benefit Payment	1,879,100	0	1,879,100	1,688,388	0	0	0	190,712
Total Program	2,124,600	0	2,124,600	1,821,154	0	0	0	303,446
Total Fund - 0319	2,124,600	0	2,124,600	1,821,154	0	0	0	303,446

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
SUPERINTENDENT OF PUBLIC INSTRUCTION - 170 (continued)								
Agriculture in the Classroom - 0320								
State Department of Education								
Trustee/Benefit Payment	11,800	0	11,800	0	0	0	0	11,800
Total Program	11,800	0	11,800	0	0	0	0	11,800
Total Fund - 0320	11,800	0	11,800	0	0	0	0	11,800
Public Instruction - 0325								
State Department of Education								
Personnel Costs	190,800	0	190,800	164,142	0	0	0	26,658
Operating Expenses	880,500	(11,700)	868,800	556,324	0	0	0	312,476
Capital Outlay	0	2,100	2,100	1,592	0	0	0	508
Trustee/Benefit Payment	600	9,600	10,200	4,545	0	0	0	5,655
Total Program	1,071,900	0	1,071,900	726,603	0	0	0	345,297
Total Fund - 0325	1,071,900	0	1,071,900	726,603	0	0	0	345,297
Federal (Grant) - 0348								
State Department of Education								
Personnel Costs	2,463,500	0	2,463,500	2,268,987	0	0	0	194,513
Operating Expenses	1,792,600	(76,500)	1,716,100	1,329,713	0	0	0	386,387
Capital Outlay	0	76,500	76,500	65,290	0	4,798	0	6,412
Trustee/Benefit Payment	73,285,000	0	73,285,000	69,228,708	0	0	0	4,056,292
Total Program	77,541,100	0	77,541,100	72,892,698	0	4,798	0	4,643,604
Total Fund - 0348	77,541,100	0	77,541,100	72,892,698	0	4,798	0	4,643,604

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
SUPERINTENDENT OF PUBLIC INSTRUCTION - 170 (continued)								
Data Processing Services - 0480								
State Department of Education								
Personnel Costs	129,700	0	129,700	40,160	0	0	0	89,540
Operating Expenses	38,500	0	38,500	34,653	0	0	0	3,847
Total Program	168,200	0	168,200	74,813	0	0	0	93,387
Total Fund - 0480	168,200	0	168,200	74,813	0	0	0	93,387
Endowment Earnings - 0481								
Public School Endowment - 0481-01								
Public School Support - Lump Sum Appropriation								
Operating Expenses	110,000	(32,766)	77,234	46,829	0	0	0	30,405
Trustee/Benefit Payment	640,800,000	16,623,725	657,423,725	622,673,555	16,236,511	18,159,210	0	354,449
Total Program	640,910,000	16,590,959	657,500,959	622,720,384	16,236,511	18,159,210	0	384,854
Total Fund Detail - 0481-01	640,910,000	16,590,959	657,500,959	622,720,384	16,236,511	18,159,210	0	384,854
School Restructuring R & D - 0481-50								
Public School Support - Lump Sum Appropriation								
Operating Expenses	80,000	(65,213)	14,787	14,787	0	0	0	0
Trustee/Benefit Payment	1,920,000	65,213	1,985,213	1,985,213	0	0	0	0
Total Program	2,000,000	0	2,000,000	2,000,000	0	0	0	0
Total Fund Detail - 0481-50	2,000,000	0	2,000,000	2,000,000	0	0	0	0

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
SUPERINTENDENT OF PUBLIC INSTRUCTION - 170 (continued)								
Endowment Earnings - 0481 (continued)								
Public School Technology - 0481-53								
Public School Support - Lump Sum Appropriation								
Operating Expenses	0	44,119	44,119	44,119	0	0	0	0
Trustee/Benefit Payment	10,400,000	(44,119)	10,355,881	10,355,881	0	0	0	0
Total Program	10,400,000	0	10,400,000	10,400,000	0	0	0	0
Total Fund Detail - 0481-53	10,400,000	0	10,400,000	10,400,000	0	0	0	0
Tobacco Tax - 0481-54								
Public School Support - Lump Sum Appropriation								
Operating Expenses	100,000	(2,681)	97,319	5,842	0	0	0	91,477
Capital Outlay	0	2,681	2,681	2,681	0	0	0	0
Trustee/Benefit Payment	7,500,000	0	7,500,000	600,000	0	0	0	6,900,000
Total Program	7,600,000	0	7,600,000	608,523	0	0	0	6,991,477
Total Fund Detail - 0481-54	7,600,000	0	7,600,000	608,523	0	0	0	6,991,477
Total Fund - 0481	660,910,000	16,590,959	677,500,959	635,728,907	16,236,511	18,159,210	0	7,376,331
Loss Recovery - 0492								
State Department of Education								
Operating Expenses	5,000	0	5,000	0	0	0	0	5,000
Trustee/Benefit Payment	45,000	0	45,000	0	0	0	0	45,000
Total Program	50,000	0	50,000	0	0	0	0	50,000
Total Fund - 0492	50,000	0	50,000	0	0	0	0	50,000
Total Agency - 170	\$746,263,301	\$16,619,217	\$762,882,518	\$724,588,414	\$16,264,768	\$18,216,130	\$0	\$3,813,206

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
SUPERINTENDENT OF PUBLIC INSTRUCTION - 170 (continued)								
All Funds - By Program								
State Department of Education								
Personnel Costs	\$5,308,300	(\$103,451)	\$5,204,849	\$4,881,157	\$0	\$0	\$0	\$323,692
Operating Expenses	4,175,400	(117,933)	4,057,467	3,252,252	0	0	0	805,214
Capital Outlay	33,800	239,042	272,842	178,365	28,257	56,920	0	9,300
Trustee/Benefit Payment	75,835,801	10,599	75,846,400	71,536,941	0	0	0	4,309,459
Total Program	85,353,301	28,257	85,381,558	79,848,716	28,257	56,920	0	5,447,666
Public School Support - Continuous Appropriation								
Operating Expenses	0	0	0	2,550	0	0	0	(2,550)
Trustee/Benefit Payment	0	0	0	9,008,241	0	0	0	(9,008,241)
Total Program	0	0	0	9,010,791	0	0	0	(9,010,791)
Public School Support - Lump Sum Appropriation								
Operating Expenses	290,000	(56,541)	233,459	111,577	0	0	0	121,883
Capital Outlay	0	2,681	2,681	2,681	0	0	0	0
Trustee/Benefit Payment	660,620,000	16,644,819	677,264,819	635,614,650	16,236,511	18,159,210	0	7,254,449
Total Program	660,910,000	16,590,959	677,500,959	635,728,907	16,236,511	18,159,210	0	7,376,331
Public School Support - Combined								
Operating Expenses	290,000	(56,541)	233,459	114,127	0	0	0	119,333
Capital Outlay	0	2,681	2,681	2,681	0	0	0	0
Trustee/Benefit Payment	660,620,000	16,644,819	677,264,819	644,622,891	16,236,511	18,159,210	0	(1,753,792)
Total Public School Support	660,910,000	16,590,959	677,500,959	644,739,698	16,236,511	18,159,210	0	(1,634,460)
Total Agency - 170	\$746,263,301	\$16,619,217	\$762,882,518	\$724,588,414	\$16,264,768	\$18,216,130	\$0	\$3,813,206

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DIVISION OF FINANCIAL MANAGEMENT - 180								
General Fund - 0001								
Financial Management - Lump Sum Appropriation								
Personnel Costs	\$1,086,800	(\$22,500)	\$1,064,300	\$1,052,063	\$0	\$0	\$0	\$12,237
Operating Expenses	258,300	5,056	263,356	225,100	6,056	4,359	0	27,842
Capital Outlay	31,900	68,248	100,148	58,401	40,784	194	0	769
Total Program	1,377,000	50,804	1,427,804	1,335,564	46,840	4,552	0	40,848
Total Fund - 0001	1,377,000	50,804	1,427,804	1,335,564	46,840	4,552	0	40,848
Indirect Cost Recovery - 0125								
Financial Management - Lump Sum Appropriation								
Operating Expenses	0	14,250	14,250	0	6,000	0	0	8,250
Total Program	0	14,250	14,250	0	6,000	0	0	8,250
Total Fund - 0125	0	14,250	14,250	0	6,000	0	0	8,250
Natural Restoration - 0310								
Financial Management - Lump Sum Appropriation								
Personnel Costs	0	53,800	53,800	51,852	0	0	0	1,948
Operating Expenses	193,500	74,398	267,898	257,795	488	0	0	9,615
Capital Outlay	0	23,603	23,603	18,423	5,113	0	0	67
Trustee/Benefit Payment	0	407,600	407,600	407,588	0	0	0	12
Total Program	193,500	559,401	752,901	735,658	5,601	0	0	11,642
Total Fund - 0310	193,500	559,401	752,901	735,658	5,601	0	0	11,642

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DIVISION OF FINANCIAL MANAGEMENT - 180 (continued)								
Federal (Grant) - 0348								
Rural Development Council - Lump Sum Appropriation								
Personnel Costs	89,200	0	89,200	85,011	0	0	0	4,189
Operating Expenses	45,000	(9,980)	35,020	31,803	0	0	0	3,217
Capital Outlay	0	4,980	4,980	4,680	0	0	0	300
Trustee/Benefit Payment	0	5,000	5,000	5,000	0	0	0	0
Total Program	134,200	0	134,200	126,494	0	0	0	7,706
Total Fund - 0348	134,200	0	134,200	126,494	0	0	0	7,706
Miscellaneous Revenue - 0349								
Financial Management - Lump Sum Appropriation								
Personnel Costs	55,700	0	55,700	55,700	0	0	0	0
Operating Expenses	10,300	560	10,860	7,270	560	0	0	3,030
Capital Outlay	4,300	0	4,300	3,155	0	0	0	1,145
Total Program	70,300	560	70,860	66,125	560	0	0	4,175
Rural Development Council - Lump Sum Appropriation								
Operating Expenses	20,000	0	20,000	20,000	0	0	0	0
Total Program	20,000	0	20,000	20,000	0	0	0	0
Total Fund - 0349	90,300	560	90,860	86,125	560	0	0	4,175
Bunker Hill Consent Decree - 0511								
Financial Management - Lump Sum Appropriation								
Trustee/Benefit Payment	0	30,000	30,000	30,000	0	0	0	0
Total Program	0	30,000	30,000	30,000	0	0	0	0
Total Fund - 0511	0	30,000	30,000	30,000	0	0	0	0
Total Agency - 180	\$1,795,000	\$655,015	\$2,450,015	\$2,313,841	\$59,001	\$4,552	\$0	\$72,621

The accompanying notes are an integral part of the financial statements. 48

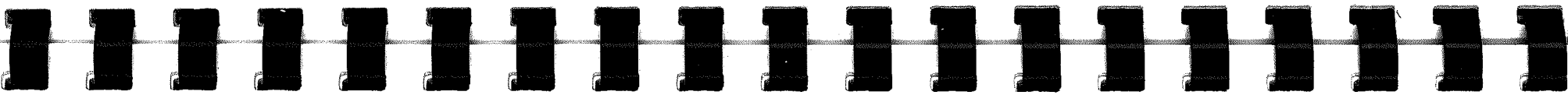
State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DIVISION OF FINANCIAL MANAGEMENT - 180 (continued)								
All Funds - By Program								
Financial Management - Lump Sum Appropriation								
Personnel Costs	\$1,142,500	\$31,300	\$1,173,800	\$1,159,615	\$0	\$0	\$0	\$14,185
Operating Expenses	462,100	94,263	556,363	490,165	13,103	4,359	0	48,736
Capital Outlay	36,200	91,852	128,052	79,979	45,898	194	0	1,982
Trustee/Benefit Payment	0	407,600	407,600	407,588	0	0	0	12
Total Program	1,640,800	625,015	2,265,815	2,137,347	59,001	4,552	0	64,915
Rural Development Council - Lump Sum Appropriation								
Personnel Costs	89,200	0	89,200	85,011	0	0	0	4,189
Operating Expenses	65,000	(9,980)	55,020	51,803	0	0	0	3,217
Capital Outlay	0	4,980	4,980	4,680	0	0	0	300
Trustee/Benefit Payment	0	35,000	35,000	35,000	0	0	0	0
Total Program	154,200	30,000	184,200	176,494	0	0	0	7,706
Total Agency - 180	\$1,795,000	\$655,015	\$2,450,015	\$2,313,841	\$59,001	\$4,552	\$0	\$72,621

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181								
General Fund - 0001								
Governor's Administration								
Personnel Costs	\$940,017	(\$186,212)	\$753,805	\$753,805	\$0	\$0	\$0	\$0
Operating Expenses	271,773	112,409	384,182	350,187	0	22,624	0	11,370
Capital Outlay	0	73,861	73,861	73,861	0	0	0	0
Total Program	1,211,790	58	1,211,847	1,177,853	0	22,624	0	11,370
Governor's Residence								
Operating Expenses	11,256	0	11,256	6,007	0	0	0	5,248
Total Program	11,256	0	11,256	6,007	0	0	0	5,248
Governor's Expense								
Operating Expenses	8,200	(1,003)	7,197	7,165	0	0	0	32
Capital Outlay	0	1,003	1,003	0	0	1,003	0	0
Total Program	8,200	0	8,200	7,165	0	1,003	0	32
Governor's Elect Transition								
Personnel Costs	15,000	(1,446)	13,554	13,554	0	0	0	0
Operating Expenses	0	1,446	1,446	1,378	0	0	0	68
Total Program	15,000	0	15,000	14,932	0	0	0	68
Juvenile Justice & Delinquency Prevention								
Personnel Costs	61,100	(857)	60,243	60,243	0	0	0	0
Operating Expenses	8,400	857	9,257	9,257	0	0	0	0
Total Program	69,500	0	69,500	69,500	0	0	0	0
Early Childhood								
Operating Expenses	1,700	0	1,700	1,679	0	0	0	21
Total Program	1,700	0	1,700	1,679	0	0	0	21

The accompanying notes are an integral part of the financial statements. 50



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
General Fund - 0001 (continued)								
Governor Acting Pay								
Personnel Costs	6,700	0	6,700	6,700	0	0	0	0
Total Program	6,700	0	6,700	6,700	0	0	0	0
Total Fund - 0001	1,324,145	58	1,324,203	1,283,836	0	23,627	0	16,740
Hazardous Substance Emergency Response - 0100								
State Emergency Response Commission								
Deficiency Warrants - Continuous Appropriation								
Trustee/Benefit Payment	600	0	600	34,638	0	0	0	(34,038)
Total Program	600	0	600	34,638	0	0	0	(34,038)
Total Fund - 0100	600	0	600	34,638	0	0	0	(34,038)
Hazardous Waste Training - 0184								
State Emergency Response Commission								
Personnel Costs	125,500	0	125,500	125,500	0	0	0	0
Operating Expenses	157,600	(41,238)	116,362	109,933	6,001	41	0	387
Capital Outlay	143,000	77,274	220,274	181,055	28,583	9,415	0	1,222
Total Program	426,100	36,036	462,136	416,488	34,584	9,456	0	1,608
Total Fund - 0184	426,100	36,036	462,136	416,488	34,584	9,456	0	1,608
Water Pollution Control - 0200								
State Emergency Response Commission								
Operating Expenses	3,300	(3,300)	0	0	0	0	0	0
Capital Outlay	0	3,300	3,300	3,300	0	0	0	0
Total Program	3,300	0	3,300	3,300	0	0	0	0
Total Fund - 0200	3,300	0	3,300	3,300	0	0	0	0

The accompanying notes are an integral part of the financial statements. 51

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
Governor's Emergency Fund - 0230								
Governor's Emergency - Continuous Appropriation								
Capital Outlay	0	0	0	50,000	0	0	0	(50,000)
Trustee/Benefit Payment	0	0	0	22,626	0	0	0	(22,626)
Total Program	0	0	0	72,626	0	0	0	(72,626)
Total Fund - 0230	0	0	0	72,626	0	0	0	(72,626)
Hazardous Materials/Waste Transport - 0274								
State Emergency Response Commission								
Operating Expenses	0	1,149	1,149	0	1,010	0	0	139
Capital Outlay	0	24,885	24,885	0	20,447	0	0	4,437
Total Program	0	26,034	26,034	0	21,457	0	0	4,576
Total Fund - 0274	0	26,034	26,034	0	21,457	0	0	4,576
Federal (Grant) - 0348								
Social Services								
Personnel Costs	5,900	85,635	91,535	91,074	0	0	0	461
Operating Expenses	5,100	0	5,100	1,317	0	0	0	3,783
Trustee/Benefit Payment	96,800	0	96,800	79,147	0	0	0	17,653
Total Program	107,800	85,635	193,435	171,538	0	0	0	21,897
Juvenile Justice & Delinquency Prevention								
Personnel Costs	36,200	34,600	70,800	36,875	0	0	0	33,925
Operating Expenses	93,200	30,400	123,600	82,193	0	0	0	41,407
Trustee/Benefit Payment	254,300	535,000	789,300	451,613	0	0	0	337,687
Total Program	383,700	600,000	983,700	570,681	0	0	0	413,019

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
Federal (Grant) - 0348 (continued)								
Energy								
Personnel Costs	13,900	0	13,900	10,913	0	0	0	2,987
Operating Expenses	17,900	38,000	55,900	47,708	0	0	0	8,192
Total Program	31,800	38,000	69,800	58,622	0	0	0	11,178
State Emergency Response Commission								
Personnel Costs	15,700	0	15,700	13,754	0	0	0	1,946
Operating Expenses	46,300	50,662	96,962	67,714	0	0	0	29,248
Capital Outlay	0	1,038	1,038	654	0	0	0	384
Trustee/Benefit Payment	71,100	2,500	73,600	63,284	0	0	0	10,316
Total Program	133,100	54,200	187,300	145,406	0	0	0	41,894
Early Childhood								
Personnel Costs	54,500	0	54,500	53,078	0	0	0	1,422
Operating Expenses	44,000	0	44,000	44,000	0	0	0	0
Trustee/Benefit Payment	4,804,600	0	4,804,600	3,302,567	0	0	0	1,502,033
Total Program	4,903,100	0	4,903,100	3,399,645	0	0	0	1,503,455
Total Fund - 0348	5,559,500	777,835	6,337,335	4,345,892	0	0	0	1,991,443
Miscellaneous Revenue - 0349								
Juvenile Justice & Delinquency Prevention								
Operating Expenses	0	61,120	61,120	1,319	0	0	0	59,801
Trustee/Benefit Payment	150,000	(61,120)	88,880	36,319	0	0	0	52,561
Total Program	150,000	0	150,000	37,638	0	0	0	112,362

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
Miscellaneous Revenue - 0349 (continued)								
Early Childhood								
Personnel Costs	68,300	0	68,300	63,820	0	0	0	4,480
Operating Expenses	35,000	0	35,000	23,236	0	0	0	11,764
Trustee/Benefit Payment	545,800	0	545,800	326,329	0	0	0	219,471
Total Program	649,100	0	649,100	413,385	0	0	0	235,715
Total Fund - 0349	799,100	0	799,100	451,023	0	0	0	348,077
Total Agency - 181	\$8,112,745	\$839,962	\$8,952,707	\$6,607,803	\$56,041	\$33,083	\$0	\$2,255,780

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
All Funds - By Program								
Governor's Administration								
Personnel Costs	\$940,017	(\$186,212)	\$753,805	\$753,805	\$0	\$0	\$0	\$0
Operating Expenses	271,773	112,409	384,182	350,187	0	22,624	0	11,370
Capital Outlay	0	73,861	73,861	73,861	0	0	0	0
Total Program	1,211,790	58	1,211,847	1,177,853	0	22,624	0	11,370
Governor's Residence								
Operating Expenses	11,256	0	11,256	6,007	0	0	0	5,248
Total Program	11,256	0	11,256	6,007	0	0	0	5,248
Governor's Expense								
Operating Expenses	8,200	(1,003)	7,197	7,165	0	0	0	32
Capital Outlay	0	1,003	1,003	0	0	1,003	0	0
Total Program	8,200	0	8,200	7,165	0	1,003	0	32
Governor's Elect Transition								
Personnel Costs	15,000	(1,446)	13,554	13,554	0	0	0	0
Operating Expenses	0	1,446	1,446	1,378	0	0	0	68
Total Program	15,000	0	15,000	14,932	0	0	0	68
Juvenile Justice & Delinquency Prevention								
Personnel Costs	97,300	33,743	131,043	97,118	0	0	0	33,925
Operating Expenses	101,600	92,377	193,977	92,769	0	0	0	101,208
Trustee/Benefit Payment	404,300	473,880	878,180	487,932	0	0	0	390,248
Total Program	603,200	600,000	1,203,200	677,819	0	0	0	525,381
State Emergency Response Commission - Line Item Appropriation								
Personnel Costs	141,200	0	141,200	139,254	0	0	0	1,946
Operating Expenses	207,200	7,273	214,473	177,647	7,011	41	0	29,774
Capital Outlay	143,000	106,497	249,497	185,009	49,030	9,415	0	6,043
Trustee/Benefit Payment	71,100	2,500	73,600	63,284	0	0	0	10,316
Total Program	562,500	116,269	678,769	565,194	56,041	9,456	0	48,078

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
All Funds - By Program (continued)								
State Emergency Response Commission								
Deficiency Warrants - Continuous Appropriation								
Trustee/Benefit Payment	600	0	600	34,638	0	0	0	(34,038)
Total Program	600	0	600	34,638	0	0	0	(34,038)
State Emergency Response Commission - Combined								
Personnel Costs	141,200	0	141,200	139,254	0	0	0	1,946
Operating Expenses	207,200	7,273	214,473	177,647	7,011	41	0	29,774
Capital Outlay	143,000	106,497	249,497	185,009	49,030	9,415	0	6,043
Trustee/Benefit Payment	71,700	2,500	74,200	97,921	0	0	0	(23,721)
Total SERC	563,100	116,269	679,369	599,832	56,041	9,456	0	14,040
Early Childhood								
Personnel Costs	122,800	0	122,800	116,898	0	0	0	5,902
Operating Expenses	80,700	0	80,700	68,915	0	0	0	11,785
Trustee/Benefit Payment	5,350,400	0	5,350,400	3,628,896	0	0	0	1,721,504
Total Program	5,553,900	0	5,553,900	3,814,709	0	0	0	1,739,191
Governor Acting Pay								
Personnel Costs	6,700	0	6,700	6,700	0	0	0	0
Total Program	6,700	0	6,700	6,700	0	0	0	0
Governor's Emergency - Continuous Appropriation								
Capital Outlay	0	0	0	50,000	0	0	0	(50,000)
Trustee/Benefit Payment	0	0	0	22,626	0	0	0	(22,626)
Total Program	0	0	0	72,626	0	0	0	(72,626)
Social Services								
Personnel Costs	5,900	85,635	91,535	91,074	0	0	0	461
Operating Expenses	5,100	0	5,100	1,317	0	0	0	3,783
Trustee/Benefit Payment	96,800	0	96,800	79,147	0	0	0	17,653
Total Program	107,800	85,635	193,435	171,538	0	0	0	21,897

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE GOVERNOR - 181 (continued)								
All Funds - By Program (continued)								
Energy								
Personnel Costs	13,900	0	13,900	10,913	0	0	0	2,987
Operating Expenses	17,900	38,000	55,900	47,708	0	0	0	8,192
Total Program	31,800	38,000	69,800	58,622	0	0	0	11,178
Total Agency - 181	\$8,112,745	\$839,962	\$8,952,707	\$6,607,803	\$56,041	\$33,083	\$0	\$2,255,780

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PACIFIC NW POWER PLANNING COUNCIL - 182								
Federal (Grant) - 0348								
Energy - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$207,394	\$0	\$0	\$0	(\$207,394)
Operating Expenses	0	0	0	111,026	0	0	0	(111,026)
Capital Outlay	0	184	184	3,388	0	0	0	(3,204)
Total Program	0	184	184	321,809	0	0	0	(321,624)
Fish & Wildlife - Continuous Appropriation								
Personnel Costs	0	0	0	263,163	0	0	0	(263,163)
Operating Expenses	0	0	0	111,535	0	0	0	(111,535)
Capital Outlay	0	(60)	(60)	1,645	0	0	0	(1,705)
Total Program	0	(60)	(60)	376,342	0	0	0	(376,402)
Total Fund - 0348	0	124	124	698,151	0	0	0	(698,027)
Total Agency - 182	\$0	\$124	\$124	\$698,151	\$0	\$0	\$0	(\$698,027)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC EMPLOYEE RETIREMENT SYSTEM - 183								
Public Employee Retirement System - 0550								
Public Employee Retirement - 0550-01								
Administration								
Personnel Costs	\$1,658,200	(\$79,975)	\$1,578,225	\$1,578,225	\$0	\$0	\$0	\$0
Operating Expenses	1,031,800	38,926	1,070,726	1,070,726	0	0	0	0
Capital Outlay	0	41,584	41,584	41,584	0	0	0	0
Total Program	2,690,000	535	2,690,535	2,690,535	0	0	0	0
Total Fund Detail - 0550-01	2,690,000	535	2,690,535	2,690,535	0	0	0	0
PERSI - Special - 0550-02								
Portfolio Investment - Continuous Appropriation								
Personnel Costs	0	0	0	197,442	0	0	0	(197,442)
Operating Expenses	0	0	0	173,284	0	0	0	(173,284)
Capital Outlay	0	0	0	24,791	0	0	0	(24,791)
Total Program	0	0	0	395,518	0	0	0	(395,518)
Dist Retirement Contribution - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	57,486,538	0	0	0	(57,486,538)
Total Program	0	0	0	57,486,538	0	0	0	(57,486,538)
Total Fund Detail - 0550-02	0	0	0	57,882,056	0	0	0	(57,882,056)
PERSI - Retiree Medical Insurance - 0550-03								
Retirement Medical Insurance - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	2,799,253	0	0	0	(2,799,253)
Total Program	0	0	0	2,799,253	0	0	0	(2,799,253)
Total Fund Detail - 0550-03	0	0	0	2,799,253	0	0	0	(2,799,253)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>PUBLIC EMPLOYEE RETIREMENT SYSTEM - 183 (continued)</b>								
<b>Public Employee Retirement System - 0550 (continued)</b>								
401K - 0550-04								
401 K								
Operating Expenses	3,000	0	3,000	0	0	0	0	3,000
Total Program	3,000	0	3,000	0	0	0	0	3,000
Total Fund Detail - 0550-04	3,000	0	3,000	0	0	0	0	3,000
Total Fund - 0550	2,693,000	535	2,693,535	63,371,844	0	0	0	(60,678,309)
Total Agency - 183	\$2,693,000	\$535	\$2,693,535	\$63,371,844	\$0	\$0	\$0	(\$60,678,309)

The accompanying notes are an integral part of the financial statements. 60

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>ENDOWMENT FUND INVESTMENT BOARD - 184</b>								
<b>General Fund - 0001</b>								
Endowment Investments								
Personnel Costs	\$235,300	\$0	\$235,300	\$231,794	\$0	\$0	\$0	\$3,506
Operating Expenses	102,400	(2,300)	100,100	99,724	0	0	0	376
Capital Outlay	2,000	2,545	4,545	4,527	0	0	0	18
Total Program	339,700	245	339,945	336,045	0	0	0	3,900
Total Fund - 0001	339,700	245	339,945	336,045	0	0	0	3,900
<b>Miscellaneous Revenue - 0349</b>								
Endowment Investments								
Personnel Costs	78,500	0	78,500	77,262	0	0	0	1,238
Operating Expenses	37,000	(1,100)	35,900	35,726	0	0	0	174
Capital Outlay	1,000	1,181	2,181	2,172	0	0	0	9
Total Program	116,500	81	116,581	115,160	0	0	0	1,421
Total Fund - 0349	116,500	81	116,581	115,160	0	0	0	1,421
Total Agency - 184	\$456,200	\$326	\$456,526	\$451,205	\$0	\$0	\$0	\$5,321

The accompanying notes are an integral part of the financial statements. 61



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
ENDOWMENT FUND INVESTMENT BOARD - 184 (continued)								
All Funds - By Program								
Endowment Investments								
Personnel Costs	\$313,800	\$0	\$313,800	\$309,056	\$0	\$0	\$0	\$4,744
Operating Expenses	139,400	(3,400)	136,000	135,450	0	0	0	550
Capital Outlay	3,000	3,726	6,726	6,699	0	0	0	27
Total Program	456,200	326	456,526	451,205	0	0	0	5,321
Total Agency - 184	\$456,200	\$326	\$456,526	\$451,205	\$0	\$0	\$0	\$5,321

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE LIQUOR DISPENSARY - 185								
Liquor Control - 0418								
Liquor Dispensary								
Personnel Costs	\$5,021,400	\$0	\$5,021,400	\$4,839,582	\$0	\$0	\$0	\$181,818
Operating Expenses	2,449,900	0	2,449,900	2,010,166	0	0	0	439,734
Capital Outlay	95,600	9,000	104,600	80,867	9,000	6,399	0	8,334
Total Program	7,566,900	9,000	7,575,900	6,930,614	9,000	6,399	0	629,887
Liquor Acquisition and Profit Distribution - Continuous Appropriation								
Operating Expenses	0	0	0	27,448,033	0	0	0	(27,448,033)
Trustee/Benefit Payment	0	0	0	12,985,673	0	0	0	(12,985,673)
Total Program	0	0	0	40,433,706	0	0	0	(40,433,706)
Total Fund - 0418	7,566,900	9,000	7,575,900	47,364,320	9,000	6,399	0	(39,803,819)
Total Agency - 185	\$7,566,900	\$9,000	\$7,575,900	\$47,364,320	\$9,000	\$6,399	\$0	(\$39,803,819)

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE INSURANCE FUND - 186								
Petroleum Storage Trust Fund - 0130								
Petroleum Storage Trust								
Personnel Costs	\$608,500	\$0	\$608,500	\$605,699	\$0	\$0	\$0	\$2,801
Operating Expenses	406,300	0	406,300	393,428	0	0	0	12,872
Capital Outlay	0	4,175	4,175	0	4,175	0	0	0
Total Program	1,014,800	4,175	1,018,975	999,127	4,175	0	0	15,673
Petroleum Storage Trust - Continuous Appropriation								
Operating Expenses	0	0	0	1,378,871	0	0	0	(1,378,871)
Trustee/Benefit Pymt	0	0	0	1,417,430	0	0	0	(1,417,430)
Total Program	0	0	0	2,796,301	0	0	0	(2,796,301)
Total Fund - 0130	1,014,800	4,175	1,018,975	3,795,428	4,175	0	0	(2,780,628)
Worker's Compensation - 0424								
Worker's Compensation								
Personnel Costs	\$6,346,400	\$0	\$6,346,400	\$6,288,299	\$0	\$0	\$0	\$58,101
Operating Expenses	1,774,600	(67,667)	1,706,933	1,623,436	9,533	59,184	0	14,780
Capital Outlay	167,300	77,200	244,500	157,855	0	86,609	0	36
Total Program	8,288,300	9,533	8,297,833	8,069,590	9,533	145,793	0	72,917
Worker's Compensation - Continuous Appropriation								
Operating Expenses	0	0	0	9,248,630	0	0	0	(9,248,630)
Capital Outlay	0	0	0	165,497	0	0	0	(165,497)
Trustee/Benefit Pymt	0	0	0	68,123,293	0	0	0	(68,123,293)
Total Program	0	0	0	77,537,420	0	0	0	(77,537,420)
Total Fund - 0424	8,288,300	9,533	8,297,833	85,607,011	9,533	145,793	0	(77,464,504)
Total Agency - 186	\$9,303,100	\$13,708	\$9,316,808	\$89,402,438	\$13,708	\$145,793	\$0	(\$80,245,131)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE INSURANCE FUND - 186 (continued)								
All Funds - By Program								
Petroleum Storage Trust - combined								
Personnel Costs	\$608,500	\$0	\$608,500	\$605,699	\$0	\$0	\$0	\$2,801
Operating Expenses	406,300	0	406,300	1,772,299	0	0	0	(1,365,999)
Capital Outlay	0	4,175	4,175	0	4,175	0	0	0
Trustee/Benefit Pymt	0	0	0	1,417,430	0	0	0	(1,417,430)
Total Petroleum Storage Trust	1,014,800	4,175	1,018,975	3,795,428	4,175	0	0	(2,780,628)
Worker's Compensation - combined								
Personnel Costs	6,346,400	0	6,346,400	6,288,299	0	0	0	58,101
Operating Expenses	1,774,600	(67,667)	1,706,933	10,872,066	9,533	59,184	0	(9,233,850)
Capital Outlay	167,300	77,200	244,500	323,352	0	86,609	0	(165,461)
Trustee/Benefit Pymt	0	0	0	68,123,293	0	0	0	(68,123,293)
Total Worker's Compensation	8,288,300	9,533	8,297,833	85,607,011	9,533	145,793	0	(77,464,504)
Total Agency - 186	\$9,303,100	\$13,708	\$9,316,808	\$89,402,438	\$13,708	\$145,793	\$0	(\$80,245,131)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO OFFICE ON AGING - 187								
General Fund - 0001								
Services For Older Persons								
Personnel Costs	\$314,200	\$0	\$314,200	\$314,200	\$0	\$0	\$0	\$0
Operating Expenses	36,600	0	36,600	36,600	0	0	0	0
Trustee/Benefit Pymt	2,399,000	0	2,399,000	2,399,000	0	0	0	0
Total Program	2,749,800	0	2,749,800	2,749,800	0	0	0	0
Total Fund - 0001	2,749,800	0	2,749,800	2,749,800	0	0	0	0
Federal (Grant) - 0348								
Services For Older Persons								
Personnel Costs	345,100	0	345,100	299,969	0	0	0	45,131
Operating Expenses	132,800	5,000	137,800	107,821	0	0	0	29,979
Capital Outlay	0	20,300	20,300	18,736	0	0	0	1,564
Trustee/Benefit Pymt	4,890,900	270,000	5,160,900	5,124,552	0	0	0	36,348
Total Program	5,368,800	295,300	5,664,100	5,551,077	0	0	0	113,023
Total Fund - 0348	5,368,800	295,300	5,664,100	5,551,077	0	0	0	113,023
Miscellaneous Revenue - 0349								
Services For Older Persons								
Personnel Costs	0	15,000	15,000	4,989	0	0	0	10,011
Operating Expenses	16,000	5,000	21,000	8,284	0	0	0	12,716
Total Program	16,000	20,000	36,000	13,273	0	0	0	22,727
Total Fund - 0349	16,000	20,000	36,000	13,273	0	0	0	22,727
Total Agency - 187	\$8,134,600	\$315,300	\$8,449,900	\$8,314,150	\$0	\$0	\$0	\$135,750

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO OFFICE ON AGING - 187 (continued)								
All Funds - By Program								
Services For Older Persons								
Personnel Costs	\$659,300	\$15,000	\$674,300	\$619,158	\$0	\$0	\$0	\$55,142
Operating Expenses	185,400	10,000	195,400	152,705	0	0	0	42,695
Capital Outlay	0	20,300	20,300	18,736	0	0	0	1,564
Trustee/Benefit Pymt	7,289,900	270,000	7,559,900	7,523,552	0	0	0	36,348
Total Program	8,134,600	315,300	8,449,900	8,314,150	0	0	0	135,750
Total Agency - 187	\$8,134,600	\$315,300	\$8,449,900	\$8,314,150	\$0	\$0	\$0	\$135,750

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON HUMAN RIGHTS - 188								
General Fund - 0001								
Idaho Human Rights Commission								
Personnel Costs	\$304,200	\$0	\$304,200	\$304,200	\$0	\$0	\$0	\$0
Operating Expenses	115,800	0	115,800	115,798	0	0	0	2
Capital Outlay	2,500	0	2,500	2,493	0	0	0	7
Total Program	422,500	0	422,500	422,492	0	0	0	8
Total Fund - 0001	422,500	0	422,500	422,492	0	0	0	8
Federal (Grant) - 0348								
Idaho Human Rights Commission								
Personnel Costs	99,900	1,300	101,200	101,181	0	0	0	19
Operating Expenses	69,600	22,700	92,300	90,617	0	0	0	1,683
Capital Outlay	2,500	0	2,500	2,372	0	0	0	128
Total Program	172,000	24,000	196,000	194,170	0	0	0	1,830
Total Fund - 0348	172,000	24,000	196,000	194,170	0	0	0	1,830
Miscellaneous Revenue - 0349								
Idaho Human Rights Commission								
Operating Expenses	6,500	0	6,500	1,784	0	0	0	4,716
Total Program	6,500	0	6,500	1,784	0	0	0	4,716
Total Fund - 0349	6,500	0	6,500	1,784	0	0	0	4,716
Agency Total - 188	\$601,000	\$24,000	\$625,000	\$618,446	\$0	\$0	\$0	\$6,554

The accompanying notes are an integral part of the financial statements. 68



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON HUMAN RIGHTS - 188 (continued)								
All Funds - By Program								
Idaho Human Rights Commission								
Personnel Costs	\$404,100	\$1,300	\$405,400	\$405,381	\$0	\$0	\$0	\$19
Operating Expenses	191,900	22,700	214,600	208,199	0	0	0	6,401
Capital Outlay	5,000	0	5,000	4,865	0	0	0	135
Total Program	601,000	24,000	625,000	618,446	0	0	0	6,554
Total Agency - 188	\$601,000	\$24,000	\$625,000	\$618,446	\$0	\$0	\$0	\$6,554

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189								
General Fund - 0001								
Services To The Blind								
Personnel Costs	\$670,800	\$0	\$670,800	\$668,491	\$0	\$0	\$0	\$2,309
Operating Expenses	95,100	(20,000)	75,100	73,897	0	0	0	1,203
Capital Outlay	4,000	0	4,000	3,941	0	0	0	59
Trustee/Benefit Pymt	434,500	52,178	486,678	405,410	32,178	45,000	0	4,090
Total Program	1,204,400	32,178	1,236,578	1,151,739	32,178	45,000	0	7,661
Total Fund - 0001	1,204,400	32,178	1,236,578	1,151,739	32,178	45,000	0	7,661
Business Enterprise Programs - 0210								
Services To The Blind								
Personnel Costs	31,600	0	31,600	31,599	0	0	0	1
Operating Expenses	7,900	0	7,900	4,621	0	0	0	3,279
Trustee/Benefit Pymt	129,600	0	129,600	58,568	0	0	0	71,032
Total Program	169,100	0	169,100	94,788	0	0	0	74,312
Total Fund - 0210	169,100	0	169,100	94,788	0	0	0	74,312
Rehabilitation Revenue And Refunds - 0288								
Services To The Blind								
Personnel Costs	41,800	0	41,800	3,710	0	0	0	38,090
Operating Expenses	32,500	0	32,500	255	0	0	0	32,245
Trustee/Benefit Pymt	12,400	0	12,400	2,333	0	0	0	10,067
Total Program	86,700	0	86,700	6,298	0	0	0	80,402
Total Fund - 0288	86,700	0	86,700	6,298	0	0	0	80,402

The accompanying notes are an integral part of the financial statements. 70

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189 (continued)								
Federal (Grant) - 0348								
Services To The Blind								
Personnel Costs	790,900	67,500	858,400	767,543	0	0	0	90,857
Operating Expenses	426,500	(90,500)	336,000	334,486	0	543	0	971
Capital Outlay	59,000	36,600	95,600	75,638	0	1,711	0	18,251
Trustee/Benefit Pymt	289,000	306,488	595,488	501,028	19,634	71,106	0	3,720
Total Program	1,565,400	320,088	1,885,488	1,678,695	19,634	73,360	0	113,799
Total Fund - 0348	1,565,400	320,088	1,885,488	1,678,695	19,634	73,360	0	113,799
Miscellaneous Revenue - 0349								
Services To The Blind								
Operating Expenses	16,800	(16,000)	800	0	0	0	0	800
Capital Outlay	3,000	0	3,000	2,756	0	0	0	244
Trustee/Benefit Pymt	8,800	42,822	51,622	91	12,663	23,303	0	15,565
Total Program	28,600	26,822	55,422	2,847	12,663	23,303	0	16,609
Total Fund - 0349	28,600	26,822	55,422	2,847	12,663	23,303	0	16,609
Adaptive Aids And Appliances - 0426								
Services To The Blind								
Operating Expenses	30,000	0	30,000	21,423	0	0	0	8,577
Total Program	30,000	0	30,000	21,423	0	0	0	8,577
Total Fund - 0426	30,000	0	30,000	21,423	0	0	0	8,577
Total Agency - 189	\$3,084,200	\$379,088	\$3,463,288	\$2,955,791	\$64,475	\$141,663	\$0	\$301,359

The accompanying notes are an integral part of the financial statements. 71

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189 (continued)								
All Funds - By Program								
Services To The Blind								
Personnel Costs	\$1,535,100	\$67,500	\$1,602,600	\$1,471,344	\$0	\$0	\$0	\$131,256
Operating Expenses	608,800	(126,500)	482,300	434,682	0	543	0	47,075
Capital Outlay	66,000	36,600	102,600	82,335	0	1,711	0	18,554
Trustee/Benefit Pymt	874,300	401,488	1,275,788	967,431	64,475	139,409	0	104,474
Total Program	3,084,200	379,088	3,463,288	2,955,791	64,475	141,663	0	301,359
Total Agency - 189	\$3,084,200	\$379,088	\$3,463,288	\$2,955,791	\$64,475	\$141,663	\$0	\$301,359

The accompanying notes are an integral part of the financial statements. 72



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
MILITARY DIVISION - 190								
General Fund - 0001								
Military Management								
Personnel Costs	\$1,027,000	(\$23,147)	\$1,003,853	\$1,003,853	\$0	\$0	\$0	\$0
Operating Expenses	734,200	28,018	762,218	762,218	0	0	0	0
Capital Outlay	14,000	38,268	52,268	52,268	0	0	0	0
Total Program	1,775,200	43,139	1,818,339	1,818,339	0	0	0	0
N.G. Insurance Payments - Continuous Appropriation								
Trustee/Benefit Pymt	0	0	0	650	0	0	0	(650)
Total Program	0	0	0	650	0	0	0	(650)
Fed/State Agreements								
Personnel Costs	170,200	(11,887)	158,313	158,313	0	0	0	0
Operating Expenses	172,800	44,426	217,226	217,226	0	0	0	0
Capital Outlay	1,500	(678)	822	822	0	0	0	0
Total Program	344,500	31,861	376,361	376,361	0	0	0	0
Disaster Services								
Personnel Costs	363,400	(99,525)	263,875	263,875	0	0	0	0
Operating Expenses	78,000	(2,052)	75,948	75,948	0	0	0	0
Capital Outlay	14,200	31,747	45,947	40,777	5,170	0	0	0
Total Program	455,600	(69,830)	385,770	380,600	5,170	0	0	0
Total Fund - 0001	2,575,300	5,170	2,580,470	2,575,949	5,170	0	0	(650)
Indirect Cost Recovery - 0125								
Disaster Services								
Personnel Costs	97,300	(38,500)	58,800	40,950	0	0	0	17,850
Operating Expenses	8,300	32,500	40,800	21,406	0	0	0	19,394
Capital Outlay	0	6,000	6,000	5,232	0	0	0	768
Total Program	105,600	0	105,600	67,588	0	0	0	38,012
Total Fund - 0125	105,600	0	105,600	67,588	0	0	0	38,012

The accompanying notes are an integral part of the financial statements. 73

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>MILITARY DIVISION - 190 (continued)</b>								
<b>Federal (Grant) - 0348</b>								
Military Management								
Personnel Costs	71,300	(43,940)	27,360	2,393	0	0	0	24,967
Operating Expenses	660,300	6,000,000	6,660,300	6,063,049	0	0	0	597,251
Capital Outlay	2,500	0	2,500	2,500	0	0	0	0
Total Program	734,100	5,956,060	6,690,160	6,067,942	0	0	0	622,218
Fed/State Agreements								
Personnel Costs	4,060,600	(186,560)	3,874,040	3,874,040	0	0	0	0
Operating Expenses	3,533,600	157,559	3,691,159	2,543,107	0	0	0	1,148,051
Capital Outlay	10,000	72,941	82,941	82,224	0	0	0	718
Total Program	7,604,200	43,940	7,648,140	6,499,372	0	0	0	1,148,769
Disaster Services								
Personnel Costs	484,100	173,000	657,100	610,043	0	0	0	47,057
Operating Expenses	197,600	0	197,600	177,566	0	0	0	20,034
Capital Outlay	44,200	0	44,200	483	0	0	0	43,717
Trustee/Benefit Pymt	700,000	0	700,000	459,485	0	0	0	240,515
Total Program	1,425,900	173,000	1,598,900	1,247,577	0	0	0	351,323
Total Fund - 0348	9,764,200	6,173,000	15,937,200	13,814,890	0	0	0	2,122,310
<b>Miscellaneous Revenue - 0349</b>								
Military Management								
Personnel Costs	15,700	(13,717)	1,983	1,323	0	0	0	660
Operating Expenses	20,600	13,717	34,317	34,317	0	0	0	0
Total Program	36,300	0	36,300	35,640	0	0	0	660
Total Fund - 0349	36,300	0	36,300	35,640	0	0	0	660
Total Agency - 190	\$12,481,400	\$6,178,170	\$18,659,570	\$16,494,068	\$5,170	\$0	\$0	\$2,160,332

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>MILITARY DIVISION - 190 (continued)</b>								
<b>All Funds - By Program</b>								
Military Management								
Personnel Costs	\$1,114,000	(\$80,804)	\$1,033,196	\$1,007,570	\$0	\$0	\$0	\$25,626
Operating Expenses	1,415,100	6,041,735	7,456,835	6,859,583	0	0	0	597,251
Capital Outlay	16,500	38,268	54,768	54,768	0	0	0	0
Total Program	2,545,600	5,999,199	8,544,799	7,921,921	0	0	0	622,878
N.G. Insurance Payments - Continuous Appropriation								
Trustee/Benefit Pymt	0	0	0	650	0	0	0	(650)
Total Program	0	0	0	650	0	0	0	(650)
Fed/State Agreements								
Personnel Costs	4,230,800	(198,447)	4,032,353	4,032,353	0	0	0	0
Operating Expenses	3,706,400	201,985	3,908,385	2,760,334	0	0	0	1,148,051
Capital Outlay	11,500	72,263	83,763	83,046	0	0	0	718
Total Program	7,948,700	75,801	8,024,501	6,875,732	0	0	0	1,148,769
Disaster Services								
Personnel Costs	944,800	34,975	979,775	914,867	0	0	0	64,907
Operating Expenses	283,900	30,448	314,348	274,920	0	0	0	39,428
Capital Outlay	58,400	37,747	96,147	46,492	5,170	0	0	44,485
Trustee/Benefit Pymt	700,000	0	700,000	459,485	0	0	0	240,515
Total Program	1,987,100	103,170	2,090,270	1,695,765	5,170	0	0	389,335
Total Agency - 190	\$12,481,400	\$6,178,170	\$18,659,570	\$16,494,068	\$5,170	\$0	\$0	\$2,160,332

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DISABILITY DETERMINATIONS SERVICES - 191</b>								
<b>Federal (Grant) - 0348</b>								
Adjudicate Claims - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$1,578,087	\$0	\$0	\$0	(\$1,578,087)
Operating Expenses	0	0	0	590,443	0	0	0	(590,443)
Capital Outlay	0	0	0	66,613	0	0	0	(66,613)
Trustee/Benefit Payment	0	0	0	1,024,143	0	0	0	(1,024,143)
Total Program	0	0	0	3,259,285	0	0	0	(3,259,285)
<b>Total Fund - 0348</b>	0	0	0	3,259,285	0	0	0	(3,259,285)
<b>Total Agency - 191</b>	\$0	\$0	\$0	\$3,259,285	\$0	\$0	\$0	(\$3,259,285)

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>COMMISSION ON WOMEN'S PROGRAMS - 192</b>								
<b>General Fund - 0001</b>								
ICWP (Administration)								
Personnel Costs	\$20,600	(\$200)	\$20,400	\$19,655	\$0	\$0	\$0	\$745
Operating Expenses	12,600	200	12,800	12,474	0	0	0	326
Total Program	33,200	0	33,200	32,128	0	0	0	1,072
<b>Total Fund - 0001</b>	33,200	0	33,200	32,128	0	0	0	1,072
<b>Miscellaneous Revenue - 0349</b>								
ICWP (Administration)								
Operating Expenses	6,500	0	6,500	0	0	0	0	6,500
Capital Outlay	0	300	300	107	0	0	0	193
Total Program	6,500	300	6,800	107	0	0	0	6,693
<b>Total Fund - 0349</b>	6,500	300	6,800	107	0	0	0	6,693
<b>Total Agency - 192</b>	\$39,700	\$300	\$40,000	\$32,235	\$0	\$0	\$0	\$7,765

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
COMMISSION ON WOMEN'S PROGRAMS - 192 (continued)								
All Funds - By Program								
ICWP (Administration)								
Personnel Costs	\$20,600	(\$200)	\$20,400	\$19,655	\$0	\$0	\$0	\$745
Operating Expenses	19,100	200	19,300	12,474	0	0	0	6,826
Capital Outlay	0	300	300	107	0	0	0	193
Total Program	39,700	300	40,000	32,235	0	0	0	7,765
Total Agency - 192	\$39,700	\$300	\$40,000	\$32,235	\$0	\$0	\$0	\$7,765

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200								
General Fund - 0001								
Office of the Director								
Personnel Costs	\$129,200	\$0	\$129,200	\$129,168	\$0	\$0	\$0	\$32
Operating Expenses	67,800	(9,540)	58,260	54,327	487	0	0	3,446
Capital Outlay	0	22,364	22,364	5,353	12,337	4,674	0	0
Total Program	197,000	12,824	209,824	188,849	12,824	4,674	0	3,477
Information Technology								
Personnel Costs	429,700	(60,000)	369,700	339,184	0	0	0	30,516
Operating Expenses	166,900	58,168	225,068	206,267	209	2,225	0	16,367
Capital Outlay	148,000	3,359	151,359	110,899	1,318	11,236	0	27,907
Total Program	744,600	1,527	746,127	656,350	1,527	13,461	0	74,789
Public Works								
Operating Expenses	2,100	(2,100)	0	0	0	0	0	0
Trustee/Benefit Payment	1,811,700	2,100	1,813,800	1,813,800	0	0	0	0
Total Program	1,813,800	0	1,813,800	1,813,800	0	0	0	0
Purchasing								
Personnel Costs	391,300	(45,000)	346,300	334,913	0	0	0	11,387
Operating Expenses	144,200	65,519	209,719	154,007	0	2,320	33,000	20,392
Capital Outlay	49,500	12,750	62,250	33,165	242	27,592	0	1,251
Total Program	585,000	33,269	618,269	522,086	242	29,912	33,000	33,029
Total Fund - 0001	3,340,400	47,619	3,388,019	3,181,084	14,592	48,047	33,000	111,296
Permanent Building Fund - 0365								
Public Works								
Personnel Costs	1,039,800	0	1,039,800	1,024,013	0	0	0	15,787
Operating Expenses	376,400	350	376,750	301,279	345	7,822	0	67,303
Capital Outlay	73,000	37,891	110,891	11,600	36,971	36,419	0	25,901
Trustee/Benefit Payment	4,656,100	0	4,656,100	4,382,631	0	0	0	273,469
Total Program	6,145,300	38,241	6,183,541	5,719,524	37,316	44,241	0	382,460

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF ADMINISTRATION - 200 (continued)</b>								
<b>Permanent Building Fund - 0365 (continued)</b>								
Public Works - Continuous Appropriation								
Capital Outlay	0	0	0	25,180,021	0	0	0	(25,180,021)
Total Program	0	0	0	25,180,021	0	0	0	(25,180,021)
Public Works - Prior Year Reappropriation								
Capital Outlay	161,336,970	0	161,336,970	18,011,985	0	0	0	143,324,985
Total Program	161,336,970	0	161,336,970	18,011,985	0	0	0	143,324,985
<b>Total Fund - 0365</b>	<b>167,482,270</b>	<b>38,241</b>	<b>167,520,511</b>	<b>48,911,530</b>	<b>37,316</b>	<b>44,241</b>	<b>0</b>	<b>118,527,424</b>
<b>Governor's Residence Fund - 0366</b>								
Public Works								
Capital Outlay	0	0	0	0	0	0	0	0
Total Program	0	0	0	0	0	0	0	0
<b>Total Fund - 0366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Administration and Accounting Services - 0450</b>								
Office of the Director								
Personnel Costs	360,800	(20,000)	340,800	292,770	0	0	0	48,030
Operating Expenses	133,600	15	133,615	104,347	0	0	0	29,268
Capital Outlay	5,000	0	5,000	3,676	0	0	0	1,324
Total Program	499,400	(19,985)	479,415	400,793	0	0	0	78,622
Office of the Director - Continuous Appropriation								
Operating Expenses	0	0	0	717,813	0	0	0	(717,813)
Total Program	0	0	0	717,813	0	0	0	(717,813)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF ADMINISTRATION - 200 (continued)</b>								
<b>Administration and Accounting Services - 0450 (continued)</b>								
Information Technology								
Personnel Costs	1,591,400	(24,785)	1,566,615	1,539,026	0	0	0	27,589
Operating Expenses	716,200	23,538	739,738	686,631	0	1,468	0	51,639
Capital Outlay	510,500	99,317	609,817	170,949	86,548	331,448	0	20,872
Total Program	2,818,100	98,070	2,916,170	2,396,606	86,548	332,916	0	100,100
Information Technology - Continuous Appropriation								
Operating Expenses	0	0	0	6,904,574	0	0	0	(6,904,574)
Capital Outlay	0	0	0	151,159	0	0	0	(151,159)
Total Program	0	0	0	7,055,733	0	0	0	(7,055,733)
Public Works								
Personnel Costs	1,079,800	20,000	1,099,800	1,062,951	0	0	0	36,849
Operating Expenses	2,766,000	91	2,766,091	2,678,027	0	0	0	88,064
Capital Outlay	20,000	0	20,000	16,877	0	0	0	3,123
Trustee/Benefit Payment	785,000	(100,000)	685,000	338,528	0	0	0	346,472
Total Program	4,650,800	(79,909)	4,570,891	4,096,383	0	0	0	474,508
Purchasing								
Personnel Costs	581,700	(66,000)	515,700	502,085	0	0	0	13,615
Operating Expenses	684,200	162,759	846,959	844,612	0	1,015	0	1,331
Capital Outlay	452,500	3,510	456,010	161,566	242	12,535	0	281,667
Total Program	1,718,400	100,269	1,818,669	1,508,263	242	13,550	0	296,614
<b>Total Fund - 0450</b>	<b>9,686,700</b>	<b>98,445</b>	<b>9,785,145</b>	<b>16,175,591</b>	<b>86,790</b>	<b>346,467</b>	<b>0</b>	<b>(6,823,703)</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
Federal Surplus Property - 0456								
Purchasing								
Personnel Costs	281,100	(60,000)	221,100	169,099	0	0	0	52,001
Operating Expenses	149,200	50,102	199,302	133,742	0	0	6,250	59,310
Capital Outlay	5,000	16,148	21,148	21,145	0	0	0	4
Total Program	435,300	6,250	441,550	323,985	0	0	6,250	111,315
Total Fund - 0456	435,300	6,250	441,550	323,985	0	0	6,250	111,315
Group Insurance - 0461								
Office of the Director								
Personnel Costs	213,800	0	213,800	187,338	0	0	0	26,462
Operating Expenses	122,600	0	122,600	80,428	0	1,484	0	40,689
Capital Outlay	5,000	0	5,000	705	0	0	0	4,295
Total Program	341,400	0	341,400	268,471	0	1,484	0	71,446
Office of the Director - Continuous Appropriation								
Operating Expenses	0	0	0	188,818	0	0	0	(188,818)
Trustee/Benefit Payment	0	0	0	66,041,590	0	0	0	(66,041,590)
Total Program	0	0	0	66,230,408	0	0	0	(66,230,408)
Insurance								
Capital Outlay	0	8,812	8,812	0	8,812	0	0	0
Total Program	0	8,812	8,812	0	8,812	0	0	0
Total Fund - 0461	341,400	8,812	350,212	66,498,878	8,812	1,484	0	(66,158,962)

The accompanying notes are an integral part of the financial statements. 82

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
Risk Management - 0462								
Office of the Director								
Personnel Costs	285,100	0	285,100	260,265	0	0	0	24,835
Operating Expenses	145,700	0	145,700	91,321	0	0	0	54,379
Capital Outlay	5,000	0	5,000	315	0	0	0	4,685
Total Program	435,800	0	435,800	351,901	0	0	0	83,899
Office of the Director - Continuous Appropriation								
Operating Expenses	0	0	0	1,336,137	0	0	0	(1,336,137)
Capital Outlay	0	0	0	0	0	0	0	0
Trustee/Benefit Payment	0	0	0	3,095,362	0	0	0	(3,095,362)
Total Program	0	0	0	4,431,499	0	0	0	(4,431,499)
Insurance								
Operating Expenses	0	20,478	20,478	0	3,793	0	0	16,685
Capital Outlay	0	24,158	24,158	0	21,429	0	0	2,730
Total Program	0	44,636	44,636	0	25,221	0	0	19,415
Total Fund - 0462	435,800	44,636	480,436	4,783,400	25,221	0	0	(4,328,186)
Endowment Earnings - 0481								
Public Works								
Capital Outlay	1,937	0	1,937	1,890	0	0	0	47
Total Program	1,937	0	1,937	1,890	0	0	0	47
Total Fund - 0481	1,937	0	1,937	1,890	0	0	0	47

The accompanying notes are an integral part of the financial statements. 83

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
Special Indemnity Fund - 0519								
Office of the Director - Continuous Appropriation								
Personnel Costs	0	0	0	85,152	0	0	0	(85,152)
Operating Expenses	0	0	0	71,958	0	0	0	(71,958)
Capital Outlay	0	0	0	2,606	0	0	0	(2,606)
Trustee/Benefit Payment	0	0	0	2,188,105	0	0	0	(2,188,105)
Total Program	0	0	0	2,347,822	0	0	0	(2,347,822)
Total Fund - 0519	0	0	0	2,347,822	0	0	0	(2,347,822)
Total Agency - 200	\$181,723,807	\$244,003	\$181,967,809	\$142,224,180	\$172,732	\$440,238	\$39,250	\$39,091,410

The accompanying notes are an integral part of the financial statements. 84

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
All Funds - By Program								
Office of the Director - Line Items								
Personnel Costs	\$988,900	(\$20,000)	\$968,900	\$869,541	\$0	\$0	\$0	\$99,359
Operating Expenses	469,700	(9,525)	460,175	330,423	487	1,484	0	127,781
Capital Outlay	15,000	22,364	37,364	10,049	12,337	4,674	0	10,304
Total Program	1,473,600	(7,161)	1,466,439	1,210,013	12,824	6,157	0	237,444
Office of the Director - Continuous Appropriation								
Personnel Costs	0	0	0	85,152	0	0	0	(85,152)
Operating Expenses	0	0	0	2,314,726	0	0	0	(2,314,726)
Capital Outlay	0	0	0	2,606	0	0	0	(2,606)
Trustee/Benefit Pymt	0	0	0	71,325,057	0	0	0	(71,325,057)
Total Program	0	0	0	73,727,541	0	0	0	(73,727,541)
Office of the Director - Combined Totals								
Personnel Costs	988,900	(20,000)	968,900	954,693	0	0	0	14,207
Operating Expenses	469,700	(9,525)	460,175	2,645,149	487	1,484	0	(2,186,944)
Capital Outlay	15,000	22,364	37,364	12,656	12,337	4,674	0	7,698
Trustee/Benefit Pymt	0	0	0	71,325,057	0	0	0	(71,325,057)
Total Office of the Director	1,473,600	(7,161)	1,466,439	74,937,555	12,824	6,157	0	(73,490,097)
Information Technology - Line Items								
Personnel Costs	2,021,100	(84,785)	1,936,315	1,878,210	0	0	0	58,105
Operating Expenses	883,100	81,706	964,806	892,898	209	3,693	0	68,006
Capital Outlay	658,500	102,676	761,176	281,848	87,866	342,684	0	48,778
Total Program	3,562,700	99,597	3,662,297	3,052,956	88,075	346,377	0	174,889
Information Technology - Continuous Appropriation								
Operating Expenses	0	0	0	6,904,574	0	0	0	(6,904,574)
Capital Outlay	0	0	0	151,159	0	0	0	(151,159)
Total Program	0	0	0	7,055,733	0	0	0	(7,055,733)

The accompanying notes are an integral part of the financial statements. 85

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
All Funds - By Program (continued)								
Information Technology - Combined								
Personnel Costs	2,021,100	(84,785)	1,936,315	1,878,210	0	0	0	58,105
Operating Expenses	883,100	81,706	964,806	7,797,472	209	3,693	0	(6,836,568)
Capital Outlay	658,500	102,676	761,176	433,007	87,866	342,684	0	(102,381)
Total Information Technology	3,562,700	99,597	3,662,297	10,108,689	88,075	346,377	0	(6,880,844)
Public Works - Line Items								
Personnel Costs	2,119,600	20,000	2,139,600	2,086,965	0	0	0	52,635
Operating Expenses	3,144,500	(1,659)	3,142,841	2,979,306	345	7,822	0	155,367
Capital Outlay	94,937	37,891	132,827	30,367	36,971	36,419	0	29,071
Trustee/Benefit Pymt	7,252,800	(97,900)	7,154,900	6,534,959	0	0	0	619,941
Total Program	12,611,837	(41,669)	12,570,168	11,631,597	37,316	44,241	0	857,015
Public Works - Continuous Appropriation								
Capital Outlay	161,336,970	0	161,336,970	18,011,985	0	0	0	143,324,985
Total Program	161,336,970	0	161,336,970	18,011,985	0	0	0	143,324,985
Public Works - Prior Year Reappropriation								
Capital Outlay	0	0	0	0	0	0	0	0
Total Program	0	0	0	0	0	0	0	0
Public Works - Combined Totals								
Personnel Costs	2,119,600	20,000	2,139,600	2,086,965	0	0	0	52,635
Operating Expenses	3,144,500	(1,659)	3,142,841	2,979,306	345	7,822	0	155,367
Capital Outlay	161,431,907	37,891	161,469,797	18,042,352	36,971	36,419	0	143,354,056
Trustee/Benefit Pymt	7,252,800	(97,900)	7,154,900	6,534,959	0	0	0	619,941
Total Public Works	173,948,807	(41,669)	173,907,138	29,643,582	37,316	44,241	0	144,182,000
Purchasing								
Personnel Costs	1,254,100	(171,000)	1,083,100	1,006,097	0	0	0	77,003
Operating Expenses	977,600	278,379	1,255,979	1,132,361	0	3,335	39,250	81,033
Capital Outlay	507,000	32,409	539,409	215,876	484	40,127	0	282,922
Total Program	2,738,700	139,788	2,878,488	2,354,334	484	43,462	39,250	440,958

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF ADMINISTRATION - 200 (continued)								
All Funds - By Program (continued)								
Insurance								
Operating Expenses	0	20,478	20,478	0	3,793	0	0	16,685
Capital Outlay	0	32,970	32,970	0	30,241	0	0	2,730
Total Program	0	53,448	53,448	0	34,034	0	0	19,415
Total Agency - 200	\$181,723,807	\$244,003	\$181,967,809	\$117,044,159	\$172,732	\$440,238	\$39,250	\$64,271,431

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>PERSONNEL COMMISSION - 201</b>								
<b>Seminars and Publications - 0401</b>								
Providing Personnel Services								
Operating Expenses	\$55,800	(\$1,190)	\$54,610	\$27,640	\$0	\$0	\$0	\$26,970
Capital Outlay	0	1,190	1,190	1,190	0	0	0	0
Total Program	55,800	0	55,800	28,830	0	0	0	26,970
<b>Total Fund - 0401</b>	55,800	0	55,800	28,830	0	0	0	26,970
<b>Professional Services - 0475</b>								
Providing Personnel Services								
Personnel Costs	1,650,000	(4,210)	1,645,790	1,644,395	0	0	0	1,395
Operating Expenses	451,000	0	451,000	450,964	0	0	0	36
Capital Outlay	77,100	4,210	81,310	81,310	0	0	0	0
Total Program	2,178,100	0	2,178,100	2,176,669	0	0	0	1,431
<b>Total Fund - 0475</b>	2,178,100	0	2,178,100	2,176,669	0	0	0	1,431
<b>Total Agency - 201</b>	\$2,233,900	\$0	\$2,233,900	\$2,205,499	\$0	\$0	\$0	\$28,401

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>PERSONNEL COMMISSION - 201 (continued)</b>								
<b>All Funds - By Program</b>								
Providing Personnel Services								
Personnel Costs	\$1,650,000	(\$4,210)	\$1,645,790	\$1,644,395	\$0	\$0	\$0	\$1,395
Operating Expenses	506,800	(1,190)	505,610	478,604	0	0	0	27,006
Capital Outlay	77,100	5,400	82,500	82,500	0	0	0	0
Total Program	2,233,900	0	2,233,900	2,205,499	0	0	0	28,401
<b>Total Agency - 201</b>	\$2,233,900	\$0	\$2,233,900	\$2,205,499	\$0	\$0	\$0	\$28,401

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210</b>								
<b>General Fund - 0001</b>								
Administration								
Personnel Costs	\$314,400	(\$329)	\$314,071	\$314,071	\$0	\$0	\$0	\$0
Operating Expenses	201,600	(20,400)	181,200	181,200	0	0	0	0
Capital Outlay	23,700	0	23,700	23,700	0	0	0	0
Trustee/Benefit Pymt	0	25,000	25,000	25,000	0	0	0	0
Total Program	539,700	4,271	543,971	543,971	0	0	0	0
Animal Industries								
Personnel Costs	621,300	0	621,300	621,300	0	0	0	0
Operating Expenses	24,300	0	24,300	24,300	0	0	0	0
Total Program	645,600	0	645,600	645,600	0	0	0	0
Agricultural Technology								
Personnel Costs	37,300	(11,538)	25,762	25,762	0	0	0	0
Operating Expenses	6,000	3,413	9,413	9,413	0	0	0	0
Capital Outlay	19,300	625	19,925	19,925	0	0	0	0
Total Program	62,600	(7,500)	55,100	55,100	0	0	0	0
Plant Industries								
Personnel Costs	315,900	0	315,900	315,900	0	0	0	0
Operating Expenses	102,000	23,410	125,410	111,764	0	0	0	13,646
Capital Outlay	23,200	0	23,200	23,200	0	0	0	0
Trustee/Benefit Pymt	144,000	(23,410)	120,590	120,590	0	0	0	0
Total Program	585,100	0	585,100	571,454	0	0	0	13,646
Agricultural Inspections								
Personnel Costs	779,300	0	779,300	773,933	0	0	0	5,367
Operating Expenses	194,700	0	194,700	194,700	0	0	0	0
Capital Outlay	97,500	625	98,125	98,125	0	0	0	0
Total Program	1,071,500	625	1,072,125	1,066,758	0	0	0	5,367

The accompanying notes are an integral part of the financial statements. 90



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210 (continued)</b>								
<b>General Fund - 0001 (continued)</b>								
Marketing and Development								
Personnel Costs	230,200	(8,271)	221,929	221,929	0	0	0	0
Operating Expenses	114,000	(4,136)	109,864	109,864	0	0	0	0
Capital Outlay	0	5,636	5,636	2,264	0	3,372	0	0
Trustee/Benefit Pymt	0	2,500	2,500	2,500	0	0	0	0
Total Program	344,200	(4,271)	339,929	336,557	0	3,372	0	0
Animal Damage Control								
Operating Expenses	0	1,072	1,072	1,072	0	0	0	0
Trustee/Benefit Pymt	103,000	(1,072)	101,928	101,928	0	0	0	0
Total Program	103,000	0	103,000	103,000	0	0	0	0
Sheep Commission								
Personnel Costs	30,500	0	30,500	30,500	0	0	0	0
Operating Expenses	5,800	0	5,800	5,800	0	0	0	0
Total Program	36,300	0	36,300	36,300	0	0	0	0
Quality Assurance Lab								
Personnel Costs	140,700	7,500	148,200	148,200	0	0	0	0
Operating Expenses	9,300	0	9,300	9,300	0	0	0	0
Total Program	150,000	7,500	157,500	157,500	0	0	0	0
Total Fund - 0001	3,538,000	625	3,538,625	3,516,241	0	3,372	0	19,012
<b>Animal Damage Control - 0052</b>								
Animal Damage Control								
Trustee/Benefit Pymt	50,000	0	50,000	50,000	0	0	0	0
Total Program	50,000	0	50,000	50,000	0	0	0	0
Total Fund - 0052	50,000	0	50,000	50,000	0	0	0	0

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
Indirect Cost Recovery - 0125								
Administration & Accounting - 0125-01								
Administration								
Personnel Costs	297,600	0	297,600	278,566	0	0	0	19,034
Operating Expenses	24,300	37,915	62,215	26,862	13,100	9,559	0	12,694
Trustee/Benefit Pymt	0	185	185	185	0	0	0	0
Total Program	321,900	38,100	360,000	305,612	13,100	9,559	0	31,729
Total Fund Detail - 0125-01	321,900	38,100	360,000	305,612	13,100	9,559	0	31,729
Facilities Maintenance - 0125-02								
Administration								
Personnel Costs	43,100	0	43,100	20,379	0	0	0	22,721
Operating Expenses	176,600	0	176,600	11,734	0	0	0	164,866
Total Program	219,700	0	219,700	32,113	0	0	0	187,587
Total Fund Detail - 0125-02	219,700	0	219,700	32,113	0	0	0	187,587
Total Fund - 0125	541,600	38,100	579,700	337,725	13,100	9,559	0	219,316
Water Pollution Control - 0200								
Agricultural Technology								
Personnel Costs	218,300	0	218,300	163,100	0	0	0	55,200
Operating Expenses	360,500	0	360,500	356,233	0	0	0	4,267
Capital Outlay	39,800	0	39,800	39,149	0	0	0	651
Total Program	618,600	0	618,600	558,482	0	0	0	60,118
Total Fund - 0200	618,600	0	618,600	558,482	0	0	0	60,118

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
Agriculture In Classroom - 0320								
Administration								
Personnel Costs	20,100	(20,100)	0	0	0	0	0	0
Operating Expenses	0	20,100	20,100	140	0	0	0	19,960
Total Program	20,100	0	20,100	140	0	0	0	19,960
Total Fund - 0320	20,100	0	20,100	140	0	0	0	19,960
Agricultural Inspection - 0330								
Plant Industries								
Personnel Costs	839,600	0	839,600	637,480	0	0	0	202,120
Operating Expenses	163,400	0	163,400	136,434	0	0	0	26,966
Capital Outlay	22,900	2,500	25,400	23,439	0	0	0	1,961
Total Program	1,025,900	2,500	1,028,400	797,354	0	0	0	231,046
Agricultural Inspections								
Personnel Costs	169,700	0	169,700	102,701	0	0	0	66,999
Operating Expenses	52,700	(429)	52,271	18,184	0	0	0	34,087
Capital Outlay	0	429	429	429	0	0	0	0
Trustee/Benefit Pymt	3,600	30,000	33,600	33,083	0	0	0	517
Total Program	226,000	30,000	256,000	154,397	0	0	0	101,603
Marketing And Development								
Personnel Costs	29,700	0	29,700	0	0	0	0	29,700
Total Program	29,700	0	29,700	0	0	0	0	29,700
Total Fund - 0330	1,281,600	32,500	1,314,100	951,751	0	0	0	362,349



State of Idaho  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210 (continued)</b>								
<b>Special Pest Eradication Projects - 0331</b>								
Plant Industries								
Deficiency Warrants - Continuous Appropriation								
Personnel Costs	37,500	0	37,500	38,412	0	0	0	(912)
Operating Expenses	215,100	0	215,100	39,780	0	0	0	175,320
Capital Outlay	7,100	0	7,100	0	0	0	0	7,100
Total Program	259,700	0	259,700	78,192	0	0	0	181,508
Total Fund - 0331	259,700	0	259,700	78,192	0	0	0	181,508
<b>Agricultural Fees - 0332</b>								
Ag. Fees - Sheep Industry Regulation - 0332-03								
Animal Damage Control								
Trustee/Benefit Pymt	100,000	0	100,000	90,828	0	0	0	9,172
Total Program	100,000	0	100,000	90,828	0	0	0	9,172
Sheep Commission								
Personnel Costs	52,700	(6,000)	46,700	38,868	0	0	0	7,832
Operating Expenses	20,000	6,000	26,000	24,298	0	0	0	1,702
Total Program	72,700	0	72,700	63,166	0	0	0	9,534
Total Fund Detail - 0332-03	172,700	0	172,700	153,994	0	0	0	18,706
Ag. Fees - Commercial Feed and Fertilizer - 0332-04								
Agricultural Technology								
Personnel Costs	145,900	0	145,900	108,555	0	0	0	37,345
Operating Expenses	45,500	0	45,500	32,496	0	0	0	13,004
Capital Outlay	12,100	0	12,100	8,658	0	0	0	3,442
Total Program	203,500	0	203,500	149,709	0	0	0	53,791

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210 (continued)</b>								
<b>Agricultural Fees - 0332 (continued)</b>								
Ag. Fees - Commercial Feed and Fertilizer - 0332-04 (continued)								
Plant Industries								
Personnel Costs	164,700	0	164,700	132,857	0	0	0	31,843
Operating Expenses	46,100	0	46,100	44,450	0	0	0	1,650
Capital Outlay	11,100	0	11,100	8,631	0	0	0	2,469
Total Program	221,900	0	221,900	185,937	0	0	0	35,963
Total Fund Detail - 0332-04	425,400	0	425,400	335,646	0	0	0	89,754
Ag. Fees - Pesticides - 0332-05								
Agricultural Technology								
Personnel Costs	779,800	0	779,800	646,878	0	0	0	132,922
Operating Expenses	356,000	0	356,000	251,993	0	0	0	104,007
Capital Outlay	66,500	2,500	69,000	28,079	0	3,166	0	37,755
Total Program	1,202,300	2,500	1,204,800	926,950	0	3,166	0	274,684
Total Fund Detail - 0332-05	1,202,300	2,500	1,204,800	926,950	0	3,166	0	274,684
Ag. Fees - Livestock Disease Control - 0332-06								
Animal Industries								
Personnel Costs	382,600	0	382,600	255,905	0	0	0	126,696
Operating Expenses	188,400	0	188,400	178,289	0	0	0	10,111
Capital Outlay	42,700	14,834	57,534	15,852	10,500	0	0	31,182
Total Program	613,700	14,834	628,534	450,046	10,500	0	0	167,988
Total Fund Detail - 0332-06	613,700	14,834	628,534	450,046	10,500	0	0	167,988

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
Agricultural Fees - 0332 (continued)								
Ag. Fees - Dairy Inspections - 0332-07								
Animal Industries								
Personnel Costs	361,900	0	361,900	355,944	0	0	0	5,956
Operating Expenses	112,800	0	112,800	92,249	0	0	0	20,551
Capital Outlay	47,000	0	47,000	37,924	0	0	0	9,076
Total Program	521,700	0	521,700	486,117	0	0	0	35,583
Total Fund Detail - 0332-07	521,700	0	521,700	486,117	0	0	0	35,583
Ag. Fees - Honey Advertising - 0332-08								
Plant Industries								
Personnel Costs	300	0	300	0	0	0	0	300
Operating Expenses	5,800	0	5,800	5,506	0	0	0	294
Total Program	6,100	0	6,100	5,506	0	0	0	594
Total Fund Detail - 0332-08	6,100	0	6,100	5,506	0	0	0	594
Ag. Fees - Egg Inspections - 0332-09								
Agricultural Inspections								
Personnel Costs	111,800	0	111,800	97,648	0	0	0	14,152
Operating Expenses	23,700	0	23,700	19,132	0	0	0	4,568
Total Program	135,500	0	135,500	116,780	0	0	0	18,720
Total Fund Detail - 0332-09	135,500	0	135,500	116,780	0	0	0	18,720

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
Agricultural Fees - 0332 (continued)								
Ag. Fees - Organic Food Products - 0332-10								
Agricultural Inspections								
Personnel Costs	51,400	(8,500)	42,900	5,623	0	0	0	37,277
Operating Expenses	9,600	8,500	18,100	15,570	0	0	0	2,530
Total Program	61,000	0	61,000	21,193	0	0	0	39,807
Total Fund Detail - 0332-10	61,000	0	61,000	21,193	0	0	0	39,807
Ag. Fees - Commercial Fish/Aquaculture - 0332-11								
Animal Industries								
Personnel Costs	6,000	0	6,000	0	0	0	0	6,000
Operating Expenses	4,100	0	4,100	1,592	0	0	0	2,508
Total Program	10,100	0	10,100	1,592	0	0	0	8,508
Total Fund Detail - 0332-11	10,100	0	10,100	1,592	0	0	0	8,508
Total Fund - 0332	3,148,500	17,334	3,165,834	2,497,824	10,500	3,166	0	654,343
Federal (Grant) - 0348								
Agricultural Technology								
Personnel Costs	361,200	45,437	406,637	211,343	0	0	0	195,294
Operating Expenses	153,700	27,389	181,089	107,220	0	0	0	73,868
Capital Outlay	0	8,841	8,841	6,365	0	0	0	2,476
Total Program	514,900	81,667	596,567	324,928	0	0	0	271,639
Plant Industries								
Personnel Costs	0	55,087	55,087	20,507	0	0	0	34,579
Operating Expenses	0	10,376	10,376	5,234	0	0	0	5,142
Capital Outlay	0	4,500	4,500	4,452	0	0	0	48
Total Program	0	69,963	69,963	30,193	0	0	0	39,770

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210 (continued)</b>								
<b>Federal (Grant) - 0348 (continued)</b>								
Marketing And Development								
Trustee/Benefit Pymt	0	11,500	11,500	11,500	0	0	0	0
Total Program	0	11,500	11,500	11,500	0	0	0	0
Quality Assurance Lab								
Capital Outlay	0	32,578	32,578	32,573	0	0	0	5
Total Program	0	32,578	32,578	32,573	0	0	0	5
<b>Total Fund - 0348</b>	<b>514,900</b>	<b>195,708</b>	<b>710,608</b>	<b>399,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>311,413</b>
<b>Seminars And Publications - 0401</b>								
<b>Seminars &amp; Publications - 0401-01</b>								
Animal Industries								
Operating Expenses	142,000	0	142,000	25,552	0	0	0	116,448
Total Program	142,000	0	142,000	25,552	0	0	0	116,448
Marketing And Development								
Personnel Costs	41,900	(41,900)	0	0	0	0	0	0
Operating Expenses	63,000	61,900	124,900	124,762	0	0	0	138
Total Program	104,900	20,000	124,900	124,762	0	0	0	138
<b>Total Fund Detail - 0401-01</b>	<b>246,900</b>	<b>20,000</b>	<b>266,900</b>	<b>150,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,585</b>

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State of Idaho  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF AGRICULTURE - 210 (continued)</b>								
<b>Seminars And Publications - 0401 (continued)</b>								
<b>USDA Publications - 0401-02</b>								
Marketing And Development								
Personnel Costs	2,100	0	2,100	0	0	0	0	2,100
Operating Expenses	9,000	65,000	74,000	58,996	0	0	0	15,004
Total Program	11,100	65,000	76,100	58,996	0	0	0	17,104
<b>Total Fund Detail - 0401-02</b>	<b>11,100</b>	<b>65,000</b>	<b>76,100</b>	<b>58,996</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,104</b>
<b>Total Fund - 0401</b>	<b>258,000</b>	<b>85,000</b>	<b>343,000</b>	<b>209,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,689</b>
<b>Laboratory Services - 0402</b>								
Quality Assurance Lab								
Personnel Costs	105,000	0	105,000	104,778	0	0	0	222
Operating Expenses	209,500	(390)	209,110	130,562	0	0	0	78,548
Capital Outlay	0	390	390	390	0	0	0	0
Total Program	314,500	0	314,500	235,730	0	0	0	78,770
<b>Total Fund - 0402</b>	<b>314,500</b>	<b>0</b>	<b>314,500</b>	<b>235,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>78,770</b>
<b>Fresh Fruit And Vegetable Inspection 0486</b>								
Agricultural Inspections								
Personnel Costs	8,299,300	0	8,299,300	7,670,311	0	0	0	628,989
Operating Expenses	843,300	0	843,300	624,593	0	0	0	218,707
Capital Outlay	98,400	500	98,900	90,049	0	0	0	8,851
Trustee/Benefit Pymt	294,700	0	294,700	243,212	0	0	0	51,488
Total Program	9,535,700	500	9,536,200	8,628,165	0	0	0	908,035
<b>Total Fund - 0486</b>	<b>9,535,700</b>	<b>500</b>	<b>9,536,200</b>	<b>8,628,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>908,035</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
Development Loans - 0490								
Marketing And Development.								
Personnel Costs	13,700	0	13,700	8,956	0	0	0	4,744
Operating Expenses	14,900	0	14,900	1,037	0	0	0	13,863
Trustee/Benefit Pymt	5,100	0	5,100	2,500	0	0	0	2,600
Total Program	33,700	0	33,700	12,492	0	0	0	21,208
Total Fund - 0490	33,700	0	33,700	12,492	0	0	0	21,208
Commodity Indemnity - 0491								
Agricultural Inspections - Continuous Appropriation								
Personnel Costs	0	0	0	37,159	0	0	0	(37,159)
Operating Expenses	0	0	0	20,261	0	0	0	(20,261)
Total Program	0	0	0	57,420	0	0	0	(57,420)
Total Fund - 0491	0	0	0	57,420	0	0	0	(57,420)
Total Agency - 210	\$20,114,900	\$369,767	\$20,484,667	\$17,532,668	\$23,600	\$16,097	\$0	\$2,912,302

The accompanying notes are an integral part of the financial statements. 100

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
All Funds - By Program								
Administration								
Personnel Costs	\$675,200	(\$20,429)	\$654,771	\$613,016	\$0	\$0	\$0	\$41,756
Operating Expenses	402,500	37,615	440,115	219,936	13,100	9,559	0	197,520
Capital Outlay	23,700	0	23,700	23,700	0	0	0	0
Trustee/Benefit Pymt	0	25,185	25,185	25,185	0	0	0	0
Total Program	1,101,400	42,371	1,143,771	881,837	13,100	9,559	0	239,276
Animal Industries								
Personnel Costs	1,371,800	0	1,371,800	1,233,148	0	0	0	138,652
Operating Expenses	471,600	0	471,600	321,983	0	0	0	149,617
Capital Outlay	89,700	14,834	104,534	53,775	10,500	0	0	40,259
Total Program	1,933,100	14,834	1,947,934	1,608,907	10,500	0	0	328,527
Agricultural Technology								
Personnel Costs	1,542,500	33,899	1,576,399	1,155,639	0	0	0	420,761
Operating Expenses	921,700	30,802	952,502	757,355	0	0	0	195,147
Capital Outlay	137,700	11,966	149,666	102,176	0	3,166	0	44,324
Total Program	2,601,900	76,667	2,678,567	2,015,170	0	3,166	0	660,231
Plant Industries - Line Items								
Personnel Costs	1,320,500	55,087	1,375,587	1,106,744	0	0	0	268,842
Operating Expenses	317,300	33,786	351,086	303,388	0	0	0	47,698
Capital Outlay	57,200	7,000	64,200	59,722	0	0	0	4,478
Trustee/Benefit Pymt	144,000	(23,410)	120,590	120,590	0	0	0	0
Total Program	1,839,000	72,463	1,911,463	1,590,445	0	0	0	321,018
Plant Industries - Continuous Appropriation								
Personnel Costs	37,500	0	37,500	38,412	0	0	0	(912)
Operating Expenses	215,100	0	215,100	39,780	0	0	0	175,320
Capital Outlay	7,100	0	7,100	0	0	0	0	7,100
Total Program	259,700	0	259,700	78,192	0	0	0	181,508

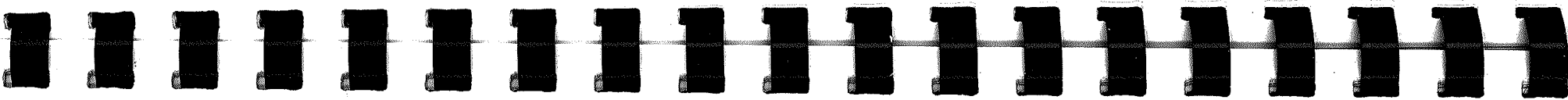
The accompanying notes are an integral part of the financial statements. 101

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
All Funds - By Program (continued)								
Plant Industries - Combined								
Personnel Costs	1,358,000	55,087	1,413,087	1,145,157	0	0	0	267,930
Operating Expenses	532,400	33,786	566,186	343,168	0	0	0	223,018
Capital Outlay	64,300	7,000	71,300	59,722	0	0	0	11,578
Trustee/Benefit Pymt	144,000	(23,410)	120,590	120,590	0	0	0	0
Total Plant Industries	2,098,700	72,463	2,171,163	1,668,637	0	0	0	502,526
Agricultural Inspections								
Personnel Costs	9,411,500	(8,500)	9,403,000	8,687,375	0	0	0	715,625
Operating Expenses	1,124,000	8,071	1,132,071	892,441	0	0	0	239,631
Capital Outlay	195,900	1,554	197,454	188,603	0	0	0	8,851
Trustee/Benefit Pymt	298,300	30,000	328,300	276,295	0	0	0	52,005
Total Program	11,029,700	31,125	11,060,825	10,044,714	0	0	0	1,016,111
Marketing and Development								
Personnel Costs	317,600	(50,171)	267,429	230,884	0	0	0	36,544
Operating Expenses	200,900	122,764	323,664	294,659	0	0	0	29,005
Capital Outlay	0	5,636	5,636	2,264	0	3,372	0	0
Trustee/Benefit Pymt	5,100	14,000	19,100	16,500	0	0	0	2,600
Total Program	523,600	92,229	615,829	544,307	0	3,372	0	68,149
Animal Damage Control								
Operating Expenses	0	1,072	1,072	1,072	0	0	0	0
Trustee/Benefit Pymt	253,000	(1,072)	251,928	242,756	0	0	0	9,172
Total Program	253,000	0	253,000	243,828	0	0	0	9,172
Sheep Commission								
Personnel Costs	83,200	(6,000)	77,200	69,368	0	0	0	7,832
Operating Expenses	25,800	6,000	31,800	30,098	0	0	0	1,702
Total Program	109,000	0	109,000	99,466	0	0	0	9,534

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF AGRICULTURE - 210 (continued)								
All Funds - By Program (continued)								
Quality Assurance Lab								
Personnel Costs	245,700	7,500	253,200	252,978	0	0	0	222
Operating Expenses	218,800	(390)	218,410	139,862	0	0	0	78,548
Capital Outlay	0	32,968	32,968	32,963	0	0	0	5
Total Program	464,500	40,078	504,578	425,803	0	0	0	78,775
Total Agency - 210	\$20,114,900	\$369,767	\$20,484,667	\$17,532,668	\$23,600	\$16,097	\$0	\$2,912,302

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF COMMERCE - 220								
General Fund - 0001								
Department of Commerce								
Personnel Costs	\$1,483,600	(\$18,993)	\$1,464,607	\$1,464,607	\$0	\$0	\$0	\$0
Operating Expenses	1,070,000	(56,910)	1,013,090	1,012,870	0	220	0	0
Capital Outlay	87,700	27,048	114,748	102,953	1,076	10,719	0	0
Trustee/Benefit Payment	0	1,625,211	1,625,211	0	408,349	50,000	1,166,578	284
Total Program	2,641,300	1,576,356	4,217,656	2,580,430	409,425	60,939	1,166,578	284
Total Fund - 0001	2,641,300	1,576,356	4,217,656	2,580,430	409,425	60,939	1,166,578	284
Indirect Cost Recovery - 0125								
Department of Commerce - Continuous Appropriation								
Personnel Costs	0	0	0	42,338	0	0	0	(42,338)
Operating Expenses	0	0	0	258	0	0	0	(258)
Total Program	0	0	0	42,596	0	0	0	(42,596)
Total Fund - 0125	0	0	0	42,596	0	0	0	(42,596)
Idaho Travel and Convention - 0212								
Department of Commerce								
Personnel Costs	393,500	(7,000)	386,500	379,038	0	0	0	7,462
Operating Expenses	1,852,600	20,721	1,873,321	1,673,339	22,644	0	0	177,338
Capital Outlay	0	1,923	1,923	1,923	0	0	0	0
Trustee/Benefit Payment	1,577,000	7,000	1,584,000	1,582,024	0	0	0	1,976
Total Program	3,823,100	22,644	3,845,744	3,636,323	22,644	0	0	186,777
Total Fund - 0212	3,823,100	22,644	3,845,744	3,636,323	22,644	0	0	186,777

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF COMMERCE - 220 (continued)								
Federal (Grant) - 0348								
Department of Commerce								
Personnel Costs	397,500	0	397,500	252,301	0	0	0	145,199
Operating Expenses	138,000	0	138,000	82,012	0	0	0	55,988
Trustee/Benefit Payment	8,797,400	1,331,860	10,129,260	9,599,011	0	0	0	530,249
Total Program	9,332,900	1,331,860	10,664,760	9,933,324	0	0	0	731,436
Total Fund - 0348	9,332,900	1,331,860	10,664,760	9,933,324	0	0	0	731,436
Miscellaneous Revenue - 0349								
Department of Commerce								
Operating Expenses	86,400	(2,912)	83,488	27,260	0	0	0	56,228
Capital Outlay	0	2,912	2,912	282	0	2,631	0	0
Total Program	86,400	0	86,400	27,541	0	2,631	0	56,228
Total Fund - 0349	86,400	0	86,400	27,541	0	2,631	0	56,228
Seminars and Publications - 0401								
Department of Commerce								
Operating Expenses	356,000	(418)	355,582	355,412	0	0	0	170
Capital Outlay	0	418	418	418	0	0	0	0
Total Program	356,000	0	356,000	355,830	0	0	0	170
Total Fund - 0401	356,000	0	356,000	355,830	0	0	0	170
Total Agency - 220	\$16,239,700	\$2,930,859	\$19,170,559	\$16,576,045	\$432,069	\$63,570	\$1,166,578	\$932,298

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF COMMERCE - 220 (continued)</b>								
<b>All Funds - By Program</b>								
Department of Commerce - Line Items								
Personnel Costs	\$2,274,600	(\$25,993)	\$2,248,607	\$2,095,947	\$0	\$0	\$0	\$152,661
Operating Expenses	3,503,000	(39,519)	3,463,481	3,150,893	22,644	220	0	289,724
Capital Outlay	87,700	32,301	120,001	105,575	1,076	13,350	0	0
Trustee/Benefit Payment	10,374,400	2,964,071	13,338,471	11,181,034	408,349	50,000	1,166,578	532,510
Total Program	16,239,700	2,930,859	19,170,559	16,533,449	432,069	63,570	1,166,578	974,894
Department of Commerce - Continuous Apropriation								
Personnel Costs	0	0	0	42,338	0	0	0	(42,338)
Operating Expenses	0	0	0	258	0	0	0	(258)
Total Program	0	0	0	42,596	0	0	0	(42,596)
Department of Commerce - Combined								
Personnel Costs	2,274,600	(25,993)	2,248,607	2,138,285	0	0	0	110,322
Operating Expenses	3,503,000	(39,519)	3,463,481	3,151,151	22,644	220	0	289,466
Capital Outlay	87,700	32,301	120,001	105,575	1,076	13,350	0	0
Trustee/Benefit Payment	10,374,400	2,964,071	13,338,471	11,181,034	408,349	50,000	1,166,578	532,510
Total Commerce Department	16,239,700	2,930,859	19,170,559	16,576,045	432,069	63,570	1,166,578	932,298
Total Agency - 220	\$16,239,700	\$2,930,859	\$19,170,559	\$16,576,045	\$432,069	\$63,570	\$1,166,578	\$932,298

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF CORRECTION - 230</b>								
<b>General Fund - 0001</b>								
Department Administration								
Personnel Costs	\$3,369,956	(\$1,046,856)	\$2,323,100	\$2,301,007	\$0	\$0	\$0	\$22,093
Operating Expenses	2,011,717	(64,615)	1,947,102	1,636,892	43,412	256,309	0	10,489
Capital Outlay	176,531	1,315,200	1,491,731	946,968	361,288	181,259	0	2,215
Trustee/Benefit Payment	5,000,800	(770,298)	4,230,502	4,212,977	0	17,525	0	0
Total Program	10,559,005	(566,569)	9,992,435	9,097,845	404,701	455,093	0	34,797
Institutions								
Personnel Costs	27,338,600	571,100	27,909,700	27,873,507	0	0	0	36,193
Operating Expenses	8,123,600	606,578	8,730,178	8,214,855	181,627	305,645	214	27,838
Capital Outlay	504,600	234,922	739,522	460,700	159,996	84,894	0	33,932
Trustee/Benefit Payment	49,700	3,555	53,255	44,900	3,513	4,800	0	42
Total Program	36,016,500	1,416,154	37,432,654	36,593,962	345,135	395,339	214	98,005
Field and Community Services								
Personnel Costs	6,680,800	4,296	6,685,096	6,658,815	0	0	0	26,281
Operating Expenses	1,086,100	106,483	1,192,583	1,139,351	14,536	29,959	0	8,738
Capital Outlay	242,300	177,158	419,458	361,449	36,755	19,739	0	1,514
Total Program	8,009,200	287,937	8,297,137	8,159,616	51,291	49,698	0	36,533
Parole Hearings								
Personnel Costs	326,100	0	326,100	292,133	0	0	0	33,967
Operating Expenses	112,000	(8,705)	103,295	91,920	1,795	8,683	0	897
Capital Outlay	4,200	8,377	12,577	5,735	0	6,500	0	342
Total Program	442,300	(328)	441,972	389,788	1,795	15,183	0	35,206
Total Fund - 0001	55,027,005	1,137,195	56,164,199	54,241,210	802,922	915,313	214	204,541

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF CORRECTION - 230 (continued)</b>								
<b>Inmate Labor Fund - 0282</b>								
Institutions								
Personnel Costs	1,036,500	0	1,036,500	771,086	0	0	0	265,414
Operating Expenses	1,047,200	57,272	1,104,472	516,082	55,391	14,614	0	518,385
Capital Outlay	381,200	20,407	401,607	139,284	1,657	63,873	0	196,793
Total Program	2,464,900	77,679	2,542,579	1,426,452	57,048	78,486	0	980,593
Field and Community Services								
Operating Expenses	190,900	(1,894)	189,006	183,730	551	3,558	0	1,167
Capital Outlay	0	5,710	5,710	3,610	2,100	0	0	0
Total Program	190,900	3,816	194,716	187,340	2,651	3,558	0	1,167
Total Fund - 0282	2,655,800	81,495	2,737,295	1,613,793	59,699	82,044	0	981,760
<b>Parolee Supervision Fund - 0284</b>								
Department Administration								
Personnel Costs	39,400	6,000	45,400	45,207	0	0	0	193
Operating Expenses	13,300	0	13,300	3,455	0	0	0	9,845
Total Program	52,700	6,000	58,700	48,662	0	0	0	10,038
Field and Community Services								
Personnel Costs	1,039,300	(6,000)	1,033,300	1,011,390	0	0	0	21,910
Operating Expenses	110,800	14,933	125,733	110,195	13,966	1,344	0	228
Capital Outlay	4,000	26,560	30,560	4,000	26,393	0	0	168
Total Program	1,154,100	35,493	1,189,593	1,125,585	40,359	1,344	0	22,306
Total Fund - 0284	1,206,800	41,493	1,248,293	1,174,247	40,359	1,344	0	32,344

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF CORRECTION - 230 (continued)</b>								
<b>Federal (Grant) - 0348</b>								
Institutions								
Personnel Costs	248,600	(23,504)	225,096	223,367	0	0	0	1,729
Operating Expenses	44,900	27,168	72,068	48,931	3,241	7,901	0	11,995
Capital Outlay	0	11,290	11,290	9,054	0	0	0	2,236
Total Program	293,500	14,954	308,454	281,352	3,241	7,901	0	15,960
Field and Community Services								
Personnel Costs	141,100	203,753	344,853	271,682	0	0	0	73,171
Operating Expenses	12,100	72,559	84,659	55,165	0	574	0	28,920
Capital Outlay	0	11,040	11,040	10,640	0	113	0	287
Total Program	153,200	287,352	440,552	337,487	0	687	0	102,379
Total Fund - 0348	446,700	302,306	749,006	618,838	3,241	8,588	0	118,338
<b>Miscellaneous Revenue - 0349</b>								
Department Administration								
Operating Expenses	5,600	0	5,600	0	0	0	0	5,600
Total Program	5,600	0	5,600	0	0	0	0	5,600
Institutions								
Personnel Costs	51,200	0	51,200	36,232	0	0	0	14,968
Operating Expenses	800	0	800	0	0	0	0	800
Total Program	52,000	0	52,000	36,232	0	0	0	15,768
Field and Community Services								
Personnel Costs	12,600	0	12,600	0	0	0	0	12,600
Operating Expenses	16,400	0	16,400	15,828	0	518	0	54
Capital Outlay	0	1,821	1,821	0	1,821	0	0	0
Total Program	29,000	1,821	30,821	15,828	1,821	518	0	12,654
Total Fund - 0349	86,600	1,821	88,421	52,060	1,821	518	0	34,022

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF CORRECTION - 230 (continued)								
Endowment Earnings - 0481								
Institutions								
Operating Expenses	1,050,500	38,953	1,089,453	908,616	37,484	138,106	0	5,247
Capital Outlay	0	13,907	13,907	0	13,907	0	0	0
Total Program	1,050,500	52,860	1,103,360	908,616	51,391	138,106	0	5,247
Total Fund - 0481	1,050,500	52,860	1,103,360	908,616	51,391	138,106	0	5,247
Total Agency - 230	\$60,473,405	\$1,617,170	\$62,090,575	\$58,608,763	\$959,433	\$1,145,912	\$214	\$1,376,253

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF CORRECTION - 230 (continued)								
All Funds - By Program								
Department Administration								
Personnel Costs	\$3,409,356	(\$1,040,856)	\$2,368,500	\$2,346,214	\$0	\$0	\$0	\$22,286
Operating Expenses	2,030,617	(64,615)	1,966,002	1,640,348	43,412	256,309	0	25,933
Capital Outlay	176,531	1,315,200	1,491,731	946,968	361,288	181,259	0	2,215
Trustee/Benefit Payment	5,000,800	(770,298)	4,230,502	4,212,977	0	17,525	0	0
Total Program	10,617,305	(560,569)	10,056,735	9,146,507	404,701	455,093	0	50,435
Institutions								
Personnel Costs	28,674,900	547,596	29,222,496	28,904,192	0	0	0	318,304
Operating Expenses	10,267,000	729,971	10,996,971	9,688,484	277,743	466,265	214	564,265
Capital Outlay	885,800	280,526	1,166,326	609,038	175,560	148,767	0	232,961
Trustee/Benefit Payment	49,700	3,555	53,255	44,900	3,513	4,800	0	42
Total Program	39,877,400	1,561,648	41,439,048	39,246,614	456,816	619,832	214	1,115,572
Field and Community Services								
Personnel Costs	7,873,800	202,049	8,075,849	7,941,886	0	0	0	133,962
Operating Expenses	1,416,300	192,081	1,608,381	1,504,270	29,052	35,952	0	39,108
Capital Outlay	246,300	222,289	468,589	379,699	67,069	19,852	0	1,969
Total Program	9,536,400	616,419	10,152,819	9,825,855	96,121	55,804	0	175,039
Parole Hearings								
Personnel Costs	326,100	0	326,100	292,133	0	0	0	33,967
Operating Expenses	112,000	(8,705)	103,295	91,920	1,795	8,683	0	897
Capital Outlay	4,200	8,377	12,577	5,735	0	6,500	0	342
Total Program	442,300	(328)	441,972	389,788	1,795	15,183	0	35,206
Total Agency - 230	\$60,473,405	\$1,617,170	\$62,090,575	\$58,608,763	\$959,433	\$1,145,912	\$214	\$1,376,253

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>CORRECTIONAL INDUSTRIES - 231</b>								
<b>Correctional Industries Betterment - 0421</b>								
State Manufactured Goods - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$1,269,021	\$0	\$0	\$0	(\$1,269,021)
Operating Expenses	0	0	0	2,324,780	0	0	0	(2,324,780)
Capital Outlay	0	0	0	127,113	0	0	0	(127,113)
Total Program	0	0	0	3,720,914	0	0	0	(3,720,914)
<b>Total Fund - 0421</b>	0	0	0	3,720,914	0	0	0	(3,720,914)
<b>Correctional Industries Farm Fund - 0422</b>								
Agri-Products - Continuous Appropriation								
Personnel Costs	0	0	0	254,072	0	0	0	(254,072)
Operating Expenses	0	0	0	771,089	0	0	0	(771,089)
Capital Outlay	0	0	0	60,402	0	0	0	(60,402)
Total Program	0	0	0	1,085,562	0	0	0	(1,085,562)
<b>Total Fund - 0422</b>	0	0	0	1,085,562	0	0	0	(1,085,562)
<b>Total Agency - 231</b>	\$0	\$0	\$0	\$4,806,476	\$0	\$0	\$0	(\$4,806,476)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF EMPLOYMENT - 240</b>								
<b>Unemployment Penalty and Interest - 0302</b>								
Employment Service - Continuous Appropriation								
Operating Expenses	\$0	\$0	\$0	\$288,601	\$0	\$0	\$0	(\$288,601)
Capital Outlay	0	0	0	(1,911)	0	0	0	1,911
Trustee/Benefit Payment	0	0	0	2,342	0	0	0	(2,342)
Total Program	0	0	0	289,031	0	0	0	(289,031)
<b>Total Fund - 0302</b>	0	0	0	289,031	0	0	0	(289,031)
<b>Employment Security Special Administration - 0303</b>								
Employment Service - Continuous Appropriation								
Operating Expenses	0	0	0	1,485,411	0	0	0	(1,485,411)
Total Program	0	0	0	1,485,411	0	0	0	(1,485,411)
<b>Total Fund - 0303</b>	0	0	0	1,485,411	0	0	0	(1,485,411)
<b>Federal (Grant) - 0348</b>								
Employment Service - Continuous Appropriation								
Personnel Costs	0	0	0	22,399,308	0	0	0	(22,399,308)
Operating Expenses	0	0	0	2,695,601	0	0	0	(2,695,601)
Capital Outlay	0	0	0	622,562	0	0	0	(622,562)
Trustee/Benefit Payment	0	0	0	8,012,635	0	0	0	(8,012,635)
Total Program	0	0	0	33,730,106	0	0	0	(33,730,106)
<b>Total Fund - 0348</b>	0	0	0	33,730,106	0	0	0	(33,730,106)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF EMPLOYMENT - 240 (continued)								
Miscellaneous Revenue - 0349								
Employment Service - Continuous Appropriation								
Operating Expenses	0	0	0	39,274	0	0	0	(39,274)
Capital Outlay	300,000	0	300,000	0	0	0	0	300,000
Trustee/Benefit Payment	0	0	0	260,000	0	0	0	(260,000)
Total Program	300,000	0	300,000	299,274	0	0	0	726
Total Fund - 0349	300,000	0	300,000	299,274	0	0	0	726
Unemployment Compensation - 0514								
U.I. Benefit Payment Account - Treasury - 0514-31								
Employment Service - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	92,490,128	0	0	0	(92,490,128)
Total Program	0	0	0	92,490,128	0	0	0	(92,490,128)
Total Fund Detail - 0514-31	0	0	0	92,490,128	0	0	0	(92,490,128)
Total Fund - 0514	0	0	0	92,490,128	0	0	0	(92,490,128)
Total Agency - 240	\$300,000	\$0	\$300,000	\$128,293,950	\$0	\$0	\$0	(\$127,993,950)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF EMPLOYMENT - 240 (continued)								
All Funds - By Program								
Employment Service - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$22,399,308	\$0	\$0	\$0	(\$22,399,308)
Operating Expenses	0	0	0	4,508,887	0	0	0	(4,508,887)
Capital Outlay	300,000	0	300,000	620,650	0	0	0	(320,650)
Trustee/Benefit Payment	0	0	0	100,765,105	0	0	0	(100,765,105)
Total Program	300,000	0	300,000	128,293,950	0	0	0	(127,993,950)
Total Agency - 240	\$300,000	\$0	\$300,000	\$128,293,950	\$0	\$0	\$0	(\$127,993,950)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FINANCE - 250								
State Regulatory - 0229								
Department of Finance								
Personnel Costs	\$2,184,400	(\$85,000)	\$2,099,400	\$1,983,760	\$0	\$0	\$0	\$115,640
Operating Expenses	405,600	(1,556)	404,044	348,698	0	3,000	0	52,346
Capital Outlay	10,500	89,203	99,703	16,869	0	82,000	0	833
Total Program	2,600,500	2,647	2,603,147	2,349,328	0	85,000	0	168,819
Total Fund - 0229	2,600,500	2,647	2,603,147	2,349,328	0	85,000	0	168,819
Total Agency - 250	\$2,600,500	\$2,647	\$2,603,147	\$2,349,328	\$0	\$85,000	\$0	\$168,819

The accompanying notes are an integral part of the financial statements. 116

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FISH AND GAME - 260								
Fish & Game - 0050								
Administration								
Personnel Costs	\$3,676,600	\$60,300	\$3,736,900	\$3,736,211	\$0	\$0	\$0	\$689
Operating Expenses	2,598,200	110,807	2,709,007	2,458,516	103,927	32,652	0	113,912
Capital Outlay	931,100	302,267	1,233,367	748,339	286,897	165,438	0	32,692
Trustee/Benefit Pymt	400,000	0	400,000	219,255	0	0	0	180,745
Total Program	7,605,900	473,374	8,079,274	7,162,321	390,824	198,090	0	328,038
Enforcement								
Personnel Costs	5,246,900	52,000	5,298,900	5,292,189	0	0	0	6,711
Operating Expenses	1,096,000	102,106	1,198,106	1,193,797	3,893	415	0	1
Capital Outlay	571,300	128,179	699,479	150,998	79,275	462,294	0	6,913
Total Program	6,914,200	282,286	7,196,486	6,636,985	83,167	462,709	0	13,624
Fisheries								
Personnel Costs	9,097,100	178,300	9,275,400	8,859,153	0	0	0	416,247
Operating Expenses	7,031,900	(311,154)	6,720,746	4,994,090	35,471	45,775	12,993	1,632,417
Capital Outlay	2,185,900	2,086,541	4,272,441	1,533,335	1,019,658	612,079	213,309	894,059
Total Program	18,314,900	1,953,687	20,268,587	15,386,578	1,055,129	657,855	226,302	2,942,723
Wildlife								
Personnel Costs	4,745,700	250,000	4,995,700	4,722,834	0	0	0	272,866
Operating Expenses	2,584,800	382,861	2,967,661	2,799,580	48,562	109,297	0	10,222
Capital Outlay	336,400	280,843	617,243	357,183	98,769	135,151	0	26,140
Total Program	7,666,900	913,704	8,580,604	7,879,597	147,331	244,448	0	309,228
Information And Education								
Personnel Costs	1,194,000	60,500	1,254,500	1,252,036	0	0	0	2,464
Operating Expenses	789,700	95,525	885,225	827,529	19,982	16,966	0	20,749
Capital Outlay	68,100	22,251	90,351	49,796	5,962	15,888	0	18,705
Total Program	2,051,800	178,276	2,230,076	2,129,361	25,944	32,854	0	41,917

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF FISH AND GAME - 260 (continued)</b>								
<b>Fish &amp; Game - 0050 (continued)</b>								
Engineering								
Personnel Costs	681,000	(35,500)	645,500	578,930	0	0	0	66,570
Operating Expenses	69,200	11,508	80,708	50,786	10,487	2,377	0	17,058
Capital Outlay	180,400	10,070	190,470	169,160	0	19,682	0	1,629
Total Program	930,600	(13,922)	916,678	798,875	10,487	22,059	0	85,257
Natural Resource Policy								
Personnel Costs	1,271,900	87,300	1,359,200	1,339,115	0	0	0	20,085
Operating Expenses	327,900	88,965	416,865	185,522	16,621	1,939	0	212,784
Capital Outlay	22,800	85,613	108,413	26,329	23,775	11,955	39,863	6,491
Total Program	1,622,600	261,879	1,884,479	1,550,965	40,396	13,895	39,863	239,361
Winter Feeding & Habitat Improvement								
Personnel Costs	325,300	(4,000)	321,300	300,422	0	0	0	20,878
Operating Expenses	0	35,400	35,400	31,230	0	2,178	0	1,991
Capital Outlay	0	4,600	4,600	0	0	4,491	0	109
Total Program	325,300	36,000	361,300	331,652	0	6,669	0	22,979
Total Fund - 0050	45,432,200	4,085,283	49,517,483	41,876,334	1,753,279	1,638,579	266,164	3,983,127
<b>Fish &amp; Game Set-Aside - 0051</b>								
Administration								
Personnel Costs	15,500	0	15,500	14,317	0	0	0	1,183
Operating Expenses	12,500	0	12,500	3,384	0	0	0	9,116
Total Program	28,000	0	28,000	17,701	0	0	0	10,299
Enforcement								
Operating Expenses	35,000	0	35,000	3,133	0	0	0	31,867
Total Program	35,000	0	35,000	3,133	0	0	0	31,867

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF FISH AND GAME - 260 (continued)</b>								
<b>Fish &amp; Game Set-Aside - 0051 (continued)</b>								
Fisheries								
Personnel Costs	38,600	0	38,600	1,709	0	0	0	36,891
Operating Expenses	110,200	4,800	115,000	35,343	4,800	1,800	0	73,057
Capital Outlay	501,100	10,317	511,417	18,965	8,790	0	0	483,662
Total Program	649,900	15,117	665,017	56,017	13,590	1,800	0	593,610
Wildlife								
Personnel Costs	56,200	0	56,200	48,118	0	0	0	8,082
Operating Expenses	98,600	0	98,600	79,587	0	1,500	0	17,513
Capital Outlay	38,500	0	38,500	0	0	0	0	38,500
Total Program	193,300	0	193,300	127,705	0	1,500	0	64,095
Winter Feeding & Habitat Improvement								
Personnel Costs	31,600	0	31,600	31,241	0	0	0	360
Operating Expenses	1,563,300	(26,603)	1,536,697	692,436	7,795	23,019	0	813,447
Capital Outlay	1,260,000	38,478	1,298,478	1,143,188	72	1,746	0	153,471
Total Program	2,854,900	11,875	2,866,775	1,866,865	7,867	24,765	0	967,278
Total Fund - 0051	3,761,100	26,992	3,788,092	2,071,421	21,457	28,065	0	1,667,149
<b>Depredation - 0055</b>								
Depredation - Primary - 0055-01								
Winter Feeding & Habitat Improvement								
Trustee/Benefit Pymt	200,000	0	200,000	89,146	0	0	0	110,854
Total Program	200,000	0	200,000	89,146	0	0	0	110,854
Total Fund Detail - 0055-01	200,000	0	200,000	89,146	0	0	0	110,854

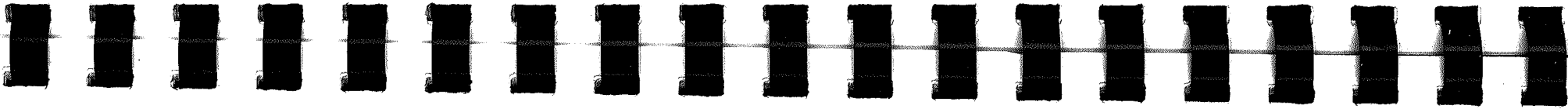
The accompanying notes are an integral part of the financial statements.

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FISH AND GAME - 260 (continued)								
Depredation - 0055 (continued)								
Depredation - Secondary - 0055-02								
Winter Feeding & Habitat Improvement								
Trustee/Benefit Pymt	100,000	0	100,000	45,277	0	0	0	54,723
Total Program	100,000	0	100,000	45,277	0	0	0	54,723
Total Fund Detail - 0055-02	100,000	0	100,000	45,277	0	0	0	54,723
Total Fund - 0055	300,000	0	300,000	134,423	0	0	0	165,577
Fish & Game Trust - 0524								
Enforcement								
Operating Expenses	0	400	400	0	0	218	0	182
Capital Outlay	0	1,800	1,800	389	0	1,406	0	5
Total Program	0	2,200	2,200	389	0	1,624	0	187
Fisheries								
Personnel Costs	175,300	(13,000)	162,300	150,489	0	0	0	11,811
Operating Expenses	33,400	16,400	49,800	44,481	0	0	0	5,319
Capital Outlay	114,000	87,263	201,263	120,113	38,855	605	0	41,689
Total Program	322,700	90,663	413,363	315,083	38,855	605	0	58,820
Wildlife								
Operating Expenses	12,000	4,400	16,400	2,821	0	0	0	13,579
Capital Outlay	0	11,200	11,200	0	11,200	0	0	0
Total Program	12,000	15,600	27,600	2,821	11,200	0	0	13,579

The accompanying notes are an integral part of the financial statements. 120



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FISH AND GAME - 260 (continued)								
Fish & Game Trust - 0524 (continued)								
Information And Education								
Operating Expenses	0	15,900	15,900	8,333	0	0	0	7,567
Capital Outlay	0	1,000	1,000	975	0	0	0	25
Total Program	0	16,900	16,900	9,308	0	0	0	7,592
Total Fund - 0524	334,700	125,363	460,063	327,600	50,055	2,230	0	80,178
Fish & Game Non-Exp. Trust - 0530								
Fisheries								
Operating Expenses	31,400	0	31,400	15,785	0	0	0	15,615
Total Program	31,400	0	31,400	15,785	0	0	0	15,615
Wildlife								
Personnel Costs	3,100	0	3,100	326	0	0	0	2,774
Operating Expenses	1,900	0	1,900	983	0	465	0	452
Total Program	5,000	0	5,000	1,310	0	465	0	3,226
Total Fund - 0530	36,400	0	36,400	17,095	0	465	0	18,841
Total Agency - 260	\$49,864,400	\$4,237,638	\$54,102,038	\$44,426,872	\$1,824,791	\$1,669,338	\$266,164	\$5,914,872

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

Divide report between <sup>Approp.</sup> ~~Rest~~  
+ Exp. by eqm and Approp.  
+ Exp. by Fund. Showing  
these 2 as separate sections  
of Reports.

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FISH AND GAME - 260 (continued)								
All Funds - By Program								
Administration								\$1,873
Personnel Costs	\$3,692,100	\$60,300	\$3,752,400	\$3,750,527	\$0	\$0	\$0	123,027
Operating Expenses	2,610,700	110,807	2,721,507	2,461,900	103,927	32,652	0	32,692
Capital Outlay	931,100	302,267	1,233,367	748,339	286,897	165,438	0	180,745
Trustee/Benefit Payment	400,000	0	400,000	219,255	0	0	0	338,337
Total Program	7,633,900	473,374	8,107,274	7,180,022	390,824	198,090	0	
Enforcement					0	0	0	6,711
Personnel Costs	5,246,900	52,000	5,298,900	5,292,189	3,893	634	0	32,050
Operating Expenses	1,131,000	102,506	1,233,506	1,196,930	79,275	463,699	0	6,918
Capital Outlay	571,300	129,979	701,279	151,387	83,167	464,333	0	45,678
Total Program	6,949,200	284,486	7,233,686	6,640,507				
Fisheries					0	0	0	464,949
Personnel Costs	9,311,000	165,300	9,476,300	9,011,351	40,272	47,575	12,993	1,726,408
Operating Expenses	7,206,900	(289,953)	6,916,947	5,089,699	1,067,303	612,685	213,309	1,419,410
Capital Outlay	2,801,000	2,184,120	4,985,120	1,672,413	1,107,575	660,260	226,302	3,610,767
Total Program	19,318,900	2,059,467	21,378,367	15,773,463				
Wildlife					0	0	0	283,722
Personnel Costs	4,805,000	250,000	5,055,000	4,771,278	48,562	111,261	0	41,766
Operating Expenses	2,697,300	387,261	3,084,561	2,882,971	109,969	135,151	0	64,640
Capital Outlay	374,900	292,043	666,943	357,183	158,531	246,413	0	390,128
Total Program	7,877,200	929,304	8,806,504	8,011,432				
Information And Education					0	0	0	2,464
Personnel Costs	1,194,000	60,500	1,254,500	1,252,036	19,982	16,966	0	28,316
Operating Expenses	789,700	111,425	901,125	835,861	5,962	15,888	0	18,730
Capital Outlay	68,100	23,251	91,351	50,771	25,944	32,854	0	49,510
Total Program	2,051,800	195,176	2,246,976	2,138,668				

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF FISH AND GAME - 260 (continued)								
All Funds - By Program (continued)								
Engineering								
Personnel Costs	681,000	(35,500)	645,500	578,930	0	0	0	66,570
Operating Expenses	69,200	11,508	80,708	50,786	10,487	2,377	0	17,058
Capital Outlay	180,400	10,070	190,470	169,160	0	19,682	0	1,629
Total Program	930,600	(13,922)	916,678	798,875	10,487	22,059	0	85,257
Natural Resource Policy								
Personnel Costs	1,271,900	87,300	1,359,200	1,339,115	0	0	0	20,085
Operating Expenses	327,900	88,965	416,865	185,522	16,621	1,939	0	212,784
Capital Outlay	22,800	85,613	108,413	26,329	23,775	11,955	39,863	6,491
Total Program	1,622,600	261,879	1,884,479	1,550,965	40,396	13,895	39,863	239,361
Winter Feeding & Habitat Improvement								
Personnel Costs	356,900	(4,000)	352,900	331,662	0	0	0	21,238
Operating Expenses	1,563,300	8,797	1,572,097	723,667	7,795	25,197	0	815,438
Capital Outlay	1,260,000	43,078	1,303,078	1,143,188	72	6,237	0	153,580
Trustee/Benefit Payment	300,000	0	300,000	134,423	0	0	0	165,577
Total Program	3,480,200	47,875	3,528,075	2,332,940	7,867	31,435	0	1,155,834
Total Agency - 260	\$49,864,400	\$4,237,638	\$54,102,038	\$44,426,872	\$1,824,791	\$1,669,338	\$266,164	\$5,914,872

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270</b>								
<b>Domestic Violence Project - 0175</b>								
Domestic Violence								
Personnel Costs	\$87,700	\$0	\$87,700	\$77,581	\$0	\$0	\$0	\$10,119
Operating Expenses	81,900	0	81,900	46,271	0	0	0	35,630
Capital Outlay	300	0	300	300	0	0	0	0
Trustee/Benefit Payment	344,300	0	344,300	245,112	0	0	0	99,188
Total Program	514,200	0	514,200	369,263	0	0	0	144,937
<b>Total Fund - 0175</b>	<b>514,200</b>	<b>0</b>	<b>514,200</b>	<b>369,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,937</b>
<b>Cancer Control - 0176</b>								
Physical Health								
Personnel Costs	19,700	0	19,700	19,700	0	0	0	0
Operating Expenses	362,700	(334,272)	28,428	2,837	2,542	0	6,186	16,863
Trustee/Benefit Payment	0	416,135	416,135	176,410	56,709	143,854	16,426	22,736
Total Program	382,400	81,863	464,263	198,947	59,251	143,854	22,612	39,599
<b>Total Fund - 0176</b>	<b>382,400</b>	<b>81,863</b>	<b>464,263</b>	<b>198,947</b>	<b>59,251</b>	<b>143,854</b>	<b>22,612</b>	<b>39,599</b>
<b>Youth Corrections Victim Restitution - 0177</b>								
Juvenile Justice								
Operating Expenses	140,000	0	140,000	0	0	0	0	140,000
Total Program	140,000	0	140,000	0	0	0	0	140,000
<b>Total Fund - 0177</b>	<b>140,000</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>

The accompanying notes are an integral part of the financial statements. 124

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)</b>								
<b>Emergency Medical Services - 0178</b>								
Emergency Medical Services								
Personnel Costs	999,100	0	999,100	919,445	0	0	0	79,655
Operating Expenses	602,300	79,250	681,550	583,867	51,687	6,841	1,463	37,693
Capital Outlay	0	54,855	54,855	34,143	4,848	12,651	113	3,100
Trustee/Benefit Payment	665,000	178,000	843,000	305,007	245,690	10,444	2,310	279,549
Total Program	2,266,400	312,105	2,578,505	1,842,461	302,225	29,936	3,886	399,997
<b>Total Fund - 0178</b>	<b>2,266,400</b>	<b>312,105</b>	<b>2,578,505</b>	<b>1,842,461</b>	<b>302,225</b>	<b>29,936</b>	<b>3,886</b>	<b>399,997</b>
<b>Medical Assistance - 0179</b>								
Medical Assistance								
Trustee/Benefit Payment	15,000	0	15,000	0	0	0	0	15,000
Total Program	15,000	0	15,000	0	0	0	0	15,000
Idaho State School and Hospital - Lump Sum Appropriation								
Operating Expenses	3,500	0	3,500	0	0	0	0	3,500
Total Program	3,500	0	3,500	0	0	0	0	3,500
<b>Total Fund - 0179</b>	<b>18,500</b>	<b>0</b>	<b>18,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,500</b>
<b>Central Cancer Registry - 0181</b>								
Physical Health								
Trustee/Benefit Payment	141,000	0	141,000	130,591	0	0	0	10,409
Total Program	141,000	0	141,000	130,591	0	0	0	10,409
<b>Total Fund - 0181</b>	<b>141,000</b>	<b>0</b>	<b>141,000</b>	<b>130,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,409</b>

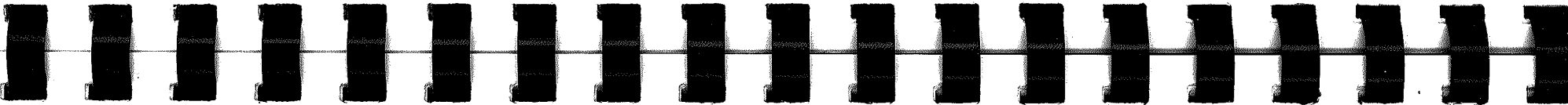
The accompanying notes are an integral part of the financial statements. 125



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)</b>								
<b>Alcohol Intoxification Treatment - 0182</b>								
Substance Abuse								
Personnel Costs	146,800	(45,000)	101,800	96,928	0	0	0	4,872
Operating Expenses	49,000	90,000	139,000	138,979	0	0	0	21
Capital Outlay	0	15,000	15,000	15,000	0	0	0	0
Trustee/Benefit Payment	1,513,100	(60,000)	1,453,100	1,453,100	0	0	0	0
Total Program	1,708,900	0	1,708,900	1,704,007	0	0	0	4,893
State Hospital North - Lump Sum Appropriation								
Personnel Costs	319,900	0	319,900	319,900	0	0	0	0
Total Program	319,900	0	319,900	319,900	0	0	0	0
<b>Total Fund - 0182</b>	<b>2,028,800</b>	<b>0</b>	<b>2,028,800</b>	<b>2,023,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,893</b>
<b>Agriculture Smoke Management - 0183</b>								
Community Programs								
Operating Expenses	30,400	(13,000)	17,400	3,539	0	0	0	13,861
Capital Outlay	0	10,000	10,000	790	0	0	0	9,210
Trustee/Benefit Payment	0	3,000	3,000	2,970	0	0	0	30
Total Program	30,400	0	30,400	7,299	0	0	0	23,101
<b>Total Fund - 0183</b>	<b>30,400</b>	<b>0</b>	<b>30,400</b>	<b>7,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,101</b>
<b>Hazardous Waste Training - 0184</b>								
Planning and Support - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	137,278	0	0	0	(137,278)
Total Program	0	0	0	137,278	0	0	0	(137,278)
<b>Total Fund - 0184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,278</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(137,278)</b>

The accompanying notes are an integral part of the financial statements. 126



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)</b>								
<b>Cooperative Welfare - 0220</b>								
➤ Physical Health								
➤ Personnel Costs	3,263,400	360,300	3,623,700	3,590,935	0	0	0	32,765
Operating Expenses	3,956,600	162,200	4,118,800	3,592,615	0	0	0	526,185
Capital Outlay	300,000	268,200	568,200	558,216	0	0	0	9,984
Trustee/Benefit Payment	24,510,200	2,351,300	26,861,500	22,963,607	0	0	0	3,897,893
Total Program	32,030,200	3,142,000	35,172,200	30,705,373	0	0	0	4,466,827
➤ Emergency Medical Services								
Personnel Costs	90,700	0	90,700	55,292	0	0	0	35,408
Operating Expenses	589,200	(95,000)	494,200	161,557	0	0	0	332,643
Capital Outlay	0	95,000	95,000	53,203	0	0	0	41,797
Trustee/Benefit Payment	23,500	0	23,500	4,186	0	0	0	19,314
Total Program	703,400	0	703,400	274,239	0	0	0	429,161
➤ Laboratory Services								
Personnel Costs	2,610,700	0	2,610,700	2,576,924	0	0	0	33,776
Operating Expenses	1,177,900	(50,000)	1,127,900	905,980	0	0	0	221,920
Capital Outlay	402,800	50,000	452,800	391,701	0	0	0	61,099
Trustee/Benefit Payment	209,800	0	209,800	197,124	0	0	0	12,676
Total Program	4,401,200	0	4,401,200	4,071,729	0	0	0	329,471
State Economic Opportunity Office								
Personnel Costs	550,100	0	550,100	456,451	0	0	0	93,649
Operating Expenses	164,100	3,000	167,100	123,266	0	0	0	43,834
Capital Outlay	0	47,000	47,000	39,478	0	0	0	7,522
Trustee/Benefit Payment	12,821,900	(50,000)	12,771,900	11,314,323	0	0	0	1,457,577
Total Program	13,536,100	0	13,536,100	11,933,519	0	0	0	1,602,582
Child Support Enforcement								
Personnel Costs	5,194,700	998,290	6,192,990	5,943,530	0	0	0	249,460
Operating Expenses	7,292,700	2,709,600	10,002,300	8,472,869	0	0	0	1,529,431
Capital Outlay	86,200	390,000	476,200	471,176	0	0	0	5,024
Total Program	12,573,600	4,097,890	16,671,490	14,887,575	0	0	0	1,783,915

The accompanying notes are an integral part of the financial statements. 127

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
Eligibility Services								
Personnel Costs	16,895,100	669,850	17,564,950	17,337,904	0	0	0	227,046
Operating Expenses	5,927,500	(143,620)	5,783,880	5,247,411	0	0	0	536,469
Capital Outlay	0	175,000	175,000	147,473	0	0	0	27,527
Total Program	22,822,600	701,230	23,523,830	22,732,788	0	0	0	791,042
Medical Assistance								
Personnel Costs	6,180,500	556,230	6,736,730	6,277,679	0	0	0	459,051
Operating Expenses	16,706,100	1,472,000	18,178,100	8,804,177	0	0	0	9,373,923
Capital Outlay	16,300	200,000	216,300	190,667	0	0	0	25,633
Trustee/Benefit Payment	326,389,200	6,827,500	333,216,700	329,283,424	0	0	0	3,933,276
Total Program	349,292,100	9,055,730	358,347,830	344,555,947	0	0	0	13,791,883
Adult and ADC Payments								
Trustee/Benefit Payment	44,566,800	600,000	45,166,800	42,698,437	0	0	0	2,468,363
Total Program	44,566,800	600,000	45,166,800	42,698,437	0	0	0	2,468,363
Social Services								
Personnel Costs	16,046,900	2,353,000	18,399,900	17,986,572	0	0	0	413,328
Operating Expenses	6,348,100	(945,270)	5,402,830	4,887,077	0	0	0	515,753
Capital Outlay	86,800	365,000	451,800	382,123	0	0	0	69,677
Trustee/Benefit Payment	4,077,700	2,700,000	6,777,700	6,282,173	0	0	0	495,527
Total Program	26,559,500	4,472,730	31,032,230	29,537,945	0	0	0	1,494,285
Substance Abuse								
Personnel Costs	452,500	19,730	472,230	464,467	0	0	0	7,763
Operating Expenses	1,292,600	(170,080)	1,122,520	1,092,407	0	0	0	30,113
Capital Outlay	0	20,000	20,000	12,042	0	0	0	7,958
Trustee/Benefit Payment	3,227,900	150,000	3,377,900	3,376,059	0	0	0	1,841
Total Program	4,973,000	19,650	4,992,650	4,944,975	0	0	0	47,675

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
State Youth Services - Lump Sum Appropriation								
Personnel Costs	6,051,344	(47,000)	6,004,344	5,911,522	0	0	0	92,822
Operating Expenses	327,116	129,700	456,816	447,659	0	0	0	9,157
Capital Outlay	122,500	164,900	287,400	263,807	0	0	0	23,593
Trustee/Benefit Payment	846,640	(105,000)	741,640	725,823	0	0	0	15,817
Total Program	7,347,600	142,600	7,490,200	7,348,811	0	0	0	141,389
Juvenile Justice								
Personnel Costs	1,373,400	50,000	1,423,400	1,330,536	0	0	0	92,864
Operating Expenses	1,431,100	(25,000)	1,406,100	1,092,883	0	0	0	313,217
Capital Outlay	19,400	25,000	44,400	14,225	0	0	0	30,175
Trustee/Benefit Payment	5,356,000	600,000	5,956,000	5,487,581	0	0	0	468,419
Total Program	8,179,900	650,000	8,829,900	7,925,224	0	0	0	904,676
Family Self Support								
Personnel Costs	2,301,600	100,000	2,401,600	2,372,078	0	0	0	29,522
Operating Expenses	2,860,000	(228,000)	2,632,000	2,288,454	0	0	0	343,546
Capital Outlay	12,800	25,000	37,800	31,242	0	0	0	6,558
Trustee/Benefit Payment	12,625,800	100,000	12,725,800	10,473,485	0	0	0	2,252,315
Total Program	17,800,200	(3,000)	17,797,200	15,165,259	0	0	0	2,631,941
Detention & Assessment								
Personnel Costs	867,100	37,000	904,100	882,561	0	0	0	21,539
Operating Expenses	882,500	(443,700)	438,800	389,016	0	0	0	49,784
Capital Outlay	0	32,600	32,600	28,586	0	0	0	4,014
Trustee/Benefit Payment	0	374,100	374,100	370,268	0	0	0	3,832
Total Program	1,749,600	0	1,749,600	1,670,430	0	0	0	79,170

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
INEL Oversight								
Personnel Costs	1,675,500	0	1,675,500	1,459,007	0	0	0	216,493
Operating Expenses	723,800	(232,000)	491,800	381,789	0	0	0	110,011
Capital Outlay	347,600	(25,000)	322,600	55,623	0	0	0	266,977
Trustee/Benefit Payment	796,400	700,000	1,496,400	1,271,734	0	0	0	224,666
Total Program	3,543,300	443,000	3,986,300	3,168,152	0	0	0	818,148
Planning and Support								
Personnel Costs	2,235,100	(28,000)	2,207,100	2,011,648	0	0	0	195,452
Operating Expenses	1,856,200	481,600	2,337,800	2,150,369	0	0	0	187,431
Capital Outlay	97,400	30,662	128,062	102,758	0	0	0	25,304
Total Program	4,188,700	484,262	4,672,962	4,264,775	0	0	0	408,187
Permits and Enforcement								
Personnel Costs	3,634,400	92,800	3,727,200	3,014,319	0	0	0	712,881
Operating Expenses	807,500	50,200	857,700	347,380	0	0	0	510,321
Capital Outlay	51,700	25,006	76,706	58,259	0	0	0	18,447
Total Program	4,493,600	168,006	4,661,606	3,419,958	0	0	0	1,241,648
Community Programs								
Personnel Costs	7,971,700	281,300	8,253,000	8,054,948	0	0	0	198,052
Operating Expenses	5,309,300	(411,600)	4,897,700	3,277,808	0	0	0	1,619,892
Capital Outlay	831,900	201,075	1,032,975	891,609	0	0	0	141,366
Trustee/Benefit Payment	12,239,300	(200,000)	12,039,300	7,608,562	0	0	0	4,430,738
Total Program	26,352,200	(129,225)	26,222,975	19,832,927	0	0	0	6,390,048
Veterans Services								
Personnel Costs	8,242,700	525,216	8,767,916	8,641,781	0	0	0	126,135
Operating Expenses	2,304,000	80,755	2,384,755	2,095,868	0	0	0	288,887
Capital Outlay	16,700	660,812	677,512	183,276	0	0	0	494,236
Trustee/Benefit Payment	50,700	0	50,700	43,255	0	0	0	7,445
Total Program	10,614,100	1,266,783	11,880,883	10,964,179	0	0	0	916,704

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
Indirect Support Services								
Personnel Costs	10,458,200	1,002,440	11,460,640	10,738,887	0	0	0	721,753
Operating Expenses	7,862,600	83,564	7,946,164	6,361,316	0	0	0	1,584,848
Capital Outlay	0	392,046	392,046	309,111	0	0	0	82,935
Total Program	18,320,800	1,478,050	19,798,850	17,409,313	0	0	0	2,389,537
Adult Services								
Personnel Costs	1,383,300	(51,900)	1,331,400	1,137,269	0	0	0	194,131
Operating Expenses	258,500	(71,300)	187,200	147,248	0	0	0	39,952
Capital Outlay	0	99,200	99,200	18,555	0	0	0	80,645
Trustee/Benefit Payment	71,000	24,000	95,000	80,652	0	0	0	14,348
Total Program	1,712,800	0	1,712,800	1,383,725	0	0	0	329,075
Community Mental Health								
Personnel Costs	11,226,600	(31,530)	11,195,070	10,050,644	0	0	0	1,144,426
Operating Expenses	3,038,600	(104,800)	2,933,800	2,881,903	0	0	0	51,897
Capital Outlay	174,500	100,000	274,500	270,867	0	0	0	3,633
Trustee/Benefit Payment	742,000	0	742,000	622,975	0	0	0	119,025
Total Program	15,181,700	(36,330)	15,145,370	13,826,389	0	0	0	1,318,981
State Hospital South - Lump Sum Appropriation								
Personnel Costs	9,805,087	221,600	10,026,687	9,290,504	0	0	0	736,183
Operating Expenses	510,175	985,400	1,495,575	1,400,573	0	0	0	95,002
Capital Outlay	40,814	496,200	537,014	125,827	0	0	0	411,187
Trustee/Benefit Payment	71,424	88,800	160,224	122,909	0	0	0	37,315
Total Program	10,427,500	1,792,000	12,219,500	10,939,813	0	0	0	1,279,687
Community Developmental Disability								
Personnel Costs	9,274,000	442,650	9,716,650	8,797,000	0	0	0	919,650
Operating Expenses	1,984,300	755,880	2,740,180	2,458,510	0	0	0	281,670
Capital Outlay	0	233,240	233,240	169,199	0	0	0	64,041
Trustee/Benefit Payment	3,490,400	100,100	3,590,500	3,456,958	0	0	0	133,542
Total Program	14,748,700	1,531,870	16,280,570	14,881,667	0	0	0	1,398,903

The accompanying notes are an integral part of the financial statements. 131

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
Idaho State School and Hospital - Lump Sum Appropriation								
Personnel Costs	17,883,920	(666,500)	17,217,420	17,194,610	0	0	0	22,810
Operating Expenses	2,291,658	392,200	2,683,858	2,677,176	0	0	0	6,682
Capital Outlay	263,200	120,283	383,483	153,780	0	0	0	229,702
Trustee/Benefit Payment	322,622	(75,600)	247,022	234,147	0	0	0	12,875
Total Program	20,761,400	(229,617)	20,531,783	20,259,714	0	0	0	272,069
State Hospital North - Lump Sum Appropriation								
Personnel Costs	3,866,934	30,000	3,896,934	3,832,118	0	0	0	64,816
Operating Expenses	126,123	(43,500)	82,623	75,273	0	0	0	7,350
Capital Outlay	2,300	318,477	320,777	288,806	0	0	0	31,971
Trustee/Benefit Payment	147,143	103,800	250,943	247,776	0	0	0	3,167
Total Program	4,142,500	408,777	4,551,277	4,443,973	0	0	0	107,304
Domestic Violence								
Personnel Costs	8,900	0	8,900	8,879	0	0	0	21
Operating Expenses	7,200	20,000	27,200	21,830	0	0	0	5,370
Trustee/Benefit Payment	668,900	0	668,900	645,530	0	0	0	23,370
Total Program	685,000	20,000	705,000	676,239	0	0	0	28,761
Developmental Disabilities Council								
Personnel Costs	285,100	(37,000)	248,100	242,144	0	0	0	5,956
Operating Expenses	111,100	5,000	116,100	115,528	0	0	0	572
Capital Outlay	0	10,000	10,000	3,889	0	0	0	6,111
Trustee/Benefit Payment	130,200	87,000	217,200	209,632	0	0	0	7,568
Total Program	526,400	65,000	591,400	571,194	0	0	0	20,206
Commission On Alcohol and Drug Abuse								
Personnel Costs	65,600	0	65,600	60,894	0	0	0	4,706
Operating Expenses	58,900	0	58,900	47,391	0	0	0	11,509
Total Program	124,500	0	124,500	108,285	0	0	0	16,215

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Cooperative Welfare - 0220 (continued)								
Council for the Deaf and Hearing Impaired								
Personnel Costs	61,700	(3,300)	58,400	58,166	0	0	0	234
Operating Expenses	33,200	(4,600)	28,600	18,588	0	0	0	10,012
Capital Outlay	0	7,900	7,900	7,865	0	0	0	35
Total Program	94,900	0	94,900	84,619	0	0	0	10,281
Total Fund - 0220	682,453,900	30,141,405	712,595,305	664,687,174	0	0	0	47,908,131
Permanent Building Fund - 0365								
Juvenile Detention								
Trustee/Benefit Payment	0	115,621	115,621	0	111,138	0	0	4,483
Total Program	0	115,621	115,621	0	111,138	0	0	4,483
Total Fund - 0365	0	115,621	115,621	0	111,138	0	0	4,483
Endowment Earnings - 0481								
State Youth Services - Lump Sum Appropriation								
Operating Expenses	534,500	113	534,613	510,300	0	0	0	24,314
Trustee/Benefit Payment	29,500	0	29,500	29,493	0	0	0	7
Total Program	564,000	113	564,113	539,792	0	0	0	24,321
Veterans Services								
Operating Expenses	427,000	0	427,000	426,813	0	0	0	187
Capital Outlay	36,600	0	36,600	36,600	0	0	0	0
Trustee/Benefit Payment	1,000	0	1,000	1,000	0	0	0	0
Total Program	464,600	0	464,600	464,413	0	0	0	187
State Hospital South - Lump Sum Appropriation								
Personnel Costs	(10,000)	1,700,000	1,690,000	1,687,954	0	0	0	2,046
Operating Expenses	1,973,000	(1,700,000)	273,000	272,996	0	0	0	4
Total Program	1,963,000	0	1,963,000	1,960,950	0	0	0	2,050

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
Endowment Earnings - 0481 (continued)								
State Hospital North - Lump Sum Appropriation								
Personnel Costs	(8,700)	8,700	0	0	0	0	0	0
Operating Expenses	665,300	(8,700)	656,600	656,597	0	0	0	3
Total Program	656,600	0	656,600	656,597	0	0	0	3
Total Fund - 0481	3,648,200	113	3,648,313	3,621,752	0	0	0	26,561
Waste Tire Grant Account - 0484								
Planning and Support - Continuous Appropriation								
Personnel Costs	0	0	0	105,378	0	0	0	(105,378)
Operating Expenses	0	0	0	173,483	0	0	0	(173,483)
Capital Outlay	0	0	0	824	0	0	0	(824)
Trustee/Benefit Payment	0	0	0	833,328	0	0	0	(833,328)
Total Program	0	0	0	1,113,012	0	0	0	(1,113,012)
Total Fund - 0484	0	0	0	1,113,012	0	0	0	(1,113,012)
Health & Welfare Trust - 0489								
Trust Accounts - Continuous Appropriation								
Operating Expenses	0	0	0	233	0	0	0	(233)
Trustee/Benefit Payment	0	0	0	40	0	0	0	(40)
Total Program	0	0	0	273	0	0	0	(273)
Total Fund - 0489	0	0	0	273	0	0	0	(273)
Total Agency - 270	\$691,623,800	\$30,651,106	\$722,274,906	\$674,131,957	\$472,614	\$173,790	\$26,498	\$47,470,047

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program								
Domestic Violence								
Personnel Costs	\$96,600	\$0	\$96,600	\$86,461	\$0	\$0	\$0	\$10,139
Operating Expenses	89,100	20,000	109,100	68,100	0	0	0	41,000
Capital Outlay	300	0	300	300	0	0	0	0
Trustee/Benefit Payment	1,013,200	0	1,013,200	890,642	0	0	0	122,558
Total Program	1,199,200	20,000	1,219,200	1,045,502	0	0	0	173,698
Physical Health								
Personnel Costs	3,283,100	360,300	3,643,400	3,610,635	0	0	0	32,765
Operating Expenses	4,319,300	(172,072)	4,147,228	3,595,452	2,542	0	6,186	543,048
Capital Outlay	300,000	268,200	568,200	558,216	0	0	0	9,984
Trustee/Benefit Payment	24,651,200	2,767,435	27,418,635	23,270,608	56,709	143,854	16,426	3,931,038
Total Program	32,553,600	3,223,863	35,777,463	31,034,911	59,251	143,854	22,612	4,516,835
Juvenile Justice								
Personnel Costs	1,373,400	50,000	1,423,400	1,330,536	0	0	0	92,864
Operating Expenses	1,571,100	(25,000)	1,546,100	1,092,883	0	0	0	453,217
Capital Outlay	19,400	25,000	44,400	14,225	0	0	0	30,175
Trustee/Benefit Payment	5,356,000	600,000	5,956,000	5,487,581	0	0	0	468,419
Total Program	8,319,900	650,000	8,969,900	7,925,224	0	0	0	1,044,676
Emergency Medical Services								
Personnel Costs	1,089,800	0	1,089,800	974,737	0	0	0	115,063
Operating Expenses	1,191,500	(15,750)	1,175,750	745,424	51,687	6,841	1,463	370,335
Capital Outlay	0	149,855	149,855	87,346	4,848	12,651	113	44,897
Trustee/Benefit Payment	688,500	178,000	866,500	309,193	245,690	10,444	2,310	298,863
Total Program	2,969,800	312,105	3,281,905	2,116,700	302,225	29,936	3,886	829,158

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program (continued)								
Medical Assistance								459,051
Personnel Costs	6,180,500	556,230	6,736,730	6,277,679	0	0	0	9,373,923
Operating Expenses	16,706,100	1,472,000	18,178,100	8,804,177	0	0	0	25,633
Capital Outlay	16,300	200,000	216,300	190,667	0	0	0	3,948,276
Trustee/Benefit Payment	326,404,200	6,827,500	333,231,700	329,283,424	0	0	0	13,806,883
Total Program	349,307,100	9,055,730	358,362,830	344,555,947	0	0	0	
Idaho State School and Hospital - Lump Sum Appropriation								
Personnel Costs	17,883,920	(666,500)	17,217,420	17,194,610	0	0	0	22,810
Operating Expenses	2,295,158	392,200	2,687,358	2,677,176	0	0	0	10,182
Capital Outlay	263,200	120,283	383,483	153,780	0	0	0	229,702
Trustee/Benefit Payment	322,622	(75,600)	247,022	234,147	0	0	0	12,875
Total Program	20,764,900	(229,617)	20,535,283	20,259,714	0	0	0	275,569
Substance Abuse								
Personnel Costs	599,300	(25,270)	574,030	561,395	0	0	0	12,635
Operating Expenses	1,341,600	(80,080)	1,261,520	1,231,386	0	0	0	30,134
Capital Outlay	0	35,000	35,000	27,042	0	0	0	7,958
Trustee/Benefit Payment	4,741,000	90,000	4,831,000	4,829,159	0	0	0	1,841
Total Program	6,681,900	19,650	6,701,550	6,648,981	0	0	0	52,569
State Hospital North - Lump Sum Appropriation								
Personnel Costs	4,178,134	38,700	4,216,834	4,152,018	0	0	0	64,816
Operating Expenses	791,423	(52,200)	739,223	731,871	0	0	0	7,352
Capital Outlay	2,300	318,477	320,777	288,806	0	0	0	31,971
Trustee/Benefit Payment	147,143	103,800	250,943	247,776	0	0	0	3,167
Total Program	5,119,000	408,777	5,527,777	5,420,471	0	0	0	107,306

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

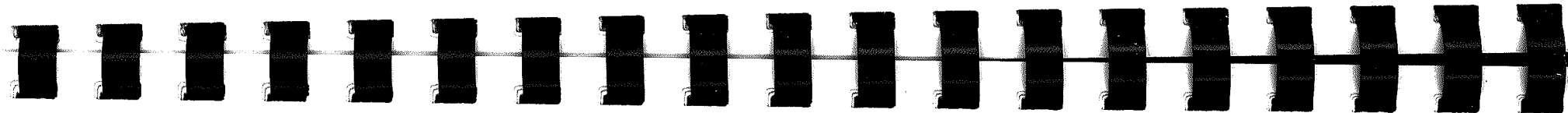
	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program (continued)								
Community Programs								
Personnel Costs	7,971,700	281,300	8,253,000	8,054,948	0	0	0	198,052
Operating Expenses	5,339,700	(424,600)	4,915,100	3,281,347	0	0	0	1,633,753
Capital Outlay	831,900	211,075	1,042,975	892,399	0	0	0	150,576
Trustee/Benefit Payment	12,239,300	(197,000)	12,042,300	7,611,532	0	0	0	4,430,768
Total Program	26,382,600	(129,225)	26,253,375	19,840,226	0	0	0	6,413,149
Planning and Support - Continuous Appropriation								
Personnel Costs	0	0	0	105,378	0	0	0	(105,378)
Operating Expenses	0	0	0	173,483	0	0	0	(173,483)
Capital Outlay	0	0	0	824	0	0	0	(824)
Trustee/Benefit Payment	0	0	0	970,606	0	0	0	(970,606)
Total Program	0	0	0	1,250,290	0	0	0	(1,250,290)
Planning and Support - Line Items								
Personnel Costs	2,235,100	(28,000)	2,207,100	2,011,648	0	0	0	195,452
Operating Expenses	1,856,200	481,600	2,337,800	2,150,369	0	0	0	187,431
Capital Outlay	97,400	30,662	128,062	102,758	0	0	0	25,304
Total Program	4,188,700	484,262	4,672,962	4,264,775	0	0	0	408,187
Planning and Support - Combined								
Personnel Costs	2,235,100	(28,000)	2,207,100	2,117,026	0	0	0	90,074
Operating Expenses	1,856,200	481,600	2,337,800	2,323,852	0	0	0	13,948
Capital Outlay	97,400	30,662	128,062	103,582	0	0	0	24,480
Trustee/Benefit Payment	0	0	0	970,606	0	0	0	(970,606)
Total Planning & Support	4,188,700	484,262	4,672,962	5,515,066	0	0	0	(842,104)
Laboratory Services								
Personnel Costs	2,610,700	0	2,610,700	2,576,924	0	0	0	33,776
Operating Expenses	1,177,900	(50,000)	1,127,900	905,980	0	0	0	221,920
Capital Outlay	402,800	50,000	452,800	391,701	0	0	0	61,099
Trustee/Benefit Payment	209,800	0	209,800	197,124	0	0	0	12,676
Total Program	4,401,200	0	4,401,200	4,071,729	0	0	0	329,471

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program (continued)								
State Economic Opportunity Office								
Personnel Costs	550,100	0	550,100	456,451	0	0	0	93,649
Operating Expenses	164,100	3,000	167,100	123,266	0	0	0	43,834
Capital Outlay	0	47,000	47,000	39,478	0	0	0	7,522
Trustee/Benefit Payment	12,821,900	(50,000)	12,771,900	11,314,323	0	0	0	1,457,577
Total Program	13,536,100	0	13,536,100	11,933,519	0	0	0	1,602,582
Child Support Enforcement								
Personnel Costs	5,194,700	998,290	6,192,990	5,943,530	0	0	0	249,460
Operating Expenses	7,292,700	2,709,600	10,002,300	8,472,869	0	0	0	1,529,431
Capital Outlay	86,200	390,000	476,200	471,176	0	0	0	5,024
Total Program	12,573,600	4,097,890	16,671,490	14,887,575	0	0	0	1,783,915
Eligibility Services								
Personnel Costs	16,895,100	669,850	17,564,950	17,337,904	0	0	0	227,046
Operating Expenses	5,927,500	(143,620)	5,783,880	5,247,411	0	0	0	536,469
Capital Outlay	0	175,000	175,000	147,473	0	0	0	27,527
Total Program	22,822,600	701,230	23,523,830	22,732,788	0	0	0	791,042
Adult and ADC Payments								
Trustee/Benefit Payment	44,566,800	600,000	45,166,800	42,698,437	0	0	0	2,468,363
Total Program	44,566,800	600,000	45,166,800	42,698,437	0	0	0	2,468,363
Social Services								
Personnel Costs	16,046,900	2,353,000	18,399,900	17,986,572	0	0	0	413,328
Operating Expenses	6,348,100	(945,270)	5,402,830	4,887,077	0	0	0	515,753
Capital Outlay	86,800	365,000	451,800	382,123	0	0	0	69,677
Trustee/Benefit Payment	4,077,700	2,700,000	6,777,700	6,282,173	0	0	0	495,527
Total Program	26,559,500	4,472,730	31,032,230	29,537,945	0	0	0	1,494,285

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program (continued)								
State Youth Services - Lump Sum Appropriation								
Personnel Costs	6,051,344	(47,000)	6,004,344	5,911,522	0	0	0	92,822
Operating Expenses	861,616	129,813	991,429	957,959	0	0	0	33,470
Capital Outlay	122,500	164,900	287,400	263,807	0	0	0	23,593
Trustee/Benefit Payment	876,140	(105,000)	771,140	755,316	0	0	0	15,824
Total Program	7,911,600	142,713	8,054,313	7,888,603	0	0	0	165,710
Family Self Support								
Personnel Costs	2,301,600	100,000	2,401,600	2,372,078	0	0	0	29,522
Operating Expenses	2,860,000	(228,000)	2,632,000	2,288,454	0	0	0	343,546
Capital Outlay	12,800	25,000	37,800	31,242	0	0	0	6,558
Trustee/Benefit Payment	12,625,800	100,000	12,725,800	10,473,485	0	0	0	2,252,315
Total Program	17,800,200	(3,000)	17,797,200	15,165,259	0	0	0	2,631,941
Detention & Assessment								
Personnel Costs	867,100	37,000	904,100	882,561	0	0	0	21,539
Operating Expenses	882,500	(443,700)	438,800	389,016	0	0	0	49,784
Capital Outlay	0	32,600	32,600	28,586	0	0	0	4,014
Trustee/Benefit Payment	0	489,721	489,721	370,268	111,138	0	0	8,315
Total Program	1,749,600	115,621	1,865,221	1,670,430	111,138	0	0	83,653
INEL Oversight								
Personnel Costs	1,675,500	0	1,675,500	1,459,007	0	0	0	216,493
Operating Expenses	723,800	(232,000)	491,800	381,789	0	0	0	110,011
Capital Outlay	347,600	(25,000)	322,600	55,623	0	0	0	266,977
Trustee/Benefit Payment	796,400	700,000	1,496,400	1,271,734	0	0	0	224,666
Total Program	3,543,300	443,000	3,986,300	3,168,152	0	0	0	818,148
Permits and Enforcement								
Personnel Costs	3,634,400	92,800	3,727,200	3,014,319	0	0	0	712,881
Operating Expenses	807,500	50,200	857,700	347,380	0	0	0	510,321
Capital Outlay	51,700	25,006	76,706	58,259	0	0	0	18,447
Total Program	4,493,600	168,006	4,661,606	3,419,958	0	0	0	1,241,648

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)</b>								
<b>All Funds - By Program (continued)</b>								
Veterans Services								
Personnel Costs	8,242,700	525,216	8,767,916	8,641,781	0	0	0	126,135
Operating Expenses	2,731,000	80,755	2,811,755	2,522,680	0	0	0	289,075
Capital Outlay	53,300	660,812	714,112	219,876	0	0	0	494,236
Trustee/Benefit Payment	51,700	0	51,700	44,255	0	0	0	7,445
Total Program	11,078,700	1,266,783	12,345,483	11,428,592	0	0	0	916,891
Indirect Support Services								
Personnel Costs	10,458,200	1,002,440	11,460,640	10,738,887	0	0	0	721,753
Operating Expenses	7,862,600	83,564	7,946,164	6,361,316	0	0	0	1,584,848
Capital Outlay	0	392,046	392,046	309,111	0	0	0	82,935
Total Program	18,320,800	1,478,050	19,798,850	17,409,313	0	0	0	2,389,537
Adult Services								
Personnel Costs	1,383,300	(51,900)	1,331,400	1,137,269	0	0	0	194,131
Operating Expenses	258,500	(71,300)	187,200	147,248	0	0	0	39,952
Capital Outlay	0	99,200	99,200	18,555	0	0	0	80,645
Trustee/Benefit Payment	71,000	24,000	95,000	80,652	0	0	0	14,348
Total Program	1,712,800	0	1,712,800	1,383,725	0	0	0	329,075
Community Mental Health								
Personnel Costs	11,226,600	(31,530)	11,195,070	10,050,644	0	0	0	1,144,426
Operating Expenses	3,038,600	(104,800)	2,933,800	2,881,903	0	0	0	51,897
Capital Outlay	174,500	100,000	274,500	270,867	0	0	0	3,633
Trustee/Benefit Payment	742,000	0	742,000	622,975	0	0	0	119,025
Total Program	15,181,700	(36,330)	15,145,370	13,826,389	0	0	0	1,318,981
State Hospital South - Lump Sum Appropriation								
Personnel Costs	9,795,087	1,921,600	11,716,687	10,978,458	0	0	0	738,229
Operating Expenses	2,483,175	(714,600)	1,768,575	1,673,569	0	0	0	95,006
Capital Outlay	40,814	496,200	537,014	125,827	0	0	0	411,187
Trustee/Benefit Payment	71,424	88,800	160,224	122,909	0	0	0	37,315
Total Program	12,390,500	1,792,000	14,182,500	12,900,763	0	0	0	1,281,737

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)</b>								
<b>All Funds - By Program (continued)</b>								
Community Developmental Disability								
Personnel Costs	9,274,000	442,650	9,716,650	8,797,000	0	0	0	919,650
Operating Expenses	1,984,300	755,880	2,740,180	2,458,510	0	0	0	281,670
Capital Outlay	0	233,240	233,240	169,199	0	0	0	64,041
Trustee/Benefit Payment	3,490,400	100,100	3,590,500	3,456,958	0	0	0	133,542
Total Program	14,748,700	1,531,870	16,280,570	14,881,667	0	0	0	1,398,903
Developmental Disabilities Council								
Personnel Costs	285,100	(37,000)	248,100	242,144	0	0	0	5,956
Operating Expenses	111,100	5,000	116,100	115,528	0	0	0	572
Capital Outlay	0	10,000	10,000	3,889	0	0	0	6,111
Trustee/Benefit Payment	130,200	87,000	217,200	209,632	0	0	0	7,568
Total Program	526,400	65,000	591,400	571,194	0	0	0	20,206
Commission On Alcohol and Drug Abuse								
Personnel Costs	65,600	0	65,600	60,894	0	0	0	4,706
Operating Expenses	58,900	0	58,900	47,391	0	0	0	11,509
Total Program	124,500	0	124,500	108,285	0	0	0	16,215
Council for the Deaf and Hearing Impaired								
Personnel Costs	61,700	(3,300)	58,400	58,166	0	0	0	234
Operating Expenses	33,200	(4,600)	28,600	18,588	0	0	0	10,012
Capital Outlay	0	7,900	7,900	7,865	0	0	0	35
Total Program	94,900	0	94,900	84,619	0	0	0	10,281
Trust Accounts - Continuous Appropriation								
Operating Expenses	0	0	0	233	0	0	0	(233)
Trustee/Benefit Payment	0	0	0	40	0	0	0	(40)
Total Program	0	0	0	273	0	0	0	(273)

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF HEALTH AND WELFARE - 270 (continued)								
All Funds - By Program (continued)								
Trust Accounts - Combined								
Operating Expenses	0	0	0	233	0	0	0	(233)
Trustee/Benefit Payment	0	0	0	40	0	0	0	(40)
Total Trust Accounts	0	0	0	273	0	0	0	(273)
Total Agency - 270	\$691,623,800	\$30,651,106	\$722,274,906	\$674,131,957	\$472,614	\$173,790	\$26,498	\$47,470,047

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF INSURANCE - 280								
State Regulatory - 0229								
Executive								
Personnel Costs	\$1,131,500	(\$59,838)	\$1,071,662	\$1,071,662	\$0	\$0	\$0	\$0
Operating Expenses	696,500	55,000	751,500	721,576	25,000	0	0	4,924
Capital Outlay	20,000	41,906	61,906	55,760	0	0	0	6,146
Total Program	1,848,000	37,068	1,885,068	1,848,998	25,000	0	0	11,070
Insurance								
Personnel Costs	1,248,600	(67,068)	1,181,532	1,181,532	0	0	0	0
Operating Expenses	661,800	(10,000)	651,800	637,366	0	0	0	14,434
Capital Outlay	27,000	65,000	92,000	88,047	0	0	0	3,953
Total Program	1,937,400	(12,068)	1,925,332	1,906,945	0	0	0	18,387
Division Of State Fire Marshall								
Personnel Costs	409,800	(10,000)	399,800	399,432	0	0	0	368
Operating Expenses	237,200	0	237,200	219,306	0	0	0	17,894
Capital Outlay	12,500	10,000	22,500	18,802	0	0	0	3,698
Total Program	659,500	0	659,500	637,540	0	0	0	21,960
Total Fund - 0229	4,444,900	25,000	4,469,900	4,393,484	25,000	0	0	51,416
Federal (Grant) - 0348								
Executive								
Personnel Costs	94,200	(15,557)	78,643	78,643	0	0	0	0
Operating Expenses	49,900	4,057	53,957	53,610	0	0	0	346
Capital Outlay	0	4,500	4,500	1,079	0	0	0	3,421
Trustee/Benefit Pymt	0	7,000	7,000	6,200	0	0	0	800
Total Program	144,100	0	144,100	139,533	0	0	0	4,567

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF INSURANCE - 280 (continued)								
Federal (Grant) - 0348 (continued)								
Division Of State Fire Marshall								
Personnel Costs	0	6,600	6,600	1,832	0	0	0	4,768
Operating Expenses	0	5,230	5,230	1,599	0	0	0	3,630
Capital Outlay	0	20,000	20,000	18,787	0	0	0	1,213
Total Program	0	31,830	31,830	22,219	0	0	0	9,611
Total Fund - 0348	144,100	31,830	175,930	161,752	0	0	0	14,178
Insurance Refund - 0515								
Insurance Refund Account - Continuous Appropriation								
Trustee/Benefit Pymt	0	2,177,325	2,177,325	5,419,197	0	927,283	0	(4,169,156)
Total Program	0	2,177,325	2,177,325	5,419,197	0	927,283	0	(4,169,156)
Total Fund - 0515	0	2,177,325	2,177,325	5,419,197	0	927,283	0	(4,169,156)
Dept. Of Ins. Liquidation Trust - 0520								
Liquidations - Continuous Appropriation								
Personnel Costs	0	0	0	25	0	0	0	(25)
Operating Expenses	0	0	0	33,476	0	0	0	(33,476)
Trustee/Benefit Pymt	0	0	0	35,313	0	0	0	(35,313)
Total Program	0	0	0	68,814	0	0	0	(68,814)
Total Fund - 0520	0	0	0	68,814	0	0	0	(68,814)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF INSURANCE - 280 (continued)								
Insurance Insolvency Account - 0523								
Insurance Insolvency Account								
Personnel Costs	100,000	0	100,000	0	0	0	0	100,000
Operating Expenses	100,000	0	100,000	46,315	0	0	0	53,685
Total Program	200,000	0	200,000	46,315	0	0	0	153,685
Total Fund - 0523	200,000	0	200,000	46,315	0	0	0	153,685
Total Agency - 280	\$4,789,000	\$2,234,154	\$7,023,154	\$10,089,561	\$25,000	\$927,283	\$0	(\$4,018,690)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF INSURANCE - 280 (continued)								
All Funds - By Program								
Executive								
Personnel Costs	\$1,225,700	(\$75,395)	\$1,150,305	\$1,150,305	\$0	\$0	\$0	\$0
Operating Expenses	746,400	59,057	805,457	775,186	25,000	0	0	5,270
Capital Outlay	20,000	46,406	66,406	56,839	0	0	0	9,566
Trustee/Benefit Pymt	0	7,000	7,000	6,200	0	0	0	800
Total Program	1,992,100	37,068	2,029,168	1,988,531	25,000	0	0	15,637
Insurance								
Personnel Costs	1,248,600	(67,068)	1,181,532	1,181,532	0	0	0	0
Operating Expenses	661,800	(10,000)	651,800	637,366	0	0	0	14,434
Capital Outlay	27,000	65,000	92,000	88,047	0	0	0	3,953
Total Program	1,937,400	(12,068)	1,925,332	1,906,945	0	0	0	18,387
Division Of State Fire Marshall								
Personnel Costs	409,800	(3,400)	406,400	401,264	0	0	0	5,136
Operating Expenses	237,200	5,230	242,430	220,906	0	0	0	21,524
Capital Outlay	12,500	30,000	42,500	37,589	0	0	0	4,911
Total Program	659,500	31,830	691,330	659,759	0	0	0	31,571
Insurance Refund Account - Continuous Appropriation								
Trustee/Benefit Pymt	0	2,177,325	2,177,325	5,419,197	0	927,283	0	(4,169,156)
Total Program	0	2,177,325	2,177,325	5,419,197	0	927,283	0	(4,169,156)
Liquidations - Continuous Appropriation								
Personnel Costs	0	0	0	25	0	0	0	(25)
Operating Expenses	0	0	0	33,476	0	0	0	(33,476)
Trustee/Benefit Pymt	0	0	0	35,313	0	0	0	(35,313)
Total Program	0	0	0	68,814	0	0	0	(68,814)

The accompanying notes are an integral part of the financial statements. 146

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF INSURANCE - 280 (continued)								
All Funds - By Program (continued)								
Insurance Insolvency Account								
Personnel Costs	100,000	0	100,000	0	0	0	0	100,000
Operating Expenses	100,000	0	100,000	46,315	0	0	0	53,685
Total Program	200,000	0	200,000	46,315	0	0	0	153,685
Total Agency - 280	\$4,789,000	\$2,234,154	\$7,023,154	\$10,089,561	\$25,000	\$927,283	\$0	(\$4,018,690)

The accompanying notes are an integral part of the financial statements. 147

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>JUVENILE CORRECTIONS - 285</b>								
<b>General Fund - 0001</b>								
Administration								
Personnel Costs	\$78,000	\$0	\$78,000	\$24,505	\$0	\$0	\$0	\$53,495
Operating Expenses	50,000	0	50,000	6,335	0	0	0	43,665
Capital Outlay	59,000	0	59,000	11,146	0	0	0	47,854
Total Program	187,000	0	187,000	41,986	0	0	0	145,014
<b>Total Fund - 0001</b>	187,000	0	187,000	41,986	0	0	0	145,014
<b>Total Agency - 285</b>	\$187,000	\$0	\$187,000	\$41,986	\$0	\$0	\$0	\$145,014

The accompanying notes are an integral part of the financial statements. 148

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>IDAHO TRANSPORTATION DEPARTMENT - 290</b>								
<b>State Aeronautics Fund - 0221</b>								
Aeronautics								
Personnel Costs	\$598,100	\$1,600	\$599,700	\$599,670	\$0	\$0	\$0	\$30
Operating Expenses	381,700	20,813	402,513	378,474	7,035	393	3,775	12,836
Capital Outlay	29,500	4,930	34,430	14,771	4,350	0	0	15,309
Trustee/Benefit Pymt	300,000	112,909	412,909	22,133	50,438	277,867	56,681	5,790
Total Program	1,309,300	140,252	1,449,552	1,015,048	61,823	278,260	60,456	33,965
Inter\Intra Departmental Services								
Personnel Costs	93,800	(1,600)	92,200	70,216	0	0	0	21,984
Operating Expenses	297,400	0	297,400	140,815	0	0	0	156,585
Capital Outlay	100,000	0	100,000	0	0	0	0	100,000
Total Program	491,200	(1,600)	489,600	211,032	0	0	0	278,568
<b>Total Fund - 0221</b>	1,800,500	138,652	1,939,152	1,226,080	61,823	278,260	60,456	312,533
<b>Local Highway Funds - 0259</b>								
<b>Local Highway Distribution Fund - 0259-01</b>								
Trust, Refund, And Distribution - Continuous Appropriation								
Trustee/Benefit Pymt	0	0	0	76,894,672	0	0	0	(76,894,672)
Total Program	0	0	0	76,894,672	0	0	0	(76,894,672)
<b>Total Fund Detail - 0259-01</b>	0	0	0	76,894,672	0	0	0	(76,894,672)
<b>Local Highway Needs Assessment Fund - 0259-02</b>								
Local Assistance - Continuous Appropriation								
Personnel Costs	0	0	0	793	0	0	0	(793)
Operating Expenses	0	0	0	49,370	0	0	0	(49,370)
Total Program	0	0	0	50,163	0	0	0	(50,163)
<b>Total Fund Detail - 0259-02</b>	0	0	0	50,163	0	0	0	(50,163)

The accompanying notes are an integral part of the financial statements. 149

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
Local Highway Funds - 0259 (continued)								
Local Bridge Inspection Fund - 0259-03								
Local Assistance - Continuous Appropriation	0	0	0	50,000	0	0	0	(50,000)
Capital Outlay	0	0	0	50,000	0	0	0	(50,000)
Total Program	0	0	0	50,000	0	0	0	(50,000)
Total Fund Detail - 0259-03	0	0	0	50,000	0	0	0	(50,000)
Railroad Grade Crossing Protection - 0259-04								
Local Assistance - Continuous Appropriation	0	0	0	459,936	0	0	0	(459,936)
Capital Outlay	0	0	0	459,936	0	0	0	(459,936)
Total Program	0	0	0	459,936	0	0	0	(459,936)
Total Fund Detail - 0259-04	0	0	0	459,936	0	0	0	(459,936)
Total Fund - 0259	0	0	0	77,454,771	0	0	0	(77,454,771)
State Highway Fund - 0260								
General Support	16,062,300	(220,200)	15,842,100	15,841,818	0	0	0	282
Personnel Costs	7,681,900	529,807	8,211,707	6,798,378	579,014	745,082	24,000	65,233
Operating Expenses	1,500,700	526,305	2,027,005	892,314	460,705	583,348	68,300	22,338
Capital Outlay	752,900	177,000	929,900	660,993	163,200	105,607	0	100
Trustee/Benefit Pymt	25,997,800	1,012,912	27,010,712	24,193,502	1,202,918	1,434,038	92,300	87,953
Total Program	25,997,800	1,012,912	27,010,712	24,193,502	1,202,918	1,434,038	92,300	87,953
Highways	60,401,900	(1,187,800)	59,214,100	59,213,568	0	0	0	533
Personnel Costs	34,588,500	9,706,711	44,295,211	26,179,303	8,616,088	8,158,918	729,876	611,025
Operating Expenses	155,449,900	43,114,760	198,564,660	151,046,825	21,087,831	23,257,990	3,027,218	144,797
Capital Outlay	407,500	33,602	441,102	297,551	28,384	28,683	0	86,484
Trustee/Benefit Pymt	250,847,800	51,667,273	302,515,073	236,737,247	29,732,303	31,445,591	3,757,094	842,838
Total Program	250,847,800	51,667,273	302,515,073	236,737,247	29,732,303	31,445,591	3,757,094	842,838

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
State Highway Fund - 0260 (continued)								
Public Transportation								
Personnel Costs	292,000	20,900	312,900	312,825	0	0	0	75
Operating Expenses	97,500	9,052	106,552	79,912	8,307	7,604	0	10,729
Capital Outlay	4,800	6,793	11,593	2,299	6,793	2,501	0	0
Trustee/Benefit Pymt	3,172,800	415,185	3,587,985	2,122,885	413,532	278,985	0	772,583
Total Program	3,567,100	451,930	4,019,030	2,517,921	428,632	289,090	0	783,387
Inter/Intra Departmental Services								
Personnel Costs	68,200	0	68,200	25,780	0	0	0	42,420
Operating Expenses	739,900	0	739,900	562,378	0	0	0	177,522
Total Program	808,100	0	808,100	588,157	0	0	0	219,943
Total Fund - 0260	281,220,800	53,132,114	334,352,914	264,036,828	31,363,853	33,168,718	3,849,394	1,934,121
Highway Distribution Fund - 0261								
General Support - Continuous Appropriation								
Operating Expenses	0	4,554	4,554	0	0	0	0	4,554
Total Program	0	4,554	4,554	0	0	0	0	4,554
Total Fund - 0261	0	4,554	4,554	0	0	0	0	4,554
Plate Manufacturing Fund - 0262								
Plate Manufacturing - Continuous Appropriation								
Operating Expenses	0	0	0	1,023,411	0	0	0	(1,023,411)
Total Program	0	0	0	1,023,411	0	0	0	(1,023,411)
Total Fund - 0262	0	0	0	1,023,411	0	0	0	(1,023,411)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
Highway Safety Fund - 0263								
Highways								
Trustee/Benefit Pymt	1,161,000	4,000	1,165,000	1,117,231	4,000	0	0	43,769
Total Program	1,161,000	4,000	1,165,000	1,117,231	4,000	0	0	43,769
Total Fund - 0263	1,161,000	4,000	1,165,000	1,117,231	4,000	0	0	43,769
Abandoned Vehicle Fund - 0277								
Trust, Refund, And Distribution - Continuous Appropriation								
Operating Expenses	0	0	0	3,144	0	0	0	(3,144)
Total Program	0	0	0	3,144	0	0	0	(3,144)
Total Fund - 0277	0	0	0	3,144	0	0	0	(3,144)
Total Agency - 290	\$284,182,300	\$53,279,320	\$337,461,620	\$344,861,465	\$31,429,677	\$33,446,978	\$3,909,850	(\$76,186,349)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
All Funds - By Program								
Aeronautics								
Personnel Costs	\$598,100	\$1,600	\$599,700	\$599,670	\$0	\$0	\$0	\$30
Operating Expenses	381,700	20,813	402,513	378,474	7,035	393	3,775	12,836
Capital Outlay	29,500	4,930	34,430	14,771	4,350	0	0	15,309
Trustee/Benefit Pymt	300,000	112,909	412,909	22,133	50,438	277,867	56,681	5,790
Total Program	1,309,300	140,252	1,449,552	1,015,048	61,823	278,260	60,456	33,965
Inter/Intra Departmental Services								
Personnel Costs	162,000	(1,600)	160,400	95,996	0	0	0	64,404
Operating Expenses	1,037,300	0	1,037,300	703,193	0	0	0	334,107
Capital Outlay	100,000	0	100,000	0	0	0	0	100,000
Total Program	1,299,300	(1,600)	1,297,700	799,189	0	0	0	498,511
Trust, Refund, And Distribution - Continuous Appropriation								
Operating Expenses	0	0	0	3,144	0	0	0	(3,144)
Trustee/Benefit Pymt	0	0	0	76,894,672	0	0	0	(76,894,672)
Total Program	0	0	0	76,897,816	0	0	0	(76,897,816)
Trust, Refund, And Distribution - Combined								
Operating Expenses	0	0	0	3,144	0	0	0	(3,144)
Trustee/Benefit Pymt	0	0	0	76,894,672	0	0	0	(76,894,672)
Total Trust, Refund & Distribution	0	0	0	76,897,816	0	0	0	(76,897,816)
Local Assistance - Continuous Appropriation								
Personnel Costs	0	0	0	793	0	0	0	(793)
Operating Expenses	0	0	0	49,370	0	0	0	(49,370)
Capital Outlay	0	0	0	509,936	0	0	0	(509,936)
Total Program	0	0	0	560,099	0	0	0	(560,099)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
All Funds - By Program (continued)								
General Support - Line Items								
Personnel Costs	16,062,300	(220,200)	15,842,100	15,841,818	0	0	0	282
Operating Expenses	7,681,900	529,807	8,211,707	6,798,378	579,014	745,082	24,000	65,233
Capital Outlay	1,500,700	526,305	2,027,005	892,314	460,705	583,348	68,300	22,338
Trustee/Benefit Pymt	752,900	177,000	929,900	660,993	163,200	105,607	0	100
Total Program	25,997,800	1,012,912	27,010,712	24,193,502	1,202,918	1,434,038	92,300	87,953
General Support - Continuous Appropriation								
Operating Expenses	0	4,554	4,554	0	0	0	0	4,554
Total Program	0	4,554	4,554	0	0	0	0	4,554
General Support - Combined								
Personnel Costs	16,062,300	(220,200)	15,842,100	15,841,818	0	0	0	282
Operating Expenses	7,681,900	534,360	8,216,260	6,798,378	579,014	745,082	24,000	69,787
Capital Outlay	1,500,700	526,305	2,027,005	892,314	460,705	583,348	68,300	22,338
Trustee/Benefit Pymt	752,900	177,000	929,900	660,993	163,200	105,607	0	100
Total General Support	25,997,800	1,017,465	27,015,265	24,193,502	1,202,918	1,434,038	92,300	92,507
Highways								
Personnel Costs	60,401,900	(1,187,800)	59,214,100	59,213,568	0	0	0	533
Operating Expenses	34,588,500	9,706,711	44,295,211	26,179,303	8,616,088	8,158,918	729,876	611,025
Capital Outlay	155,449,900	43,114,760	198,564,660	151,046,825	21,087,831	23,257,990	3,027,218	144,797
Trustee/Benefit Pymt	1,568,500	37,602	1,606,102	1,414,782	32,384	28,683	0	130,253
Total Program	252,008,800	51,671,273	303,680,073	237,854,478	29,736,303	31,445,591	3,757,094	886,607
Public Transportation								
Personnel Costs	292,000	20,900	312,900	312,825	0	0	0	75
Operating Expenses	97,500	9,052	106,552	79,912	8,307	7,604	0	10,729
Capital Outlay	4,800	6,793	11,593	2,299	6,793	2,501	0	0
Trustee/Benefit Pymt	3,172,800	415,185	3,587,985	2,122,885	413,532	278,985	0	772,583
Total Program	3,567,100	451,930	4,019,030	2,517,921	428,632	289,090	0	783,387

The accompanying notes are an integral part of the financial statements. 154



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO TRANSPORTATION DEPARTMENT - 290 (continued)								
All Funds - By Program (continued)								
Plate Manufacturing - Continuous Appropriation								
Operating Expenses	0	0	0	1,023,411	0	0	0	(1,023,411)
Total Program	0	0	0	1,023,411	0	0	0	(1,023,411)
Total Agency - 290								
	\$284,182,300	\$53,279,320	\$337,461,620	\$344,861,465	\$31,429,677	\$33,446,978	\$3,909,850	(\$76,186,349)

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>LOCAL HIGHWAY TECHNICAL ASSISTANCE - 291</b>								
<b>Local Highway Technical Assistance - 0258</b>								
Local Highway Technical Assistance								
Operating Expenses	\$250,000	(\$248,685)	\$1,315	\$1,315	\$0	\$0	\$0	\$0
Total Program	250,000	(248,685)	1,315	1,315	0	0	0	0
	250,000	(248,685)	1,315	1,315	0	0	0	0
<b>Total Fund - 0258</b>								
	250,000	(248,685)	1,315	1,315	0	0	0	0
<b>Total Agency - 291</b>	\$250,000	(\$248,685)	\$1,315	\$1,315	\$0	\$0	\$0	\$0

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>INDUSTRIAL COMMISSION - 300</b>								
<b>Industrial Administration Fund - 0300</b>								
Compensation								
Personnel Costs	\$1,562,600	(\$5,000)	\$1,557,600	\$1,509,856	\$0	\$0	\$0	\$47,744
Operating Expenses	504,700	1,332	506,032	424,524	1,332	0	0	80,176
Capital Outlay	77,700	76,466	154,166	26,494	68,883	56,188	0	2,601
Trustee/Benefit Payment	825,900	0	825,900	798,239	0	0	0	27,661
Total Program	2,970,900	72,798	3,043,698	2,759,114	70,215	56,188	0	158,182
Rehabilitation								
Personnel Costs	2,176,800	(33,000)	2,143,800	2,050,957	0	0	0	92,843
Operating Expenses	493,100	(17,847)	475,253	425,939	6,204	0	0	43,110
Capital Outlay	45,500	71,936	117,436	67,531	23,215	22,134	0	4,556
Total Program	2,715,400	21,090	2,736,490	2,544,427	29,420	22,134	0	140,509
Adjudication								
Personnel Costs	829,300	10,000	839,300	829,154	0	0	0	10,146
Operating Expenses	327,800	(12,203)	315,597	291,575	797	0	0	23,225
Capital Outlay	17,800	13,000	30,800	16,040	0	12,875	0	1,885
Total Program	1,174,900	10,797	1,185,697	1,136,768	797	12,875	0	35,257
<b>Total Fund - 0300</b>	6,861,200	104,685	6,965,885	6,440,308	100,432	91,197	0	333,948
<b>Crime Victim Compensation Fund - 0313</b>								
Crime Victims								
Personnel Costs	225,200	(8,000)	217,200	210,808	0	0	0	6,392
Operating Expenses	51,500	56	51,556	39,025	56	0	0	12,475
Capital Outlay	4,800	33,973	38,773	1,501	25,973	10,108	0	1,191
Trustee/Benefit Payment	1,146,600	0	1,146,600	543,402	0	0	0	603,198
Total Program	1,428,100	26,029	1,454,129	794,737	26,029	10,108	0	623,256
<b>Total Fund - 0313</b>	1,428,100	26,029	1,454,129	794,737	26,029	10,108	0	623,256

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
INDUSTRIAL COMMISSION - 300 (continued)								
Federal (Grant) - 0348								
Compensation				533	0	0	0	3,667
Personnel Costs	4,200	0	4,200	1,812	0	0	0	3,088
Operating Expenses	4,900	0	4,900	2,345	0	0	0	6,755
Total Program	9,100	0	9,100					
Crime Victims				401,000	0	0	0	0
Trustee/Benefit Payment	381,300	19,700	401,000	401,000	0	0	0	0
Total Program	381,300	19,700	401,000					
	390,400	19,700	410,100	403,345	0	0	0	6,755
Total Fund - 0348								
Miscellaneous Revenue - 0349								
Compensation				625	0	0	0	42,275
Operating Expenses	42,900	0	42,900	625	0	0	0	42,275
Total Program	42,900	0	42,900					
	42,900	0	42,900	625	0	0	0	42,275
Total Fund - 0349								
Total Agency - 300	\$8,722,600	\$150,414	\$8,873,014	\$7,639,015	\$126,461	\$101,305	\$0	\$1,006,234

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
INDUSTRIAL COMMISSION - 300 (continued)								
All Funds - By Program								
Compensation								
Personnel Costs	\$1,566,800	(\$5,000)	\$1,561,800	\$1,510,389	\$0	\$0	\$0	\$51,411
Operating Expenses	552,500	1,332	553,832	426,961	1,332	0	0	125,539
Capital Outlay	77,700	76,466	154,166	26,494	68,883	56,188	0	2,601
Trustee/Benefit Payment	825,900	0	825,900	798,239	0	0	0	27,661
Total Program	3,022,900	72,798	3,095,698	2,762,083	70,215	56,188	0	207,212
Rehabilitation								
Personnel Costs	2,176,800	(33,000)	2,143,800	2,050,957	0	0	0	92,843
Operating Expenses	493,100	(17,847)	475,253	425,939	6,204	0	0	43,110
Capital Outlay	45,500	71,936	117,436	67,531	23,215	22,134	0	4,556
Total Program	2,715,400	21,090	2,736,490	2,544,427	29,420	22,134	0	140,509
Adjudication								
Personnel Costs	829,300	10,000	839,300	829,154	0	0	0	10,146
Operating Expenses	327,800	(12,203)	315,597	291,575	797	0	0	23,225
Capital Outlay	17,800	13,000	30,800	16,040	0	12,875	0	1,885
Total Program	1,174,900	10,797	1,185,697	1,136,768	797	12,875	0	35,257
Crime Victims								
Personnel Costs	225,200	(8,000)	217,200	210,808	0	0	0	6,392
Operating Expenses	51,500	56	51,556	39,025	56	0	0	12,475
Capital Outlay	4,800	33,973	38,773	1,501	25,973	10,108	0	1,191
Trustee/Benefit Payment	1,527,900	19,700	1,547,600	944,402	0	0	0	603,198
Total Program	1,809,400	45,729	1,855,129	1,195,737	26,029	10,108	0	623,256
Total Agency - 300								
	\$8,722,600	\$150,414	\$8,873,014	\$7,639,015	\$126,461	\$101,305	\$0	\$1,006,234

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LABOR AND INDUSTRIAL SERVICES - 310								
General Fund - 0001								
Administration								
Personnel Costs	\$55,000	(\$2,000)	\$53,000	\$52,418	\$0	\$0	\$0	\$582
Operating Expenses	4,500	(480)	4,020	4,020	0	0	0	0
Capital Outlay	800	2,480	3,280	3,280	0	0	0	0
Total Program	60,300	0	60,300	59,718	0	0	0	582
Safety Compliance								
Personnel Costs	50,700	(8,800)	41,900	41,814	0	0	0	86
Operating Expenses	4,700	(4,000)	700	700	0	0	0	0
Capital Outlay	0	12,800	12,800	12,800	0	0	0	0
Total Program	55,400	0	55,400	55,314	0	0	0	86
Industrial Relations								
Personnel Costs	314,400	(44,700)	269,700	255,692	0	0	0	14,008
Operating Expenses	81,100	33,000	114,100	112,922	0	0	0	1,178
Capital Outlay	12,000	12,662	24,662	24,584	0	0	0	78
Total Program	407,500	962	408,462	393,198	0	0	0	15,264
Total Fund - 0001	523,200	962	524,162	508,231	0	0	0	15,931
State Regulatory - 0229								
Department of Labor - Electrical - 0229-01								
Administration								
Personnel Costs	215,100	0	215,100	214,379	0	0	0	721
Operating Expenses	19,900	(2,520)	17,380	17,380	0	0	0	0
Capital Outlay	3,900	2,520	6,420	6,420	0	0	0	0
Total Program	238,900	0	238,900	238,179	0	0	0	721

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LABOR AND INDUSTRIAL SERVICES - 310 (continued)								
State Regulatory - 0229 (continued)								
Department of Labor - Electrical - 0229-01 (continued)								
Safety Compliance								
Personnel Costs	1,605,400	0	1,605,400	1,590,425	0	0	0	14,975
Operating Expenses	471,000	(53,500)	417,500	406,747	0	0	0	10,754
Capital Outlay	131,800	97,688	229,488	133,929	43,968	51,403	0	188
Total Program	2,208,200	44,188	2,252,388	2,131,101	43,968	51,403	0	25,916
Total Fund Detail - 0229-01	2,447,100	44,188	2,491,288	2,369,280	43,968	51,403	0	26,637
Department of Labor - Building - 0229-02								
Administration								
Personnel Costs	82,400	0	82,400	81,792	0	0	0	608
Operating Expenses	8,000	(960)	7,040	7,040	0	0	0	0
Capital Outlay	1,500	960	2,460	2,460	0	0	0	0
Total Program	91,900	0	91,900	91,292	0	0	0	608
Safety Compliance								
Personnel Costs	561,000	0	561,000	559,813	0	0	0	1,187
Operating Expenses	119,800	(2,700)	117,100	109,346	0	0	0	7,754
Capital Outlay	27,000	2,850	29,850	29,753	0	0	0	97
Total Program	707,800	150	707,950	698,913	0	0	0	9,037
Total Fund Detail - 0229-02	799,700	150	799,850	790,205	0	0	0	9,645
Department of Labor - Plumbing - 0229-03								
Administration								
Personnel Costs	109,300	0	109,300	109,241	0	0	0	59
Operating Expenses	10,300	(1,260)	9,040	9,040	0	0	0	0
Capital Outlay	2,000	1,260	3,260	3,260	0	0	0	0
Total Program	121,600	0	121,600	121,541	0	0	0	59

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LABOR AND INDUSTRIAL SERVICES - 310 (continued)								
State Regulatory - 0229 (continued)								
Department of Labor - Plumbing - 0229-03 (continued)								
Safety Compliance					0	0	0	0
Personnel Costs	850,500	(1,160)	849,340	849,340	0	0	0	0
Operating Expenses	257,000	1,160	258,160	258,160	0	0	0	103
Capital Outlay	90,500	12,982	103,482	103,379	0	0	0	103
Total Program	1,198,000	12,982	1,210,982	1,210,879	0	0	0	162
Total Fund Detail - 0229-03	1,319,600	12,982	1,332,582	1,332,420	0	0	0	
Department of Labor - Manufactured Housing - 0229-04								
Safety Compliance					0	0	0	4,243
Personnel Costs	40,600	0	40,600	36,357	0	0	0	1,847
Operating Expenses	15,100	(2,150)	12,950	11,103	0	0	0	230
Capital Outlay	0	2,150	2,150	1,920	0	0	0	6,320
Total Program	55,700	0	55,700	49,380	0	0	0	6,320
Total Fund Detail - 0229-04	55,700	0	55,700	49,380	0	0	0	
Total Fund - 0229	4,622,100	57,320	4,679,420	4,541,285	43,968	51,403	0	42,764
Federal (Grant) - 0348								
Safety Compliance					0	0	0	13
Personnel Costs	47,750	0	47,750	47,737	0	0	0	21,202
Operating Expenses	29,100	0	29,100	7,898	0	0	0	21,215
Total Program	76,850	0	76,850	55,635	0	0	0	

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LABOR AND INDUSTRIAL SERVICES - 310 (continued)								
Federal (Grant) - 0348 (continued)								
Industrial Relations								
Personnel Costs	42,650	8,000	50,650	44,163	0	0	0	6,487
Operating Expenses	25,300	7,200	32,500	27,318	0	0	0	5,182
Capital Outlay	0	24,581	24,581	19,062	0	0	0	5,519
Total Program	67,950	39,781	107,731	90,543	0	0	0	17,188
Total Fund - 0348	144,800	39,781	184,581	146,178	0	0	0	38,403
Miscellaneous Revenue - 0349								
Administration								
Personnel Costs	87,300	0	87,300	86,646	0	0	0	654
Operating Expenses	30,000	(2,780)	27,220	17,220	0	0	0	10,000
Capital Outlay	1,400	2,780	4,180	4,140	0	0	0	40
Total Program	118,700	0	118,700	108,006	0	0	0	10,694
Industrial Relations								
Personnel Costs	480,800	0	480,800	480,439	0	0	0	361
Operating Expenses	174,800	(36,900)	137,900	133,897	0	0	0	4,003
Capital Outlay	61,600	44,067	105,667	64,145	0	36,078	0	5,444
Total Program	717,200	7,167	724,367	678,481	0	36,078	0	9,808
Total Fund - 0349	835,900	7,167	843,067	786,487	0	36,078	0	20,502
Total Agency - 310	\$6,126,000	\$105,229	\$6,231,229	\$5,982,180	\$43,968	\$87,481	\$0	\$117,601

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LABOR AND INDUSTRIAL SERVICES - 310 (continued)								
All Funds - By Program								
Administration								
Personnel Costs	\$549,100	(\$2,000)	\$547,100	\$544,477	\$0	\$0	\$0	\$2,623
Operating Expenses	72,700	(8,000)	64,700	54,700	0	0	0	10,000
Capital Outlay	9,600	10,000	19,600	19,560	0	0	0	40
Total Program	631,400	0	631,400	618,736	0	0	0	12,664
Safety Compliance								
Personnel Costs	3,155,950	(9,960)	3,145,990	3,125,487	0	0	0	20,503
Operating Expenses	896,700	(61,190)	835,510	793,954	0	0	0	41,556
Capital Outlay	249,300	128,470	377,770	281,782	43,968	51,403	0	617
Total Program	4,301,950	57,320	4,359,270	4,201,222	43,968	51,403	0	62,677
Industrial Relations								
Personnel Costs	837,850	(36,700)	801,150	780,294	0	0	0	20,856
Operating Expenses	281,200	3,300	284,500	274,137	0	0	0	10,363
Capital Outlay	73,600	81,310	154,910	107,791	0	36,078	0	11,041
Total Program	1,192,650	47,910	1,240,560	1,162,222	0	36,078	0	42,260
Total Agency - 310	\$6,126,000	\$105,229	\$6,231,229	\$5,982,180	\$43,968	\$87,481	\$0	\$117,601

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320								
General Fund - 0001								
Support Services								
Personnel Costs	\$1,014,300	(\$15,000)	\$999,300	\$977,787	\$0	\$0	\$0	\$21,513
Operating Expenses	538,701	48,954	587,655	536,603	20,510	30,528	0	13
Capital Outlay	61,900	9,409	71,309	29,185	4,904	37,200	0	21
Total Program	1,614,901	43,364	1,658,264	1,543,575	25,414	67,728	0	21,547
Forest Resources								
Personnel Costs	2,711,800	(15,000)	2,696,800	2,683,058	0	0	0	13,742
Operating Expenses	355,400	(19,734)	335,666	326,644	3,219	5,804	0	0
Capital Outlay	222,900	46,493	269,393	175,644	18,102	75,646	0	1
Total Program	3,290,100	11,760	3,301,860	3,185,346	21,321	81,450	0	13,743
Land, Minerals, and Range								
Personnel Costs	1,704,700	(34,000)	1,670,700	1,667,809	0	0	0	2,891
Operating Expenses	361,369	18,784	380,153	252,894	15,543	26,126	0	85,589
Capital Outlay	55,000	23,366	78,366	52,396	0	25,970	0	0
Total Program	2,121,069	8,150	2,129,219	1,973,099	15,543	52,096	0	88,480
Forest and Range Protection - Lump Sum Appropriation								
Personnel Costs	1,483,700	(53,000)	1,430,700	1,423,628	0	0	0	7,072
Operating Expenses	22,400	28,589	50,989	40,139	10,550	300	0	0
Capital Outlay	0	47,124	47,124	34,325	9,580	0	0	3,219
Trustee/Benefit Payment	781,100	0	781,100	781,100	0	0	0	0
Total Program	2,287,200	22,713	2,309,913	2,279,192	20,130	300	0	10,291
Soil and Water Conservation								
Personnel Costs	490,900	(5,000)	485,900	471,406	0	0	0	14,494
Operating Expenses	61,900	(950)	60,950	60,814	0	0	0	137
Capital Outlay	9	5,950	5,959	5,127	0	0	0	832
Trustee/Benefit Payment	257,321	0	257,321	257,321	0	0	0	0
Total Program	810,131	0	810,131	794,668	0	0	0	15,463
Total Fund - 0001	10,123,400	85,986	10,209,386	9,775,881	82,409	201,574	0	149,523

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
Department of Lands - 0075								
Support Services								
Personnel Costs	221,000	0	221,000	190,434	0	0	0	30,566
Operating Expenses	129,800	8,620	138,420	94,189	8,720	0	0	35,511
Capital Outlay	0	10,420	10,420	93	2,307	0	0	8,020
Total Program	350,800	19,040	369,840	284,716	11,027	0	0	74,097
Forest Resources								
Personnel Costs	1,347,200	0	1,347,200	1,004,932	0	0	0	342,268
Operating Expenses	712,100	58,007	770,107	391,352	0	6,120	0	372,635
Capital Outlay	57,000	2,723	59,723	21,361	730	18,425	0	19,207
Total Program	2,116,300	60,730	2,177,030	1,417,645	730	24,545	0	734,110
Land, Minerals, and Range								
Operating Expenses	131,000	0	131,000	30,295	0	0	0	100,705
Trustee/Benefit Payment	500,000	0	500,000	0	0	0	0	500,000
Total Program	631,000	0	631,000	30,295	0	0	0	600,705
Forest and Range Protection - Lump Sum Appropriation								
Personnel Costs	1,451,190	0	1,451,190	1,042,751	0	0	0	408,439
Operating Expenses	1,276,110	11,113	1,287,223	563,493	7,140	198,339	0	518,251
Capital Outlay	345,000	166,553	511,553	221,211	166,553	76,549	0	47,240
Trustee/Benefit Payment	153,000	0	153,000	152,141	0	0	0	859
Total Program	3,225,300	177,666	3,402,966	1,979,597	173,693	274,887	0	974,789
Soil and Water Conservation								
Personnel Costs	380,100	(15,000)	365,100	335,440	0	0	0	29,660
Operating Expenses	75,700	(204)	75,496	44,283	0	0	0	31,213
Capital Outlay	0	15,204	15,204	15,204	0	0	0	0
Total Program	455,800	0	455,800	394,927	0	0	0	60,873

The accompanying notes are an integral part of the financial statements. 166

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
Department of Lands - 0075 (continued)								
Scaling Practices								
Personnel Costs	228,500	0	228,500	210,844	0	0	0	17,656
Operating Expenses	34,800	0	34,800	32,646	0	0	0	2,154
Capital Outlay	39,900	16,000	55,900	535	15,746	15,670	0	23,949
Total Program	303,200	16,000	319,200	244,026	15,746	15,670	0	43,758
Total Fund - 0075	7,082,400	273,436	7,355,836	4,351,205	201,196	315,102	0	2,488,332
Hazardous Waste Training - 0184								
Land, Minerals, and Range								
Trustee/Benefit Payment	500,000	0	500,000	0	0	0	0	500,000
Total Program	500,000	0	500,000	0	0	0	0	500,000
Total Fund - 0184	500,000	0	500,000	0	0	0	0	500,000
Water Pollution Control - 0200								
Forest Resources								
Personnel Costs	126,300	0	126,300	109,428	0	0	0	16,872
Operating Expenses	13,900	(200)	13,700	13,083	0	610	0	7
Capital Outlay	19,000	200	19,200	18,274	0	200	0	726
Total Program	159,200	0	159,200	140,786	0	810	0	17,604
Soil and Water Conservation								
Operating Expenses	1,500	0	1,500	1,368	0	0	0	132
Trustee/Benefit Payment	266,600	0	266,600	266,600	0	0	0	0
Total Program	268,100	0	268,100	267,968	0	0	0	132
Total Fund - 0200	427,300	0	427,300	408,753	0	810	0	17,737

The accompanying notes are an integral part of the financial statements. 167

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
Special Pest Eradication Projects - 0331								
Forest Resources								(6,840)
Deficiency Warrants - Continuous Appropriation								(4,830)
Personnel Costs	25,000	0	25,000	31,840	0	0	0	(4,830)
Operating Expenses	0	0	0	4,830	0	0	0	(130)
Capital Outlay	0	0	0	130	0	0	0	(11,800)
Total Program	25,000	0	25,000	36,800	0	0	0	(11,800)
Total Fund - 0331	25,000	0	25,000	36,800	0	0	0	(11,800)
Federal (Grant) - 0348								
Support Services								6,400
Personnel Costs	6,400	0	6,400	0	0	0	0	5,769
Operating Expenses	55,200	40,000	95,200	89,431	0	0	0	12,169
Total Program	61,600	40,000	101,600	89,431	0	0	0	
Forest Resources								63,321
Personnel Costs	436,200	0	436,200	372,879	0	0	0	88,493
Operating Expenses	229,900	(368)	229,532	141,040	0	0	0	0
Capital Outlay	0	368	368	367	0	0	0	35,155
Trustee/Benefit Payment	202,000	0	202,000	166,845	0	0	0	186,969
Total Program	868,100	0	868,100	681,131	0	0	0	
Forest and Range Protection - Lump Sum Appropriation								20,093
Personnel Costs	202,510	0	202,510	182,417	0	0	0	12,778
Operating Expenses	50,000	0	50,000	37,222	0	0	0	13,390
Trustee/Benefit Payment	22,390	0	22,390	9,000	0	0	0	46,261
Total Program	274,900	0	274,900	228,639	0	0	0	

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
Federal (Grant) - 0348 (continued)								
Soil and Water Conservation								
Personnel Costs	195,500	0	195,500	160,992	0	0	0	34,508
Operating Expenses	114,500	(4,535)	109,965	96,001	0	0	0	13,964
Capital Outlay	0	4,535	4,535	4,535	0	0	0	0
Total Program	310,000	0	310,000	261,528	0	0	0	48,472
Total Fund - 0348	1,514,600	40,000	1,554,600	1,260,728	0	0	0	293,872
Land and Building Rentals - 0425								
Land, Minerals, and Range								
Personnel Costs	1,000	0	1,000	0	0	0	0	1,000
Operating Expenses	30,300	0	30,300	5,129	0	0	0	25,171
Total Program	31,300	0	31,300	5,129	0	0	0	26,171
Total Fund - 0425	31,300	0	31,300	5,129	0	0	0	26,171
Fire Suppression - Deficiency - 0470								
Forest and Range Protection - Lump Sum Appropriation								
Personnel Costs	2,284,400	7,011	2,291,411	2,291,411	0	0	0	0
Operating Expenses	4,906,615	(7,011)	4,899,604	4,899,604	0	0	0	0
Capital Outlay	14,285	0	14,285	14,285	0	0	0	0
Total Program	7,205,300	0	7,205,300	7,205,300	0	0	0	0
Total Fund - 0470	7,205,300	0	7,205,300	7,205,300	0	0	0	0
Land Improvements - 0482								
Support Services								
Personnel Costs	59,200	0	59,200	54,826	0	0	0	4,374
Operating Expenses	3,900	0	3,900	3,531	0	0	0	369
Total Program	63,100	0	63,100	58,357	0	0	0	4,743

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
Land Improvements - 0482 (continued)								
Forest Resources								446,008
Personnel Costs	1,841,700	0	1,841,700	1,395,692	0	0	0	80,139
Operating Expenses	1,803,600	(107,709)	1,695,891	1,604,140	6,251	5,361	0	11,104
Capital Outlay	10,000	144,228	154,228	80,688	10,278	32,168	19,990	537,251
Total Program	3,655,300	36,519	3,691,819	3,080,520	16,529	37,528	19,990	
Land, Minerals, and Range								101,168
Personnel Costs	183,400	0	183,400	82,232	0	0	0	151,062
Operating Expenses	205,400	53,728	259,128	54,338	53,728	0	0	0
Capital Outlay	0	88	88	0	88	0	0	252,230
Total Program	388,800	53,816	442,616	136,570	53,816	0	0	794,225
Total Fund - 0482	4,107,200	90,335	4,197,535	3,275,447	70,345	37,528	19,990	
Community Forestry - 0495								
Forest Resources								76,500
Trustee/Benefit Payment	76,500	0	76,500	0	0	0	0	76,500
Total Program	76,500	0	76,500	0	0	0	0	76,500
Total Fund - 0495	76,500	0	76,500	0	0	0	0	
Resource Conservation - 0522								
Soil and Water Conservation								0
Personnel Costs	13,000	0	13,000	13,000	0	0	0	9,555
Operating Expenses	167,000	0	167,000	157,445	0	0	0	310,677
Trustee/Benefit Payment	300,000	75,000	375,000	64,323	0	0	0	320,232
Total Program	480,000	75,000	555,000	234,768	0	0	0	320,232
Total Fund - 0522	480,000	75,000	555,000	234,768	0	0	0	
Total Agency - 320	\$31,573,000	\$564,757	\$32,137,757	\$26,554,011	\$353,951	\$555,015	\$19,990	\$4,654,791

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
All Funds - By Program								
Support Services								
Personnel Costs	\$1,300,900	(\$15,000)	\$1,285,900	\$1,223,048	\$0	\$0	\$0	\$62,852
Operating Expenses	727,601	97,574	825,175	723,753	29,230	30,528	0	41,664
Capital Outlay	61,900	19,829	81,729	29,278	7,211	37,200	0	8,040
Total Program	2,090,401	102,403	2,192,804	1,976,079	36,441	67,728	0	112,556
Forest Resources - Line Items								
Personnel Costs	6,463,200	(15,000)	6,448,200	5,565,990	0	0	0	882,210
Operating Expenses	3,114,900	(70,003)	3,044,897	2,476,259	9,470	17,894	0	541,274
Capital Outlay	308,900	194,012	502,912	296,333	29,110	126,439	19,990	31,039
Trustee/Benefit Payment	278,500	0	278,500	166,845	0	0	0	111,655
Total Program	10,165,500	109,009	10,274,509	8,505,427	38,581	144,334	19,990	1,566,178
Forest Resources - Continuous Appropriation								
Personnel Costs	25,000	0	25,000	31,840	0	0	0	(6,840)
Operating Expenses	0	0	0	4,830	0	0	0	(4,830)
Capital Outlay	0	0	0	130	0	0	0	(130)
Total Program	25,000	0	25,000	36,800	0	0	0	(11,800)
Forest Resources - Combined								
Personnel Costs	6,488,200	(15,000)	6,473,200	5,597,830	0	0	0	875,370
Operating Expenses	3,114,900	(70,003)	3,044,897	2,481,089	9,470	17,894	0	536,444
Capital Outlay	308,900	194,012	502,912	296,463	29,110	126,439	19,990	30,909
Trustee/Benefit Payment	278,500	0	278,500	166,845	0	0	0	111,655
Total Forest Resources	10,190,500	109,009	10,299,509	8,542,227	38,581	144,334	19,990	1,554,378
Land, Minerals, and Range								
Personnel Costs	1,889,100	(34,000)	1,855,100	1,750,041	0	0	0	105,059
Operating Expenses	728,069	72,512	800,581	342,656	69,272	26,126	0	362,528
Capital Outlay	55,000	23,454	78,454	52,396	88	25,970	0	0
Trustee/Benefit Payment	1,000,000	0	1,000,000	0	0	0	0	1,000,000
Total Program	3,672,169	61,966	3,734,135	2,145,093	69,360	52,096	0	1,467,586

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LANDS - 320 (continued)								
All Funds - By Program (continued)								
Forest and Range Protection - Lump Sum Appropriation								
Personnel Costs	5,421,800	(45,989)	5,375,811	4,940,206	0	0	0	435,604
Operating Expenses	6,255,125	32,692	6,287,816	5,540,459	17,690	198,639	0	531,029
Capital Outlay	359,285	213,677	572,962	269,822	176,133	76,549	0	50,459
Trustee/Benefit Payment	956,490	0	956,490	942,241	0	0	0	14,249
Total Program	12,992,700	200,379	13,193,079	11,692,728	193,823	275,187	0	1,031,341
Soil and Water Conservation								
Personnel Costs	1,079,500	(20,000)	1,059,500	980,837	0	0	0	78,663
Operating Expenses	420,600	(5,689)	414,911	359,910	0	0	0	55,001
Capital Outlay	9	25,689	25,698	24,866	0	0	0	832
Trustee/Benefit Payment	823,921	75,000	898,921	588,245	0	0	0	310,677
Total Program	2,324,031	75,000	2,399,031	1,953,858	0	0	0	445,173
Scaling Practices								
Personnel Costs	228,500	0	228,500	210,844	0	0	0	17,656
Operating Expenses	34,800	0	34,800	32,646	0	0	0	2,154
Capital Outlay	39,900	16,000	55,900	535	15,746	15,670	0	23,949
Total Program	303,200	16,000	319,200	244,026	15,746	15,670	0	43,758
Total Agency - 320	\$31,573,000	\$564,757	\$32,137,757	\$26,554,011	\$353,951	\$555,015	\$19,990	\$4,654,791

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330								
General Fund - 0001								
Administrative Services								
Personnel Costs	\$1,380,120	(\$107,020)	\$1,273,100	\$1,259,049	\$0	\$0	\$0	\$14,051
Operating Expenses	437,698	57,830	495,528	420,603	72,610	1,755	0	560
Capital Outlay	29,002	155,459	184,461	30,536	152,667	784	0	474
Total Program	1,846,820	106,269	1,953,090	1,710,189	225,277	2,539	0	15,085
Police Services								
Personnel Costs	4,988,200	59,300	5,047,500	5,007,327	0	0	0	40,173
Operating Expenses	1,934,900	55,000	1,989,900	1,989,896	0	0	0	4
Capital Outlay	130,000	85,675	215,675	158,641	34,326	21,841	0	867
Total Program	7,053,100	199,975	7,253,075	7,155,864	34,326	21,841	0	41,044
Idaho State Police								
Personnel Costs	1,713,600	31,600	1,745,200	1,745,200	0	0	0	0
Operating Expenses	29,100	0	29,100	29,100	0	0	0	0
Capital Outlay	1,281,900	0	1,281,900	202,190	0	1,079,710	0	0
Total Program	3,024,600	31,600	3,056,200	1,976,490	0	1,079,710	0	0
Alcohol Beverage Control								
Personnel Costs	674,300	(37,500)	636,800	631,103	0	0	0	5,697
Operating Expenses	127,300	21,433	148,733	142,298	6,435	0	0	0
Capital Outlay	12,000	22,232	34,232	16,992	17,107	0	0	133
Total Program	813,600	6,165	819,765	790,393	23,542	0	0	5,830
Total Fund - 0001	12,738,120	344,010	13,082,130	11,632,935	283,146	1,104,090	0	61,959

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
Indirect Cost Recovery - 0125								
Administrative Services								
Personnel Costs	61,905	(12,405)	49,500	21,849	0	0	0	27,651
Operating Expenses	10,264	0	10,264	2,663	0	412	0	7,189
Capital Outlay	0	12,405	12,405	0	0	8,664	0	3,741
Total Program	72,169	0	72,169	24,512	0	9,076	0	38,581
Total Fund - 0125	72,169	0	72,169	24,512	0	9,076	0	38,581
State Police Fund - 0264								
Administrative Services								
Operating Expenses	35,005	(1,200)	33,805	20,835	0	0	0	12,971
Capital Outlay	46,389	6,814	53,203	377	5,600	47,200	0	27
Total Program	81,394	5,614	87,008	21,211	5,600	47,200	0	12,997
Idaho State Police								
Personnel Costs	9,046,800	0	9,046,800	9,022,761	0	0	0	24,039
Operating Expenses	2,345,800	79,926	2,425,726	2,306,075	79,759	39,872	0	19
Capital Outlay	95,000	1,367,766	1,462,766	169,821	955,731	332,136	0	5,078
Total Program	11,487,600	1,447,692	12,935,292	11,498,657	1,035,490	372,009	0	29,136
Total Fund - 0264	11,568,994	1,453,306	13,022,300	11,519,868	1,041,090	419,209	0	42,133
Search & Rescue - 0266								
Special Programs - Continuous Appropriation								
Operating Expenses	0	0	0	269	0	0	0	(269)
Trustee/Benefit Payment	0	0	0	62,566	0	0	0	(62,566)
Total Program	0	0	0	62,835	0	0	0	(62,835)
Total Fund - 0266	0	0	0	62,835	0	0	0	(62,835)

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
Peace Officers Standards and Training - 0272								
Administrative Services								
Personnel Costs	28,203	(28,203)	0	0	0	0	0	0
Operating Expenses	158,668	(67,400)	91,268	62,366	0	13,546	0	15,356
Capital Outlay	3,828	124,211	128,039	72,037	28,600	26,743	0	659
Trustee/Benefit Payment	8,000	0	8,000	0	0	0	0	8,000
Total Program	198,699	28,608	227,307	134,403	28,600	40,289	0	24,015
Peace Officers Standards and Training								
Personnel Costs	410,900	0	410,900	399,368	0	0	0	11,532
Operating Expenses	454,600	12,171	466,771	449,319	12,171	167	0	5,114
Capital Outlay	98,000	20,193	118,193	98,489	16,582	2,850	0	272
Trustee/Benefit Payment	68,200	0	68,200	68,200	0	0	0	0
Total Program	1,031,700	32,364	1,064,064	1,015,375	28,753	3,017	0	16,919
Total Fund - 0272	1,230,399	60,972	1,291,371	1,149,778	57,353	43,306	0	40,934
Drug Enforcement Fund - 0273								
Administrative Services								
Operating Expenses	190,466	(26,500)	163,966	2,576	0	0	0	161,390
Capital Outlay	0	26,500	26,500	16,245	0	8,000	0	2,255
Total Program	190,466	0	190,466	18,821	0	8,000	0	163,646
Police Services								
Operating Expenses	405,700	0	405,700	404,756	0	0	0	944
Capital Outlay	87,100	0	87,100	60,170	0	7,079	0	19,851
Total Program	492,800	0	492,800	464,926	0	7,079	0	20,795
Idaho State Police								
Capital Outlay	5,000	0	5,000	0	0	0	0	5,000
Total Program	5,000	0	5,000	0	0	0	0	5,000
Total Fund - 0273	688,266	0	688,266	483,747	0	15,079	0	189,440

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
Hazardous Materials/Waste Transport - 0274								
Administrative Services								
Personnel Costs	6,860	(6,860)	0	0	0	0	0	0
Operating Expenses	8,724	6,860	15,585	338	0	0	0	15,246
Capital Outlay	30	0	30	0	0	0	0	30
Total Program	15,615	0	15,615	338	0	0	0	15,276
Idaho State Police								
Personnel Costs	160,300	0	160,300	154,121	0	0	0	6,179
Operating Expenses	60,800	2,154	62,954	27,308	2,154	0	0	33,492
Capital Outlay	0	10,370	10,370	0	10,370	0	0	0
Trustee/Benefit Payment	66,800	0	66,800	66,800	0	0	0	0
Total Program	287,900	12,524	300,424	248,229	12,524	0	0	39,671
Total Fund - 0274	303,515	12,524	316,039	248,567	12,524	0	0	54,947
(ILETS) Law Enforcement Telecommunications - 0275								
Administrative Services								
Personnel Costs	76,509	(76,509)	0	0	0	0	0	0
Operating Expenses	6,640	61,009	67,649	21,077	0	0	0	46,571
Capital Outlay	56	15,500	15,556	14,696	0	0	0	860
Total Program	83,205	0	83,205	35,774	0	0	0	47,431
Police Services								
Personnel Costs	168,400	0	168,400	148,010	0	0	0	20,390
Operating Expenses	261,200	0	261,200	261,152	0	0	0	48
Capital Outlay	0	4,589	4,589	0	4,589	0	0	0
Total Program	429,600	4,589	434,189	409,162	4,589	0	0	20,438
Total Fund - 0275	512,805	4,589	517,394	444,935	4,589	0	0	67,869

The accompanying notes are an integral part of the financial statements. 176

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
Federal (Grant) - 0348								
Administrative Services								
Personnel Costs	289,826	0	289,826	0	0	0	0	289,826
Operating Expenses	393,842	0	393,842	0	0	0	0	393,842
Capital Outlay	158,256	0	158,256	0	0	0	0	158,256
Trustee/Benefit Payment	62,110	0	62,110	0	0	0	0	62,110
Total Program	904,034	0	904,034	0	0	0	0	904,034
Police Services								
Personnel Costs	534,300	63,600	597,900	543,194	0	0	0	54,706
Operating Expenses	479,900	(134,500)	345,400	229,352	0	0	0	116,048
Capital Outlay	220,000	31,472	251,472	73,240	23,677	0	0	154,555
Trustee/Benefit Payment	1,720,000	150,000	1,870,000	1,366,347	0	0	0	503,653
Total Program	2,954,200	110,572	3,064,772	2,212,133	23,677	0	0	828,962
Idaho State Police								
Personnel Costs	1,011,000	(260,400)	750,600	750,517	0	0	0	83
Operating Expenses	646,200	104	646,304	457,741	0	0	0	188,563
Capital Outlay	250,000	313,687	563,687	372,601	31,712	158,172	0	1,202
Total Program	1,907,200	53,391	1,960,591	1,580,860	31,712	158,172	0	189,847
Total Fund - 0348	5,765,434	163,963	5,929,398	3,792,993	55,389	158,172	0	1,922,843
Miscellaneous Revenue - 0349								
Administrative Services								
Personnel Costs	5,184	(5,184)	0	0	0	0	0	0
Operating Expenses	101,962	0	101,962	26,764	0	858	0	74,340
Capital Outlay	3,483	5,184	8,667	5,657	0	1,968	0	1,042
Total Program	110,629	0	110,629	32,421	0	2,826	0	75,382

The accompanying notes are an integral part of the financial statements. 177

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
Miscellaneous Revenue - 0349 (continued)								
Police Services								
Personnel Costs	72,200	0	72,200	71,931	0	0	0	269
Operating Expenses	318,200	0	318,200	317,842	0	0	0	358
Total Program	390,400	0	390,400	389,774	0	0	0	626
Alcohol Beverage Control								
Operating Expenses	1,000	0	1,000	800	0	0	0	200
Total Program	1,000	0	1,000	800	0	0	0	200
Peace Officers Standards and Training								
Operating Expenses	5,000	0	5,000	3,200	0	0	0	1,800
Capital Outlay	5,000	1,006	6,006	4,392	1,006	0	0	608
Total Program	10,000	1,006	11,006	7,592	1,006	0	0	2,408
Brady Bill Instacheck Fund - 0349-03								
Police Services								
Personnel Costs	112,800	(50,000)	62,800	43,106	0	0	0	19,694
Operating Expenses	30,000	50,000	80,000	44,000	0	0	0	36,000
Total Program	142,800	0	142,800	87,106	0	0	0	55,694
Total Fund Detail -0349-03	142,800	0	142,800	87,106	0	0	0	55,694
Total Fund - 0349	654,829	1,006	655,835	517,692	1,006	2,826	0	134,311
Total Agency - 330	\$33,534,531	\$2,040,370	\$35,574,901	\$29,877,864	\$1,455,097	\$1,751,758	\$0	\$2,490,182.

The accompanying notes are an integral part of the financial statements. 178

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
All Funds - By Program								
Administrative Services								
Personnel Costs	\$1,848,608	(\$236,182)	\$1,612,426	\$1,280,899	\$0	\$0	\$0	\$331,528
Operating Expenses	1,343,269	30,599	1,373,868	557,222	72,610	16,570	0	727,466
Capital Outlay	241,044	346,074	587,118	139,548	186,867	93,359	0	167,344
Trustee/Benefit Payment	70,110	0	70,110	0	0	0	0	70,110
Total Program	3,503,031	140,492	3,643,523	1,977,668	259,477	109,930	0	1,296,447
Police Services								
Personnel Costs	5,875,900	72,900	5,948,800	5,813,569	0	0	0	135,231
Operating Expenses	3,429,900	(29,500)	3,400,400	3,246,999	0	0	0	153,401
Capital Outlay	437,100	121,736	558,836	292,050	62,592	28,920	0	175,274
Trustee/Benefit Payment	1,720,000	150,000	1,870,000	1,366,347	0	0	0	503,653
Total Program	11,462,900	315,136	11,778,036	10,718,965	62,592	28,920	0	967,559
Idaho State Police								
Personnel Costs	11,931,700	(228,800)	11,702,900	11,672,599	0	0	0	30,301
Operating Expenses	3,081,900	82,184	3,164,084	2,820,225	81,913	39,872	0	222,074
Capital Outlay	1,631,900	1,691,823	3,323,723	744,611	997,813	1,570,019	0	11,279
Trustee/Benefit Payment	66,800	0	66,800	66,800	0	0	0	0
Total Program	16,712,300	1,545,207	18,257,507	15,304,235	1,079,726	1,609,891	0	263,654
Alcohol Beverage Control								
Personnel Costs	674,300	(37,500)	636,800	631,103	0	0	0	5,697
Operating Expenses	128,300	21,433	149,733	143,098	6,435	0	0	200
Capital Outlay	12,000	22,232	34,232	16,992	17,107	0	0	133
Total Program	814,600	6,165	820,765	791,193	23,542	0	0	6,030
Special Programs - Continuous Appropriation								
Operating Expenses	0	0	0	269	0	0	0	(269)
Trustee/Benefit Payment	0	0	0	62,566	0	0	0	(62,566)
Total Program	0	0	0	62,835	0	0	0	(62,835)

The accompanying notes are an integral part of the financial statements. 179

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF LAW ENFORCEMENT- 330 (continued)								
All Funds - By Program (continued)								
Peace Officers Standards and Training								11,532
Personnel Costs	410,900	0	410,900	399,368	0	0	0	6,914
Operating Expenses	459,600	12,171	471,771	452,519	12,171	167	0	881
Capital Outlay	103,000	21,199	124,199	102,880	17,588	2,850	0	0
Trustee/Benefit Payment	68,200	0	68,200	68,200	0	0	0	19,327
Total Program	1,041,700	33,370	1,075,070	1,022,967	29,759	3,017	0	
Total Agency - 330	\$33,534,531	\$2,040,370	\$35,574,901	\$29,877,864	\$1,455,097	\$1,751,758	\$0	\$2,490,182

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
BRAND INSPECTOR - 331								
State Regulatory - 0229								
Brand Board								
Personnel Costs	\$1,847,382	\$0	\$1,847,382	\$1,577,830	\$0	\$0	\$0	\$269,552
Operating Expenses	268,356	(10,000)	258,356	228,237	0	0	0	30,119
Capital Outlay	52,022	15,670	67,692	36,937	1,300	0	0	29,455
Total Program	2,167,759	5,670	2,173,429	1,843,004	1,300	0	0	329,126
Total Fund - 0229	2,167,759	5,670	2,173,429	1,843,004	1,300	0	0	329,126
Total Agency - 331	\$2,167,759	\$5,670	\$2,173,429	\$1,843,004	\$1,300	\$0	\$0	\$329,126

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE RACING COMMISSION - 332								
State Regulatory - 0229								
Racing Commission								
Personnel Costs	\$341,143	\$0	\$341,143	\$303,465	\$0	\$0	\$0	\$37,678
Operating Expenses	528,025	0	528,025	507,252	0	0	0	20,773
Capital Outlay	40,440	9,664	50,104	35,452	2,144	10,793	0	1,715
Trustee/Benefit Payment	2	0	2	0	0	0	0	2
Total Program	909,610	9,664	919,274	846,169	2,144	10,793	0	60,168
Total Fund - 0229	909,610	9,664	919,274	846,169	2,144	10,793	0	60,168
Parimutual Distributions - 0485								
Racing Commission								
Trustee/Benefit Payment	478,701	0	478,701	240,554	0	0	0	238,147
Total Program	478,701	0	478,701	240,554	0	0	0	238,147
Racing Commission - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	305,526	0	0	0	(305,526)
Total Program	0	0	0	305,526	0	0	0	(305,526)
Total Fund - 0485	478,701	0	478,701	546,080	0	0	0	(67,379)
Total Agency - 332	\$1,388,312	\$9,664	\$1,397,976	\$1,392,249	\$2,144	\$10,793	\$0	(\$7,211)

The accompanying notes are an integral part of the financial statements. 182

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE RACING COMMISSION - 332 (continued)								
All Funds - By Program								
Racing Commission - Line Items								
Personnel Costs	\$341,143	\$0	\$341,143	\$303,465	\$0	\$0	\$0	\$37,678
Operating Expenses	528,025	0	528,025	507,252	0	0	0	20,773
Capital Outlay	40,440	9,664	50,104	35,452	2,144	10,793	0	1,715
Trustee/Benefit Payment	478,703	0	478,703	240,554	0	0	0	238,149
Total Program	1,388,312	9,664	1,397,976	1,086,723	2,144	10,793	0	298,315
Racing Commission - Continuous Appropriation								
Trustee/Benefit Payment	0	0	0	305,526	0	0	0	(305,526)
Total Program	0	0	0	305,526	0	0	0	(305,526)
Racing Commission - Combined								
Personnel Costs	341,143	0	341,143	303,465	0	0	0	37,678
Operating Expenses	528,025	0	528,025	507,252	0	0	0	20,773
Capital Outlay	40,440	9,664	50,104	35,452	2,144	10,793	0	1,715
Trustee/Benefit Payment	478,703	0	478,703	546,080	0	0	0	(67,377)
Total Racing Commission	1,388,312	9,664	1,397,976	1,392,249	2,144	10,793	0	(7,211)
Total Agency - 332	\$1,388,312	\$9,664	\$1,397,976	\$1,392,249	\$2,144	\$10,793	\$0	(\$7,211)

The accompanying notes are an integral part of the financial statements. 183

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF PARKS AND RECREATION - 340</b>								
<b>General Fund - 0001</b>								
Administration								
Personnel Costs	\$843,100	(\$14,900)	\$828,200	\$824,687	\$0	\$0	\$0	\$3,513
Operating Expenses	559,500	(15,334)	544,166	512,467	7,200	24,471	0	28
Capital Outlay	92,500	83,102	175,602	93,568	60,238	21,412	0	384
Total Program	1,495,100	52,868	1,547,968	1,430,721	67,438	45,883	0	3,925
Park Operations								
Personnel Costs	3,168,700	14,600	3,183,300	3,183,245	0	0	0	55
Operating Expenses	550,400	17,636	568,036	542,475	17,277	7,310	887	86
Capital Outlay	0	528	528	528	0	0	0	0
Total Program	3,719,100	32,764	3,751,864	3,726,248	17,277	7,310	887	141
Development								
Personnel Costs	214,700	(400)	214,300	206,633	0	0	0	7,667
Operating Expenses	65,000	(2,287)	62,713	35,000	704	0	0	27,009
Capital Outlay	159,000	40,426	199,426	44,944	34,135	9,095	1,897	109,355
Total Program	438,700	37,739	476,439	286,576	34,839	9,095	1,897	144,031
Recreation Resources								
Personnel Costs	147,300	(10,300)	137,000	135,353	0	0	0	1,647
Operating Expenses	26,800	4,917	31,717	25,200	3,000	0	0	3,516
Capital Outlay	0	16,129	16,129	12,573	3,457	0	0	99
Total Program	174,100	10,745	184,845	173,126	6,457	0	0	5,263
Total Fund - 0001	5,827,000	134,116	5,961,116	5,616,672	126,011	62,289	2,784	153,360
<b>Indirect Cost Recovery - 0125</b>								
Administration								
Personnel Costs	43,800	0	43,800	38,874	0	0	0	4,926
Operating Expenses	2,000	0	2,000	1,909	0	0	0	91
Total Program	45,800	0	45,800	40,782	0	0	0	5,018

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF PARKS AND RECREATION - 340 (continued)</b>								
<b>Indirect Cost Recovery - 0125 (continued)</b>								
Recreation Resources								
Personnel Costs	90,400	(25,000)	65,400	64,395	0	0	0	1,005
Operating Expenses	3,500	29,100	32,600	25,515	7,000	0	0	85
Capital Outlay	0	2,900	2,900	2,900	0	0	0	0
Total Program	93,900	7,000	100,900	92,810	7,000	0	0	1,090
Total Fund - 0125	139,700	7,000	146,700	133,592	7,000	0	0	6,108
<b>Parks and Recreation - 0243</b>								
Administration								
Personnel Costs	331,600	(4,622)	326,978	324,411	0	0	0	2,567
Operating Expenses	287,100	(19,395)	267,705	267,165	0	0	0	540
Capital Outlay	0	28,040	28,040	11,852	8,224	7,964	0	0
Total Program	618,700	4,023	622,723	603,428	8,224	7,964	0	3,107
Park Operations								
Personnel Costs	916,000	6,804	922,804	922,804	0	0	0	0
Operating Expenses	490,100	7,819	497,919	473,358	9,479	10,995	3,700	387
Capital Outlay	0	5,613	5,613	2,977	0	2,500	0	136
Total Program	1,406,100	20,236	1,426,336	1,399,139	9,479	13,495	3,700	523
Development								
Personnel Costs	47,200	(1,200)	46,000	45,763	0	0	0	237
Operating Expenses	41,300	(6,182)	35,118	29,885	1,242	0	0	3,991
Capital Outlay	0	29,487	29,487	4,282	10,779	7,129	0	7,297
Total Program	88,500	22,105	110,605	79,930	12,021	7,129	0	11,525

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF PARKS AND RECREATION - 340 (continued)								
Parks and Recreation - 0243 (continued)								
Recreation Resources								
Operating Expenses	33,200	598	33,798	17,918	0	0	598	15,282
Trustee/Benefit Payment	12,000	5,225	17,225	0	0	0	5,225	12,000
Total Program	45,200	5,823	51,023	17,918	0	0	5,823	27,282
Total Fund - 0243	2,158,500	52,187	2,210,687	2,100,415	29,724	28,589	9,523	42,436
Recreation Special Revenue - 0247								
Administration								
Operating Expenses	31,100	0	31,100	30,186	0	0	0	914
Capital Outlay	22,000	2,201	24,201	21,035	2,201	0	0	965
Total Program	53,100	2,201	55,301	51,221	2,201	0	0	1,879
Park Operations								
Capital Outlay	441,600	58,665	500,265	337,974	74,170	81,574	3,072	3,475
Total Program	441,600	58,665	500,265	337,974	74,170	81,574	3,072	3,475
Development								
Personnel Costs	125,000	0	125,000	124,017	0	0	0	983
Capital Outlay	803,056	565,308	1,368,364	505,027	356,736	91,218	173,110	242,272
Total Program	928,056	565,308	1,493,364	629,044	356,736	91,218	173,110	243,256
Recreation Resources								
Personnel Costs	308,200	(5,000)	303,200	272,610	0	0	0	30,590
Operating Expenses	78,900	31,000	109,900	68,841	10,000	17,850	6,000	7,209
Capital Outlay	620,000	336,098	956,098	585,566	111,937	228,622	0	29,973
Trustee/Benefit Payment	1,374,900	141,244	1,516,144	800,297	211,440	354,405	135,559	14,443
Total Program	2,382,000	503,342	2,885,342	1,727,314	333,377	600,876	141,559	82,215
Total Fund - 0247	3,804,756	1,129,516	4,934,272	2,745,553	766,484	773,668	317,742	330,825

The accompanying notes are an integral part of the financial statements. 186

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF PARKS AND RECREATION - 340 (continued)								
Parks & Recreation Special Revenue - 0250								
Administration								
Operating Expenses	15,700	0	15,700	14,510	0	0	0	1,190
Total Program	15,700	0	15,700	14,510	0	0	0	1,190
Recreation Resources								
Personnel Costs	104,900	(7,000)	97,900	86,722	0	0	0	11,178
Operating Expenses	108,900	7,000	115,900	95,428	0	0	0	20,472
Capital Outlay	60,000	1,108,048	1,168,048	217,566	543,062	311,603	36,703	59,114
Trustee/Benefit Payment	3,598,100	(142,532)	3,455,568	2,565,851	316,738	191,518	14,300	367,161
Total Program	3,871,900	965,516	4,837,416	2,965,567	859,800	503,121	51,003	457,925
Total Fund - 0250	3,887,600	965,516	4,853,116	2,980,077	859,800	503,121	51,003	459,115
Federal (Grant) - 0348								
Administration								
Personnel Costs	3,100	13,000	16,100	12,732	0	0	0	3,368
Operating Expenses	83,100	13,250	96,350	6,127	0	85,910	0	4,313
Trustee/Benefit Payment	0	29,926	29,926	29,926	0	0	0	0
Total Program	86,200	56,176	142,376	48,786	0	85,910	0	7,680
Park Operations								
Personnel Costs	314,800	28,236	343,036	120,295	0	0	0	222,741
Operating Expenses	102,900	7,794	110,694	70,726	0	0	0	39,968
Capital Outlay	0	55,756	55,756	17,283	11,885	3,300	0	23,288
Total Program	417,700	91,785	509,485	208,303	11,885	3,300	0	285,997
Development								
Capital Outlay	0	91,500	91,500	84,965	0	6,365	0	169
Total Program	0	91,500	91,500	84,965	0	6,365	0	169

The accompanying notes are an integral part of the financial statements. 187

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF PARKS AND RECREATION - 340 (continued)</b>								
<b>Federal (Grant) - 0348 (continued)</b>								
Recreation Resources								
Personnel Costs	59,500	2,384	61,884	56,825	0	0	0	5,058
Operating Expenses	91,400	33,130	124,530	56,835	7,519	46,397	0	13,780
Capital Outlay	241,000	278,446	519,446	160,819	11,181	338,386	0	9,060
Trustee/Benefit Payment	710,800	(200,228)	510,572	249,833	0	75,820	0	184,919
Total Program	1,102,700	113,731	1,216,431	524,312	18,700	460,603	0	212,816
<b>Total Fund - 0348</b>	<b>1,606,600</b>	<b>353,193</b>	<b>1,959,793</b>	<b>866,367</b>	<b>30,585</b>	<b>556,178</b>	<b>0</b>	<b>506,663</b>
<b>Miscellaneous Revenue - 0349</b>								
Administration								
Personnel Costs	0	10,500	10,500	1,464	0	0	0	9,036
Operating Expenses	35,000	2,375	37,375	12,654	0	8,000	0	16,721
Capital Outlay	0	5,825	5,825	3,825	0	2,000	0	0
Total Program	35,000	18,700	53,700	17,943	0	10,000	0	25,757
Park Operations								
Operating Expenses	53,200	1,006	54,206	7,410	0	0	0	46,796
Capital Outlay	0	28,004	28,004	8,432	9,105	2,866	0	7,601
Trustee/Benefit Payment	0	5,048	5,048	5,048	0	0	0	0
Total Program	53,200	34,058	87,258	20,890	9,105	2,866	0	54,396
Development								
Capital Outlay	0	31,550	31,550	8,720	4,074	0	12,056	6,700
Total Program	0	31,550	31,550	8,720	4,074	0	12,056	6,700
Recreation Resources								
Operating Expenses	0	2,000	2,000	0	0	2,000	0	0
Total Program	0	2,000	2,000	0	0	2,000	0	0
<b>Total Fund - 0349</b>	<b>88,200</b>	<b>86,308</b>	<b>174,508</b>	<b>47,552</b>	<b>13,180</b>	<b>14,866</b>	<b>12,056</b>	<b>86,854</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF PARKS AND RECREATION - 340 (continued)</b>								
<b>Public Recreation - 0410</b>								
Park Operations								
Personnel Costs	146,800	389	147,189	141,992	0	0	0	5,196
Operating Expenses	363,700	(6,647)	357,053	350,074	6,196	638	0	144
Capital Outlay	16,700	31,378	48,078	23,500	12,435	278	0	11,865
Total Program	527,200	25,120	552,320	515,567	18,631	916	0	17,206
Development								
Capital Outlay	0	12,533	12,533	11,100	0	0	0	1,433
Total Program	0	12,533	12,533	11,100	0	0	0	1,433
<b>Total Fund - 0410</b>	<b>527,200</b>	<b>37,653</b>	<b>564,853</b>	<b>526,667</b>	<b>18,631</b>	<b>916</b>	<b>0</b>	<b>18,639</b>
<b>Parks &amp; Recreation Expendable Trust - 0496</b>								
Administration								
Operating Expenses	1,000	0	1,000	103	0	888	0	9
Total Program	1,000	0	1,000	103	0	888	0	9
Park Operations								
Personnel Costs	80,800	0	80,800	80,800	0	0	0	0
Operating Expenses	348,100	1,700	349,800	62,772	0	0	0	287,028
Capital Outlay	0	1,500	1,500	1,269	0	0	0	231
Trustee/Benefit Payment	0	42,650	42,650	42,650	0	0	0	0
Total Program	428,900	45,850	474,750	187,491	0	0	0	287,259
Development								
Capital Outlay	610,543	162,872	773,415	(7,580)	161,709	0	500	618,786
Total Program	610,543	162,872	773,415	(7,580)	161,709	0	500	618,786

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF PARKS AND RECREATION - 340 (continued)								
Parks & Recreation Expendable Trust - 0496 (continued)								
Recreation Resources	0	324	324	324	0	0	0	0
Operating Expenses	0	324	324	324	0	0	0	0
Total Program					161,709	888	500	906,054
	1,040,443	209,047	1,249,489	180,338				
Total Fund - 0496					\$2,013,123	\$1,940,515	\$393,608	\$2,510,055
	\$19,079,998	\$2,974,534	\$22,054,532	\$15,197,231				
Total Agency - 340								

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF PARKS AND RECREATION - 340 (continued)								
All Funds - By Program								
Administration								
Personnel Costs	\$1,221,600	\$3,978	\$1,225,578	\$1,202,167	\$0	\$0	\$0	\$23,411
Operating Expenses	1,014,500	(19,103)	995,397	845,120	7,200	119,270	0	23,807
Capital Outlay	114,500	119,168	233,668	130,280	70,663	31,376	0	1,349
Trustee/Benefit Payment	0	29,926	29,926	29,926	0	0	0	0
Total Program	2,350,600	133,968	2,484,568	2,207,493	77,863	150,645	0	48,567
Park Operations								
Personnel Costs	4,627,100	50,029	4,677,129	4,449,136	0	0	0	227,993
Operating Expenses	1,908,400	29,307	1,937,707	1,506,814	32,952	18,944	4,587	374,409
Capital Outlay	458,300	181,444	639,744	391,962	107,596	90,518	3,072	46,595
Trustee/Benefit Payment	0	47,698	47,698	47,698	0	0	0	0
Total Program	6,993,800	308,478	7,302,278	6,395,611	140,548	109,462	7,659	648,997
Development								
Personnel Costs	386,900	(1,600)	385,300	376,412	0	0	0	8,888
Operating Expenses	106,300	(8,469)	97,831	64,885	1,946	0	0	31,000
Capital Outlay	1,572,598	933,676	2,506,274	651,458	567,433	113,808	187,563	986,012
Total Program	2,065,798	923,606	2,989,405	1,092,755	569,379	113,808	187,563	1,025,899
Recreation Resources								
Personnel Costs	710,300	(44,916)	665,384	615,904	0	0	0	49,479
Operating Expenses	342,700	108,069	450,769	290,062	27,519	66,246	6,598	60,343
Capital Outlay	921,000	1,741,620	2,662,620	979,424	669,637	878,611	36,703	98,246
Trustee/Benefit Payment	5,695,800	(196,291)	5,499,509	3,615,982	528,177	621,743	155,084	578,523
Total Program	7,669,800	1,608,482	9,278,282	5,501,372	1,225,333	1,566,600	198,386	786,591
Total Agency - 340	\$19,079,998	\$2,974,534	\$22,054,532	\$15,197,231	\$2,013,123	\$1,940,515	\$393,608	\$2,510,055

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LAVA HOT SPRINGS FOUNDATION - 341								
General Fund - 0001								
Lava Hot Springs								
Operating Expenses	\$0	\$7,579	\$7,579	\$0	\$7,579	\$0	\$0	\$0
Total Program	0	7,579	7,579	0	7,579	0	0	0
Total Fund - 0001	0	7,579	7,579	0	7,579	0	0	0
Public Recreation - 0410								
Lava Hot Springs								
Personnel Costs	503,500	0	503,500	418,029	0	0	0	85,471
Operating Expenses	318,300	0	318,300	304,805	0	0	0	13,495
Capital Outlay	79,500	0	79,500	56,956	0	8,798	0	13,746
Total Program	901,300	0	901,300	779,790	0	8,798	0	112,712
Total Fund - 0410	901,300	0	901,300	779,790	0	8,798	0	112,712
Total Agency - 341	\$901,300	\$7,579	\$908,879	\$779,790	\$7,579	\$8,798	\$0	\$112,712

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LAVA HOT SPRINGS FOUNDATION - 341 (continued)								
All Funds - By Program								
Lava Hot Springs								
Personnel Costs	\$503,500	\$0	\$503,500	\$418,029	\$0	\$0	\$0	\$85,471
Operating Expenses	318,300	7,579	325,879	304,805	7,579	0	0	13,495
Capital Outlay	79,500	0	79,500	56,956	0	8,798	0	13,746
Total Program	901,300	7,579	908,879	779,790	7,579	8,798	0	112,712
Total Agency - 341	\$901,300	\$7,579	\$908,879	\$779,790	\$7,579	\$8,798	\$0	\$112,712

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE BOARD OF TAX APPEALS - 351								
General Fund - 0001								
Tax Appeals					\$0	\$0	\$0	\$59
Personnel Costs	\$72,000	\$0	\$72,000	\$71,941	0	0	0	5
Operating Expenses	15,700	(1,305)	14,395	14,390	4,556	0	0	0
Capital Outlay	0	5,861	5,861	1,305	4,556	0	0	63
Total Program	87,700	4,556	92,256	87,637				
					4,556	0	0	63
Total Fund - 0001	87,700	4,556	92,256	87,637	4,556	0	0	63
						\$0	\$0	\$63
Total Agency - 351	\$87,700	\$4,556	\$92,256	\$87,637	\$4,556	\$0	\$0	\$63

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352								
General Fund - 0001								
Management Services								
Personnel Costs	\$2,561,200	(\$15,550)	\$2,545,650	\$2,545,650	\$0	\$0	\$0	\$0
Operating Expenses	1,190,300	(4,526)	1,185,774	1,144,040	14,068	23,894	0	3,772
Capital Outlay	12,800	224,392	237,192	56,573	134,835	45,751	0	33
Total Program	3,764,300	204,316	3,968,616	3,746,264	148,903	69,644	0	3,805
Audit and Collections								
Personnel Costs	6,777,400	(95,311)	6,682,089	6,682,089	0	0	0	0
Operating Expenses	1,040,700	61,108	1,101,808	1,075,649	6,527	19,553	0	79
Capital Outlay	223,400	75,019	298,419	210,319	78,200	9,601	0	300
Total Program	8,041,500	40,816	8,082,316	7,968,057	84,727	29,154	0	379
Central Processing and Operations								
Personnel Costs	2,150,400	(82,712)	2,067,688	2,067,529	0	0	0	159
Operating Expenses	1,022,400	60,092	1,082,492	1,071,967	5,831	4,042	0	652
Capital Outlay	61,900	51,692	113,592	79,222	31,069	2,033	0	1,267
Total Program	3,234,700	29,072	3,263,772	3,218,718	36,900	6,075	0	2,078
County Support								
Personnel Costs	1,793,400	(13,081)	1,780,319	1,780,319	0	0	0	0
Operating Expenses	410,900	32,973	443,873	391,361	25,818	26,259	0	434
Capital Outlay	35,200	52,810	88,010	38,538	39,050	7,426	0	2,995
Total Program	2,239,500	72,701	2,312,201	2,210,218	64,868	33,685	0	3,430
Total Fund - 0001	17,280,000	346,905	17,626,905	17,143,257	335,398	138,558	0	9,691
Multi-State Tax Compact 0276								
Audit and Collections								
Operating Expenses	163,100	0	163,100	161,007	0	0	0	2,093
Total Program	163,100	0	163,100	161,007	0	0	0	2,093
Total Fund - 0276	163,100	0	163,100	161,007	0	0	0	2,093

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352 (continued)								
Federal (Grant) - 0348								
Audit and Collections								
Personnel Costs	55,700	25,000	80,700	68,332	0	0	0	12,368
Operating Expenses	90,000	30,000	120,000	5,851	0	0	0	114,149
Capital Outlay	6,400	0	6,400	920	0	0	0	5,480
Total Program	152,100	55,000	207,100	75,103	0	0	0	131,997
Total Fund - 0348	152,100	55,000	207,100	75,103	0	0	0	131,997
Seminars and Publications - 0401								
Management Services								
Operating Expenses	55,700	0	55,700	5,335	0	0	0	50,365
Total Program	55,700	0	55,700	5,335	0	0	0	50,365
Audit and Collections								
Operating Expenses	4,100	0	4,100	2	0	0	0	4,098
Total Program	4,100	0	4,100	2	0	0	0	4,098
Central Processing and Operations								
Operating Expenses	17,500	0	17,500	13,858	0	0	0	3,642
Total Program	17,500	0	17,500	13,858	0	0	0	3,642
County Support								
Operating Expenses	67,400	(4,200)	63,200	36,805	0	2,071	0	24,324
Capital Outlay	0	4,200	4,200	4,096	0	97	0	7
Total Program	67,400	0	67,400	40,901	0	2,168	0	24,331
Total Fund - 0401	144,700	0	144,700	60,095	0	2,168	0	82,436

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352 (continued)								
Administration and Accounting Services - 0450								
Administration and Accounting - General - 0450-01								
Management Services								
Operating Expenses	35,800	0	35,800	35,242	0	0	0	558
Total Program	35,800	0	35,800	35,242	0	0	0	558
Audit and Collections								
Personnel Costs	149,400	0	149,400	139,682	0	0	0	9,718
Operating Expenses	122,800	0	122,800	47,832	0	0	0	74,968
Capital Outlay	3,900	0	3,900	0	0	0	0	3,900
Total Program	276,100	0	276,100	187,514	0	0	0	88,586
Central Processing and Operations								
Operating Expenses	25,800	0	25,800	25,683	0	0	0	117
Total Program	25,800	0	25,800	25,683	0	0	0	117
Total Fund Detail - 0450-01	337,700	0	337,700	248,439	0	0	0	89,261
Administration and Accounting - Services - 0450-02								
Management Services								
Personnel Costs	281,900	(400)	281,500	275,052	0	0	0	6,448
Operating Expenses	77,700	4,489	82,189	71,464	2,838	4,200	0	3,687
Capital Outlay	2,200	7,160	9,360	2,180	6,477	0	0	703
Total Program	361,800	11,249	373,049	348,697	9,314	4,200	0	10,837
Audit and Collections								
Personnel Costs	824,300	(36,000)	788,300	788,213	0	0	0	87
Operating Expenses	154,700	(15,741)	138,959	125,224	9,436	3,284	0	1,015
Capital Outlay	14,300	36,177	50,477	13,658	3,677	32,727	0	415
Total Program	993,300	(15,564)	977,736	927,095	13,113	36,010	0	1,517

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352 (continued)								
Administration and Accounting Services - 0450 (continued)								
Administration and Accounting - Services - 0450-02 (continued)								
Central Processing and Operations								
Personnel Costs	239,000	28,252	267,252	237,174	0	0	0	30,077
Operating Expenses	155,200	107,746	262,946	126,753	16,087	613	98,575	20,918
Capital Outlay	2,900	13,485	16,385	9,509	6,474	0	0	401
Total Program	397,100	149,482	546,582	373,437	22,561	613	98,575	51,396
Total Fund Detail - 0450-02	1,752,200	145,166	1,897,366	1,649,228	44,988	40,823	98,575	63,751
Total Fund - 0450	2,089,900	145,166	2,235,066	1,897,667	44,988	40,823	98,575	153,013
Sales Tax - 0502								
Continually Appropriated Funds								
Trustee/Benefit Payment	0	0	0	86,827,085	0	0	0	(86,827,085)
Total Program	0	0	0	86,827,085	0	0	0	(86,827,085)
Total Fund - 0502	0	0	0	86,827,085	0	0	0	(86,827,085)
County Inheritance Tax - 0507								
Continually Appropriated Funds								
Trustee/Benefit Payment	0	0	0	687,670	0	0	0	(687,670)
Total Program	0	0	0	687,670	0	0	0	(687,670)
Total Fund - 0507	0	0	0	687,670	0	0	0	(687,670)

The accompanying notes are an integral part of the financial statements. 198

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352 (continued)								
Tax Commission Refunds - 0516								
Continually Appropriated Funds								
Trustee/Benefit Payment	0	5,100,000	5,100,000	150,408,819	5,100,000	1,387,000	0	(151,795,819)
Total Program	0	5,100,000	5,100,000	150,408,819	5,100,000	1,387,000	0	(151,795,819)
Total Fund - 0516	0	5,100,000	5,100,000	150,408,819	5,100,000	1,387,000	0	(151,795,819)
Abandoned Property Trust - 0518								
Audit and Collections								
Personnel Costs	282,200	0	282,200	277,971	0	0	0	4,229
Operating Expenses	65,000	0	65,000	58,211	0	500	0	6,289
Capital Outlay	4,400	5,058	9,458	3,361	4,830	0	0	1,267
Total Program	351,600	5,058	356,658	339,543	4,830	500	0	11,785
Total Fund - 0518	351,600	5,058	356,658	339,543	4,830	500	0	11,785
Total Agency - 352	\$20,181,400	\$5,652,130	\$25,833,530	\$257,600,248	\$5,485,216	\$1,569,050	\$98,575	(\$238,919,559)

The accompanying notes are an integral part of the financial statements. 199

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE TAX COMMISSION - 352 (continued)								
All Funds - By Program								
Management Services								
Personnel Costs	\$2,843,100	(\$15,950)	\$2,827,150	\$2,820,702	\$0	\$0	\$0	\$6,448
Operating Expenses	1,359,500	(37)	1,359,463	1,256,082	16,905	28,094	0	58,383
Capital Outlay	15,000	231,551	246,551	58,754	141,312	45,751	0	735
Total Program	4,217,600	215,564	4,433,164	4,135,537	158,217	73,844	0	65,566
Audit and Collections								
Personnel Costs	8,089,000	(106,311)	7,982,689	7,956,287	0	0	0	26,402
Operating Expenses	1,640,400	75,367	1,715,767	1,473,776	15,963	23,336	0	202,691
Capital Outlay	252,400	116,255	368,655	228,257	86,707	42,328	0	11,363
Total Program	9,981,800	85,310	10,067,110	9,658,320	102,670	65,664	0	240,456
Central Processing and Operations								
Personnel Costs	2,389,400	(54,460)	2,334,940	2,304,703	0	0	0	30,236
Operating Expenses	1,220,900	167,838	1,388,738	1,238,262	21,918	4,656	98,575	25,328
Capital Outlay	64,800	65,177	129,977	88,731	37,544	2,033	0	1,669
Total Program	3,675,100	178,554	3,853,654	3,631,697	59,461	6,689	98,575	57,233
County Support								
Personnel Costs	1,793,400	(13,081)	1,780,319	1,780,319	0	0	0	0
Operating Expenses	478,300	28,773	507,073	428,166	25,818	28,330	0	24,758
Capital Outlay	35,200	57,010	92,210	42,634	39,050	7,523	0	3,003
Total Program	2,306,900	72,701	2,379,601	2,251,119	64,868	35,853	0	27,761
Continually Appropriated Funds								
Operating Expenses	0	5,100,000	5,100,000	237,923,575	5,100,000	1,387,000	0	(239,310,575)
Total Program	0	5,100,000	5,100,000	237,923,575	5,100,000	1,387,000	0	(239,310,575)
Total Agency - 352	\$20,181,400	\$5,652,130	\$25,833,530	\$257,600,248	\$5,485,216	\$1,569,050	\$98,575	(\$238,919,559)

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360								
General Fund - 0001								
Management and Support Services								
Personnel Costs	\$684,600		\$684,600	\$684,600	\$0	\$0	\$0	\$0
Operating Expenses	323,000	20,027	343,027	320,483	11,165	464	0	10,914
Capital Outlay	66,000	6,030	72,030	69,978	0	2,052	0	0
Trustee/Benefit Payment	211,100		211,100	211,100	0	0	0	0
Total Program	1,284,700	26,057	1,310,757	1,286,161	11,165	2,516	0	10,914
Planning and Policy								
Personnel Costs	1,337,300		1,337,300	1,337,300	0	0	0	0
Operating Expenses	255,400	(3,619)	251,781	251,781	0	0	0	0
Capital Outlay	101,800	3,696	105,496	105,496	0	0	0	0
Trustee/Benefit Payment	464,600		464,600	463,100	0	1,500	0	0
Total Program	2,159,100	78	2,159,178	2,157,678	0	1,500	0	0
Energy								
Personnel Costs	126,900		126,900	126,900	0	0	0	0
Operating Expenses	26,000		26,000	26,000	0	0	0	0
Total Program	152,900	0	152,900	152,900	0	0	0	0
Water Mangement								
Personnel Costs	2,245,200		2,245,200	2,245,200	0	0	0	0
Operating Expenses	439,100		439,100	439,100	0	0	0	0
Capital Outlay	274,400	6,936	281,336	212,778	0	68,557	0	1
Total Program	2,958,700	6,936	2,965,636	2,897,078	0	68,557	0	1
Total Fund - 0001	6,555,400	33,071	6,588,471	6,493,818	11,165	72,573	0	10,915

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF WATER RESOURCES - 360 (continued)</b>								
<b>Indirect Cost Recovery - 0125</b>								
Management and Support Services								
Personnel Costs	234,300		234,300	194,293	0	0	0	40,007
Operating Expenses	65,600		65,600	(8,392)	0	0	0	73,992
Capital Outlay	31,000	27,920	58,920	30,863	0	0	0	28,057
Total Program	330,900	27,920	358,820	216,764	0	0	0	142,056
Planning and Policy								
Personnel Costs	61,900		61,900	0	0	0	0	61,900
Operating Expenses	4,100		4,100	1,848	0	0	0	2,252
Total Program	66,000	0	66,000	1,848	0	0	0	64,152
Energy								
Personnel Costs	73,700		73,700	36,517	0	0	0	37,183
Operating Expenses	130,000		130,000	91,109	0	0	0	38,891
Capital Outlay	0	89	89	0	0	0	0	89
Total Program	203,700	89	203,789	127,626	0	0	0	76,163
Water Mangement								
Personnel Costs	37,400		37,400	37,400	0	0	0	0
Operating Expenses	3,100		3,100	880	0	0	0	2,220
Total Program	40,500	0	40,500	38,280	0	0	0	2,220
Total Fund - 0125	641,100	28,009	669,109	384,518	0	0	0	284,591

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF WATER RESOURCES - 360 (continued)</b>								
<b>Water Pollution Control - 0200</b>								
Planning and Policy								
Personnel Costs	153,800		153,800	153,800	0	0	0	0
Operating Expenses	40,700	4,814	45,514	40,700	4,340	0	0	474
Capital Outlay	8,700	0	8,700	8,700	0	0	0	0
Trustee/Benefit Payment	350,000	4,698	354,698	337,900	3,529	3,115	0	10,154
Total Program	553,200	9,512	562,712	541,100	7,869	3,115	0	10,628
Total Fund - 0200	553,200	9,512	562,712	541,100	7,869	3,115	0	10,628
<b>State Regulatory - 0229</b>								
<b>Water Administration - 0229-21</b>								
Management and Support Services - Continuous Appropriation								
Personnel Costs	0	0	0	27,392	0	0	0	(27,392)
Operating Expenses	0	0	0	15,457	0	0	0	(15,457)
Total Program	0	0	0	42,850	0	0	0	(42,850)
Water Management - Continuous Appropriation								
Personnel Costs	0	0	0	430,406	0	0	0	(430,406)
Operating Expenses	0	0	0	74,299	0	0	0	(74,299)
Capital Outlay	0	0	0	(15,356)	0	0	0	15,356
Total Program	0	0	0	489,349	0	0	0	(489,349)
Total Fund Detail - 0229-21	0	0	0	532,198	0	0	0	(532,198)

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360 (continued)								
State Regulatory - 0229 (continued)								
Water Rights Enforcement - 0229-22								
Water Management - Continuous Appropriation								
Capital Outlay	0	45,484	45,484	0	0	0	0	45,484
Total Program	0	45,484	45,484	0	0	0	0	45,484
Total Fund Detail - 0229-22								
	0	45,484	45,484	0	0	0	0	45,484
Total Fund - 0229	0	45,484	45,484	532,198	0	0	0	(486,714)
Water Claims Adjudication - 0337								
Snake River Basin Adjudication								
Personnel Costs	1,670,200	0	1,670,200	1,587,282	0	0	0	82,918
Operating Expenses	623,800	43,500	667,300	299,958	0	0	50,000	317,342
Capital Outlay	138,200	75,406	213,606	144,558	68,766	0	0	282
Trustee/Benefit Payment	1,041,100	76,551	1,117,651	546,738	43,148	45,113	33,403	449,248
Total Program	3,473,300	195,457	3,668,757	2,578,536	111,913	45,113	83,403	849,790
Total Fund - 0337	3,473,300	195,457	3,668,757	2,578,536	111,913	45,113	83,403	849,790
Federal (Grant) - 0348								
Planning and Policy								
Personnel Costs	158,800	30,643	189,443	65,208	0	0	0	124,235
Operating Expenses	79,100	65,272	144,372	91,237	0	0	0	53,135
Trustee/Benefit Payment	0	933,246	933,246	383,265	0	0	0	549,981
Total Program	237,900	1,029,161	1,267,061	539,710	0	0	0	727,351

The accompanying notes are an integral part of the financial statements. 204

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360 (continued)								
Federal (Grant) - 0348 (continued)								
Energy								
Personnel Costs	927,500		927,500	651,852	0	0	0	275,648
Operating Expenses	585,500	(5,300)	580,200	523,877	0	0	0	56,323
Capital Outlay	0	5,300	5,300	5,271	0	0	0	29
Total Program	1,513,000	0	1,513,000	1,181,000	0	0	0	332,000
Water Mangement								
Personnel Costs	172,200		172,200	88,371	0	0	0	83,829
Operating Expenses	195,300		195,300	47,652	0	0	0	147,648
Total Program	367,500	0	367,500	136,023	0	0	0	231,477
Total Fund - 0348	2,118,400	1,029,161	3,147,561	1,856,733	0	0	0	1,290,828
Professional Services - 0475								
Planning and Policy								
Personnel Costs	271,700		271,700	194,873	0	0	0	76,827
Operating Expenses	192,700	(13,000)	179,700	119,700	0	0	0	60,001
Capital Outlay	0	13,000	13,000	11,833	0	0	0	1,167
Total Program	464,400	0	464,400	326,406	0	0	0	137,994
Energy								
Personnel Costs	53,400		53,400	50,069	0	0	0	3,331
Operating Expenses	104,100		104,100	25,580	0	0	0	78,520
Total Program	157,500	0	157,500	75,649	0	0	0	81,851

The accompanying notes are an integral part of the financial statements. 205



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF WATER RESOURCES - 360 (continued)</b>								
<b>Professional Services - 0475 (continued)</b>								
Water Mangement								
Personnel Costs	233,000	(3,225)	229,775	218,179	0	0	0	11,596
Operating Expenses	33,900		33,900	33,698	0	0	0	202
Capital Outlay	0	3,225	3,225	3,225	0	0	0	0
Trustee/Benefit Payment	0	231,000	231,000	0	0	231,000	0	0
Total Program	266,900	231,000	497,900	255,102	0	231,000	0	11,798
<b>Total Fund - 0475</b>	<b>888,800</b>	<b>231,000</b>	<b>1,119,800</b>	<b>657,156</b>	<b>0</b>	<b>231,000</b>	<b>0</b>	<b>231,644</b>
<b>Development Loans - 0490</b>								
Management and Support Services - Continuous Appropriation								
Operating Expenses	0		0	12,873	0	55,000	0	(67,873)
Trustee/Benefit Payment	0		0	949,023	0	73,828	0	(1,022,852)
Total Program	0	0	0	961,897	0	128,828	0	(1,090,725)
<b>Total Fund - 0490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>961,897</b>	<b>0</b>	<b>128,828</b>	<b>0</b>	<b>(1,090,725)</b>
<b>Petroleum Price Violation - 0494</b>								
Energy								
Personnel Costs	237,500	29,945	267,445	260,471	0	0	0	6,974
Operating Expenses	1,562,600	(1,000)	1,561,600	256,023	0	0	0	1,305,577
Capital Outlay	0	1,000	1,000	180	0	0	0	820
Total Program	1,800,100	29,945	1,830,045	516,674	0	0	0	1,313,371
<b>Total Fund - 0494</b>	<b>1,800,100</b>	<b>29,945</b>	<b>1,830,045</b>	<b>516,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,313,371</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>DEPARTMENT OF WATER RESOURCES - 360 (continued)</b>								
<b>Resource Conservation - 0522</b>								
Planning and Policy								
Personnel Costs	175,000	(377)	174,623	47,573	0	0	0	127,050
Operating Expenses	0	377	377	377	0	0	0	0
Total Program	175,000	0	175,000	47,950	0	0	0	127,050
<b>Total Fund - 0522</b>	<b>175,000</b>	<b>0</b>	<b>175,000</b>	<b>47,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,050</b>
<b>Total Agency - 360</b>	<b>\$16,205,300</b>	<b>\$1,601,639</b>	<b>\$17,806,939</b>	<b>\$14,570,580</b>	<b>\$130,947</b>	<b>\$480,630</b>	<b>\$83,403</b>	<b>\$2,541,378</b>

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360 (continued)								
All Funds - By Program								
Management and Support Services - Line Items								
Personnel Costs	\$918,900	\$0	\$918,900	\$878,893	\$0	\$0	\$0	\$40,007
Operating Expenses	388,600	20,027	408,627	312,092	11,165	464	0	84,906
Capital Outlay	97,000	33,950	130,950	100,841	0	2,052	0	28,057
Trustee/Benefit Payment	211,100	0	211,100	211,100	0	0	0	0
Total Program	1,615,600	53,977	1,669,577	1,502,925	11,165	2,516	0	152,970
Management and Support Services - Continuous Appropriation								
Personnel Costs	0	0	0	27,392	0	0	0	(27,392)
Operating Expenses	0	0	0	28,331	0	55,000	0	(83,331)
Trustee/Benefit Payment	0	0	0	949,023	0	73,828	0	(1,022,852)
Total Program	0	0	0	1,004,746	0	128,828	0	(1,133,574)
Management and Support Services - Combined								
Personnel Costs	918,900	0	918,900	906,285	0	0	0	12,615
Operating Expenses	388,600	20,027	408,627	340,422	11,165	55,464	0	1,575
Capital Outlay	97,000	33,950	130,950	100,841	0	2,052	0	28,057
Trustee/Benefit Payment	211,100	0	211,100	1,160,123	0	73,828	0	(1,022,852)
Total Management & Support Svcs	1,615,600	53,977	1,669,577	2,507,672	11,165	131,345	0	(980,604)
Planning and Policy - Line Items								
Personnel Costs	2,158,500	30,266	2,188,766	1,798,754	0	0	0	390,012
Operating Expenses	572,000	53,845	625,845	505,643	4,340	0	0	115,862
Capital Outlay	110,500	16,696	127,196	126,029	0	0	0	1,167
Trustee/Benefit Payment	814,600	937,944	1,752,544	1,184,265	3,529	4,615	0	560,135
Total Program	3,655,600	1,038,751	4,694,351	3,614,692	7,869	4,615	0	1,067,176
Planning and Policy - Combined								
Personnel Costs	2,158,500	30,266	2,188,766	1,798,754	0	0	0	390,012
Operating Expenses	572,000	53,845	625,845	505,643	4,340	0	0	115,862
Capital Outlay	110,500	16,696	127,196	126,029	0	0	0	1,167
Trustee/Benefit Payment	814,600	937,944	1,752,544	1,184,265	3,529	4,615	0	560,135
Total Planning & Policy	3,655,600	1,038,751	4,694,351	3,614,692	7,869	4,615	0	1,067,176

The accompanying notes are an integral part of the financial statements. 208

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360 (continued)								
All Funds - By Program (continued)								
Energy								
Personnel Costs	1,419,000	29,945	1,448,945	1,125,809	0	0	0	323,136
Operating Expenses	2,408,200	(6,300)	2,401,900	922,589	0	0	0	1,479,311
Capital Outlay	0	6,389	6,389	5,451	0	0	0	938
Total Program	3,827,200	30,034	3,857,234	2,053,849	0	0	0	1,803,385
Water Mangement - Line Items								
Personnel Costs	2,687,800	(3,225)	2,684,575	2,589,150	0	0	0	95,425
Operating Expenses	671,400	0	671,400	521,330	0	0	0	150,070
Capital Outlay	274,400	10,161	284,561	216,003	0	68,557	0	1
Trustee/Benefit Payment	0	231,000	231,000	0	0	231,000	0	0
Total Program	3,633,600	237,936	3,871,536	3,326,483	0	299,557	0	245,496
Water Management - Continuous Appropriation								
Personnel Costs	0	0	0	430,406	0	0	0	(430,406)
Operating Expenses	0	0	0	74,299	0	0	0	(74,299)
Capital Outlay	0	45,484	45,484	(15,356)	0	0	0	60,840
Total Program	0	45,484	45,484	489,349	0	0	0	(443,865)
Water Mangement - Combined								
Personnel Costs	2,687,800	(3,225)	2,684,575	3,019,556	0	0	0	(334,981)
Operating Expenses	671,400	0	671,400	595,629	0	0	0	75,771
Capital Outlay	274,400	55,645	330,045	200,647	0	68,557	0	60,841
Trustee/Benefit Payment	0	231,000	231,000	0	0	231,000	0	0
Total Water Management	3,633,600	283,420	3,917,020	3,815,831	0	299,557	0	(198,368)

The accompanying notes are an integral part of the financial statements. 209

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF WATER RESOURCES - 360 (continued)								
All Funds - By Program (continued)								
Snake River Basin Adjudication								
Personnel Costs	1,670,200	0	1,670,200	1,587,282	0	0	0	82,918
Operating Expenses	623,800	43,500	667,300	299,958	0	0	50,000	317,342
Capital Outlay	138,200	75,406	213,606	144,558	68,766	0	0	282
Trustee/Benefit Payment	1,041,100	76,551	1,117,651	546,738	43,148	45,113	33,403	449,248
Total Program	3,473,300	195,457	3,668,757	2,578,536	111,913	45,113	83,403	849,790
Total Agency - 360	\$16,205,300	\$1,601,639	\$17,806,939	\$14,570,580	\$130,947	\$480,630	\$83,403	\$2,541,378

The accompanying notes are an integral part of the financial statements. 210

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES								
State Athletic Commission - 420								
Athletic Director								
General Fund - 0001								
Operating Expenses	\$4,900	\$0	\$4,900	\$4,814	\$0	\$0	\$0	\$86
Total Fund - 0001	4,900	0	4,900	4,814	0	0	0	86
State Regulatory Fund - 0229								
Personnel Costs	1,500	0	1,500	0	0	0	0	1,500
Operating Expenses	9,600	0	9,600	9,102	0	0	0	498
Total Fund - 0229	11,100	0	11,100	9,102	0	0	0	1,998
Total Program	16,000	0	16,000	13,916	0	0	0	2,084
Total Agency - 420	16,000	0	16,000	13,916	0	0	0	2,084
State Board of Pharmacy - 421								
Pharmaceutical Regulation								
General Fund - 0001								
Personnel Costs	43,000	0	43,000	42,933	0	0	0	67
Operating Expenses	100	0	100	100	0	0	0	0
Total Fund - 0001	43,100	0	43,100	43,033	0	0	0	67
State Regulatory Fund - 0229								
Personnel Costs	267,300	0	267,300	253,880	0	0	0	13,420
Operating Expenses	142,000	0	142,000	127,562	0	0	0	14,438
Capital Outlay	7,700	14,843	22,543	18,260	0	0	0	4,283
Total Fund - 0229	417,000	14,843	431,843	399,702	0	0	0	32,141
Total Program	460,100	14,843	474,943	442,735	0	0	0	32,208
Total Agency - 421	460,100	14,843	474,943	442,735	0	0	0	32,208

The accompanying notes are an integral part of the financial statements. 211

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
State Board of Pharmacy - 421 (continued)								
All Funds - By Program								
Pharmaceutical Regulation - Combined								13,487
Personnel Costs	310,300	0	310,300	296,813	0	0	0	14,438
Operating Expenses	142,100	0	142,100	127,662	0	0	0	4,283
Capital Outlay	7,700	14,843	22,543	18,260	0	0	0	32,208
Total Program	460,100	14,843	474,943	442,735	0	0	0	32,208
Total Pharmaceutical Regulation	460,100	14,843	474,943	442,735	0	0	0	32,208
Total Agency - 421	460,100	14,843	474,943	442,735	0	0	0	32,208
Idaho State Board of Accountancy - 422								
Accounting Regulation								
State Regulatory Fund - 0229								37,875
Personnel Costs	185,200	(1,200)	184,000	146,125	0	0	0	43,486
Operating Expenses	191,300	0	191,300	147,814	0	0	0	214
Capital Outlay	5,000	1,200	6,200	4,190	0	1,795	0	81,575
Total Fund - 0229	381,500	0	381,500	298,129	0	1,795	0	81,575
Total Program	381,500	0	381,500	298,129	0	1,795	0	81,575
Total Agency - 422	381,500	0	381,500	298,129	0	1,795	0	81,575

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
State Board of Dentistry - 423								
Enforcement of Dental Practices Act								
State Regulatory Fund - 0229								
Personnel Costs	106,500	0	106,500	98,322	0	0	0	8,178
Operating Expenses	74,700	0	74,700	43,009	0	0	0	31,691
Capital Outlay	3,500	0	3,500	3,369	0	0	0	131
Total Fund - 0229	184,700	0	184,700	144,700	0	0	0	40,000
Total Program	184,700	0	184,700	144,700	0	0	0	40,000
Total Agency - 423	184,700	0	184,700	144,700	0	0	0	40,000
Board of Engineers and Land Surveyors - 424								
Board of Engineers and Land Surveyors								
State Regulatory Fund - 0229								
Personnel Costs	144,700	(3,760)	140,940	140,939	0	0	0	1
Operating Expenses	114,500	2,593	117,093	117,093	0	0	0	0
Capital Outlay	5,000	5,977	10,977	4,118	4,410	2,449	0	0
Total Fund - 0229	264,200	4,809	269,009	262,149	4,410	2,449	0	1
Total Program	264,200	4,809	269,009	262,149	4,410	2,449	0	1
Total Agency - 424	264,200	4,809	269,009	262,149	4,410	2,449	0	1

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
State Board of Medicine - 425								
Medical Licensing								
State Regulatory Fund - 0229								
Personnel Costs	301,300	0	301,300	288,700	0	0	0	12,600
Operating Expenses	186,400	(437)	185,963	185,364	0	0	0	599
Capital Outlay	9,300	437	9,737	8,616	0	1,120	0	1
Total Fund - 0229	497,000	0	497,000	482,680	0	1,120	0	13,200
Total Program	497,000	0	497,000	482,680	0	1,120	0	13,200
Total Agency - 425	497,000	0	497,000	482,680	0	1,120	0	13,200
State Board of Nursing - 426								
Nursing Board								
State Regulatory Fund - 0229								
Personnel Costs	271,400	0	271,400	253,883	0	0	0	17,517
Operating Expenses	146,400	0	146,400	92,507	0	0	0	53,893
Capital Outlay	11,600	0	11,600	10,954	0	0	0	646
Total Fund - 0229	429,400	0	429,400	357,344	0	0	0	72,056
Total Program	429,400	0	429,400	357,344	0	0	0	72,056
Total Agency - 426	429,400	0	429,400	357,344	0	0	0	72,056

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
Bureau of Occupational Licenses - 427								
Licensing Programs								
State Regulatory Fund - 0229								
Personnel Costs	517,300	0	517,300	490,571	0	0	0	26,729
Operating Expenses	442,600	(50,347)	392,253	331,362	2,590	24,017	0	34,283
Capital Outlay	0	28,776	28,776	2,794	0	25,982	0	0
Trustee/Benefit Payment	35,000	24,161	59,161	59,161	0	0	0	0
Total Fund - 0229	994,900	2,590	997,490	883,888	2,590	49,999	0	61,012
Total Program	994,900	2,590	997,490	883,888	2,590	49,999	0	61,012
Total Agency - 427	994,900	2,590	997,490	883,888	2,590	49,999	0	61,012
Public Works Contractors License Board - 428								
Contractor Licensing								
State Regulatory Fund - 0229								
Personnel Costs	196,600	0	196,600	183,268	0	0	0	13,332
Operating Expenses	88,300	0	88,300	67,147	0	0	0	21,153
Capital Outlay	3,000	0	3,000	192	0	0	0	2,808
Total Fund - 0229	287,900	0	287,900	250,608	0	0	0	37,292
Total Program	287,900	0	287,900	250,608	0	0	0	37,292
Total Agency - 428	287,900	0	287,900	250,608	0	0	0	37,292

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
Idaho Real Estate Commission - 429								
Real Estate Regulation								
State Regulatory Fund - 0229								
Personnel Costs	617,000	0	617,000	556,946	0	0	0	60,054
Operating Expenses	265,700	537	266,237	238,603	338	1,940	0	25,355
Capital Outlay	39,800	3,519	43,319	20,667	3,319	12,445	0	6,888
Total Fund - 0229	922,500	4,056	926,556	816,217	3,657	14,385	0	92,297
Total Program	922,500	4,056	926,556	816,217	3,657	14,385	0	92,297
Total Agency - 429	922,500	4,056	926,556	816,217	3,657	14,385	0	92,297
Idaho State Board of Geologists - 430								
Board of Professional Geologists								
State Regulatory Fund - 0229								
Personnel Costs	20,500	0	20,500	20,499	0	0	0	1
Operating Expenses	14,600	0	14,600	7,465	0	0	0	7,135
Total Fund - 0229	35,100	0	35,100	27,964	0	0	0	7,136
Total Program	35,100	0	35,100	27,964	0	0	0	7,136
Total Agency - 430	35,100	0	35,100	27,964	0	0	0	7,136

The accompanying notes are an integral part of the financial statements. 216

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
Optometry Board - 431								
Licensing Programs								
State Regulatory Fund - 0229								
Personnel Costs	2,500	0	2,500	1,586	0	0	0	914
Operating Expenses	13,900	0	13,900	13,607	0	0	0	293
Total Fund - 0229	16,400	0	16,400	15,193	0	0	0	1,207
Total Program	16,400	0	16,400	15,193	0	0	0	1,207
Total Agency - 431	16,400	0	16,400	15,193	0	0	0	1,207
Certified Shorthand Reporters - 432								
Certified Shorthand Reporters								
State Regulatory Fund - 0229								
Personnel Costs	13,100	0	13,100	8,616	0	0	0	4,484
Operating Expenses	12,800	0	12,800	6,800	0	0	0	6,000
Total Fund - 0229	25,900	0	25,900	15,417	0	0	0	10,483
Total Program	25,900	0	25,900	15,417	0	0	0	10,483
Total Agency - 432	25,900	0	25,900	15,417	0	0	0	10,483
Idaho Outfitters and Guides - 434								
Outfitters & Guides Programs								
State Regulatory Fund - 0229								
Personnel Costs	175,300	0	175,300	174,911	0	0	0	389
Operating Expenses	158,900	0	158,900	132,158	0	0	0	26,742
Capital Outlay	28,000	0	28,000	27,520	0	0	0	480
Total Fund - 0229	362,200	0	362,200	334,589	0	0	0	27,611

The accompanying notes are an integral part of the financial statements. 217

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
Idaho Outfitters and Guides - 434 (continued)								
Federal (Grant) - 0348								
Operating Expenses	6,400	0	6,400	0	0	0	0	6,400
Total Fund - 0348	6,400	0	6,400	0	0	0	0	6,400
Total Program	6,400	0	6,400	0	0	0	0	6,400
Total Agency - 434	368,600	0	368,600	334,589	0	0	0	34,011

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
DEPARTMENT OF SELF GOVERNING AGENCIES (continued)								
All Funds - By Program								
Outfitters & Guides Programs								
Personnel Costs	175,300	0	175,300	174,911	0	0	0	389
Operating Expenses	165,300	0	165,300	132,158	0	0	0	33,142
Capital Outlay	28,000	0	28,000	27,520	0	0	0	480
Total Program	368,600	0	368,600	334,589	0	0	0	34,011
Total Outfitters & Guides Programs	368,600	0	368,600	334,589	0	0	0	34,011
Total Agency - 434	368,600	0	368,600	334,589	0	0	0	34,011
Total Dept. of Self Governing Agencies	\$4,884,200	\$26,298	\$4,910,498	\$4,345,529	\$10,657	\$69,749	\$0	\$484,563

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE BOARD OF VETERINARY MED - 435								
State Regulatory - 0229								
Board Of Veterinary Medicine								
Personnel Costs	\$46,700	\$0	\$46,700	\$38,738	\$0	\$0	\$0	\$7,962
Operating Expenses	90,700	0	90,700	33,970	0	0	0	56,730
Total Program	137,400	0	137,400	72,708	0	0	0	64,692
Total Fund - 0229	137,400	0	137,400	72,708	0	0	0	64,692
Total Agency - 435	\$137,400	\$0	\$137,400	\$72,708	\$0	\$0	\$0	\$64,692

The accompanying notes are an integral part of the financial statements. 220

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO GRAPE GROWERS AND WINE PRODUCERS - 436								
Miscellaneous Revenue - 0349								
Idaho Grape Growers and Wine Producers								
Operating Expenses	\$0	\$77,949	\$77,949	\$77,949	\$0	\$0	\$0	\$0
Total Program	0	77,949	77,949	77,949	0	0	0	0
Total Fund - 0349	0	77,949	77,949	77,949	0	0	0	0
Total Agency - 436	\$0	\$77,949	\$77,949	\$77,949	\$0	\$0	\$0	\$0

The accompanying notes are an integral part of the financial statements. 221

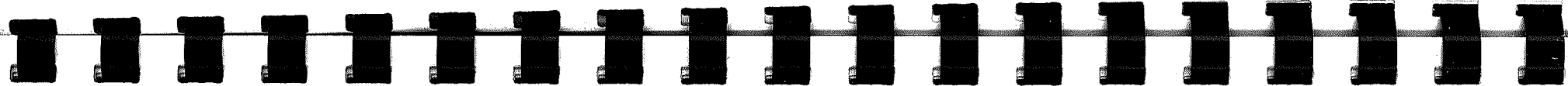


State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE LOTTERY - 440								
Lottery - 0419								
Lottery Administration								\$299
Personnel Costs	\$1,821,400	(\$14,000)	\$1,807,400	\$1,807,101	\$0	\$0	\$0	2
Operating Expenses	6,142,400	74,400	6,216,800	6,127,398	89,400	0	0	317
Capital Outlay	576,500	34,750	611,250	605,183	5,750	0	0	617
	8,540,300	95,150	8,635,450	8,539,682	95,150	0	0	
Lottery - Continuous Appropriation								(2,714,774)
Operating Expenses	0	349,639	349,639	2,356,581	349,376	358,456	0	(14,281,015)
Trustee/Benefit Payment	0	0	0	14,281,015	0	0	0	(16,995,789)
Total Program	0	349,639	349,639	16,637,596	349,376	358,456	0	(16,995,172)
	8,540,300	444,789	8,985,089	25,177,278	444,526	358,456	0	(16,995,172)
Total Fund - 0419								
	8,540,300	444,789	8,985,089	25,177,278	444,526	358,456	\$0	(\$16,995,172)
Total Agency - 440								
	\$8,540,300	\$444,789	\$8,985,089	\$25,177,278	\$444,526	\$358,456	\$0	

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
HISPANIC COMMISSION - 441								
General Fund - 0001								
Hispanic Programs								\$2,939
Personnel Costs	\$67,400	(\$6,935)	\$60,465	\$57,526	\$0	\$0	\$0	928
Operating Expenses	33,200	6,935	40,135	39,207	0	0	0	50
Capital Outlay	3,300	0	3,300	3,250	0	0	0	3,918
Total Program	103,900	0	103,900	99,982	0	0	0	
Total Fund - 0001	103,900	0	103,900	99,982	0	0	0	3,918
Federal (Grant) - 0348								
Hispanic Programs								118,840
Personnel Costs	158,400	0	158,400	39,560	0	0	0	30,278
Operating Expenses	93,500	0	93,500	55,658	0	7,564	0	149,118
Total Program	251,900	0	251,900	95,218	0	7,564	0	
Total Fund - 0348	251,900	0	251,900	95,218	0	7,564	0	149,118
Miscellaneous Revenue - 0349								
Hispanic Programs								71,449
Personnel Costs	71,900	0	71,900	451	0	0	0	47,814
Operating Expenses	63,300	0	63,300	15,486	0	0	0	119,263
Total Program	135,200	0	135,200	15,937	0	0	0	
Total Fund - 0349	135,200	0	135,200	15,937	0	0	0	119,263
Total Agency - 441								
	\$491,000	\$0	\$491,000	\$211,137	\$0	\$7,564	\$0	\$272,299

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
HISPANIC COMMISSION - 441 (continued)								
All Funds - By Program								
Hispanic Programs					\$0	\$0	\$0	\$193,229
Personnel Costs	\$297,700	(\$6,935)	\$290,765	\$97,536	0	7,564	0	79,020
Operating Expenses	190,000	6,935	196,935	110,351	0	0	0	50
Capital Outlay	3,300	0	3,300	3,250	0	7,564	0	272,299
Total Program	491,000	0	491,000	211,137	0			
					\$0	\$7,564	\$0	\$272,299
Total Agency - 441	\$491,000	\$0	\$491,000	\$211,137				

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE STATE BOARD OF EDUCATION - 501								
General Fund - 0001								
Administration								
Personnel Costs	\$709,493	(\$74,727)	\$634,766	\$634,766	\$0	\$0	\$0	\$0
Operating Expenses	314,201	59,464	373,665	373,162	352	0	0	151
Capital Outlay	3,441	29,199	32,640	19,264	13,198	0	0	178
Trustee/Benefit Payment	24,400	0	24,400	0	0	0	0	24,400
Total Program	1,051,535	13,936	1,065,471	1,027,191	13,550	0	0	24,730
Special Health Programs								
Trustee/Benefit Payment	859,500	0	859,500	859,500	0	0	0	0
Total Program	859,500	0	859,500	859,500	0	0	0	0
Special Programs								
Trustee/Benefit Payment	2,284,800	0	2,284,800	2,270,577	0	0	0	14,224
Total Program	2,284,800	0	2,284,800	2,270,577	0	0	0	14,224
Community Colleges								
Trustee/Benefit Payment	9,939,200	0	9,939,200	9,939,200	0	0	0	0
Total Program	9,939,200	0	9,939,200	9,939,200	0	0	0	0
Total Fund - 0001	14,135,035	13,936	14,148,971	14,096,468	13,550	0	0	38,953
Federal (Grant) - 0348								
Administration								
Personnel Costs	0	28,120	28,120	4,350	0	0	0	23,771
Operating Expenses	0	69,466	69,466	31,638	4,500	0	0	33,328
Total Program	0	97,586	97,586	35,987	4,500	0	0	57,099

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE STATE BOARD OF EDUCATION - 501 (continued)								
Federal (Grant) - 0348 (continued)								
Special Programs								3,567
Operating Expenses	0	68,149	68,149	64,582	0	0	0	168
Capital Outlay	0	4,900	4,900	4,732	0	0	0	157,401
Trustee/Benefit Payment	325,200	288,412	613,612	456,211	0	0	0	161,137
Total Program	325,200	361,462	686,662	525,525	0	0	0	
					4,500	0	0	218,235
Total Fund - 0348	325,200	459,048	784,248	561,512				
Scholarship Fund - 0505								
Special Programs								788
Operating Expenses	800	0	800	12	0	0	0	4,140
Trustee/Benefit Payment	9,800	0	9,800	5,660	0	0	0	4,928
Total Program	10,600	0	10,600	5,672	0	0	0	
					0	0	0	4,928
Total Fund - 0505	10,600	0	10,600	5,672				
Community College Fund - 0506								
Community Colleges								0
Trustee/Benefit Payment	0	300,000	300,000	300,000	0	0	0	0
Total Program	0	300,000	300,000	300,000	0	0	0	0
					0	0	0	0
Total Fund - 0506	0	300,000	300,000	300,000				
Total Agency - 501	\$14,470,835	\$772,984	\$15,243,819	\$14,963,652	\$18,050	\$0	\$0	\$262,117

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
OFFICE OF THE STATE BOARD OF EDUCATION - 501 (continued)								
All Funds - By Program								
Administration								
Personnel Costs	\$709,493	(\$46,607)	\$662,886	\$639,116	\$0	\$0	\$0	\$23,771
Operating Expenses	314,201	128,930	443,131	404,799	4,852	0	0	33,480
Capital Outlay	3,441	29,199	32,640	19,264	13,198	0	0	178
Trustee/Benefit Payment	24,400	0	24,400	0	0	0	0	24,400
Total Program	1,051,535	111,522	1,163,057	1,063,179	18,050	0	0	81,829
Special Health Programs								
Trustee/Benefit Payment	859,500	0	859,500	859,500	0	0	0	0
Total Program	859,500	0	859,500	859,500	0	0	0	0
Special Programs								
Operating Expenses	800	68,149	68,949	64,594	0	0	0	4,355
Capital Outlay	0	4,900	4,900	4,732	0	0	0	168
Trustee/Benefit Payment	2,619,800	288,412	2,908,212	2,732,448	0	0	0	175,765
Total Program	2,620,600	361,462	2,982,062	2,801,773	0	0	0	180,288
Community Colleges								
Trustee/Benefit Payment	9,939,200	300,000	10,239,200	10,239,200	0	0	0	0
Total Program	9,939,200	300,000	10,239,200	10,239,200	0	0	0	0
Total Agency - 501	\$14,470,835	\$772,984	\$15,243,819	\$14,963,652	\$18,050	\$0	\$0	\$262,117

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO SCHOOL FOR THE DEAF AND THE BLIND - 502								
General Fund - 0001								
Idaho School for the Deaf and the Blind								
Personnel Costs	\$4,843,527	(\$200,427)	\$4,643,100	\$4,617,739	\$0	\$0	\$0	\$25,361
Operating Expenses	792,695	8,648	801,344	791,946	4,406	3,409	0	1,583
Capital Outlay	61,807	264,103	325,910	194,537	63,676	67,685	0	12
Total Program	5,698,030	72,324	5,770,354	5,604,222	68,082	71,093	0	26,957
Total Fund - 0001	5,698,030	72,324	5,770,354	5,604,222	68,082	71,093	0	26,957
Federal (Grant) - 0348								
Idaho School for the Deaf and the Blind								
Personnel Costs	70,000	(27,300)	42,700	10,081	0	0	0	32,619
Operating Expenses	92,900	(2,000)	90,900	79,606	0	7,808	0	3,486
Capital Outlay	5,200	29,300	34,500	28,883	0	2,715	0	2,902
Total Program	168,100	0	168,100	118,570	0	10,524	0	39,007
Total Fund - 0348	168,100	0	168,100	118,570	0	10,524	0	39,007
Miscellaneous Revenue - 0349								
Idaho School for the Deaf and the Blind								
Personnel Costs	4,000	(4,000)	0	0	0	0	0	0
Operating Expenses	40,300	5,638	45,938	41,938	4,000	0	0	0
Capital Outlay	5,200	2,497	7,697	7,562	132	0	0	3
Total Program	49,500	4,135	53,635	49,500	4,132	0	0	3
Total Fund - 0349	49,500	4,135	53,635	49,500	4,132	0	0	3

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO SCHOOL FOR THE DEAF AND THE BLIND - 502 (continued)								
Endowment Earnings - 0481								
Idaho School for the Deaf and the Blind								
Operating Expenses	57,200	0	57,200	57,200	0	0	0	0
Capital Outlay	24,800	0	24,800	24,800	0	0	0	0
Total Program	82,000	0	82,000	82,000	0	0	0	0
Total Fund - 0481	82,000	0	82,000	82,000	0	0	0	0
Total Agency - 502	\$5,997,630	\$76,459	\$6,074,089	\$5,854,291	\$72,214	\$81,617	\$0	\$65,966

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO SCHOOL FOR THE DEAF AND THE BLIND - 502 (continued)								
All Funds - By Program								
Idaho School for the Deaf and the Blind								
Personnel Costs	\$4,917,527	(\$231,727)	\$4,685,800	\$4,627,820	\$0	\$0	\$0	\$57,980
Operating Expenses	983,095	12,286	995,382	970,690	8,406	11,217	0	5,069
Capital Outlay	97,007	295,900	392,907	255,782	63,808	70,400	0	2,917
Total Program	5,997,630	76,459	6,074,089	5,854,291	72,214	81,617	0	65,966
Total Agency - 502	\$5,997,630	\$76,459	\$6,074,089	\$5,854,291	\$72,214	\$81,617	\$0	\$65,966

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION - 503								
General Fund - 0001								
Administration & Supervision								
Personnel Costs	1,424,250	(34,650)	1,389,600	1,362,429	0	0	0	27,171
Operating Expenses	264,941	(10,441)	254,500	254,500	0	0	0	0
Capital Outlay	16,700	48,614	65,314	63,955	0	0	0	1,359
Total Program	1,705,892	3,523	1,709,414	1,680,884	0	0	0	28,530
General Programs								
Personnel Costs	199,885	(13,785)	186,100	177,803	0	0	0	8,297
Operating Expenses	34,903	5,615	40,518	40,518	0	0	0	0
Capital Outlay	0	8,170	8,170	7,892	0	0	0	278
Trustee/Benefit Pymt	6,171,800	2,275,753	8,447,553	3,652,351	2,275,753	2,519,449	0	0
Total Program	6,406,588	2,275,753	8,682,342	3,878,564	2,275,753	2,519,449	0	8,575
Post Secondary								
Trustee/Benefit Pymt	21,331,300	1,082,714	22,414,014	20,075,335	1,082,714	1,255,965	0	0
Total Program	21,331,300	1,082,714	22,414,014	20,075,335	1,082,714	1,255,965	0	0
Displaced Homemaker								
Trustee/Benefit Pymt	30,600	395	30,995	30,500	395	100	0	0
Total Program	30,600	395	30,995	30,500	395	100	0	0
Total Fund - 0001	29,474,380	3,362,385	32,836,765	25,665,284	3,358,862	3,775,514	0	37,105
Hazardous Waste Training - 0184								
General Programs								
Trustee/Benefit Pymt	61,900	52,841	114,741	14,806	52,841	47,094	0	0
Total Program	61,900	52,841	114,741	14,806	52,841	47,094	0	0
Total Fund - 0184	61,900	52,841	114,741	14,806	52,841	47,094	0	0

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION - 503 (continued)								
Displaced Homemaker - 0218								
Displaced Homemaker								
Operating Expenses	5,000	0	5,000	1,303	0	0	0	3,697
Trustee/Benefit Pymt	135,000	13,300	148,300	135,000	13,300	0	0	0
Total Program	140,000	13,300	153,300	136,303	13,300	0	0	3,697
Total Fund - 0218	140,000	13,300	153,300	136,303	13,300	0	0	3,697
Hazardous Materials/Waste Transport - 0274								
General Programs								
Trustee/Benefit Pymt	66,800	52,841	119,641	14,806	52,841	51,994	0	0
Total Program	66,800	52,841	119,641	14,806	52,841	51,994	0	0
Total Fund - 0274	66,800	52,841	119,641	14,806	52,841	51,994	0	0
Federal (Grant) - 0348								
Administration & Supervision								
Personnel Costs	101,500	43,891	145,391	123,106	0	0	0	22,285
Operating Expenses	149,000	19,440	168,440	62,506	0	0	0	105,934
Total Program	250,500	63,331	313,831	185,612	0	0	0	128,219
General Programs								
Personnel Costs	184,100	12,301	196,401	172,545	0	0	0	23,855
Operating Expenses	20,400	99	20,499	19,640	0	0	0	859
Trustee/Benefit Pymt	4,813,000	4,019,083	8,832,083	1,280,350	3,704,982	3,845,735	0	1,016
Total Program	5,017,500	4,031,483	9,048,983	1,472,536	3,704,982	3,845,735	0	25,730
Displaced Homemaker								
Trustee/Benefit Pymt	341,300	241,457	582,757	167,843	222,597	192,317	0	0
Total Program	341,300	241,457	582,757	167,843	222,597	192,317	0	0

The accompanying notes are an integral part of the financial statements. 232



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION - 503 (continued)								
Federal (Grant) - 0348 (continued)								
State Council VE								
Personnel Costs	100,000	72,607	172,607	104,806	0	0	0	67,800
Operating Expenses	50,000	5,488	55,488	45,765	0	0	0	9,723
Capital Outlay	0	2,434	2,434	2,434	0	0	0	0
Total Program	150,000	80,529	230,529	153,005	0	0	0	77,524
Special Grants								
Personnel Costs	0	290,971	290,971	263,645	0	0	0	27,326
Operating Expenses	0	327,124	327,124	168,157	0	0	0	158,966
Capital Outlay	0	10,103	10,103	4,869	0	0	0	5,234
Trustee/Benefit Pymt	0	2,662	2,662	0	1,364	0	1,298	0
Total Program	0	630,859	630,859	436,672	1,364	0	1,298	191,526
Total Fund - 0348	5,759,300	5,047,659	10,806,959	2,415,668	3,928,943	4,038,052	1,298	422,998
Miscellaneous Revenue - 0349								
Special Grants								
Personnel Costs	0	275,024	275,024	253,057	0	0	0	21,967
Operating Expenses	0	98,277	98,277	87,232	0	0	0	11,045
Capital Outlay	0	20,000	20,000	18,993	0	0	0	1,007
Trustee/Benefit Pymt	0	170,608	170,608	27,191	76,608	66,809	0	0
Total Program	0	563,909	563,909	386,473	76,608	66,809	0	34,019
Total Fund - 0349	0	563,909	563,909	386,473	76,608	66,809	0	34,019
Total Agency - 503	\$35,502,380	\$9,092,935	\$44,595,315	\$28,633,340	\$7,483,395	\$7,979,462	\$1,298	\$497,819

The accompanying notes are an integral part of the financial statements. 233

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION - 503 (continued)								
All Funds - By Program								
Administration & Supervision								
Personnel Costs	\$1,525,750	\$9,241	\$1,534,991	\$1,485,535	\$0	\$0	\$0	\$49,456
Operating Expenses	413,941	8,999	422,940	317,006	0	0	0	105,934
Capital Outlay	16,700	48,614	65,314	63,955	0	0	0	1,359
Total Program	1,956,392	66,853	2,023,245	1,866,496	0	0	0	156,749
General Programs								
Personnel Costs	383,985	(1,484)	382,501	350,349	0	0	0	32,152
Operating Expenses	55,303	5,714	61,018	60,159	0	0	0	859
Capital Outlay	0	8,170	8,170	7,892	0	0	0	278
Trustee/Benefit Pymt	11,113,500	6,400,518	17,514,018	4,962,313	6,086,417	6,464,272	0	1,016
Total Program	11,552,788	6,412,918	17,965,706	5,380,712	6,086,417	6,464,272	0	34,305
Post Secondary								
Trustee/Benefit Pymt	21,331,300	1,082,714	22,414,014	20,075,335	1,082,714	1,255,965	0	0
Total Program	21,331,300	1,082,714	22,414,014	20,075,335	1,082,714	1,255,965	0	0
Displaced Homemaker								
Operating Expenses	5,000	0	5,000	1,303	0	0	0	3,697
Trustee/Benefit Pymt	506,900	255,152	762,052	333,343	236,292	192,417	0	0
Total Program	511,900	255,152	767,052	334,646	236,292	192,417	0	3,697
State Council VE								
Personnel Costs	100,000	72,607	172,607	104,806	0	0	0	67,800
Operating Expenses	50,000	5,488	55,488	45,765	0	0	0	9,723
Capital Outlay	0	2,434	2,434	2,434	0	0	0	0
Total Program	150,000	80,529	230,529	153,005	0	0	0	77,524

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL EDUCATION - 503 (continued)								
All Funds - By Program (continued)								
Special Grants								
Personnel Costs	0	565,995	565,995	516,702	0	0	0	49,293
Operating Expenses	0	425,401	425,401	255,389	0	0	0	170,011
Capital Outlay	0	30,103	30,103	23,862	0	0	0	6,241
Trustee/Benefit Pymt	0	173,270	173,270	27,191	77,972	66,809	1,298	0
Total Program	0	1,194,768	1,194,768	823,145	77,972	66,809	1,298	225,545
Total Agency - 503	\$35,502,380	\$9,092,935	\$44,595,315	\$28,633,340	\$7,483,395	\$7,979,462	\$1,298	\$497,819

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
EASTERN IDAHO TECHNICAL COLLEGE - 504								
Unrestricted Current - 0650								
Eastern Id Tech College - Continuous Appropriation				\$2,215,591	\$0	\$0	\$0	(\$2,215,591)
Personnel Costs	\$0	\$0	\$0	617,076	0	0	0	(617,076)
Operating Expenses	0	0	0	143,787	0	0	0	(143,787)
Capital Outlay	0	0	0	2,976,454	0	0	0	(2,976,454)
Total Program	0	0	0	2,976,454	0	0	0	(2,976,454)
Total Fund - 0650	0	0	0	2,976,454	0	0	0	
Restricted Current - 0660								
Eastern Id Tech College - Continuous Appropriation				1,616,117	0	0	0	(1,616,117)
Personnel Costs	0	0	0	192,956	0	0	0	(192,956)
Operating Expenses	0	0	0	95,276	0	0	0	(95,276)
Capital Outlay	0	0	0	1,904,349	0	0	0	(1,904,349)
Total Program	0	0	0	1,904,349	0	0	0	(1,904,349)
Total Fund - 0660	0	0	0	1,904,349	0	0	0	
Total Agency - 504	\$0	\$0	\$0	\$4,880,803	\$0	\$0	\$0	(\$4,880,803)

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
EASTERN IDAHO TECHNICAL COLLEGE - 504 (coninued)								
All Funds - By Program								
Eastern Id Tech College - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$3,831,708	\$0	\$0	\$0	(\$3,831,708)
Operating Expenses	0	0	0	810,032	0	0	0	(810,032)
Capital Outlay	0	0	0	239,063	0	0	0	(239,063)
Total Program	0	0	0	4,880,803	0	0	0	(4,880,803)
Total Agency - 504	\$0	\$0	\$0	\$4,880,803	\$0	\$0	\$0	(\$4,880,803)

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
EASTERN IDAHO TECHNICAL COLLEGE - 504								
Unrestricted Current - 0650								
Eastern Id Tech College - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$2,215,591	\$0	\$0	\$0	(\$2,215,591)
Operating Expenses	0	0	0	617,076	0	0	0	(617,076)
Capital Outlay	0	0	0	143,787	0	0	0	(143,787)
Total Program	0	0	0	2,976,454	0	0	0	(2,976,454)
Total Fund - 0650	0	0	0	2,976,454	0	0	0	(2,976,454)
Restricted Current - 0660								
Eastern Id Tech College - Continuous Appropriation								
Personnel Costs	0	0	0	1,616,117	0	0	0	(1,616,117)
Operating Expenses	0	0	0	192,956	0	0	0	(192,956)
Capital Outlay	0	0	0	95,276	0	0	0	(95,276)
Total Program	0	0	0	1,904,349	0	0	0	(1,904,349)
Total Fund - 0660	0	0	0	1,904,349	0	0	0	(1,904,349)
Total Agency - 504	\$0	\$0	\$0	\$4,880,803	\$0	\$0	\$0	(\$4,880,803)

The accompanying notes are an integral part of the financial statements. 236

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
EASTERN IDAHO TECHNICAL COLLEGE - 504 (continued)								
All Funds - By Program								
Eastern Id Tech College - Continuous Appropriation								
Personnel Costs	\$0	\$0	\$0	\$3,831,708	\$0	\$0	\$0	(\$3,831,708)
Operating Expenses	0	0	0	810,032	0	0	0	(810,032)
Capital Outlay	0	0	0	239,063	0	0	0	(239,063)
Total Program	0	0	0	4,880,803	0	0	0	(4,880,803)
Total Agency - 504	\$0	\$0	\$0	\$4,880,803	\$0	\$0	\$0	(\$4,880,803)

The accompanying notes are an integral part of the financial statements. 237

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LEWIS AND CLARK STATE COLLEGE - 511								
General Fund - 0001								
Lewis-Clark State College - Lump Sum Appropriation								
Personnel Costs	\$7,899,118	\$101,662	\$8,000,780	\$8,000,779	\$0	\$0	\$0	\$1
Operating Expenses	408,400	(104,638)	303,762	303,762	0	0	0	0
Capital Outlay	7,900	2,976	10,876	10,876	0	0	0	0
Total Program	8,315,418	0	8,315,418	8,315,417	0	0	0	1
Total Fund - 0001	8,315,418	0	8,315,418	8,315,417	0	0	0	1
Endowment Earnings - 0481								
Normal School - 0481-04								
Lewis-Clark State College								
Personnel Costs	0	140,000	140,000	131,196	0	0	0	8,804
Operating Expenses	805,573	(78,840)	726,733	721,302	0	0	0	5,431
Capital Outlay	173,127	152,600	325,727	325,672	0	0	0	55
Total Program	978,700	213,760	1,192,460	1,178,169	0	0	0	14,290
Total Fund Detail - 0481-04	978,700	213,760	1,192,460	1,178,169	0	0	0	14,290
Total Fund - 0481	978,700	213,760	1,192,460	1,178,169	0	0	0	14,290
Unrestricted Current - 0650								
Lewis-Clark State College - Lump Sum Appropriation								
Personnel Costs	708,137	(68,433)	639,704	639,704	0	0	0	0
Operating Expenses	331,863	331,436	663,299	655,542	0	0	0	7,757
Capital Outlay	245,200	(181,567)	63,633	63,633	0	0	0	0
Total Program	1,285,200	81,436	1,366,636	1,358,879	0	0	0	7,757
Total Fund - 0650	1,285,200	81,436	1,366,636	1,358,879	0	0	0	7,757

The accompanying notes are an integral part of the financial statements. 238

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LEWIS AND CLARK STATE COLLEGE - 511 (continued)								
Payroll Local Funds - 0651								
Lewis-Clark State College								
Personnel Costs	0	6,050,011	6,050,011	6,050,011	0	0	0	0
Total Program	0	6,050,011	6,050,011	6,050,011	0	0	0	0
Total Fund - 0651	0	6,050,011	6,050,011	6,050,011	0	0	0	0
Restricted Current - 0660								
Lewis-Clark State College - Lump Sum Appropriation								
Personnel Costs	960,000	(25,000)	935,000	934,699	0	0	0	301
Operating Expenses	604,500	128,765	733,265	682,694	0	0	0	50,571
Capital Outlay	35,900	20,493	56,393	34,775	0	0	0	21,618
Total Program	1,600,400	124,258	1,724,658	1,652,167	0	0	0	72,491
Total Fund - 0660	1,600,400	124,258	1,724,658	1,652,167	0	0	0	72,491
Total Agency - 511	\$12,179,718	\$6,469,465	\$18,649,183	\$18,554,644	\$0	\$0	\$0	\$94,539

The accompanying notes are an integral part of the financial statements. 239

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
LEWIS AND CLARK STATE COLLEGE - 511 (continued)								
All Funds - By Program								
Lewis-Clark State College - Lump Sum Appropriation								
Personnel Costs	\$9,567,255	\$8,229	\$9,575,484	\$9,575,182	\$0	\$0	\$0	\$302
Operating Expenses	1,344,763	355,564	1,700,327	1,641,998	0	0	0	58,329
Capital Outlay	289,000	(158,099)	130,901	109,283	0	0	0	21,618
Total Program	11,201,018	205,695	11,406,713	11,326,464	0	0	0	80,249
Lewis-Clark State College - Line Items								
Personnel Costs	0	6,190,011	6,190,011	6,181,207	0	0	0	8,804
Operating Expenses	805,573	(78,840)	726,733	721,302	0	0	0	5,431
Capital Outlay	173,127	152,600	325,727	325,672	0	0	0	55
Total Program	978,700	6,263,771	7,242,471	7,228,181	0	0	0	14,290
Lewis-Clark State College - Combined								
Personnel Costs	9,567,255	6,198,240	15,765,495	15,756,389	0	0	0	9,106
Operating Expenses	2,150,336	276,724	2,427,060	2,363,300	0	0	0	63,760
Capital Outlay	462,127	(5,499)	456,628	434,955	0	0	0	21,673
Total Lewis-Clark State College	12,179,718	6,469,465	18,649,183	18,554,644	0	0	0	94,539
Total Agency - 511	\$12,179,718	\$6,469,465	\$18,649,183	\$18,554,644	\$0	\$0	\$0	\$94,539

The accompanying notes are an integral part of the financial statements. 240

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
BOISE STATE UNIVERSITY - 512								
General Fund - 0001								
Boise State University - Lump Sum Appropriation								
Personnel Costs	\$40,887,300	(\$814,500)	\$40,072,800	\$40,072,307	\$0	\$0	\$0	\$493
Operating Expenses	6,741,900	574,000	7,315,900	7,315,588	0	0	0	312
Capital Outlay	2,519,300	240,500	2,759,800	2,759,800	0	0	0	0
Total Program	50,148,500	0	50,148,500	50,147,695	0	0	0	805
Total Fund - 0001	50,148,500	0	50,148,500	50,147,695	0	0	0	805
Unrestricted Current - 0650								
Boise State University - Lump Sum Appropriation								
Personnel Costs	4,296,800	381,800	4,678,600	4,438,670	0	0	0	239,930
Operating Expenses	1,000,000	1,375,000	2,375,000	300,000	0	0	0	2,075,000
Capital Outlay	200,000	1,091,775	1,291,775	0	0	0	0	1,291,775
Total Program	5,496,800	2,848,575	8,345,375	4,738,670	0	0	0	3,606,705
Total Fund - 0650	5,496,800	2,848,575	8,345,375	4,738,670	0	0	0	3,606,705
Restricted Current - 0660								
Boise State University - Lump Sum Appropriation								
Personnel Costs	4,673,800	18,900	4,692,700	4,572,694	0	0	0	120,006
Operating Expenses	3,000,000	(318,900)	2,681,100	1,466,733	0	0	0	1,214,367
Capital Outlay	300,000	794,109	1,094,109	699,580	0	0	0	394,530
Total Program	7,973,800	494,109	8,467,909	6,739,007	0	0	0	1,728,903
Total Fund - 0660	7,973,800	494,109	8,467,909	6,739,007	0	0	0	1,728,903
Total Agency - 512	\$63,619,100	\$3,342,685	\$66,961,785	\$61,625,372	\$0	\$0	\$0	\$5,336,413

The accompanying notes are an integral part of the financial statements. 241

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
BOISE STATE UNIVERSITY - 512 (continued)								
All Funds - By Program								
Boise State University - Lump Sum Appropriation								
Personnel Costs	\$49,857,900	(\$413,800)	\$49,444,100	\$49,083,672	\$0	\$0	\$0	\$360,428
Operating Expenses	10,741,900	1,630,100	12,372,000	9,082,321	0	0	0	3,289,679
Capital Outlay	3,019,300	2,126,385	5,145,685	3,459,380	0	0	0	1,686,305
Total Program	63,619,100	3,342,685	66,961,785	61,625,372	0	0	0	5,336,413
Total Agency - 512	\$63,619,100	\$3,342,685	\$66,961,785	\$61,625,372	\$0	\$0	\$0	\$5,336,413

The accompanying notes are an integral part of the financial statements. 242

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE UNIVERSITY - 513								
General Fund - 0001								
Idaho State University - Lump Sum Appropriation								
Personnel Costs	\$35,800,472	(\$1,500,000)	\$34,300,472	\$34,300,472	\$0	\$0	\$0	\$0
Operating Expenses	5,842,714	1,100,000	6,942,714	6,942,714	0	0	0	0
Capital Outlay	1,359,014	400,000	1,759,014	1,759,014	0	0	0	0
Total Program	43,002,200	0	43,002,200	43,002,200	0	0	0	0
ISU Regional Dental Education - Lump Sum Appropriation								
Personnel Costs	133,000	0	133,000	133,000	0	0	0	0
Operating Expenses	12,400	0	12,400	12,400	0	0	0	0
Trustee/Benefit Payment	329,443	0	329,443	316,302	0	0	0	13,141
Total Program	474,843	0	474,843	461,702	0	0	0	13,141
Museum of Natural History - Lump Sum Appropriation								
Personnel Costs	425,626	(13,126)	412,500	412,500	0	0	0	0
Operating Expenses	32,184	9,865	42,049	42,049	0	0	0	0
Capital Outlay	1,240	3,260	4,500	4,500	0	0	0	0
Total Program	459,049	0	459,049	459,049	0	0	0	0
ISU Family Practice - Lump Sum Appropriation								
Personnel Costs	263,900	0	263,900	263,900	0	0	0	0
Operating Expenses	16,000	0	16,000	16,000	0	0	0	0
Capital Outlay	7,600	0	7,600	7,600	0	0	0	0
Total Program	287,500	0	287,500	287,500	0	0	0	0
Total Fund - 0001	44,223,592	0	44,223,592	44,210,451	0	0	0	13,141

The accompanying notes are an integral part of the financial statements. 243

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE UNIVERSITY - 513 (continued)								
Endowment Earnings - 0481								
Charitable Institutions - 0481-03								
Idaho State University								
Personnel Costs	550,000	118,100	668,100	668,100	0	0	0	0
Total Program	550,000	118,100	668,100	668,100	0	0	0	0
Total Fund Detail - 0481-03	550,000	118,100	668,100	668,100	0	0	0	0
Normal School - 0481-04								
Idaho State University								
Personnel Costs	978,700	210,900	1,189,600	1,189,600	0	0	0	0
Total Program	978,700	210,900	1,189,600	1,189,600	0	0	0	0
Total Fund Detail - 0481-04	978,700	210,900	1,189,600	1,189,600	0	0	0	0
Total Fund - 0481	1,528,700	329,000	1,857,700	1,857,700	0	0	0	0
Unrestricted Current - 0650								
Idaho State University - Lump Sum Appropriation								
Personnel Costs	1,698,331	453,469	2,151,800	1,383,586	0	0	0	768,213
Operating Expenses	1,372,000	92,031	1,464,031	1,018,968	0	0	0	445,063
Capital Outlay	821,469	476,300	1,297,769	592,164	0	0	0	705,605
Total Program	3,891,800	1,021,800	4,913,600	2,994,719	0	0	0	1,918,881
ISU Regional Dental Education - Lump Sum Appropriation								
Personnel Costs	53,300	3,770	57,070	41,952	0	0	0	15,118
Capital Outlay	0	1,271	1,271	0	0	0	0	1,271
Total Program	53,300	5,041	58,341	41,952	0	0	0	16,389
Total Fund - 0650	3,945,100	1,026,841	4,971,941	3,036,671	0	0	0	1,935,270

The accompanying notes are an integral part of the financial statements. 244

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE UNIVERSITY - 513 (continued)								
Restricted Current - 0660								
Idaho State University - Lump Sum Appropriation								
Personnel Costs	4,890,700	702,500	5,593,200	5,593,200	0	0	0	0
Operating Expenses	1,085,700	(700,000)	385,700	385,700	0	0	0	0
Total Program	5,976,400	2,500	5,978,900	5,978,900	0	0	0	0
Total Fund - 0660	5,976,400	2,500	5,978,900	5,978,900	0	0	0	0
Total Agency - 513	\$55,673,792	\$1,358,341	\$57,032,133	\$55,083,722	\$0	\$0	\$0	\$1,948,411

The accompanying notes are an integral part of the financial statements. 245

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE UNIVERSITY - 513 (continued)								
All Funds - By Program								
Idaho State University - Lump Sum Appropriation								
Personnel Costs	\$42,389,503	(\$344,031)	\$42,045,472	\$41,277,258	\$0	\$0	\$0	\$768,213
Operating Expenses	8,300,414	492,031	8,792,445	8,347,382	0	0	0	445,063
Capital Outlay	2,180,483	876,300	3,056,783	2,351,178	0	0	0	705,605
Total Program	52,870,400	1,024,300	53,894,700	51,975,819	0	0	0	1,918,881
Idaho State University - Line Items								
Personnel Costs	1,528,700	329,000	1,857,700	1,857,700	0	0	0	0
Total Program	1,528,700	329,000	1,857,700	1,857,700	0	0	0	0
Idaho State University - Combined								
Personnel Costs	43,918,203	(15,031)	43,903,172	43,134,958	0	0	0	768,213
Operating Expenses	8,300,414	492,031	8,792,445	8,347,382	0	0	0	445,063
Capital Outlay	2,180,483	876,300	3,056,783	2,351,178	0	0	0	705,605
Total Idaho State University	54,399,100	1,353,300	55,752,400	53,833,519	0	0	0	1,918,881
ISU Regional Dental Education - Lump Sum Appropriation								
Personnel Costs	186,300	3,770	190,070	174,952	0	0	0	15,118
Operating Expenses	12,400	0	12,400	12,400	0	0	0	0
Capital Outlay	0	1,271	1,271	0	0	0	0	1,271
Trustee/Benefit Payment	329,443	0	329,443	316,302	0	0	0	13,141
Total Program	528,143	5,041	533,184	503,654	0	0	0	29,530
Museum of Natural History - Lump Sum Appropriation								
Personnel Costs	425,626	(13,126)	412,500	412,500	0	0	0	0
Operating Expenses	32,184	9,865	42,049	42,049	0	0	0	0
Capital Outlay	1,240	3,260	4,500	4,500	0	0	0	0
Total Program	459,049	0	459,049	459,049	0	0	0	0

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE UNIVERSITY - 513 (continued)								
All Funds - By Program (continued)								
ISU Family Practice - Lump Sum Appropriation								
Personnel Costs	263,900	0	263,900	263,900	0	0	0	0
Operating Expenses	16,000	0	16,000	16,000	0	0	0	0
Capital Outlay	7,600	0	7,600	7,600	0	0	0	0
Total Program	287,500	0	287,500	287,500	0	0	0	0
Total Agency - 513	\$55,673,792	\$1,358,341	\$57,032,133	\$55,083,722	\$0	\$0	\$0	\$1,948,411

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
UNIVERSITY OF IDAHO - 514								
General Fund - 0001								
General Education - Lump Sum Appropriation								
Personnel Costs	\$51,224,400	\$55,000	\$51,279,400	\$49,461,593	\$0	\$0	\$0	\$1,817,807
Operating Expenses	9,048,900	0	9,048,900	9,048,900	0	0	0	0
Capital Outlay	2,805,200	0	2,805,200	2,805,200	0	0	0	0
Total Program	63,078,500	55,000	63,133,500	61,315,693	0	0	0	1,817,807
Agricultural Research - Lump Sum Appropriation								
Personnel Costs	16,175,800	(600,000)	15,575,800	15,575,800	0	0	0	0
Operating Expenses	2,332,400	300,000	2,632,400	2,632,400	0	0	0	0
Capital Outlay	191,200	300,000	491,200	491,200	0	0	0	0
Total Program	18,699,400	0	18,699,400	18,699,400	0	0	0	0
Forest Utilization - Lump Sum Appropriation								
Personnel Costs	420,184	(29,700)	390,484	390,484	0	0	0	0
Operating Expenses	50,645	20,700	71,345	71,345	0	0	0	0
Capital Outlay	0	1,700	1,700	1,700	0	0	0	0
Total Program	470,830	(7,300)	463,530	463,530	0	0	0	0
Idaho Geological Survey - Lump Sum Appropriation								
Personnel Costs	559,494	(19,300)	540,194	540,194	0	0	0	0
Operating Expenses	56,159	(6,000)	50,159	50,159	0	0	0	0
Capital Outlay	2,387	6,000	8,387	8,387	0	0	0	0
Total Program	618,040	(19,300)	598,740	598,740	0	0	0	0
WOI Vet Education								
Personnel Costs	379,620	(60,800)	318,820	318,820	0	0	0	0
Operating Expenses	802,986	30,100	833,086	833,086	0	0	0	0
Capital Outlay	0	20,000	20,000	20,000	0	0	0	0
Total Program	1,182,606	(10,700)	1,171,906	1,171,906	0	0	0	0

The accompanying notes are an integral part of the financial statements. 248

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
UNIVERSITY OF IDAHO - 514 (continued)								
General Fund - 0001 (continued)								
WAMI Medical Education								
Personnel Costs	533,146	(128,700)	404,446	404,446	0	0	0	0
Operating Expenses	64,400	68,000	132,400	132,400	0	0	0	0
Capital Outlay	13,300	85,900	99,200	99,200	0	0	0	0
Trustee/Benefit Payment	1,708,000	(42,900)	1,665,100	1,665,100	0	0	0	0
Total Program	2,318,846	(17,700)	2,301,146	2,301,146	0	0	0	0
Total Fund - 0001	86,368,222	0	86,368,222	84,550,415	0	0	0	1,817,807
Endowment Earnings - 0481								
Agricultural College - 0481-02								
General Education								
Trustee/Benefit Payment	705,000	0	705,000	705,000	0	0	0	0
Total Program	705,000	0	705,000	705,000	0	0	0	0
Total Fund Detail - 0481-02	705,000	0	705,000	705,000	0	0	0	0
Science School - 0481-06								
General Education								
Trustee/Benefit Payment	1,907,400	578,600	2,486,000	2,486,000	0	0	0	0
Total Program	1,907,400	578,600	2,486,000	2,486,000	0	0	0	0
Total Fund Detail - 0481-06	1,907,400	578,600	2,486,000	2,486,000	0	0	0	0

The accompanying notes are an integral part of the financial statements. 249

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
UNIVERSITY OF IDAHO - 514 (continued)								
Endowment Earnings - 0481 (continued)								
University - 0481-08								
General Education								
Trustee/Benefit Payment	1,900,000	233,100	2,133,100	2,133,100	0	0	0	0
Total Program	1,900,000	233,100	2,133,100	2,133,100	0	0	0	0
Total Fund Detail - 0481-08	1,900,000	233,100	2,133,100	2,133,100	0	0	0	0
Total Fund - 0481	4,512,400	811,700	5,324,100	5,324,100	0	0	0	0
Restricted Current - 0660								
Restricted - Caine Vet Research - 0660-04								
WOI Vet Education - Lump Sum Appropriation								
Trustee/Benefit Payment	0	100,000	100,000	100,000	0	0	0	0
Total Program	0	100,000	100,000	100,000	0	0	0	0
Total Fund Detail - 0660-04	0	100,000	100,000	100,000	0	0	0	0
Restricted - Equine Education - 0660-05								
Agricultural Research - Lump Sum Appropriation								
Operating Expenses	135,000	(135,000)	0	0	0	0	0	0
Trustee/Benefit Payment	0	225,000	225,000	112,064	0	0	0	112,936
Total Program	135,000	90,000	225,000	112,064	0	0	0	112,936
Total Fund Detail - 0660-05	135,000	90,000	225,000	112,064	0	0	0	112,936
Total Fund - 0660	135,000	190,000	325,000	212,064	0	0	0	112,936
Total Agency - 514	\$91,015,622	\$1,001,700	\$92,017,322	\$90,086,579	\$0	\$0	\$0	\$1,930,743

The accompanying notes are an integral part of the financial statements. 250



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
UNIVERSITY OF IDAHO - 514 (continued)								
All Funds - By Program								
General Education - Lump Sum Appropriation								
Personnel Costs	\$51,224,400	\$55,000	\$51,279,400	\$49,461,593	\$0	\$0	\$0	\$1,817,807
Operating Expenses	9,048,900	0	9,048,900	9,048,900	0	0	0	0
Capital Outlay	2,805,200	0	2,805,200	2,805,200	0	0	0	0
Trustee/Benefit Payment	705,000	0	705,000	705,000	0	0	0	0
Total Program	63,783,500	55,000	63,838,500	62,020,693	0	0	0	1,817,807
General Education - Line Items								
Trustee/Benefit Payment	3,807,400	811,700	4,619,100	4,619,100	0	0	0	0
Total Program	3,807,400	811,700	4,619,100	4,619,100	0	0	0	0
General Education - Combined								
Personnel Costs	51,224,400	55,000	51,279,400	49,461,593	0	0	0	1,817,807
Operating Expenses	9,048,900	0	9,048,900	9,048,900	0	0	0	0
Capital Outlay	2,805,200	0	2,805,200	2,805,200	0	0	0	0
Trustee/Benefit Payment	4,512,400	811,700	5,324,100	5,324,100	0	0	0	0
Total General Education	67,590,900	866,700	68,457,600	66,639,793	0	0	0	1,817,807
Agricultural Research - Lump Sum Appropriation								
Personnel Costs	16,175,800	(600,000)	15,575,800	15,575,800	0	0	0	0
Operating Expenses	2,467,400	165,000	2,632,400	2,632,400	0	0	0	0
Capital Outlay	191,200	300,000	491,200	491,200	0	0	0	0
Trustee/Benefit Payment	0	225,000	225,000	112,064	0	0	0	112,936
Total Program	18,834,400	90,000	18,924,400	18,811,464	0	0	0	112,936
Forest Utilization - Lump Sum Appropriation								
Personnel Costs	420,184	(29,700)	390,484	390,484	0	0	0	0
Operating Expenses	50,645	20,700	71,345	71,345	0	0	0	0
Capital Outlay	0	1,700	1,700	1,700	0	0	0	0
Total Program	470,830	(7,300)	463,530	463,530	0	0	0	0

The accompanying notes are an integral part of the financial statements. 251



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
UNIVERSITY OF IDAHO - 514 (continued)								
All Funds - By Program (continued)								
Idaho Geological Survey - Lump Sum Appropriation								
Personnel Costs	559,494	(19,300)	540,194	540,194	0	0	0	0
Operating Expenses	56,159	(6,000)	50,159	50,159	0	0	0	0
Capital Outlay	2,387	6,000	8,387	8,387	0	0	0	0
Total Program	618,040	(19,300)	598,740	598,740	0	0	0	0
WOI Vet Education - Lump Sum Appropriation								
Personnel Costs	379,620	(60,800)	318,820	318,820	0	0	0	0
Operating Expenses	802,986	30,100	833,086	833,086	0	0	0	0
Capital Outlay	0	20,000	20,000	20,000	0	0	0	0
Total Program	1,182,606	(10,700)	1,171,906	1,171,906	0	0	0	0
WOI Vet Education - Line Items								
Trustee/Benefit Payment	0	100,000	100,000	100,000	0	0	0	0
Total Program	0	100,000	100,000	100,000	0	0	0	0
WOI Vet Education - Combined								
Personnel Costs	379,620	(60,800)	318,820	318,820	0	0	0	0
Operating Expenses	802,986	30,100	833,086	833,086	0	0	0	0
Capital Outlay	0	20,000	20,000	20,000	0	0	0	0
Trustee/Benefit Payment	0	100,000	100,000	100,000	0	0	0	0
Total WOI Vet Education	1,182,606	89,300	1,271,906	1,271,906	0	0	0	0
WAMI Medical Education								
Personnel Costs	533,146	(128,700)	404,446	404,446	0	0	0	0
Operating Expenses	64,400	68,000	132,400	132,400	0	0	0	0
Capital Outlay	13,300	85,900	99,200	99,200	0	0	0	0
Trustee/Benefit Payment	1,708,000	(42,900)	1,665,100	1,665,100	0	0	0	0
Total Program	2,318,846	(17,700)	2,301,146	2,301,146	0	0	0	0
Total Agency - 514	\$91,015,622	\$1,001,700	\$92,017,322	\$90,086,579	\$0	\$0	\$0	\$1,930,743

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC BROADCASTING - 520								
General Fund - 0001								
Ed. TV - Public Broadcasting								
Personnel Costs	\$811,000	\$0	\$811,000	\$811,000	\$0	\$0	\$0	\$0
Operating Expenses	551,700	3,655	555,355	555,351	0	0	0	4
Capital Outlay	1,207,300	700	1,208,000	1,205,627	0	0	0	2,373
Total Program	2,570,000	4,355	2,574,355	2,571,977	0	0	0	2,377
Total Fund - 0001	2,570,000	4,355	2,574,355	2,571,977	0	0	0	2,377
Federal (Grant) - 0348								
Ed. TV - Public Broadcasting								
Personnel Costs	755,200	0	755,200	755,200	0	0	0	0
Operating Expenses	637,000	0	637,000	209,939	0	0	0	427,061
Total Program	1,392,200	0	1,392,200	965,139	0	0	0	427,061
Total Fund - 0348	1,392,200	0	1,392,200	965,139	0	0	0	427,061
Miscellaneous Revenue - 0349								
Ed. TV - Public Broadcasting								
Personnel Costs	0	1,186,100	1,186,100	1,093,122	0	0	0	92,978
Operating Expenses	0	950,200	950,200	490,152	0	0	0	460,048
Capital Outlay	0	61,700	61,700	53,146	0	0	0	8,554
Total Program	0	2,198,000	2,198,000	1,636,420	0	0	0	561,580
Total Fund - 0349	0	2,198,000	2,198,000	1,636,420	0	0	0	561,580
Total Agency - 520	\$3,962,200	\$2,202,355	\$6,164,555	\$5,173,536	\$0	\$0	\$0	\$991,019

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC BROADCASTING - 520 (continued)								
All Funds - By Program								
Ed. TV - Public Broadcasting								
Personnel Costs	\$1,566,200	\$1,186,100	\$2,752,300	\$2,659,322	\$0	\$0	\$0	\$92,978
Operating Expenses	1,188,700	953,855	2,142,555	1,255,441	0	0	0	887,114
Capital Outlay	1,207,300	62,400	1,269,700	1,258,773	0	0	0	10,927
Total Program	3,962,200	2,202,355	6,164,555	5,173,536	0	0	0	991,019
Total Agency - 520	\$3,962,200	\$2,202,355	\$6,164,555	\$5,173,536	\$0	\$0	\$0	\$991,019

The accompanying notes are an integral part of the financial statements. 254

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE LIBRARY - 521								
General Fund - 0001								
Library Services								
Personnel Costs	\$1,483,700	\$0	\$1,483,700	\$1,472,359	\$0	\$0	\$0	\$11,341
Operating Expenses	481,000	(17,240)	463,760	463,760	0	0	0	1
Capital Outlay	241,500	17,330	258,830	208,254	0	0	0	50,575
Trustee/Benefit Payment	375,000	0	375,000	368,655	0	0	0	6,345
Total Program	2,581,200	90	2,581,290	2,513,028	0	0	0	68,262
Total Fund - 0001	2,581,200	90	2,581,290	2,513,028	0	0	0	68,262
Federal (Grant) - 0348								
Library Services								
Personnel Costs	140,400	(30,000)	110,400	101,955	0	0	0	8,445
Operating Expenses	185,200	(4,700)	180,500	153,666	16,591	0	0	10,244
Capital Outlay	0	70,400	70,400	65,562	0	0	0	4,838
Trustee/Benefit Payment	661,400	(17,700)	643,700	613,284	0	0	0	30,416
Total Program	987,000	18,000	1,005,000	934,466	16,591	0	0	53,944
Total Fund - 0348	987,000	18,000	1,005,000	934,466	16,591	0	0	53,944
Miscellaneous Revenue - 0349								
Library Services								
Operating Expenses	10,200	0	10,200	9,055	0	0	0	1,145
Capital Outlay	7,000	0	7,000	2,006	0	0	0	4,994
Trustee/Benefit Payment	58,000	0	58,000	0	0	0	0	58,000
Total Program	75,200	0	75,200	11,061	0	0	0	64,139
Total Fund - 0349	75,200	0	75,200	11,061	0	0	0	64,139
Total Agency - 521	\$3,643,400	\$18,090	\$3,661,490	\$3,458,555	\$16,591	\$0	\$0	\$186,345

The accompanying notes are an integral part of the financial statements. 255

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
STATE LIBRARY - 521 (continued)								
All Funds - By Program								
Library Services								
Personnel Costs	\$1,624,100	(\$30,000)	\$1,594,100	\$1,574,314	\$0	\$0	\$0	\$19,786
Operating Expenses	676,400	(21,940)	654,460	626,480	16,591	0	0	11,390
Capital Outlay	248,500	87,730	336,230	275,822	0	0	0	60,408
Trustee/Benefit Payment	1,094,400	(17,700)	1,076,700	981,939	0	0	0	94,761
Total Program	3,643,400	18,090	3,661,490	3,458,555	16,591	0	0	186,345
Total Agency - 521	\$3,643,400	\$18,090	\$3,661,490	\$3,458,555	\$16,591	\$0	\$0	\$186,345

The accompanying notes are an integral part of the financial statements. 256

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE HISTORICAL SOCIETY - 522								
General Fund - 0001								
Historical Preservation & Education								
Personnel Costs	\$927,705	(\$28,385)	\$899,320	\$899,219	\$0	\$0	\$0	\$101
Operating Expenses	289,489	13,351	302,840	300,183	0	2,571	0	86
Capital Outlay	87,382	15,386	102,768	96,257	0	6,472	0	39
Trustee/Benefit Pymt	3,777	0	3,777	3,777	0	0	0	0
Total Program	1,308,352	352	1,308,705	1,299,436	0	9,043	0	226
Historical Sites Maintenance								
Personnel Costs	70,013	0	70,013	68,569	0	0	0	1,444
Operating Expenses	45,194	0	45,194	45,155	0	0	0	39
Capital Outlay	12,500	62	12,562	10,862	0	1,700	0	0
Total Program	127,707	62	127,769	124,586	0	1,700	0	1,483
Total Fund - 0001	1,436,060	414	1,436,474	1,424,022	0	10,743	0	1,709
Federal (Grant) - 0348								
Historical Preservation & Education								
Personnel Costs	440,300	0	440,300	418,283	0	0	0	22,017
Operating Expenses	87,300	36,808	124,108	107,939	0	0	0	16,169
Capital Outlay	0	6,000	6,000	5,950	0	0	0	50
Trustee/Benefit Pymt	40,800	8,610	49,410	49,410	0	0	0	0
Total Program	568,400	51,418	619,818	581,581	0	0	0	38,237
Historical Sites Maintenance								
Operating Expenses	0	532	532	532	0	0	0	0
Total Program	0	532	532	532	0	0	0	0
Total Fund - 0348	568,400	51,950	620,350	582,113	0	0	0	38,237

The accompanying notes are an integral part of the financial statements. 257

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE HISTORICAL SOCIETY - 522 (continued)								
Miscellaneous Revenue - 0349								
Historical Preservation & Education								
Personnel Costs	54,800	(9,000)	45,800	38,920	0	0	0	6,880
Operating Expenses	119,800	(9,700)	110,100	59,242	0	2,917	0	47,941
Capital Outlay	0	9,700	9,700	9,079	0	0	0	621
Trustee/Benefit Pymt	53,400	0	53,400	53,298	0	0	0	102
Total Program	228,000	(9,000)	219,000	160,539	0	2,917	0	55,544
Historical Sites Maintenance								
Personnel Costs	102,800	9,000	111,800	106,479	0	0	0	5,321
Operating Expenses	53,200	0	53,200	35,771	0	7,557	0	9,872
Capital Outlay	7,800	(1,350)	6,450	4,970	0	0	0	1,480
Trustee/Benefit Pymt	0	1,350	1,350	1,350	0	0	0	0
Total Program	163,800	9,000	172,800	148,570	0	7,557	0	16,673
Total Fund - 0349	391,800	0	391,800	309,109	0	10,474	0	72,217
Total Agency - 522	\$2,396,260	\$52,364	\$2,448,624	\$2,315,245	\$0	\$21,217	\$0	\$112,162

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO STATE HISTORICAL SOCIETY - 522 (continued)								
All Funds - By Program								
Historical Preservation & Education								
Personnel Costs	\$1,422,805	(\$37,385)	\$1,385,420	\$1,356,421	\$0	\$0	\$0	\$28,999
Operating Expenses	496,589	40,459	537,048	467,364	0	5,488	0	64,196
Capital Outlay	87,382	31,086	118,468	111,286	0	6,472	0	709
Trustee/Benefit Pymt	97,977	8,610	106,587	106,485	0	0	0	102
Total Program	2,104,752	42,770	2,147,523	2,041,556	0	11,960	0	94,007
Historical Sites Maintenance								
Personnel Costs	172,813	9,000	181,813	175,048	0	0	0	6,765
Operating Expenses	98,394	532	98,926	81,458	0	7,557	0	9,911
Capital Outlay	20,300	(1,288)	19,012	15,832	0	1,700	0	1,480
Trustee/Benefit Pymt	0	1,350	1,350	1,350	0	0	0	0
Total Program	291,507	9,594	301,101	273,689	0	9,257	0	18,156
Total Agency - 522	\$2,396,260	\$52,364	\$2,448,624	\$2,315,245	\$0	\$21,217	\$0	\$112,162

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL REHABILITATION - 523								
General Fund - 0001								
Renal Disease								
Trustee/Benefit Pymt	\$474,600	\$65,944	\$540,544	\$330,326	\$65,599	\$85,122	\$0	\$59,497
Total Program	474,600	65,944	540,544	330,326	65,599	85,122	0	59,497
Vocational Rehabilitation								
Personnel Costs	5,500	0	5,500	5,500	0	0	0	0
Trustee/Benefit Pymt	2,469,100	2,500	2,471,600	2,471,600	0	0	0	0
Total Program	2,474,600	2,500	2,477,100	2,477,100	0	0	0	0
State Epilepsy Program								
Trustee/Benefit Pymt	69,000	13,785	82,785	48,769	16,285	17,731	0	0
Total Program	69,000	13,785	82,785	48,769	16,285	17,731	0	0
State Independent Living Council								
Trustee/Benefit Pymt	13,900	0	13,900	13,900	0	0	0	0
Total Program	13,900	0	13,900	13,900	0	0	0	0
Total Fund - 0001	3,032,100	82,229	3,114,329	2,870,095	81,884	102,853	0	59,497
Rehabilitation Revenue And Refunds - 0288								
Vocational Rehabilitation								
Capital Outlay	0	161,593	161,593	161,593	0	0	0	0
Trustee/Benefit Pymt	275,000	91,734	366,734	366,734	0	0	0	0
Total Program	275,000	253,327	528,327	528,327	0	0	0	0
Total Fund - 0288	275,000	253,327	528,327	528,327	0	0	0	0

The accompanying notes are an integral part of the financial statements. 260

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL REHABILITATION - 523 (continued)								
Federal (Grant) - 0348								
Vocational Rehabilitation								
Personnel Costs	5,047,800	42,100	5,089,900	5,052,576	0	0	0	37,324
Operating Expenses	795,000	0	795,000	781,844	0	0	0	13,156
Capital Outlay	142,100	0	142,100	141,820	0	0	0	280
Trustee/Benefit Pymt	4,163,400	828,850	4,992,250	2,931,221	695,730	1,000,950	5,269	359,080
Total Program	10,148,300	870,950	11,019,250	8,907,461	695,730	1,000,950	5,269	409,840
State Independent Living Council								
Personnel Costs	35,100	(19,000)	16,100	15,875	0	0	0	225
Operating Expenses	83,000	35,529	118,529	118,526	0	0	0	3
Capital Outlay	0	1,196	1,196	1,191	0	0	0	5
Trustee/Benefit Pymt	31,400	23,975	55,375	11,844	0	37,186	0	6,345
Total Program	149,500	41,700	191,200	147,436	0	37,186	0	6,579
Total Fund - 0348	10,297,800	912,650	11,210,450	9,054,897	695,730	1,038,136	5,269	416,418
Miscellaneous Revenue - 0349								
Vocational Rehabilitation								
Personnel Costs	100	0	100	100	0	0	0	0
Trustee/Benefit Pymt	310,500	0	310,500	255,909	0	0	0	54,591
Total Program	310,600	0	310,600	256,009	0	0	0	54,591
State Independent Living Council								
Trustee/Benefit Pymt	5,300	0	5,300	5,300	0	0	0	0
Total Program	5,300	0	5,300	5,300	0	0	0	0
Total Fund - 0349	315,900	0	315,900	261,309	0	0	0	54,591

The accompanying notes are an integral part of the financial statements. 261

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
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	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL REHABILITATION - 523 (continued)								
Rehabilitation Services - 0408								
Vocational Rehabilitation								
Personnel Costs	39,700	0	39,700	2,554	0	0	0	37,146
Trustee/Benefit Pymt	0	0	0	(75)	0	0	0	75
Total Program	39,700	0	39,700	2,479	0	0	0	37,221
Total Fund - 0408	39,700	0	39,700	2,479	0	0	0	37,221
Total Agency - 523	\$13,960,500	\$1,248,206	\$15,208,706	\$12,717,106	\$777,614	\$1,140,989	\$5,269	\$567,727

The accompanying notes are an integral part of the financial statements. 262

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
VOCATIONAL REHABILITATION - 523 (continued)								
All Funds - By Program								
Renal Disease								
Trustee/Benefit Pymt	\$474,600	\$65,944	\$540,544	\$330,326	\$65,599	\$85,122	\$0	\$59,497
Total Program	474,600	65,944	540,544	330,326	65,599	85,122	0	59,497
Vocational Rehabilitation								
Personnel Costs	5,093,100	42,100	5,135,200	5,060,730	0	0	0	74,470
Operating Expenses	795,000	0	795,000	781,844	0	0	0	13,156
Capital Outlay	142,100	161,593	303,693	303,413	0	0	0	280
Trustee/Benefit Pymt	7,218,000	923,084	8,141,084	6,025,389	695,730	1,000,950	5,269	413,746
Total Program	13,248,200	1,126,777	14,374,977	12,171,376	695,730	1,000,950	5,269	501,652
State Epilepsy Program								
Trustee/Benefit Pymt	69,000	13,785	82,785	48,769	16,285	17,731	0	0
Total Program	69,000	13,785	82,785	48,769	16,285	17,731	0	0
State Independent Living Council								
Personnel Costs	35,100	(19,000)	16,100	15,875	0	0	0	225
Operating Expenses	83,000	35,529	118,529	118,526	0	0	0	3
Capital Outlay	0	1,196	1,196	1,191	0	0	0	5
Trustee/Benefit Pymt	50,600	23,975	74,575	31,044	0	37,186	0	6,345
Total Program	168,700	41,700	210,400	166,636	0	37,186	0	6,579
Total Agency - 523	\$13,960,500	\$1,248,206	\$15,208,706	\$12,717,106	\$777,614	\$1,140,989	\$5,269	\$567,727

The accompanying notes are an integral part of the financial statements. 263

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO PUBLIC UTILITIES COMMISSION - 900								
General Fund - 0001								
Administration								
Personnel Costs	\$257,600	\$0	\$257,600	\$253,513	\$0	\$0	\$0	\$4,087
Total Program	257,600	0	257,600	253,513	0	0	0	4,087
Total Fund - 0001	257,600	0	257,600	253,513	0	0	0	4,087
State Regulatory - 0229								
Utilities Regulation								
Personnel Costs	1,338,700	0	1,338,700	1,310,275	0	0	0	28,425
Operating Expenses	780,500	0	780,500	610,760	0	2,025	0	167,715
Capital Outlay	15,800	6,584	22,384	15,876	6,506	0	0	2
Total Program	2,135,000	6,584	2,141,584	1,936,911	6,506	2,025	0	196,142
Regulated Carriers								
Personnel Costs	391,200	0	391,200	360,284	0	0	0	30,916
Operating Expenses	238,700	(500)	238,200	198,986	0	0	0	39,214
Capital Outlay	36,700	4,012	40,712	40,673	0	0	0	39
Trustee/Benefit Payment	466,500	500	467,000	466,531	0	0	0	469
Total Program	1,133,100	4,012	1,137,112	1,066,474	0	0	0	70,638
Administration								
Personnel Costs	613,200	0	613,200	604,750	0	0	0	8,450
Operating Expenses	163,300	0	163,300	138,263	0	0	0	25,037
Capital Outlay	75,400	120	75,520	75,416	0	0	0	103
Total Program	851,900	120	852,020	818,430	0	0	0	33,590
Total Fund - 0229	4,120,000	10,716	4,130,716	3,821,815	6,506	2,025	0	300,370
Total Agency - 900	\$4,377,600	\$10,716	\$4,388,316	\$4,075,329	\$6,506	\$2,025	\$0	\$304,456

The accompanying notes are an integral part of the financial statements. 264

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
IDAHO PUBLIC UTILITIES COMMISSION - 900 (continued)								
All Funds - By Program								
Utilities Regulation								
Personnel Costs	\$1,338,700	\$0	\$1,338,700	\$1,310,275	\$0	\$0	\$0	\$28,425
Operating Expenses	780,500	0	780,500	610,760	0	2,025	0	167,715
Capital Outlay	15,800	6,584	22,384	15,876	6,506	0	0	2
Total Program	2,135,000	6,584	2,141,584	1,936,911	6,506	2,025	0	196,142
Regulated Carriers								
Personnel Costs	391,200	0	391,200	360,284	0	0	0	30,916
Operating Expenses	238,700	(500)	238,200	198,986	0	0	0	39,214
Capital Outlay	36,700	4,012	40,712	40,673	0	0	0	39
Trustee/Benefit Payment	466,500	500	467,000	466,531	0	0	0	469
Total Program	1,133,100	4,012	1,137,112	1,066,474	0	0	0	70,638
Administration								
Personnel Costs	870,800	0	870,800	858,263	0	0	0	12,537
Operating Expenses	163,300	0	163,300	138,263	0	0	0	25,037
Capital Outlay	75,400	120	75,520	75,416	0	0	0	103
Total Program	1,109,500	120	1,109,620	1,071,943	0	0	0	37,677
Total Agency - 900	\$4,377,600	\$10,716	\$4,388,316	\$4,075,329	\$6,506	\$2,025	\$0	\$304,456

The accompanying notes are an integral part of the financial statements. 265

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
CATASTROPHIC HEALTH CARE - 903								
Catastrophic Health Care - 0301								
Catastrophic Health Care - Continuous Appropriation				\$149,736	\$0	\$0	\$0	(\$149,736)
Operating Expenses	\$0	\$0	\$0	11,640,078	0	0	0	(11,640,078)
Trustee/Benefit Payment	0	0	0	11,789,814	0	0	0	(11,789,814)
Total Program	0	0	0					
				11,789,814	0	0	0	(11,789,814)
	0	0	0					
				11,789,814	0	0	0	(11,789,814)
Total Fund - 0301								
	\$0	\$0	\$0	\$11,789,814	\$0	\$0	\$0	(\$11,789,814)
Total Agency - 903								

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

State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC HEALTH DISTRICTS - Lump Sum Appropriation								
District #1 - 951								
Public Health - 0290								
Personnel Costs	\$785,800	\$5,659,400	\$6,445,200	\$5,550,928	\$0	\$0	\$0	\$894,272
Operating Expenses	138,100	1,702,500	1,840,600	1,468,969	0	0	0	371,631
Capital Outlay	92,104	393,100	485,204	347,410	0	0	0	137,794
Total Fund	1,016,004	7,755,000	8,771,004	7,367,306	0	0	0	1,403,698
Total Agency - 951	1,016,004	7,755,000	8,771,004	7,367,306	0	0	0	1,403,698
District #2 - 952								
Public Health - 0290								
Personnel Costs	550,000	1,373,200	1,923,200	1,889,613	0	0	0	33,587
Operating Expenses	129,235	556,500	685,735	657,399	0	0	0	28,336
Capital Outlay	0	262,800	262,800	254,940	0	0	0	7,860
Trustee/Benefit Payment	0	49,200	49,200	36,573	0	0	0	12,627
Total Fund	679,235	2,241,700	2,920,935	2,838,524	0	0	0	82,411
Total Agency - 952	679,235	2,241,700	2,920,935	2,838,524	0	0	0	82,411
District #3 - 953								
Public Health - 0290								
Personnel Costs	761,400	2,259,100	3,020,500	2,904,806	0	0	0	115,694
Operating Expenses	142,072	558,328	700,400	498,443	0	0	0	201,957
Capital Outlay	0	307,900	307,900	251,955	0	52,859	0	3,086
Trustee/Benefit Payment	0	420,000	420,000	396,200	0	0	0	23,800
Total Fund	903,472	3,545,328	4,448,800	4,051,404	0	52,859	0	344,537
Total Agency - 953	903,472	3,545,328	4,448,800	4,051,404	0	52,859	0	344,537

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



State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC HEALTH DISTRICTS (continued)								
District #4 - 954								
Public Health - 0290					0	0	0	63,601
Personnel Costs	1,145,168	3,643,610	4,788,778	4,725,177	0	0	0	8,457
Operating Expenses	286,292	1,312,240	1,598,532	1,590,075	0	0	0	30,466
Capital Outlay	0	526,950	526,950	496,484	0	0	0	102,524
Total Fund	1,431,460	5,482,800	6,914,260	6,811,736	0	0	0	102,524
Total Agency - 954	1,431,460	5,482,800	6,914,260	6,811,736	0	0	0	
District #5 - 955								
Public Health - 0290					0	0	0	59,523
Personnel Costs	702,350	1,849,192	2,551,542	2,492,019	0	0	0	79,691
Operating Expenses	175,588	383,642	559,230	479,539	0	0	0	77,011
Capital Outlay	0	175,125	175,125	98,114	0	0	0	29,513
Trustee/Benefit Payment	0	150,000	150,000	120,487	0	0	0	245,738
Total Fund	877,938	2,557,959	3,435,897	3,190,159	0	0	0	245,738
Total Agency - 955	877,938	2,557,959	3,435,897	3,190,159	0	0	0	
District #6 - 956								
Public Health - 0290					0	0	0	46,022
Personnel Costs	890,256	3,489,175	4,379,431	4,333,409	0	0	0	30,581
Operating Expenses	222,564	1,166,785	1,389,349	1,358,768	0	0	0	16,785
Capital Outlay	0	163,590	163,590	146,805	0	0	0	93,388
Total Fund	1,112,820	4,819,550	5,932,370	5,838,982	0	0	0	93,388
Total Agency - 956	1,112,820	4,819,550	5,932,370	5,838,982	0	0	0	

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
PUBLIC HEALTH DISTRICTS (continued)								
District #7 - 957								
Public Health - 0290					0	0	0	59,809
Personnel Costs	822,457	3,283,544	4,106,001	4,046,192	0	0	0	52,402
Operating Expenses	205,614	879,486	1,085,100	1,032,698	0	0	0	9,991
Capital Outlay	0	176,100	176,100	166,109	0	0	0	122,202
Total Fund	1,028,071	4,339,130	5,367,201	5,244,999	0	0	0	122,202
Total Agency - 957	1,028,071	4,339,130	5,367,201	5,244,999	0	0	0	
Total Health Districts	\$7,049,000	\$30,741,467	\$37,790,467	\$35,343,111	\$0	\$52,859	\$0	\$2,394,497

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

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State of Idaho  
Statement of Appropriation and Expenditures - Budgetary Basis  
For the Year Ended June 30, 1995

	Legislative Appropriation	Net Adjustments	Total Adjusted Budget	Actual Expenditures BFY 95	Actual Expenditures Prior BFY	Outstanding Encumbrances BFY 95	Outstanding Encumbrances Prior BFY	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH DISTRICTS - (continued)</b>								
<b>All Funds, All Districts - By Program</b>								
Public Health - 0290								
Personnel Costs	\$5,657,431	\$21,557,221	\$27,214,652	\$25,942,143	\$0	\$0	\$0	\$1,272,509
Operating Expenses	1,299,465	6,559,481	7,858,946	7,085,891	0	0	0	773,055
Capital Outlay	92,104	2,005,565	2,097,669	1,761,817	0	52,859	0	282,993
Trustee/Benefit Payment	0	619,200	619,200	553,260	0	0	0	65,940
Total Fund	7,049,000	30,741,467	37,790,467	35,343,111	0	52,859	0	2,394,497
Total Health Districts	7,049,000	30,741,467	37,790,467	35,343,111	\$0	\$52,859	\$0	\$2,394,497
TOTAL STATE	2,635,789,588	191,679,506	2,827,469,094	3,219,187,139	71,181,092	73,288,764	6,243,068	(\$542,430,970)

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