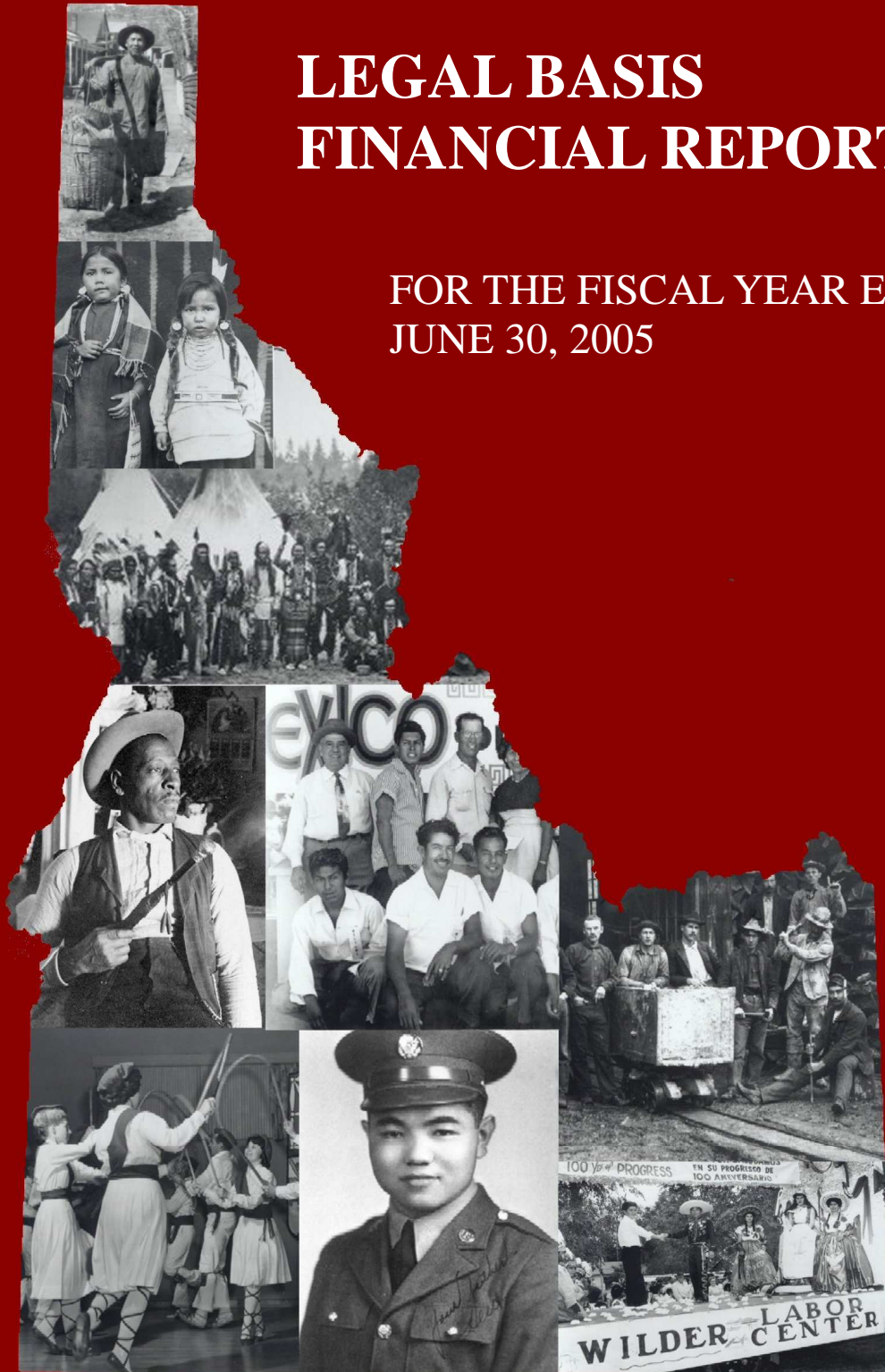


State of
IDAHO

**LEGAL BASIS
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED
JUNE 30, 2005



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STATE OF IDAHO LEGAL BASIS FINANCIAL REPORT



FOR THE FISCAL YEAR
ENDED JUNE 30, 2005

PREPARED BY THE OFFICE OF THE STATE CONTROLLER
Keith L. Johnson, STATE CONTROLLER

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THE READER'S GUIDE
to the
Legal Basis Financial Report
for the
State of Idaho
For the Fiscal Year Ended June 30, 2005

The Legal Basis Financial Report

The Legal Basis Financial Report provides the reader with an overview of the appropriations approved by the Idaho State Legislature, adjustments to those appropriations, and the corresponding expenditures and encumbrances made against those appropriations. The Legal Basis Financial Report is intended for specific use by Idaho State Legislators, Executive Branch Officers, Budget Analysts, Agency Directors, Fiscal Officers, and other financial professionals participating in the fiscal operations of the State. This report is also used by the Government Finance Officers Association (GFOA) for the certification of the Comprehensive Annual Financial Report (CAFR) to show legal compliance to the budget.

Layout of the Report

The Legal Basis Financial Report consists of two sections. The first section is the Introductory Section. The Introductory Section contains the Reader's Guide, Table of Contents, State Controller's Letter of Transmittal, and a list of Constitutional Officers of the State of Idaho. This section begins with page i and continues through page vii.

The second section is the Financial Section. The Financial Section contains the Legislative Services Office Report, Notes to the Financial Schedules, Summary Financial Schedules, Detail Financial Schedules, Appendix, and Alphabetical Index to the Detail Financial Schedules. This section begins on page 1.

The Notes are an integral part of this report. The Notes include significant accounting and budgeting policies, an overview of the budget process, definitions of terms, and other essential information. The reader should review the Notes as thoroughly as the financial schedules. The Notes begin with page 5 and continue through page 20.

Six Summary Financial Schedules follow the Notes. The summary schedules use the same fund types as the CAFR to present the budgetary information contained within the Detail Financial Schedules. The Table of Contents can be referenced for location of the Summary Financial Schedules.

Three sets of Detail Financial Schedules comprise the majority of the report. The first set of detailed schedules reports current year budgetary transactions by agency, fund, program, and expenditure object. The second set of detailed schedules reports current year budgetary transactions by agency, program, and expenditure object. The third set of detailed schedules, showing appropriations and expenditures related only to prior year encumbrances, is organized by Agency, Fund, and Program.

The Appendix, Detail of Summary Schedule Fund Types and Fund Names (pages 485-486), provides a crosswalk from the summarized funds and fund titles shown in the Summary Financial Schedules (pages 23-34) to the individual funds and fund titles in the Detail Financial Schedules (beginning on page 37).

The Alphabetical Index to the Detail Financial Schedules (pages 489-492) lists all state agencies alphabetically. For example, if you want to learn how the Office of the State Controller spent its 2005 appropriations, look down the first column until you find “Controller, Office of the State,” referring to pages 50 and 286 of the Detail Financial Schedules, where “STATE CONTROLLER – 140” appears. Number 140 is the official state agency identification number for the Office of the State Controller.

Tips for Using the Report

1. Begin by reading the Notes. It is strongly suggested that you refer back to the Notes after you have reviewed a particular financial schedule.
2. Use the Alphabetical Index to the Detail Financial Schedules (pages 489-492). If you want to check on a particular agency, the index will tell you the page number(s) in the Detail Schedules where you can find information about that agency.

Comments or Suggestions

The Office of the State Controller welcomes comments and suggestions from all readers of this report. Any questions or comments should be directed to the Division of Statewide Accounting at (208) 334-3150, cafr@sco.state.id.us, or FAX to (208) 334-3415.

STATE OF IDAHO
LEGAL BASIS FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

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KEITH L. JOHNSON
STATE CONTROLLER

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STEVE J. ALLISON
DEPUTY CONTROLLER
DIVISION OF STATEWIDE ACCOUNTING

GEORGE A. JUDGE
DEPUTY CONTROLLER
DIVISION OF COMPUTER SERVICES

BRANDON WOOLF
DEPUTY CONTROLLER
DIVISION OF STATEWIDE PAYROLL

December 29, 2005

To: The Honorable Dirk Kempthorne, Governor
Members of the State Legislature
Citizens of the State of Idaho

I am pleased to present the fiscal year 2005 Legal Basis Financial Report of the State of Idaho. The intent of this report is to provide the reader with a comprehensive and summarized view of the appropriations and expenditures of the State government for fiscal year 2005 from a budgetary perspective. Responsibility for data accuracy, completeness, and fairness of the presentation, including all disclosures, rests with the State Controller.

This report is presented in two sections—introductory and financial. The introductory section contains the reader's guide, a table of contents, this transmittal letter, and a list of Idaho's elected officials. The financial section includes the Legislative Services Office report, notes to the financial schedules, summary financial schedules, detail financial schedules, an appendix with detail of summary fund types and fund names, and an alphabetical index to the detail financial schedules.

The report has been reviewed by the audit staff of the Legislative Services Office but has not been fully audited in the same manner as the Comprehensive Annual Financial Report (CAFR). It has not been prepared in accordance with generally accepted accounting principles (GAAP) because only actual appropriations and expenses are included and no accruals were made. Disclosures have been included to enable the reader to gain an overview of the State's budgetary process and the results of operations using the budgetary basis of accounting.

Respectfully submitted,

A handwritten signature in black ink that reads "Keith L. Johnson". The signature is written in a cursive, flowing style.

Keith L. Johnson
Idaho State Controller

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STATE OF IDAHO LEGAL BASIS FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2005

CONSTITUTIONAL OFFICERS OF THE STATE OF IDAHO

Dirk Kempthorne	Governor
Jim Risch	Lieutenant Governor
Ben Ysursa	Secretary of State
Keith Johnson	State Controller
Ron Crane	State Treasurer
Lawrence G. Wasden	Attorney General
Marilyn Howard	Superintendent of Public Instruction
Robert L. Geddes	President, Pro Tempore of the Senate
Bruce Newcomb	Speaker of the House
Gerald Schroeder	Chief Justice, Supreme Court

OTHER STATE OFFICIALS

Brad Foltman	Administrator, Division of Financial Management
Carl F. Bianchi	Director, Legislative Services Office

ACKNOWLEDGMENTS

This report was prepared by the Bureau of Reporting and Review in the Division of Statewide Accounting, Office of the State Controller.

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

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Carl F. Bianchi
Director

Legislative Services Office Idaho State Legislature

State Capitol
P.O. Box 83720
Boise, ID 83720-0054
208/334-2475; Fax 334-2125
www2.state.id.us/legislat

Independent Accountant's Report

December 29, 2005

Honorable Keith Johnson
Idaho State Controller
Statehouse Mail

Dear Mr. Johnson:

We have reviewed the accompanying legal basis financial schedules:

Summary Schedule of Current Year Appropriations and Expenditures by Fund Type,
by Program - Budgetary Basis
Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type,
by Program - Budgetary Basis
Summary Schedule of Current Year Appropriations and Expenditures Including
Prior Year Encumbrances by Fund Type, by Program - Budgetary Basis
Summary Schedule of Current Year Appropriations and Expenditures by Fund Type,
by Object - Budgetary Basis
Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type,
by Object - Budgetary Basis
Summary Schedule of Current Year Appropriations and Expenditures Including Prior
Year Encumbrances by Fund Type, by Object - Budgetary Basis
Schedule of Appropriations and Expenditures by Agency, Fund, and
Program - Budgetary Basis
Schedule of Appropriations and Expenditures by Agency and Program -
Budgetary Basis
Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and
Program - Budgetary Basis

for the fiscal year ended June 30, 2005. These schedules are the responsibility of the Office of the State Controller, State of Idaho.

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Jeff Youtz, Supervisor
Budget & Policy Analysis
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Ray Ineck, Supervisor
Legislative Audits
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Glenn Harris, Supervisor
Network Administration
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Serving Idaho's Citizen Legislature

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion on the legal basis financial schedules. Accordingly, we do not express such an opinion.

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

Based on our review, nothing came to our attention that caused us to believe that the accompanying legal basis financial schedules are not presented fairly in all material respects based on the budgetary basis of accounting as described in Note 1.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Thomas Haddock", written in a cursive style.

Thomas Haddock, CPA
Legislative Audits

NOTES
TO THE
FINANCIAL SCHEDULES

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NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING/BUDGETING POLICIES

The accompanying State of Idaho financial schedules present information maintained in the appropriation file of the Statewide Accounting and Reporting System (STARS) as of June 30, 2005, for the year then ended. The appropriation file is based on the budgets of the State. Budgets are prepared in accordance with *Idaho Code*, Title 67, Chapters 35 and 36, utilizing the cash basis of accounting and recognizing encumbrances as a reduction of spending authority. This basis of accounting is not in accordance with generally accepted accounting principles (GAAP).

A. Reporting Entity

For financial reporting purposes, the State of Idaho includes all departments, agencies, boards, commissions, and other organizational units that receive an appropriation from the Idaho State Legislature.

B. Overview of Budget Process

In the fall of each year, state agencies submit requests for appropriations to the Governor's Office, Division of Financial Management, and the Legislative Service Office, Budget and Policy Analysis, so a budget may be prepared for the upcoming legislative session. The budget format is generally 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.

In January and February, the Governor's budget recommendations are presented to the Legislature for review, change, and preparation of the annual appropriation acts for the various agencies. While the State does not formally adopt a revenue budget, the Legislature enacts annual expenditure appropriations (budgets) for the General Fund, most special revenue funds, the Endowment Earnings Fund, internal service funds, enterprise funds, most pension plans, and college and universities' current and endowment funds. Both houses of the Legislature must pass the appropriation acts by a simple majority vote. Appropriation bills become the State's authorized operating budget upon the Governor's signature or, if allowed, become law without the Governor's signature through passage of time.

As defined in *Idaho Code*, Section 67-3508(a-d), except as expressly approved, all appropriations made by the Legislature and all expenditures made from appropriations are recorded as one of the following expenditure classifications or objects:

Personnel Costs—*Idaho Code*, Section 67-3508(a), defines personnel costs as costs that include salaries or wage expenses of employees and officers, whether full-time, part-time, or other irregular or seasonal help and includes compensation or honorarium of members of boards or commissions, and the employer's share of contributions related to other benefits provided to employees and officers.

Operating Expenditures—*Idaho Code*, Section 67-3508(b), defines operating expenditures as all expenses for services, travel, consumable supplies, and minor items of equipment not otherwise classified under personnel costs, capital outlay, or trustee and benefit payments.

Capital Outlay—*Idaho Code*, Section 67-3508(c), defines capital outlay as all expenditures for land, highways, buildings including appurtenances, fixtures and fixed equipment, structures, which also includes additions, replacements, major repairs, and renovations to, (including compensation for independent contractors), which materially extends the capital asset's useful life or increases its capacity. Also included are automobiles, domestic animals, machinery, apparatus,

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

equipment, and furniture that have a useful life of more than two years.

Trustee and Benefit Payments—*Idaho Code*, Section 67-3508(d), defines trustee and benefit payments to include cash payments of welfare or retirement benefits to individuals and payments to individuals, persons, or political entities that are not otherwise classified under personnel costs, operating expenditures, or capital outlay.

Appropriations are also classified by program. A program is a major activity or service provided by an agency.

The following is an example of how funds are appropriated in the State of Idaho. This appropriation is for the Office of the State Controller for fiscal year 2005.

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	TOTAL
I. ADMINISTRATION:			
From:			
General Fund	\$ 402,500	\$ 57,600	\$ 460,100
II. STATEWIDE ACCOUNTING:			
From:			
General Fund	\$ 1,451,500	\$ 1,160,800	\$ 2,612,300
III. STATEWIDE PAYROLL			
From:			
General Fund	\$ 1,211,200	\$ 829,800	\$ 2,041,000
IV. COMPUTER CENTER			
From:			
Data Processing Services Fund	<u>\$ 3,683,300</u>	<u>\$ 2,273,900</u>	<u>\$ 5,957,200</u>
GRAND TOTAL	<u>\$ 6,748,500</u>	<u>\$ 4,322,100</u>	<u>\$11,070,600</u>

The appropriation for the Office of State Controller for fiscal year 2005 identified amounts by expenditure object. Objects are shown across, programs are reflected down (Items I, II, III, IV), and funds are shown under each program. The State Controller also received reappropriations of the unexpended and unencumbered cash balances of the General Fund and the Data Processing Services Fund fiscal year 2004 appropriations, to be used for nonrecurring expenditures between July 1, 2004, and June 30, 2005.

Normally, unencumbered appropriations lapse on the last day of the fiscal year for which they were appropriated. At fiscal year-end, unexpended appropriation balances may: 1) revert to unreserved fund balances and be available for future appropriations, 2) be reappropriated as part of the spending authority for the future year, or 3) be carried forward to subsequent years as outstanding encumbrances with the approval of the Division of Financial Management. Encumbrances outstanding record purchase orders, contracts, and other commitments at fiscal year-end as reservations of the appropriation for expenditures in subsequent years.

Budgetary controls are incorporated into STARS. Control is maintained at the agency, fund, program, and object level or as otherwise written in the original appropriation acts. The appropriate department must certify that expenditures are for a purpose intended by law. For funds that are annually appropriated, STARS performs various edits to ensure that expenditures do not exceed authorized appropriations. Expenditures cannot exceed appropriations unless specifically authorized by *Idaho Code*; thus, legal compliance with the budget is assured.

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

Original appropriations may be modified in the following ways:

1. **Supplemental**—Agencies may ask the Legislature for an additional (supplemental) appropriation for the current fiscal year. Supplemental appropriations also include amounts appropriated for the following fiscal year that can be used early due to an emergency. 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 following exceptions: Appropriations for the personnel costs object may be transferred to other objects, but appropriations for other objects may not be transferred to personnel costs. Appropriations for the purchase of capital outlay items may not be used for any other purpose per *Idaho Code*, Section 67-3511(3); however, appropriation for other objects may be transferred to capital outlay. The Board of Examiners must approve object transfers.
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 percent cumulative change from the appropriated amount for any program affected by the transfer. The Division of Financial Management and the Board of Examiners must approve these transfers. Transfers above 10 percent cumulative change must be approved by the Legislature. Appropriations cannot 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 the Board of Examiners to reduce appropriations upon investigation and report of the Division of Financial Management.
5. **Governor's Holdback**—*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 available cash. This normally occurs due to a revenue shortfall. The Governor may restore the spending authority, which was temporarily reduced, to its original level.
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 (i.e., funds that were not known about or the amounts that could not be determined at the time appropriations were made).
7. **Receipts to the Appropriation**—*Idaho Code*, Section 67-3516(2), allows the Division of Financial Management to increase spending authority for the proceeds from the sale of capital outlay items or insurance proceeds related to capital outlay items. The additional appropriation must be spent for the replacement or repair of capital outlay items.

C. Reappropriations

Reappropriations are granted at the discretion of the Legislature and permit agencies to carry forward any unexpended appropriation balances to the next fiscal year. The following schedule shows, by agency and fund, the reappropriation amounts carried forward from fiscal year 2004 to fiscal year 2005:

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

Legislative Reappropriations Fiscal Year 2005		
Fund Type and Agency	Fund Title	Reappropriation
General Fund Accounts		
Office of the State Controller	General Fund	\$56,900
Attorney General	General Fund	951,600
Department of Parks and Recreation	General Fund	400,000
Department of Water Resources	General Fund	250,193
State Board of Education	General Fund	57,362
Div. Professional-Technical Education	General Fund	88,367
Lewis and Clark State College	General Fund	58,935
Idaho State University	General Fund	16,300
Department of Administration	Permanent Building Fund	33,264,274
Department of Administration	Endowment Earnings	30,637,124
Total General Fund Accounts		65,781,055
Special Revenue Funds		
<u>Agriculture and Natural Resources</u>		
Department of Lands	Department of Lands	460,047
Department of Parks and Recreation	Parks and Recreation	155,325
Department of Parks and Recreation	Recreational Fuel	1,230,874
Department of Parks and Recreation	Parks and Recreation Registration	1,939,118
Department of Parks and Recreation	Public Recreation	922,500
Department of Parks and Recreation	Expendable Trust Fund	3,602,475
Total Agriculture and Natural Resources		8,310,339
<u>Federal Grant</u>		
Department of Parks and Recreation	Federal Grant Fund	808,132
Div. Professional-Technical Education	Federal Grant Fund	69,228
Total Federal Grant		877,360
<u>Health and Welfare</u>		
Department of Health and Welfare	Cooperative Welfare Fund	4,803,500
Total Health and Welfare		4,803,500
<u>Miscellaneous Special Revenue</u>		
Department of Parks and Recreation	Miscellaneous Revenue	798
Total Miscellaneous Special Revenue		798
<u>Transportation</u>		
Department of Transportation	Aeronautics Funds	889,762
Department of Transportation	Highway Fund	141,799,944
Total Transportation		142,689,706
Total Special Revenue Funds		156,681,703
Internal Service Funds		
Office of the State Controller	Data Processing Fund	1,262,755
State Treasurer	Professional Services	2,209
Total Internal Service Funds		1,264,964
Enterprise Funds		
Lewis and Clark State College	Unrestricted Current	582,995
Boise State University	Unrestricted Current	6,608,583
Idaho State University	Unrestricted Current	6,630,139
Lewis and Clark State College	Restricted Current	782,477
Boise State University	Restricted Current	9,063,962
University of Idaho	Restricted Current	136,100
Total Enterprise Funds		23,804,256
Total Reappropriations Carried Forward Into FY 2005		\$247,531,978

D. Lump Sum Appropriations

At the discretion of the Legislature, an appropriation may be made without respect to program or object within a fund. These types of appropriations are considered “lump sum.” Although an agency may choose to allocate the appropriations to programs and objects for management and reporting purposes, the appropriation is not restricted in that manner and is spent as the agency deems necessary. In the Schedules of Appropriations and Expenditures, this type of appropriation is noted and "No Object" is displayed if the agency did not choose to record it otherwise.

E. Deficiency Warrants

As authorized by *Idaho Code* and approved by the Board of Examiners, deficiency warrants may be written on certain funds even though cash is not sufficient to cover the expenditure. When this occurs, requests are made during the next legislative session by the appropriate agencies for legislative authority to transfer amounts sufficient to cover the existing deficit and estimated current year expenditures. The following funds may have deficiency warrants: Fire Suppression, Hazardous Substance Emergency Response, Idaho State Police Peace Officer Benefit, Special Pest Eradication, and Livestock Disease Control. Upon approval of the transfer request, cash transfers are made from the General Fund to the individual funds. At June 30, 2005, no funds had deficiency warrants outstanding.

F. Continuous Appropriations

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. Therefore, no appropriation amount is entered in STARS, and the funds are controlled by cash balance. These appropriations are considered annual appropriations, and expenditures are allowed to the extent cash is available.

G. Legislative Appropriations

The schedule on the following page shows, by fund type, the original appropriations, prior year reappropriations, and supplemental appropriations. The total legislative appropriation column consists of the sum of these appropriated amounts for fiscal year 2005:

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

Legislative Appropriations
Fiscal Year 2005

	Original Appropriation	Prior Year Reappropriation	Supplemental Appropriation	Total Legislative Appropriation
Summary by Fund Type-All Funds				
General Fund Accounts				
Miscellaneous General Accounts	\$1,069,265,800	\$63,960,333	\$36,300	\$1,133,262,433
General Account	670,947,500	1,820,722	5,207,300	677,975,522
Total General Fund Accounts	1,740,213,300	65,781,055	5,243,600	1,811,237,955
Special Revenue Funds				
Fish and Game	75,903,100			75,903,100
Health and Welfare	1,430,109,000	4,803,500	75,459,800	1,510,372,300
Transportation	426,750,600	142,689,706		569,440,306
Federal	301,999,500	877,360	36,100	302,912,960
Regulatory	35,694,400		16,100	35,710,500
Agriculture and Natural Resources	102,098,900	8,310,339	(14,200)	110,395,039
Miscellaneous Special Revenue	91,874,200	798	1,494,500	93,369,498
Total Special Revenue Funds	2,464,429,700	156,681,703	76,992,300	2,698,103,703
Permanent Funds				
Endowment Earnings	16,961,100			16,961,100
Total Permanent Funds	16,961,100			16,961,100
Enterprise Funds				
Liquor Dispensary	11,397,500			11,397,500
Loan Fund	113,700			113,700
Lottery Commission	10,867,300			10,867,300
Total Enterprise Funds	22,378,500			22,378,500
Internal Service Funds				
General Services	17,937,500	2,209		17,939,709
Data Processing	6,097,400	1,262,755	680,000	8,040,155
Group Insurance	713,300			713,300
Risk Management	644,700			644,700
Total Internal Service Funds	25,392,900	1,264,964	680,000	27,337,864
Pension Funds	9,011,800			9,011,800
Higher Education Funds	72,941,600	23,804,256		96,745,856
Public Health Fund	9,557,600		(40,100)	9,517,500
TOTAL STATEWIDE	\$4,360,886,500	\$247,531,978	\$82,875,800	\$4,691,294,278

NOTE 2. RECONCILIATION OF GENERAL ACCOUNT APPROPRIATIONS

Certain amounts related to the General Account appropriations are not clearly identifiable in the Legislative Appropriation Schedule. The total General Account legislative appropriation of \$677,975,522 shown on the Schedule of Legislative Appropriations does not include all of the General Funds used for State operations. In some appropriation bills, the Legislature transfers general funds to other funds within the agency and appropriates spending authority from the other fund. For example, the Department of Health and Welfare receives a General Fund appropriation that is transferred to the Cooperative Welfare Fund. The Legislature appropriates spending authority for the Department from the Cooperative Welfare Fund. The Superintendent of Public Instruction, the Legislature, and some smaller agencies (e.g., State Emergency Response Commission, Governor's Emergency, and Guardian Ad-Litem) are funded in a similar manner from the General Fund.

The following schedule reconciles the total general account appropriations, transfers from the General Account, and other transfers into the General Account to the fiscal year 2005 General Account appropriations:

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

**Reconciliation of General Account Appropriations
Fiscal Year 2005**

**Total Fiscal Year 2005 General Account Legislative Appropriations,
Associated With Actual Expenditures and Encumbrances, per Legal Basis Financial Report** \$677,975,522

Transfers Required by Idaho Code or Session Laws:

General Government:

Legislature 5,600,000

Judicial - Guardian Ad Litem 430,900

Health:

Co-operative Welfare Fund 425,024,200

Catastrophic Health Care 15,835,500

Health Districts 9,557,600

Independent Living Council 74,800

Public Education 964,706,500

Natural Resources:

Department of Environmental Quality 15,234,100

Total Transfers from State General Fund 1,436,463,600

Rounding (22)

**Total Fiscal Year 2005 Statewide General Account Appropriations,
per Legislative Fiscal Report** 2,114,439,100

Other Transfers Recorded as Revenue Increases (Decreases) by LSO*:

General Government:

State Emergency Response 141,600

Budget Stabilization 20,971,000

Natural Resources:

Fire Suppression 1,274,200

Pest Control - Lands 259,300

Water Resources Board 21,800,000

Total Other Transfers from State General Fund 44,446,100

Additional Continuous Appropriation:

Tax Anticipation Note Expense - Net 6,976,690

Military 21,059

Transfers and Other Appropriations More Than Recorded by LSO* 93,773

Rounding 22

Total Budget Fiscal Year 2005 General Account Appropriations **\$2,165,976,744**

*LSO--Legislative Services Office

**NOTE 3. SUMMARY OF THE GENERAL ACCOUNT—BUDGET AND ACTUAL—
BUDGETARY BASIS**

The schedule on the next page reconciles General Account actual revenues and expenditures for fiscal year 2005 to the unreserved fund balance at the end of fiscal year 2005. The General Account is part of the General Fund and excludes the miscellaneous General Fund accounts. The unreserved fund balance is the amount available for the following year's appropriations. Reconciling items adjust the actual revenues and expenditures for accruals and expenditures that liquidated prior year encumbrances.

Budgeted revenues for the General Account represent actual revenues collected, since the State does not adopt a revenue budget. The Total Adjusted Budget column is the sum of the original appropriation, prior year reappropriations, supplemental appropriations, continuous appropriations, non-cognizable funds, and net adjustments. Transfers In include revenues collected by another fund and transferred to the General Account. Transfers Out include cash transferred from the General Account to another fund to be used as expenditures. The variance column shows whether or not the budget was met. As depicted, actual expenditures were less than appropriations by \$15,733,552.

*State of Idaho***Notes to the Financial Schedules – Budgetary Basis***For the Year Ended June 30, 2005*

**Summary of the General Account - Budget and Actual - Budgetary Basis
Fiscal Year 2005**

	Total Adjusted Budget	Transfers	Total Adjusted Budget with Transfers	Actual	Variance Favorable (Unfavorable)
Revenues and Transfers In:					
Sales Tax	\$947,210,480	\$3,614,766	\$950,825,246	\$947,210,480	-
Individual Income Tax	980,400,203	55,433,435	1,035,833,638	980,400,203	-
Corporate Income Tax	125,502,484	13,767,840	139,270,324	125,502,484	-
Premium Tax	0	61,641,098	61,641,098	0	-
Other Taxes	22,704,567		22,704,567	22,704,567	-
Licenses, Permits, and Fees	9,051,628	5,984,116	15,035,744	9,051,628	-
Sales of Services, Goods, and Property	380,574	4,945,000	5,325,574	380,574	-
Tax Commission Unclaimed Property	0	9,827,590	9,827,590	0	-
Interest and Other Investment Income	15,910,171		15,910,171	15,910,171	-
Miscellaneous Revenue	2,879,258	15,319,264	18,198,522	2,879,258	-
Total Budget Fiscal Year 2005 Revenues and Transfers	2,104,039,365	170,533,109	2,274,572,474	2,104,039,365	-
Expenditures and Transfers Out:					
General Government	86,919,954	27,237,284	114,157,238	82,920,399	\$3,999,555
Public Safety	189,523,230		189,523,230	186,768,797	2,754,433
Health and Human Services		450,492,100	450,492,100		-
Education	364,732,428	964,706,500	1,329,438,928	358,264,253	6,468,175
Economic Development	21,186,378		21,186,378	19,293,869	1,892,509
Natural Resources	22,969,536	38,567,582	61,537,118	22,350,656	618,880
Total Budget Fiscal Year 2005 Expenditures and Transfers	\$685,331,526	\$1,481,003,466	\$2,166,334,992	669,597,974	\$15,733,552
Excess of Revenues Over (Under) Expenditures				1,434,441,391	
Transfers In				170,533,109	
Transfers Out				(1,481,003,466)	
Adjustments to Cash				(250)	
Transfers from Prior Fiscal Year				122,657	
Net Increase (Decrease) in Accounts Receivable				(79,621)	
Net Increase (Decrease) in Liabilities				(353,734)	
Expenditures Against Prior Year Encumbrances				(11,106,587)	
Total Reconciling Items				(1,321,887,892)	
Excess Revenues, Transfers In, and Other Reconciling Items Over (Under) Expenditures and Transfers Out				112,553,499	
Fund Balance, Beginning of Year				100,784,458	
Plus Beginning Outstanding Encumbrances				13,649,508	
Less Reserve for Encumbrances				(12,143,354)	
Unreserved Fund Balance, End of Year				\$214,844,111	

**NOTE 4. BUDGETARY COMPARISON SCHEDULE, BUDGET TO ACTUAL,
GENERAL AND MAJOR SPECIAL REVENUE FUNDS**

The schedule on the two following pages shows the Budgetary Comparison Schedule, Budget to Actual, General and major special revenue funds from the fiscal year 2005 Comprehensive Annual Financial Report (CAFR). This schedule presents comparisons of the legally adopted budget with actual data for the general and major special revenue funds. Accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with generally accepted accounting principles, which are followed in preparing the CAFR.

The State uses cash-basis accounting records to prepare the State's legally adopted annual budget or legal basis. The legal basis emphasizes accountability and budgetary control of appropriations. The Legal Basis Financial Report demonstrates legal compliance with the budget. On the following schedule, budgeted revenues represent actual revenues collected, since the state does not formally adopt a revenue budget; Original Budget amount represents the original appropriation, prior year reappropriations, and continuous appropriations; and Final Budget amount includes the original budget *plus* supplemental appropriations, Governor's holdbacks, Board of Examiners reductions, non-cognizable funds, object transfers, actual transfers, and receipts to the appropriation. In the Actual Amounts Budgetary Basis column, revenues are generally recognized when cash is received, and expenditures are recorded when the related cash disbursement occurs. Encumbrances are not recognized as expenditures but reduce available spending authority.

Budget to actual nonmajor special revenue funds and permanent funds can be found on pages 104 to 111 within the Combining Financial Statements of the Comprehensive Annual Financial Report.

*State of Idaho***Notes to the Financial Schedules – Budgetary Basis***For the Year Ended June 30, 2005*

Required Supplementary Information
Budgetary Comparison Schedule
General Fund and Major Special Revenue Funds
For the Fiscal Year Ended June 30, 2005
(dollars in thousands)

	General			
	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
REVENUES				
Sales Tax	\$1,120,560	\$1,120,560	\$1,120,560	-
Individual and Corporate Taxes	1,403,807	1,403,807	1,403,807	-
Other Taxes	62,848	62,848	62,848	-
Licenses, Permits, and Fees	18,216	18,216	18,216	-
Sale of Goods and Services	47,805	47,805	47,805	-
Grants and Contributions	2,035	2,035	2,035	-
Investment Income	18,944	18,944	18,944	-
Tobacco Settlement	23,151	23,151	23,151	-
Other Income	30,385	30,385	30,385	-
Total Revenues	2,727,751	2,727,751	2,727,751	
EXPENDITURES				
General Government	646,937	647,054	573,340	\$73,714
Public Safety and Correction	191,105	195,844	192,512	3,332
Health and Human Services	22,216	22,216	22,042	174
Education	1,408,180	1,408,732	1,383,535	25,197
Economic Development	26,168	26,434	21,892	4,542
Natural Resources	28,152	28,192	27,215	977
Total Expenditures	\$2,322,758	\$2,328,472	2,220,536	\$107,936
Revenues Over (Under) Expenditures			507,215	
OTHER FINANCING SOURCES (USES)				
Capital Lease Acquisitions			26	
Sale of Capital Assets			373	
Transfers In			128,419	
Transfers Out			(720,896)	
Total Other Financing Sources (Uses)			(592,078)	
Revenues and Other Financing Sources Over (Under)			(84,863)	
Expenditures and Other Financing Uses				
Reconciling Items				
Changes Affected by Accrued Revenues			(193,676)	
Changes Affected by Accrued Expenditures			480,961	
Fund Balances - Beginning of Year			370,582	
Fund Balances - End of Year			\$573,004	

State of Idaho

Notes to the Financial Schedules – Budgetary Basis

For the Year Ended June 30, 2005

Health and Welfare				Transportation			
Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget
\$1,680	\$1,680	\$1,680	-	\$209,787	\$209,787	\$209,787	-
4,263	4,263	4,263	-	109,108	109,108	109,108	-
78,415	78,415	78,415	-	3,761	3,761	3,761	-
963,457	963,457	963,457	-	247,941	247,941	247,941	-
79	79	79	-	3,598	3,598	3,598	-
15,850	15,850	15,850	-	1,178	1,178	1,178	-
1,063,744	1,063,744	1,063,744		575,373	575,373	575,373	
1,435,696	1,522,335	1,489,079	\$33,256				
				705,036	709,738	573,995	\$135,743
\$1,435,696	\$1,522,335	1,489,079	\$33,256	\$705,036	\$709,738	573,995	\$135,743
		(425,335)				1,378	
		70				6,823	
		430,759					
		(196)				(15,409)	
		430,633				(8,586)	
		5,298				(7,208)	
		102,776				8,582	
		(93,442)				(5,205)	
		(12,085)				124,758	
		\$2,547				\$120,927	

NOTE 5. SUMMARY AND DETAIL FINANCIAL SCHEDULES

The Legal Basis Report presents six schedules that summarize budgetary information contained within the Detail Financial Schedules by fund type as reported in the Comprehensive Annual Financial Report (CAFR). The first three summary schedules are shown by fund type at the program (major activity) level. The first schedule of this group, Summary Schedule of Current Year Appropriations and Expenditures, shows legislative appropriations and expenditures for the current year. The next schedule, Summary Schedule of Prior Year Encumbrances and Expenditures, shows prior year encumbrances and expenditures. The last schedule in this group, Summary Schedule of Current Year Appropriations and Expenditures Including Prior Year Encumbrances, combines current year appropriations and prior year encumbrances and compares them to actual expenditures. Prior year encumbrances may include encumbrances carried forward for several years. The last three summary schedules are shown by fund type at the object (expenditure classification) level, and are organized in the same manner as the schedules shown by program, i.e., current year appropriations, prior year encumbrances, and current year appropriations combined with prior year encumbrances.

In order to present a comprehensive record of appropriations, the Legal Basis Report includes four entities that are outside the State's primary government, as defined by GASB 14. These entities are shown as separate line items and funds. The Public Health Fund amounts are for appropriations made to the Health Districts of the State. The State Insurance Fund, and the Independent Living Council received continuous appropriations for fiscal year 2005. The Petroleum Clean Water Trust Fund, a component unit of the State, also received a continuous appropriation for fiscal year 2005.

An appendix (beginning on page 485) shows a crosswalk from the summarized funds and fund titles shown in the Summary Financial Schedules (pages 23-34) to the individual funds and fund titles in the Detail Financial Schedules (beginning on page 37).

The three Detail Financial Schedules provide information at the agency level. To locate information about a particular agency, look in the Alphabetical Index to the Detail Financial Schedules on pages 489-492. The index lists the pages within the detail schedules that have data for a particular agency. The Schedule of Appropriations and Expenditures by Agency, Fund, and Program-Budgetary Basis shows legal compliance with the budget as approved. The Schedule of Appropriations and Expenditures by Agency and Program-Budgetary Basis reflects budgetary and expenditure information without regard to funding sources. The Schedule of Prior Year Encumbrances provides information regarding prior year encumbrances and the related expenditures. Encumbrances reserve a portion of an appropriation for legal or contractual commitments incurred during one year, which will not be paid until future years. *Idaho Code*, Section 67-3521, limits the use of encumbrances.

The amounts contained in the columns on the various schedules are from differing sources depending on the schedule. The following is a description of each column heading by schedule type.

For the Summary Schedules of Current Year Appropriations (pages 23-24 and 27-28) and the Detail Schedules of Appropriations (beginning on page 37):

Legislative Appropriation—Includes original appropriation, prior year reappropriations, and supplemental appropriations. Expenditures may be made against these appropriations to the extent cash is available.

Continuous Appropriation—Appropriations established by *Idaho Code* as perpetual or continuous. Expenditures may be made against these appropriations to the extent cash is available.

Non-cognizable—Funds, other than state funds, that become available during the year and were not known at the time appropriations were made. Authority to spend these funds must be approved by the Division of Financial Management and the Board of Examiners. The majority of non-cognizable amounts are from federal sources. Although the federal funds are anticipated by the State, due to the timing difference between the federal and state fiscal years, exact amounts are not known until after the close of the legislative session.

Net Adjustments—All adjustments to legislative appropriations including Governor's holdbacks, Board of Examiner's reductions, object transfers, program transfers, and receipts to appropriations. These adjustments do not require legislative action.

Total Adjusted Budget—Sum of Legislative Appropriation, Continuous Appropriation, Non-cognizable, and the Net Adjustments.

Actual Expenditures—Total of cash expenditures made during the fiscal year, *excluding* those made for payment of prior year encumbrances.

Outstanding Encumbrances—Commitments related to contracts for goods and services that were incurred and established as encumbrances during fiscal year 2005 and had not been paid for as of fiscal year-end.

Variance—The Total Adjusted Budget less Actual Expenditures and Outstanding Encumbrances. A positive variance indicates that expenditures and encumbrances were for amounts less than the Total Adjusted Budget amount.

For the Summary Schedules of Prior Year Encumbrances and Expenditures (pages 25-26 and 31-32) and the Detail Schedule of Prior Year Encumbrances (beginning on page 413):

Prior Year Encumbrances—The total of outstanding encumbrances established in any fiscal year prior to fiscal year 2005.

Expenditures—Amounts actually paid during fiscal year 2005 for prior year encumbrances.

Outstanding Prior Year Encumbrances—Remaining balances of prior year encumbrances as of June 30, 2005.

Variance—Prior Year Encumbrances less Expenditures and Outstanding Prior Year Encumbrances. If the amount in this column is other than zero, an encumbrance was liquidated for less than the original amount and will show as a positive variance.

State of Idaho
Notes to the Financial Schedules – Budgetary Basis
For the Year Ended June 30, 2005

For the Summary Schedules of Current Year Appropriations and Expenditures Including Prior Year Encumbrances (pages 27-28 and 33-34), the column headings and meanings are as previously described except for the following:

Legislative Appropriation—Amounts shown are the sum of the original appropriation, prior year reappropriations, and supplemental appropriations, plus the prior year encumbrances.

Actual Expenditures—Sum of cash expenditures made for the fiscal year, plus expenditures for prior year encumbrances.

Outstanding Encumbrances—Sum of outstanding encumbrances from prior years plus any outstanding encumbrances for the current year.

NOTE 6. EXPLANATION OF UNFAVORABLE VARIANCES

During fiscal year 2005, the following transactions occurred that resulted in unfavorable variances at the fund level on the Detail Financial Schedules:

Independent Living Council – The Independent Living Council is continuously appropriated. During fiscal year 2005, \$40,100 was transferred to the Vocational Rehabilitation Program to accommodate the necessary state match for federal funding for fiscal year 2005.

All other unfavorable variances at the fund level were the result of deficiency warrants or rounding. Deficiency warrant funds are described on page 9.

**SUMMARY
FINANCIAL SCHEDULES**

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State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures by Fund Type, by Program - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS								
General Account - Miscellaneous	\$1,133,262,433	\$474,272,271	\$104,480	\$6,832	\$1,607,646,016	\$1,519,856,272	\$18,261,722	\$69,528,022
General Account - State	677,975,522	6,997,749		358,255	685,331,526	669,597,974	11,276,695	4,456,857
Total - General Fund Accounts	1,811,237,955	481,270,020	104,480	365,087	2,292,977,542	2,189,454,246	29,538,417	73,984,879
SPECIAL REVENUE FUNDS								
Agriculture and Natural Resources	110,395,039	19,485,234	2,934,400	48,049	132,862,722	102,701,723	3,945,381	26,215,618
Federal Grants	302,912,960	53,752,487	54,249,114	39,221	410,953,782	356,002,540	11,254,555	43,696,687
Fish and Game	75,903,100		2,564,568	221,472	78,689,140	64,281,851	2,831,805	11,575,484
Health and Welfare	1,510,372,300	103,276	10,914,800	265,171	1,521,655,547	1,488,495,990	1,415,453	31,744,104
Idaho Building Authority		60,973,602			60,973,602	60,973,602		
Miscellaneous	93,369,498	21,144,183	17,791,568	238,152	132,543,401	107,630,716	1,395,995	23,516,690
Regulatory	35,710,500	16,818,769	234,200	101,512	52,864,981	49,371,207	213,268	3,280,506
Transportation	569,440,306	119,443,272	4,567,277	134,855	693,585,710	560,578,729	13,633,695	119,373,286
Total - Special Revenue Funds	2,698,103,703	291,720,823	93,255,927	1,048,432	3,084,128,885	2,790,036,358	34,690,152	259,402,375
PERMANENT FUNDS								
Endowment Earnings	16,961,100	2,603,623		4,752	19,569,475	18,293,336	111,132	1,165,007
Total - Permanent Funds	16,961,100	2,603,623		4,752	19,569,475	18,293,336	111,132	1,165,007
ENTERPRISE FUNDS								
Correctional Industries		7,355,725			7,355,725	7,355,725		
Liquor Dispensary	11,397,500	66,061,248			77,458,748	76,892,697	45,233	520,818
Loan Fund	113,700	16,235,302			16,349,002	16,236,699		112,303
State Lottery	10,867,300	142,782,623			153,649,923	152,518,225	242,518	889,180
Unemployment		134,749,125			134,749,125	134,749,125		
Total - Enterprise Funds	22,378,500	367,184,023			389,562,523	387,752,471	287,751	1,522,301

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures by Fund Type, by Program - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
INTERNAL SERVICE FUNDS								
Data Processing Services	8,040,155			31,000	8,071,155	7,091,719		979,436
General Services	17,939,709	4,770,539		16,031	22,726,279	19,982,732	43,534	2,700,013
Group Insurance	713,300	145,034,191			145,747,491	145,529,693		217,798
Risk Management	644,700	6,341,011			6,985,711	6,924,663		61,048
Total - Internal Service Funds	27,337,864	156,145,741		47,031	183,530,636	179,528,807	43,534	3,958,295
TRUST AND AGENCY FUNDS								
Judges' Retirement Plan		3,576,431			3,576,431	3,576,431		
Other Custodial		2,410,213			2,410,213	2,410,213		
Pension Fund, Legal Basis	9,011,800	112,930,260		1,440	121,943,500	119,047,305	142,870	2,753,325
Total - Trust and Agency Funds	9,011,800	118,916,904		1,440	127,930,144	125,033,949	142,870	2,753,325
HIGHER EDUCATION FUNDS								
Higher Ed, Legal Basis	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
Total - Higher Education Funds	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
ENTITIES OUTSIDE PRIMARY GOVERNMENT								
Independent Living Council	(40,100)	316,030			275,930	316,030		(40,100)
Petroleum Clean Water Trust Fund		3,592,651			3,592,651	3,592,651		
Public Health Fund, Legal Basis	9,557,600		46,461,972		56,019,572	53,213,657	117,837	2,688,078
State Insurance Fund		162,881,512			162,881,512	162,881,512		
Total - Outside Primary Government	9,517,500	166,790,193	46,461,972		222,769,665	220,003,850	117,837	2,647,978
TOTAL STATEWIDE	\$4,691,294,278	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,438,721,528	\$6,000,359,274	\$64,931,693	\$373,430,561

State of Idaho

Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type, by Program - Budgetary Basis

For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS				
General Account - Miscellaneous	\$20,008,723	\$19,974,935	\$1,157	\$32,631
General Account - State	15,485,285	11,106,587	866,659	3,512,039
Total - General Fund Accounts	35,494,008	31,081,522	867,816	3,544,670
SPECIAL REVENUE FUNDS				
Agriculture and Natural Resources	5,687,354	3,492,101	1,330,899	864,354
Federal Grants	13,057,264	11,745,458	536,342	775,464
Fish and Game	3,444,419	2,535,081	787,585	121,753
Health and Welfare	679,839	583,301		96,538
Miscellaneous	1,624,861	1,389,887	92,588	142,386
Regulatory	60,875	58,706		2,169
Transportation	16,152,382	13,415,933	1,484,718	1,251,731
Total - Special Revenue Funds	40,706,994	33,220,467	4,232,132	3,254,395
PERMANENT FUNDS				
Endowment Earnings	1,637,652	603,376	950,000	84,276
Total - Permanent Funds	1,637,652	603,376	950,000	84,276
ENTERPRISE FUNDS				
Liquor Dispensary	426,204	242,720	179,154	4,330
State Lottery	49,000	20,518		28,482
Total - Enterprise Funds	475,204	263,238	179,154	32,812
INTERNAL SERVICE FUNDS				
General Services	157,559	157,559		
Total - Internal Service Funds	157,559	157,559		

State of Idaho**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type, by Program - Budgetary Basis
For the Year Ended June 30, 2005****Summary by Fund Type - All Funds**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
TRUST AND AGENCY FUNDS				
Pension Fund, Legal Basis	157,572	141,548		16,024
Total - Trust and Agency Funds	157,572	141,548		16,024
ENTITIES OUTSIDE PRIMARY GOVERNMENT				
Public Health Fund, Legal Basis	72,691	71,957		734
Total - Outside Primary Government	72,691	71,957		734
TOTAL STATEWIDE	\$78,701,680	\$65,539,667	\$6,229,102	\$6,932,911

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures Including Prior Year Encumbrances by Fund Type, by Program - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS								
General Account - Miscellaneous	\$1,153,271,156	\$474,272,271	\$104,480	\$6,832	\$1,627,654,739	\$1,539,831,207	\$18,262,879	\$69,560,653
General Account - State	693,460,807	6,997,749		358,255	700,816,811	680,704,561	12,143,354	7,968,896
Total - General Fund Accounts	1,846,731,963	481,270,020	104,480	365,087	2,328,471,550	2,220,535,768	30,406,233	77,529,549
SPECIAL REVENUE FUNDS								
Agriculture and Natural Resources	116,082,393	19,485,234	2,934,400	48,049	138,550,076	106,193,824	5,276,280	27,079,972
Federal Grants	315,970,224	53,752,487	54,249,114	39,221	424,011,046	367,747,998	11,790,897	44,472,151
Fish and Game	79,347,519		2,564,568	221,472	82,133,559	66,816,932	3,619,390	11,697,237
Health and Welfare	1,511,052,139	103,276	10,914,800	265,171	1,522,335,386	1,489,079,291	1,415,453	31,840,642
Idaho Building Authority		60,973,602			60,973,602	60,973,602		
Miscellaneous	94,994,359	21,144,183	17,791,568	238,152	134,168,262	109,020,603	1,488,583	23,659,076
Regulatory	35,771,375	16,818,769	234,200	101,512	52,925,856	49,429,913	213,268	3,282,675
Transportation	585,592,688	119,443,272	4,567,277	134,855	709,738,092	573,994,662	15,118,413	120,625,017
Total - Special Revenue Funds	2,738,810,697	291,720,823	93,255,927	1,048,432	3,124,835,879	2,823,256,825	38,922,284	262,656,770
PERMANENT FUNDS								
Endowment Earnings	18,598,752	2,603,623		4,752	21,207,127	18,896,712	1,061,132	1,249,283
Total - Permanent Funds	18,598,752	2,603,623		4,752	21,207,127	18,896,712	1,061,132	1,249,283
ENTERPRISE FUNDS								
Correctional Industries		7,355,725			7,355,725	7,355,725		
Liquor Dispensary	11,823,704	66,061,248			77,884,952	77,135,417	224,387	525,148
Loan Fund	113,700	16,235,302			16,349,002	16,236,699		112,303
State Lottery	10,916,300	142,782,623			153,698,923	152,538,743	242,518	917,662
Unemployment		134,749,125			134,749,125	134,749,125		
Total - Enterprise Funds	22,853,704	367,184,023			390,037,727	388,015,709	466,905	1,555,113

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures Including Prior Year Encumbrances by Fund Type, by Program - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
INTERNAL SERVICE FUNDS								
Data Processing Services	8,040,155			31,000	8,071,155	7,091,719		979,436
General Services	18,097,268	4,770,539		16,031	22,883,838	20,140,291	43,534	2,700,013
Group Insurance	713,300	145,034,191			145,747,491	145,529,693		217,798
Risk Management	644,700	6,341,011			6,985,711	6,924,663		61,048
Total - Internal Service Funds	27,495,423	156,145,741		47,031	183,688,195	179,686,366	43,534	3,958,295
TRUST AND AGENCY FUNDS								
Judges' Retirement Plan		3,576,431			3,576,431	3,576,431		
Other Custodial		2,410,213			2,410,213	2,410,213		
Pension Fund, Legal Basis	9,169,372	112,930,260		1,440	122,101,072	119,188,853	142,870	2,769,349
Total - Trust and Agency Funds	9,169,372	118,916,904		1,440	128,087,716	125,175,497	142,870	2,769,349
HIGHER EDUCATION FUNDS								
Higher Ed, Legal Basis	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
Total - Higher Education Funds	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
ENTITIES OUTSIDE PRIMARY GOVERNMENT								
Independent Living Council	(40,100)	316,030			275,930	316,030		(40,100)
Petroleum Clean Water Trust Fund		3,592,651			3,592,651	3,592,651		
Public Health Fund, Legal Basis	9,630,291		46,461,972		56,092,263	53,285,614	117,837	2,688,812
State Insurance Fund		162,881,512			162,881,512	162,881,512		
Total - Outside Primary Government	9,590,191	166,790,193	46,461,972		222,842,356	220,075,807	117,837	2,648,712
TOTAL STATEWIDE	\$4,769,995,958	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,517,423,208	\$6,065,898,941	\$71,160,795	\$380,363,472

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures by Fund Type, by Object - Budgetary Basis

For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS								
No Object		\$5,393,523			\$5,393,523	\$5,393,523		
Personnel Costs	\$453,260,217	858,751	\$55,580	(\$5,080,496)	449,094,052	448,126,815		\$967,237
Operating Expenses	129,035,150	10,538,909	46,800	642,959	140,263,818	133,968,033	\$2,482,052	3,813,733
Capital Outlay	100,432,383	70,083,109	2,100	4,784,982	175,302,574	105,815,970	1,275,769	68,210,835
Trustee/Benefit Pymt	1,128,510,205	394,395,728		17,642	1,522,923,575	1,496,149,905	25,780,596	993,074
Total - General Fund Accounts	1,811,237,955	481,270,020	104,480	365,087	2,292,977,542	2,189,454,246	29,538,417	73,984,879
SPECIAL REVENUE FUNDS								
Personnel Costs	451,047,791	36,451,850	5,186,344	(5,489,436)	487,196,549	462,581,121		24,615,428
Operating Expenses	307,379,598	99,314,733	44,193,176	(9,948,862)	440,938,645	371,707,578	13,446,004	55,785,063
Capital Outlay	425,500,345	1,470,179	6,202,638	14,600,989	447,774,151	312,130,390	10,702,500	124,941,261
Trustee/Benefit Pymt	1,514,175,969	154,484,061	37,673,769	1,885,741	1,708,219,540	1,643,617,269	10,541,648	54,060,623
Total - Special Revenue Funds	2,698,103,703	291,720,823	93,255,927	1,048,432	3,084,128,885	2,790,036,358	34,690,152	259,402,375
PERMANENT FUNDS								
Personnel Costs	10,152,000			(189,000)	9,963,000	9,529,526		433,474
Operating Expenses	5,416,200	2,603,623		(97,767)	7,922,056	7,178,973	64,714	678,369
Capital Outlay	909,600			291,519	1,201,119	1,101,837	46,418	52,864
Trustee/Benefit Pymt	483,300				483,300	483,000		300
Total - Permanent Funds	16,961,100	2,603,623		4,752	19,569,475	18,293,336	111,132	1,165,007
ENTERPRISE FUNDS								
Personnel Costs	10,249,100	1,675,911			11,925,011	11,578,362		346,649
Operating Expenses	11,309,500	58,109,628		(5,000)	69,414,128	68,147,642	206,777	1,059,709
Capital Outlay	814,700	16,017,055		5,000	16,836,755	16,645,038	80,974	110,743
Trustee/Benefit Pymt	5,200	291,381,429			291,386,629	291,381,429		5,200
Total - Enterprise Funds	22,378,500	367,184,023			389,562,523	387,752,471	287,751	1,522,301

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures by Fund Type, by Object - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
INTERNAL SERVICE FUNDS								
Personnel Costs	13,620,412			(613,462)	13,006,950	11,506,862		1,500,088
Operating Expenses	13,176,367	9,022,336		(372,511)	21,826,192	19,370,051	18,560	2,437,581
Capital Outlay	541,085			1,033,004	1,574,089	1,528,489	24,974	20,626
Trustee/Benefit Pymt		147,123,405			147,123,405	147,123,405		
Total - Internal Service Funds	27,337,864	156,145,741		47,031	183,530,636	179,528,807	43,534	3,958,295
TRUST AND AGENCY FUNDS								
Personnel Costs	3,365,900				3,365,900	3,231,006		134,894
Operating Expenses	5,456,700	2,743,670			8,200,370	5,555,958	86,100	2,558,312
Capital Outlay	189,200			1,440	190,640	73,751	56,770	60,119
Trustee/Benefit Pymt		116,173,234			116,173,234	116,173,234		
Total - Trust and Agency Funds	9,011,800	118,916,904		1,440	127,930,144	125,033,949	142,870	2,753,325
HIGHER EDUCATION FUNDS								
Personnel Costs	55,400,278	5,631,638	12,076,714	(2,705,263)	70,403,367	54,558,157		15,845,210
Operating Expenses	34,711,057	405,989	2,510,543	2,698,157	40,325,746	30,229,526		10,096,220
Capital Outlay	6,634,521	7,779	774,139	7,106	7,423,545	5,368,574		2,054,971
Trustee/Benefit Pymt			100,000		100,000	100,000		
Total - Higher Education Funds	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
ENTITIES OUTSIDE PRIMARY GOVERNMENT								
Personnel Costs	8,194,300	13,497,711	28,699,753		50,391,764	49,838,770		552,994
Operating Expenses	1,363,300	30,897,951	12,207,977		44,469,228	43,768,531	91,628	609,069
Capital Outlay		3,743	4,393,488		4,397,231	2,951,955	26,209	1,419,067
Trustee/Benefit Pymt	(40,100)	122,390,788	1,160,754		123,511,442	123,444,594		66,848
Total - Outside Primary Government	9,517,500	166,790,193	46,461,972		222,769,665	220,003,850	117,837	2,647,978
TOTAL STATEWIDE	\$4,691,294,278	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,438,721,528	\$6,000,359,274	\$64,931,693	\$373,430,561

State of Idaho

Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type, by Object - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS				
Operating Expenses	\$4,892,271	\$3,246,606	\$100,109	\$1,545,556
Capital Outlay	1,947,705	1,851,021	30,704	65,980
Trustee/Benefit Pymt	28,654,032	25,983,895	737,003	1,933,134
Total - General Fund Accounts	35,494,008	31,081,522	867,816	3,544,670
SPECIAL REVENUE FUNDS				
Operating Expenses	18,057,782	13,733,241	2,108,589	2,215,952
Capital Outlay	9,891,093	8,594,420	1,055,467	241,206
Trustee/Benefit Pymt	12,758,119	10,892,806	1,068,076	797,237
Total - Special Revenue Funds	40,706,994	33,220,467	4,232,132	3,254,395
PERMANENT FUNDS				
Operating Expenses	1,382,422	357,084	950,000	75,338
Capital Outlay	255,230	246,292		8,938
Total - Permanent Funds	1,637,652	603,376	950,000	84,276
ENTERPRISE FUNDS				
Operating Expenses	394,705	187,069	179,154	28,482
Capital Outlay	80,499	76,169		4,330
Total - Enterprise Funds	475,204	263,238	179,154	32,812
INTERNAL SERVICE FUNDS				
Operating Expenses	89,800	89,800		
Capital Outlay	67,759	67,759		
Total - Internal Service Funds	157,559	157,559		

State of Idaho

**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type, by Object - Budgetary Basis
For the Year Ended June 30, 2005**

Summary by Fund Type - All Funds

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
TRUST AND AGENCY FUNDS				
Operating Expenses	130,047	114,300		15,747
Capital Outlay	27,525	27,248		277
Total - Trust and Agency Funds	157,572	141,548		16,024
ENTITIES OUTSIDE PRIMARY GOVERNMENT				
Operating Expenses	36,691	35,957		734
Capital Outlay	36,000	36,000		
Total - Outside Primary Government	72,691	71,957		734
TOTAL STATEWIDE	\$78,701,680	\$65,539,667	\$6,229,102	\$6,932,911

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures Including Prior Year Encumbrances by Fund Type, by Object - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
GENERAL FUND ACCOUNTS								
No Object		\$5,393,523			\$5,393,523	\$5,393,523		
Personnel Costs	\$453,260,217	858,751	\$55,580	(\$5,080,496)	449,094,052	448,126,815		\$967,237
Operating Expenses	133,927,421	10,538,909	46,800	642,959	145,156,089	137,214,639	\$2,582,161	5,359,289
Capital Outlay	102,380,088	70,083,109	2,100	4,784,982	177,250,279	107,666,991	1,306,473	68,276,815
Trustee/Benefit Pymt	1,157,164,237	394,395,728		17,642	1,551,577,607	1,522,133,800	26,517,599	2,926,208
Total - General Fund Accounts	1,846,731,963	481,270,020	104,480	365,087	2,328,471,550	2,220,535,768	30,406,233	77,529,549
SPECIAL REVENUE FUNDS								
Personnel Costs	451,047,791	36,451,850	5,186,344	(5,489,436)	487,196,549	462,581,121		24,615,428
Operating Expenses	325,437,380	99,314,733	44,193,176	(9,948,862)	458,996,427	385,440,819	15,554,593	58,001,015
Capital Outlay	435,391,438	1,470,179	6,202,638	14,600,989	457,665,244	320,724,810	11,757,967	125,182,467
Trustee/Benefit Pymt	1,526,934,088	154,484,061	37,673,769	1,885,741	1,720,977,659	1,654,510,075	11,609,724	54,857,860
Total - Special Revenue Funds	2,738,810,697	291,720,823	93,255,927	1,048,432	3,124,835,879	2,823,256,825	38,922,284	262,656,770
PERMANENT FUNDS								
Personnel Costs	10,152,000			(189,000)	9,963,000	9,529,526		433,474
Operating Expenses	6,798,622	2,603,623		(97,767)	9,304,478	7,536,057	1,014,714	753,707
Capital Outlay	1,164,830			291,519	1,456,349	1,348,129	46,418	61,802
Trustee/Benefit Pymt	483,300				483,300	483,000		300
Total - Permanent Funds	18,598,752	2,603,623		4,752	21,207,127	18,896,712	1,061,132	1,249,283
ENTERPRISE FUNDS								
Personnel Costs	10,249,100	1,675,911			11,925,011	11,578,362		346,649
Operating Expenses	11,704,205	58,109,628		(5,000)	69,808,833	68,334,711	385,931	1,088,191
Capital Outlay	895,199	16,017,055		5,000	16,917,254	16,721,207	80,974	115,073
Trustee/Benefit Pymt	5,200	291,381,429			291,386,629	291,381,429		5,200
Total - Enterprise Funds	22,853,704	367,184,023			390,037,727	388,015,709	466,905	1,555,113

State of Idaho

Summary Schedule of Current Year Appropriations and Expenditures Including Prior Year Encumbrances by Fund Type, by Object - Budgetary Basis For the Year Ended June 30, 2005

Summary by Fund Type - All Funds

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
INTERNAL SERVICE FUNDS								
Personnel Costs	13,620,412			(613,462)	13,006,950	11,506,862		1,500,088
Operating Expenses	13,266,167	9,022,336		(372,511)	21,915,992	19,459,851	18,560	2,437,581
Capital Outlay	608,844			1,033,004	1,641,848	1,596,248	24,974	20,626
Trustee/Benefit Pymt		147,123,405			147,123,405	147,123,405		
Total - Internal Service Funds	27,495,423	156,145,741		47,031	183,688,195	179,686,366	43,534	3,958,295
TRUST AND AGENCY FUNDS								
Personnel Costs	3,365,900				3,365,900	3,231,006		134,894
Operating Expenses	5,586,747	2,743,670			8,330,417	5,670,258	86,100	2,574,059
Capital Outlay	216,725			1,440	218,165	100,999	56,770	60,396
Trustee/Benefit Pymt		116,173,234			116,173,234	116,173,234		
Total - Trust and Agency Funds	9,169,372	118,916,904		1,440	128,087,716	125,175,497	142,870	2,769,349
HIGHER EDUCATION FUNDS								
Personnel Costs	55,400,278	5,631,638	12,076,714	(2,705,263)	70,403,367	54,558,157		15,845,210
Operating Expenses	34,711,057	405,989	2,510,543	2,698,157	40,325,746	30,229,526		10,096,220
Capital Outlay	6,634,521	7,779	774,139	7,106	7,423,545	5,368,574		2,054,971
Trustee/Benefit Pymt			100,000		100,000	100,000		
Total - Higher Education Funds	96,745,856	6,045,406	15,461,396		118,252,658	90,256,257		27,996,401
ENTITIES OUTSIDE PRIMARY GOVERNMENT								
Personnel Costs	8,194,300	13,497,711	28,699,753		50,391,764	49,838,770		552,994
Operating Expenses	1,399,991	30,897,951	12,207,977		44,505,919	43,804,488	91,628	609,803
Capital Outlay	36,000	3,743	4,393,488		4,433,231	2,987,955	26,209	1,419,067
Trustee/Benefit Pymt	(40,100)	122,390,788	1,160,754		123,511,442	123,444,594		66,848
Total - Outside Primary Government	9,590,191	166,790,193	46,461,972		222,842,356	220,075,807	117,837	2,648,712
TOTAL STATEWIDE	\$4,769,995,958	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,517,423,208	\$6,065,898,941	\$71,160,795	\$380,363,472

DETAIL
FINANCIAL SCHEDULES
By Agency, Fund, and Program

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State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Senate - 100
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Legislative - 0060 (continued)								
Senate								
No Object		\$2,097,225			\$2,097,225	\$2,097,225		
Total Program		2,097,225			2,097,225	2,097,225		
Total Fund - 0060		2,097,225			2,097,225	2,097,225		
Total Agency - 100		\$2,097,225			\$2,097,225	\$2,097,225		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

House of Representatives - 101

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Legislative - 0060								
House								
No Object		\$3,296,298			\$3,296,298	\$3,296,298		
Total Program		3,296,298			3,296,298	3,296,298		
Total Fund - 0060		3,296,298			3,296,298	3,296,298		
Total Agency - 101		\$3,296,298			\$3,296,298	\$3,296,298		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Legislative Services - 102
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Legislative Services Office								
Personnel Costs	\$3,377,800			(\$169,485)	\$3,208,315	\$3,208,314		\$1
Operating Expenses	342,600			98,985	441,585	322,752	\$118,500	333
Capital Outlay				70,500	70,500	52,960	17,500	40
Total Program	3,720,400				3,720,400	3,584,026	136,000	374
Office of Performance Evaluation								
Personnel Costs	569,700			(29,645)	540,055	540,055		
Operating Expenses	59,600			29,645	89,245	41,198	48,038	9
Total Program	629,300				629,300	581,253	48,038	9
Legislative Technology								
Personnel Costs	111,500			12,500	124,000	123,950		50
Operating Expenses	182,300			34,600	216,900	216,899		1
Capital Outlay	50,000			(47,100)	2,900	2,893		7
Total Program	343,800				343,800	343,742		58
Total Fund - 0001	4,693,500				4,693,500	4,509,021	184,038	441
Miscellaneous Revenue - 0349								
Legislative Services Office								
Operating Expenses	44,000				44,000	25,822		18,178
Total Program	44,000				44,000	25,822		18,178
Total Fund - 0349	44,000				44,000	25,822		18,178

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Legislative Services - 102

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Professional Services - 0475								
Legislative Services Office								
Personnel Costs	1,043,400				1,043,400	836,861		206,539
Operating Expenses	93,100			(1,000)	92,100	44,522		47,578
Capital Outlay				1,000	1,000	563		437
Total Program	1,136,500				1,136,500	881,946		254,554
Total Fund - 0475	1,136,500				1,136,500	881,946		254,554
Total Agency - 102	\$5,874,000				\$5,874,000	\$5,416,789	\$184,038	\$273,173

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Supreme Court								
Personnel Costs	\$3,603,000			(\$365,700)	\$3,237,300	\$3,237,266		\$34
Operating Expenses	311,000			(8,100)	302,900	302,785		115
Trustee/Benefit Pymt	139,100			13,800	152,900	152,841		59
Total Program	4,053,100			(360,000)	3,693,100	3,692,892		208
Law Library								
Personnel Costs	240,600			11,000	251,600	251,318		282
Operating Expenses	234,500				234,500	234,420		80
Total Program	475,100			11,000	486,100	485,738		362
District Courts								
Personnel Costs	7,841,500			82,285	7,923,785	7,923,747		38
Operating Expenses	339,500			224,415	563,915	556,734	\$7,159	22
Total Program	8,181,000			306,700	8,487,700	8,480,481	7,159	60
Magistrates Division								
Personnel Costs	9,725,700			31,500	9,757,200	9,757,155		45
Operating Expenses	280,700			43,500	324,200	324,137		63
Total Program	10,006,400			75,000	10,081,400	10,081,292		108
Judicial Council								
Personnel Costs	2,000				2,000	360		1,640
Operating Expenses	109,300				109,300	102,865		6,435
Total Program	111,300				111,300	103,225		8,075

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Court of Appeals								
Personnel Costs	1,033,900			(6,900)	1,027,000	1,026,958		42
Operating Expenses	122,900			2,900	125,800	125,795		5
Total Program	1,156,800			(4,000)	1,152,800	1,152,753		47
Snake River Basin Adjudication								
Personnel Costs	677,700			(32,000)	645,700	645,678		22
Operating Expenses	154,400			3,300	157,700	157,622		78
Total Program	832,100			(28,700)	803,400	803,300		100
Total Fund - 0001	24,815,800				24,815,800	24,799,681	7,159	8,960
Guardian Ad Litem - 0239								
Guardian Ad Litem								
Trustee/Benefit Pymt	447,500				447,500	447,500		
Total Program	447,500				447,500	447,500		
Total Fund - 0239	447,500				447,500	447,500		
ISTARS Technology - 0314								
District Courts								
Personnel Costs	63,600			18,841	82,441	81,852		589
Operating Expenses	947,500			231,159	1,178,659	1,177,325		1,334
Capital Outlay	800,000			(250,000)	550,000	325,273		224,727
Total Program	1,811,100				1,811,100	1,584,450		226,650
Total Fund - 0314	1,811,100				1,811,100	1,584,450		226,650

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Drug Court/Family Court Services - 0340								
District Courts								
Operating Expenses	893,200				893,200	872,961		20,239
Total Program	893,200				893,200	872,961		20,239
Magistrates Division								
Operating Expenses	640,000				640,000	534,955		105,045
Total Program	640,000				640,000	534,955		105,045
Total Fund - 0340	1,533,200				1,533,200	1,407,916		125,284
Federal Grants - 0348								
Supreme Court								
Personnel Costs	1,400			51,000	52,400	44,511		7,889
Operating Expenses	1,500,000			(157,600)	1,342,400	1,337,286		5,114
Capital Outlay				1,500	1,500	1,495		5
Total Program	1,501,400			(105,100)	1,396,300	1,383,292		13,008
Magistrates Division								
Operating Expenses				105,100	105,100	105,000		100
Total Program				105,100	105,100	105,000		100
Total Fund - 0348	1,501,400				1,501,400	1,488,292		13,108

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Supreme Court								
Operating Expenses	288,300				288,300	62,002		226,298
Total Program	288,300				288,300	62,002		226,298
Law Library								
Operating Expenses	24,200				24,200	1,538		22,662
Total Program	24,200				24,200	1,538		22,662
Total Fund - 0349	312,500				312,500	63,540		248,960
Idaho Millennium Income - 0499								
Magistrates Division								
Operating Expenses	270,000				270,000	270,000		
Total Program	270,000				270,000	270,000		
Total Fund - 0499	270,000				270,000	270,000		
Judges' Retirement - 0560								
Judges' Retirement								
Operating Expenses		\$190,971			190,971	190,971		
Trustee/Benefit Pymt		3,385,460			3,385,460	3,385,460		
Total Program		3,576,431			3,576,431	3,576,431		
Total Fund - 0560		3,576,431			3,576,431	3,576,431		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Judicial Department - 110

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 110	\$30,691,500	\$3,576,431			\$34,267,931	\$33,637,810	\$7,159	\$622,962

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Lieutenant Governor - 120

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Office of Lieutenant Governor								
Personnel Costs	\$105,300			(\$10,440)	\$94,860	\$75,769		\$19,091
Operating Expenses	13,000			7,000	20,000	15,916		4,084
Capital Outlay				3,440	3,440	3,440		
Total Program	118,300				118,300	95,125		23,175
Total Fund - 0001	118,300				118,300	95,125		23,175
Total Agency - 120	\$118,300				\$118,300	\$95,125		\$23,175

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the Secretary of State - 130
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Administration								
Personnel Costs	\$1,678,500			(\$91,745)	\$1,586,755	\$1,567,055		\$19,700
Operating Expenses	579,200			82,275	661,475	362,181		299,294
Capital Outlay	5,000			9,470	14,470	14,470		
Trustee/Benefit Pymt	60,000				60,000	58,970		1,030
Total Program	2,322,700				2,322,700	2,002,676		320,024
Total Fund - 0001	2,322,700				2,322,700	2,002,676		320,024
Federal Grants - 0348								
Democracy Fund								
Personnel Costs		\$44,681			44,681	44,681		
Operating Expenses		2,380,344			2,380,344	2,380,344		
Capital Outlay		121,965			121,965	121,965		
Trustee/Benefit Pymt		51,772			51,772	51,772		
Total Program		2,598,762			2,598,762	2,598,762		
Total Fund - 0348		2,598,762			2,598,762	2,598,762		
Total Agency - 130	\$2,322,700	\$2,598,762			\$4,921,462	\$4,601,438		\$320,024

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on State Uniform Laws - 131
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Commission on Uniform Laws								
Operating Expenses	\$28,600				\$28,600	\$23,086		\$5,514
Total Program	28,600				28,600	23,086		5,514
Total Fund - 0001	28,600				28,600	23,086		5,514
Total Agency - 131	\$28,600				\$28,600	\$23,086		\$5,514

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Code Commission - 133
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Idaho Code Commission								
Personnel Costs		\$269			\$269	\$269		
Operating Expenses		397,513			397,513	397,513		
Total Program		397,782			397,782	397,782		
Total Fund - 0349		397,782			397,782	397,782		
Total Agency - 133		\$397,782			\$397,782	\$397,782		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the State Controller - 140
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Administration								
Personnel Costs	\$404,200			(\$57,578)	\$346,622	\$346,622		
Operating Expenses	57,600			48,678	106,278	92,160		\$14,118
Capital Outlay				9,300	9,300	4,764		4,536
Total Program	461,800			400	462,200	443,546		18,654
Statewide Accounting								
Personnel Costs	1,463,600			(175,431)	1,288,169	1,288,169		
Operating Expenses	1,217,700			173,831	1,391,531	1,172,723		218,808
Capital Outlay				1,200	1,200	1,108		92
Total Program	2,681,300			(400)	2,680,900	2,462,000		218,900
Statewide Payroll								
Personnel Costs	1,220,900			(184,218)	1,036,682	1,036,682		
Operating Expenses	829,800			175,818	1,005,618	834,351		171,267
Capital Outlay				8,400	8,400	8,198		202
Total Program	2,050,700				2,050,700	1,879,231		171,469
Total Fund - 0001	5,193,800				5,193,800	4,784,777		409,023

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the State Controller - 140

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Data Processing Services - 0480								
Computer Center								
Personnel Costs	4,530,069			(500,000)	4,030,069	3,407,777		622,292
Operating Expenses	3,359,401			(210,000)	3,149,401	2,815,808		333,593
Capital Outlay	41,985			741,000	782,985	781,924		1,061
Total Program	7,931,455			31,000	7,962,455	7,005,509		956,946
Total Fund - 0480	7,931,455			31,000	7,962,455	7,005,509		956,946
Total Agency - 140	\$13,125,255			\$31,000	\$13,156,255	\$11,790,286		\$1,365,969

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the State Treasurer - 150
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
State Treasurer Administration								
Personnel Costs	\$918,300			(\$90,185)	\$828,115	\$828,083		\$32
Operating Expenses	337,600			55,150	392,750	368,255		24,495
Capital Outlay				35,035	35,035	34,996		39
Total Program	1,255,900				1,255,900	1,231,334		24,566
Total Fund - 0001	1,255,900				1,255,900	1,231,334		24,566
Miscellaneous Revenue - 0349								
State Treasurer Administration								
Operating Expenses	10,000				10,000	2,009		7,991
Total Program	10,000				10,000	2,009		7,991
Total Fund - 0349	10,000				10,000	2,009		7,991
Professional Services - 0475								
State Treasurer Administration								
Personnel Costs	398,443			(23,000)	375,443	334,377		41,066
Operating Expenses	262,566			8,490	271,056	208,884		62,172
Capital Outlay				14,510	14,510	14,446		64
Total Program	661,009				661,009	557,707		103,302
Total Fund - 0475	661,009				661,009	557,707		103,302

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the State Treasurer - 150

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Millennium Income - 0499								
Millennium Fund Trustee Benefit Payments								
Trustee/Benefit Pymt	60,700				60,700	60,700		
Total Program	60,700				60,700	60,700		
Total Fund - 0499	60,700				60,700	60,700		
Total Agency - 150	\$1,987,609				\$1,987,609	\$1,851,750		\$135,859

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Treasurer Control - 152
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Control Agency - Tax Anticipation Notes								
Operating Expenses		\$6,976,690			\$6,976,690	\$6,976,690		
Total Program		6,976,690			6,976,690	6,976,690		
Total Fund - 0001		6,976,690			6,976,690	6,976,690		
Total Agency - 152		\$6,976,690			\$6,976,690	\$6,976,690		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the Attorney General - 160
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Special Litigation								
Operating Expenses	\$1,903,200				\$1,903,200	\$205,392		\$1,697,808
Total Program	1,903,200				1,903,200	205,392		1,697,808
State Legal Services								
Personnel Costs	13,560,300			(\$109,600)	13,450,700	13,450,474		226
Operating Expenses	651,600			(5,575)	646,025	617,354	\$26,338	2,333
Capital Outlay				120,566	120,566	105,566	15,000	
Total Program	14,211,900			5,391	14,217,291	14,173,394	41,338	2,559
Total Fund - 0001	16,115,100			5,391	16,120,491	14,378,786	41,338	1,700,367
Miscellaneous Revenue - 0349								
State Legal Services								
Personnel Costs	67,300				67,300	50,229		17,071
Operating Expenses	85,300				85,300	60,030		25,270
Total Program	152,600				152,600	110,259		42,341
Total Fund - 0349	152,600				152,600	110,259		42,341
Total Agency - 160	\$16,267,700			\$5,391	\$16,273,091	\$14,489,045	\$41,338	\$1,742,708

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Department of Education - Operating Fund								
Personnel Costs	\$2,991,400				\$2,991,400	\$2,991,400		
Operating Expenses	1,273,300			(\$11,865)	1,261,435	1,261,435		
Capital Outlay				80,000	80,000	80,000		
Trustee/Benefit Pymt	967,700			(68,135)	899,565	899,565		
Total Program	5,232,400				5,232,400	5,232,400		
Total Fund - 0001	5,232,400				5,232,400	5,232,400		
Indirect Cost Recovery - 0125								
Department of Education - Operating Fund								
Personnel Costs	336,400			(1,926)	334,474	334,474		
Operating Expenses	186,400			(10,000)	176,400	130,794		\$45,606
Capital Outlay				11,926	11,926			11,926
Total Program	522,800				522,800	465,268		57,532
Total Fund - 0125	522,800				522,800	465,268		57,532
School District Building - 0315								
Public Schools - Facilities								
Trustee/Benefit Pymt	11,300,000				11,300,000	10,922,500		377,500
Total Program	11,300,000				11,300,000	10,922,500		377,500
Total Fund - 0315	11,300,000				11,300,000	10,922,500		377,500

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Driver Training - 0319								
Department of Education - Operating Fund								
Personnel Costs	146,900				146,900	146,900		
Operating Expenses	147,900			(2,295)	145,605	140,759		4,846
Capital Outlay				2,295	2,295	1,790		505
Trustee/Benefit Pymt	2,073,900				2,073,900	1,290,663		783,237
Total Program	2,368,700				2,368,700	1,580,112		788,588
Continuous Appropriations								
Personnel Costs		\$203,049			203,049	203,049		
Operating Expenses		130,881			130,881	130,881		
Capital Outlay		33,897			33,897	33,897		
Total Program		367,827			367,827	367,827		
Total Fund - 0319	2,368,700	367,827			2,736,527	1,947,939		788,588
Public Instruction - 0325								
Department of Education - Operating Fund								
Personnel Costs	357,400				357,400	357,400		
Operating Expenses	843,800			(5,000)	838,800	592,864		245,936
Capital Outlay				5,000	5,000	2,939		2,061
Trustee/Benefit Pymt	11,200				11,200	500		10,700
Total Program	1,212,400				1,212,400	953,703		258,697
Total Fund - 0325	1,212,400				1,212,400	953,703		258,697

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Department of Education - Operating Fund								
Personnel Costs	3,195,700				3,195,700	3,076,024		119,676
Operating Expenses	3,724,300		\$6,000,000	(95,000)	9,629,300	7,821,375		1,807,925
Capital Outlay				95,000	95,000	61,800		33,200
Total Program	6,920,000		6,000,000		12,920,000	10,959,199		1,960,801
Public Schools - Administration								
Trustee/Benefit Pymt	1,580,000			(1,500,000)	80,000			80,000
Total Program	1,580,000			(1,500,000)	80,000			80,000
Public Schools - Children's Programs								
Trustee/Benefit Pymt	99,140,200		10,000,000	40,000,000	149,140,200	149,139,808		392
Total Program	99,140,200		10,000,000	40,000,000	149,140,200	149,139,808		392
Public Schools - Operations								
Trustee/Benefit Pymt	5,314,600			300,000	5,614,600	5,588,492		26,108
Total Program	5,314,600			300,000	5,614,600	5,588,492		26,108
Public Schools - Teachers								
Trustee/Benefit Pymt	51,945,200			(38,800,000)	13,145,200	13,093,192		52,008
Total Program	51,945,200			(38,800,000)	13,145,200	13,093,192		52,008
Total Fund - 0348	164,900,000		16,000,000		180,900,000	178,780,691		2,119,309

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
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Superintendent of Public Instruction - 170
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Department of Education - Operating Fund								
Personnel Costs	938,000		500,000	(525,000)	913,000	649,903		263,097
Operating Expenses	2,099,100		12,000,000	123,000	14,222,100	3,486,368		10,735,732
Capital Outlay			300,000	402,000	702,000	391,436		310,564
Total Program	3,037,100		12,800,000		15,837,100	4,527,707		11,309,393
Total Fund - 0349	3,037,100		12,800,000		15,837,100	4,527,707		11,309,393
Loan - 0403								
Public Schools - Facilities								
Trustee/Benefit Pymt	377,500				377,500	377,500		
Total Program	377,500				377,500	377,500		
Total Fund - 0403	377,500				377,500	377,500		
Data Processing Services - 0480								
Department of Education - Operating Fund								
Personnel Costs	66,500				66,500	55,470		11,030
Operating Expenses	42,200				42,200	30,740		11,460
Total Program	108,700				108,700	86,210		22,490
Total Fund - 0480	108,700				108,700	86,210		22,490

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481								
Public Schools - Administration								
Operating Expenses				1,367	1,367	1,367		
Trustee/Benefit Pymt	72,821,000			(3,563,643)	69,257,357	67,255,791	\$2,001,566	
Total Program	72,821,000			(3,562,276)	69,258,724	67,257,158	2,001,566	
Public Schools - Children's Programs								
Personnel Costs	40,000			(15,713)	24,287	24,287		
Operating Expenses	560,000			(245,272)	314,728	310,419		4,309
Capital Outlay				1,904	1,904	1,904		
Trustee/Benefit Pymt	18,300,000			(247,520)	18,052,480	16,296,840	1,751,665	3,975
Total Program	18,900,000			(506,601)	18,393,399	16,633,450	1,751,665	8,284
Public Schools - Operations								
Personnel Costs	103,000			(23,805)	79,195	79,195		
Operating Expenses	70,000			13,860	83,860	65,860	18,000	
Capital Outlay				704	704	704		
Trustee/Benefit Pymt	270,756,900			52,078,118	322,835,018	317,988,176	4,546,842	300,000
Total Program	270,929,900			52,068,877	322,998,777	318,133,935	4,564,842	300,000
Public Schools - Teachers								
Trustee/Benefit Pymt	633,663,400			(48,000,000)	585,663,400	576,152,130	9,511,270	
Total Program	633,663,400			(48,000,000)	585,663,400	576,152,130	9,511,270	
Total Fund - 0481	996,314,300				996,314,300	978,176,673	17,829,343	308,284

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Loss Recovery - 0492								
Department of Education - Trust Funds								
Operating Expenses	5,300				5,300			5,300
Trustee/Benefit Pymt	49,600				49,600			49,600
Total Program	54,900				54,900			54,900
Total Fund - 0492	54,900				54,900			54,900
Total Agency - 170	\$1,185,428,800	\$367,827	\$28,800,000		\$1,214,596,627	\$1,181,470,591	\$17,829,343	\$15,296,693

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Financial Management - 180
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Division of Financial Management								
Personnel Costs	\$1,862,500			(\$207,663)	\$1,654,837	\$1,636,216		\$18,621
Operating Expenses	179,000			154,700	333,700	309,723	\$15,000	8,977
Capital Outlay				52,963	52,963	52,963		
Total Program	2,041,500				2,041,500	1,998,902	15,000	27,598
Total Fund - 0001	2,041,500				2,041,500	1,998,902	15,000	27,598
Miscellaneous Revenue - 0349								
Division of Financial Management								
Personnel Costs	24,700				24,700	20,691		4,009
Operating Expenses	6,800				6,800	5,535		1,265
Total Program	31,500				31,500	26,226		5,274
Total Fund - 0349	31,500				31,500	26,226		5,274
Total Agency - 180	\$2,073,000				\$2,073,000	\$2,025,128	\$15,000	\$32,872

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the Governor - 181
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Governor's Office Administration								
Personnel Costs	\$1,181,500			(\$131,832)	\$1,049,668	\$1,031,873		\$17,795
Operating Expenses	255,400			73,450	328,850	327,774		1,076
Capital Outlay				57,779	57,779	51,196		6,583
Total Program	1,436,900			(603)	1,436,297	1,410,843		25,454
Governor's Expense Allowance								
Operating Expenses	4,900				4,900	4,730		170
Total Program	4,900				4,900	4,730		170
Acting Governor Pay								
Personnel Costs	19,200			603	19,803	19,803		
Total Program	19,200			603	19,803	19,803		
Total Fund - 0001	1,461,000				1,461,000	1,435,376		25,624
Federal Grants - 0348								
Social Services								
Personnel Costs	164,800				164,800	162,609		2,191
Total Program	164,800				164,800	162,609		2,191
Total Fund - 0348	164,800				164,800	162,609		2,191
Total Agency - 181	\$1,625,800				\$1,625,800	\$1,597,985		\$27,815

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Employee Retirement System - 183

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Pension - 0550								
Retirement System Administration								
Personnel Costs	\$2,934,000				\$2,934,000	\$2,823,497		\$110,503
Operating Expenses	5,254,400				5,254,400	2,658,490	\$86,100	2,509,810
Capital Outlay	173,700			\$1,440	175,140	70,857	56,770	47,513
Total Program	8,362,100			1,440	8,363,540	5,552,844	142,870	2,667,826
Portfolio Investment								
Personnel Costs	431,900				431,900	407,509		24,391
Operating Expenses	202,300				202,300	153,798		48,502
Capital Outlay	15,500				15,500	2,894		12,606
Total Program	649,700				649,700	564,201		85,499
Distribution Retirement Contributions								
Trustee/Benefit Pymt		\$102,187,522			102,187,522	102,187,522		
Total Program		102,187,522			102,187,522	102,187,522		
Retirement Medical Insurance								
Operating Expenses		142,486			142,486	142,486		
Trustee/Benefit Pymt		10,600,252			10,600,252	10,600,252		
Total Program		10,742,738			10,742,738	10,742,738		
Total Fund - 0550	9,011,800	112,930,260		1,440	121,943,500	119,047,305	142,870	2,753,325
Total Agency - 183	\$9,011,800	\$112,930,260		\$1,440	\$121,943,500	\$119,047,305	\$142,870	\$2,753,325

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Liquor Dispensary - 185
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Liquor Control - 0418								
Liquor Dispensary Operations								
Personnel Costs	\$7,669,100				\$7,669,100	\$7,432,776		\$236,324
Operating Expenses	3,230,800				3,230,800	3,048,182	\$6,159	176,459
Capital Outlay	497,600				497,600	350,491	39,074	108,035
Total Program	11,397,500				11,397,500	10,831,449	45,233	520,818
Liquor Acquisitions and Profit Distributions								
Operating Expenses		\$49,471,248			49,471,248	49,471,248		
Trustee/Benefit Pymt		16,590,000			16,590,000	16,590,000		
Total Program		66,061,248			66,061,248	66,061,248		
Total Fund - 0418	11,397,500	66,061,248			77,458,748	76,892,697	45,233	520,818
Total Agency - 185	\$11,397,500	\$66,061,248			\$77,458,748	\$76,892,697	\$45,233	\$520,818

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Insurance Fund - 186
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Petroleum Clean Water Trust - 0130								
Petroleum Storage Tank Fund - Non-State								
Personnel Costs		\$793,574			\$793,574	\$793,574		
Operating Expenses		610,487			610,487	610,487		
Trustee/Benefit Pymt		2,188,590			2,188,590	2,188,590		
Total Program		3,592,651			3,592,651	3,592,651		
Total Fund - 0130		3,592,651			3,592,651	3,592,651		
Worker's Compensation - 0424								
Worker's Compensation - Non-State								
Personnel Costs		12,570,238			12,570,238	12,570,238		
Operating Expenses		19,175,722			19,175,722	19,175,722		
Total Program		31,745,960			31,745,960	31,745,960		
Worker's Compensation								
Operating Expenses		10,949,354			10,949,354	10,949,354		
Trustee/Benefit Pymt		120,186,198			120,186,198	120,186,198		
Total Program		131,135,552			131,135,552	131,135,552		
Total Fund - 0424		162,881,512			162,881,512	162,881,512		
Total Agency - 186		\$166,474,163			\$166,474,163	\$166,474,163		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on Aging - 187
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Commission on Aging								
Personnel Costs	\$510,400				\$510,400	\$510,400		
Operating Expenses	61,000				61,000	61,000		
Trustee/Benefit Pymt	3,929,200				3,929,200	3,601,650	\$327,541	\$9
Total Program	4,500,600				4,500,600	4,173,050	327,541	9
Total Fund - 0001	4,500,600				4,500,600	4,173,050	327,541	9
Federal Grants - 0348								
Commission on Aging								
Personnel Costs	438,000			(\$54,199)	383,801	383,801		
Operating Expenses	272,200		\$9,900	30,425	312,525	219,870	42,634	50,021
Capital Outlay				23,774	23,774	14,274	9,175	325
Trustee/Benefit Pymt	6,741,200		86,600		6,827,800	6,627,236		200,564
Total Program	7,451,400		96,500		7,547,900	7,245,181	51,809	250,910
Total Fund - 0348	7,451,400		96,500		7,547,900	7,245,181	51,809	250,910
Miscellaneous Revenue - 0349								
Commission on Aging								
Personnel Costs			6,000		6,000	5,045		955
Operating Expenses	35,000		23,000		58,000	46,087		11,913
Trustee/Benefit Pymt			7,100		7,100	7,100		
Total Program	35,000		36,100		71,100	58,232		12,868
Total Fund - 0349	35,000		36,100		71,100	58,232		12,868

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission on Aging - 187

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 187	\$11,987,000		\$132,600		\$12,119,600	\$11,476,463	\$379,350	\$263,787

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on Human Rights - 188
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Human Rights Commission								
Personnel Costs	\$508,900				\$508,900	\$506,911		\$1,989
Operating Expenses	89,200				89,200	89,136		64
Total Program	598,100				598,100	596,047		2,053
Total Fund - 0001	598,100				598,100	596,047		2,053
Federal Grants - 0348								
Human Rights Commission								
Personnel Costs	112,300				112,300	107,822		4,478
Operating Expenses	84,800				84,800	75,163		9,637
Capital Outlay	1,600				1,600	1,531		69
Total Program	198,700				198,700	184,516		14,184
Total Fund - 0348	198,700				198,700	184,516		14,184
Miscellaneous Revenue - 0349								
Human Rights Commission								
Operating Expenses	6,700				6,700	3,286		3,414
Total Program	6,700				6,700	3,286		3,414
Total Fund - 0349	6,700				6,700	3,286		3,414
Total Agency - 188	\$803,500				\$803,500	\$783,849		\$19,651

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission for the Blind and Visually Impaired - 189

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Commission for Blind and Visually Impaired								
Personnel Costs	\$642,400				\$642,400	\$642,399		\$1
Operating Expenses	80,400			(\$1,178)	79,222	79,222		
Trustee/Benefit Pymt	618,400			1,178	619,578	565,901	\$51,545	2,132
Total Program	1,341,200				1,341,200	1,287,522	51,545	2,133
Total Fund - 0001	1,341,200				1,341,200	1,287,522	51,545	2,133
Business Enterprise Programs - 0210								
Commission for Blind and Visually Impaired								
Operating Expenses	7,200				7,200	7,180		20
Trustee/Benefit Pymt	117,900				117,900	81,031		36,869
Total Program	125,100				125,100	88,211		36,889
Total Fund - 0210	125,100				125,100	88,211		36,889
Rehabilitation Revenue and Refunds - 0288								
Commission for Blind and Visually Impaired								
Personnel Costs	41,800			(35,000)	6,800	6,617		183
Operating Expenses	33,700		\$43,000	4,000	80,700	67,630	6,156	6,914
Capital Outlay			32,000		32,000		30,561	1,439
Trustee/Benefit Pymt	12,800			31,000	43,800	42,240		1,560
Total Program	88,300		75,000		163,300	116,487	36,717	10,096
Total Fund - 0288	88,300		75,000		163,300	116,487	36,717	10,096

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission for the Blind and Visually Impaired - 189
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Commission for Blind and Visually Impaired								
Personnel Costs	1,422,800			(92,832)	1,329,968	1,329,318		650
Operating Expenses	412,600			127,832	540,432	422,578	117,530	324
Capital Outlay				10,000	10,000			10,000
Trustee/Benefit Pymt	212,500		200,000	(45,000)	367,500	290,149	36,555	40,796
Total Program	2,047,900		200,000		2,247,900	2,042,045	154,085	51,770
Total Fund - 0348	2,047,900		200,000		2,247,900	2,042,045	154,085	51,770
Miscellaneous Revenue - 0349								
Commission for Blind and Visually Impaired								
Operating Expenses	17,400				17,400	131		17,269
Trustee/Benefit Pymt	9,100				9,100			9,100
Total Program	26,500				26,500	131		26,369
Total Fund - 0349	26,500				26,500	131		26,369
Adaptive Aids and Appliances - 0426								
Commission for Blind and Visually Impaired								
Operating Expenses	46,700				46,700	45,779		921
Total Program	46,700				46,700	45,779		921
Total Fund - 0426	46,700				46,700	45,779		921

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission for the Blind and Visually Impaired - 189

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 189	\$3,675,700		\$275,000		\$3,950,700	\$3,580,175	\$242,347	\$128,178

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Military Division - 190
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Military Management								
Personnel Costs	\$1,590,000			(\$93,418)	\$1,496,582	\$1,496,582		
Operating Expenses	647,300			38,337	685,637	503,946	\$181,292	\$399
Capital Outlay				55,081	55,081	55,081		
Trustee/Benefit Pymt	100,000				100,000	100,000		
Total Program	2,337,300				2,337,300	2,155,609	181,292	399
Federal and State Contracts								
Personnel Costs	734,400			(218,356)	516,044	516,044		
Operating Expenses	567,100			215,539	782,639	711,005	71,293	341
Capital Outlay				2,817	2,817	2,817		
Total Program	1,301,500				1,301,500	1,229,866	71,293	341
National Guard Insurance Payments								
Operating Expenses		\$21,059			21,059	21,059		
Total Program		21,059			21,059	21,059		
Bureau of Homeland Security								
Personnel Costs	1,137,400				1,137,400	1,137,400		
Operating Expenses	174,900				174,900	174,825	75	
Total Program	1,312,300				1,312,300	1,312,225	75	
Total Fund - 0001	4,951,100	21,059			4,972,159	4,718,759	252,660	740

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Military Division - 190
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Hazardous Substance Emergency Response-Deficiency - 0100								
Hazardous Materials - Deficiency								
Operating Expenses		100,992			100,992	100,992		
Total Program		100,992			100,992	100,992		
Total Fund - 0100		100,992			100,992	100,992		
Indirect Cost Recovery - 0125								
Military Management								
Personnel Costs	60,500			(25,000)	35,500	35,500		
Operating Expenses	44,800			12,313	57,113	30,115	21,416	5,582
Capital Outlay				12,687	12,687	12,687		
Total Program	105,300				105,300	78,302	21,416	5,582
Total Fund - 0125	105,300				105,300	78,302	21,416	5,582
Disaster Emergency - 0231								
Military's Emergency								
Trustee/Benefit Pymt		21,135			21,135	21,135		
Total Program		21,135			21,135	21,135		
Total Fund - 0231		21,135			21,135	21,135		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Military Division - 190
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Subgrant Disaster Emergency - 0232								
Disaster Subgrant								
Personnel Costs			\$1,280		1,280	1,280		
Operating Expenses			1,400		1,400	1,400		
Total Program			2,680		2,680	2,680		
Total Fund - 0232			2,680		2,680	2,680		
Federal Grants - 0348								
Military Management								
Operating Expenses	164,100				164,100			164,100
Total Program	164,100				164,100			164,100
Federal and State Contracts								
Personnel Costs	8,359,600			(500,000)	7,859,600	7,511,267		348,333
Operating Expenses	6,490,300		2,800,000	196,397	9,486,697	7,869,321	1,359,963	257,413
Capital Outlay				248,716	248,716	217,319	29,926	1,471
Trustee/Benefit Pymt				54,886	54,886	5,650		49,236
Total Program	14,849,900		2,800,000	(1)	17,649,899	15,603,557	1,389,889	656,453
Bureau of Homeland Security								
Personnel Costs	1,476,000				1,476,000	1,057,722		418,278
Operating Expenses	6,020,700		3,263,300	(1,921,801)	7,362,199	1,831,895	183,315	5,346,989
Capital Outlay				1,921,801	1,921,801	1,710,036	209,921	1,844
Trustee/Benefit Pymt	14,659,400		5,525,500		20,184,900	7,878,646	3,174,966	9,131,288
Total Program	22,156,100		8,788,800		30,944,900	12,478,299	3,568,202	14,898,399
Total Fund - 0348	37,170,100		11,588,800	(1)	48,758,899	28,081,856	4,958,091	15,718,952

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Military Division - 190

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Military Management								
Operating Expenses	113,800				113,800	4,322		109,478
Total Program	113,800				113,800	4,322		109,478
Bureau of Homeland Security								
Operating Expenses	35,000				35,000	10,819		24,181
Total Program	35,000				35,000	10,819		24,181
Hazardous Materials - Cost Recovery								
Operating Expenses		76,985			76,985	76,985		
Total Program		76,985			76,985	76,985		
Total Fund - 0349	148,800	76,985			225,785	92,126		133,659
Total Agency - 190	\$42,375,300	\$220,171	\$11,591,480	(\$1)	\$54,186,950	\$33,095,850	\$5,232,167	\$15,858,933

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Women's Commission - 192
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Idaho Women's Commission								
Personnel Costs	\$29,900				\$29,900	\$29,108		\$792
Operating Expenses	9,200				9,200	9,071		129
Total Program	39,100				39,100	38,179		921
Total Fund - 0001	39,100				39,100	38,179		921
Miscellaneous Revenue - 0349								
Idaho Women's Commission								
Operating Expenses	6,700				6,700	1,600		5,100
Total Program	6,700				6,700	1,600		5,100
Total Fund - 0349	6,700				6,700	1,600		5,100
Total Agency - 192	\$45,800				\$45,800	\$39,779		\$6,021

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Human Resources - 194
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Seminars and Publications - 0401								
Division of Human Resources								
Operating Expenses	\$130,000				\$130,000	\$123,330		\$6,670
Total Program	130,000				130,000	123,330		6,670
Total Fund - 0401	130,000				130,000	123,330		6,670
Professional Services - 0475								
Division of Human Resources								
Personnel Costs	2,124,500				2,124,500	2,119,232		5,268
Operating Expenses	606,000			(\$11,000)	595,000	542,581		52,419
Capital Outlay	28,300			11,000	39,300	39,295		5
Total Program	2,758,800				2,758,800	2,701,108		57,692
Total Fund - 0475	2,758,800				2,758,800	2,701,108		57,692
Total Agency - 194	\$2,888,800				\$2,888,800	\$2,824,438		\$64,362

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of Species Conservation - 195
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Office of Species Conservation								
Personnel Costs	\$443,600			(\$47,794)	\$395,806	\$395,806		
Operating Expenses	105,600			42,329	147,929	96,215	\$50,000	\$1,714
Capital Outlay				5,464	5,464	5,464		
Total Program	549,200			(1)	549,199	497,485	50,000	1,714
Total Fund - 0001	549,200			(1)	549,199	497,485	50,000	1,714
Federal Grants - 0348								
Office of Species Conservation								
Personnel Costs	100,000				100,000	324		99,676
Operating Expenses	300,000				300,000	143,457		156,543
Trustee/Benefit Pymt	1,100,000		\$4,923,000		6,023,000	882,245		5,140,755
Total Program	1,500,000		4,923,000		6,423,000	1,026,026		5,396,974
Total Fund - 0348	1,500,000		4,923,000		6,423,000	1,026,026		5,396,974
Miscellaneous Revenue - 0349								
Office of Species Conservation								
Personnel Costs	20,000				20,000	19,792		208
Operating Expenses	15,000				15,000			15,000
Total Program	35,000				35,000	19,792		15,208
Total Fund - 0349	35,000				35,000	19,792		15,208

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of Species Conservation - 195

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 195	\$2,084,200		\$4,923,000	(\$1)	\$7,007,199	\$1,543,303	\$50,000	\$5,413,896

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on the Arts - 196
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Commission on the Arts								
Personnel Costs	\$314,400				\$314,400	\$308,532		\$5,868
Operating Expenses	151,500			(\$700)	150,800	150,800		
Capital Outlay				700	700	692		8
Trustee/Benefit Pymt	372,900				372,900	372,900		
Total Program	838,800				838,800	832,924		5,876
Total Fund - 0001	838,800				838,800	832,924		5,876
Federal Grants - 0348								
Commission on the Arts								
Personnel Costs	260,900				260,900	249,412		11,488
Operating Expenses	145,200		\$52,017		197,217	179,176		18,041
Trustee/Benefit Pymt	241,400		99,983		341,383	264,568		76,815
Total Program	647,500		152,000		799,500	693,156		106,344
Total Fund - 0348	647,500		152,000		799,500	693,156		106,344
Miscellaneous Revenue - 0349								
Commission on the Arts								
Operating Expenses	55,200		30,000		85,200	56,734		28,466
Trustee/Benefit Pymt	16,300				16,300	13,947		2,353
Total Program	71,500		30,000		101,500	70,681		30,819
Total Fund - 0349	71,500		30,000		101,500	70,681		30,819

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission on the Arts - 196

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 196	\$1,557,800		\$182,000		\$1,739,800	\$1,596,761		\$143,039

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Director's Office								
Personnel Costs	\$206,600				\$206,600	\$202,150		\$4,450
Operating Expenses	57,600				57,600	53,948		3,652
Total Program	264,200				264,200	256,098		8,102
Information Technology and Communications								
Personnel Costs	556,100			(\$1,500)	554,600	552,868		1,732
Operating Expenses	257,800			(14,600)	243,200	240,239		2,961
Capital Outlay				16,100	16,100	15,907		193
Total Program	813,900				813,900	809,014		4,886
Public Works								
Operating Expenses	332,000				332,000	265,200		66,800
Total Program	332,000				332,000	265,200		66,800
Purchasing								
Personnel Costs	790,800				790,800	749,494		41,306
Operating Expenses	156,400			2,940	159,340	150,837		8,503
Total Program	947,200			2,940	950,140	900,331		49,809
Information Technology Resource Management Council								
Personnel Costs	62,400				62,400	60,704		1,696
Total Program	62,400				62,400	60,704		1,696
Bond Payment Program								
Operating Expenses	3,446,400			(128,405)	3,317,995	3,108,507		209,488
Capital Outlay	3,035,400			128,405	3,163,805	3,163,805		
Total Program	6,481,800				6,481,800	6,272,312		209,488

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Total Fund - 0001	8,901,500			2,940	8,904,440	8,563,659		340,781
Indirect Cost Recovery - 0125								
Director's Office								
Personnel Costs	512,800				512,800	461,008		51,792
Operating Expenses	250,300				250,300	219,302		30,998
Total Program	763,100				763,100	680,310		82,790
Information Technology and Communications								
Personnel Costs	382,500				382,500	368,744		13,756
Operating Expenses	76,100				76,100	69,382		6,718
Total Program	458,600				458,600	438,126		20,474
Total Fund - 0125	1,221,700				1,221,700	1,118,436		103,264
(ILETS) Law Enforcement Telecommunication - 0275								
Emergency Communication Commission								
Operating Expenses		\$6,827			6,827	6,827		
Total Program		6,827			6,827	6,827		
Total Fund - 0275		6,827			6,827	6,827		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Administration - 200

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Information Technology Resource Management Council								
Operating Expenses			\$3,010		3,010	10		3,000
Trustee/Benefit Pymt			15,000		15,000	15,000		
Total Program			18,010		18,010	15,010		3,000
Total Fund - 0348			18,010		18,010	15,010		3,000

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Permanent Building - 0365								
Public Works								
Personnel Costs	1,437,400				1,437,400	1,370,292		67,108
Operating Expenses	623,200				623,200	434,671	\$29,849	158,680
Capital Outlay	946,500			4,705	951,205	69,572		881,633
Total Program	3,007,100			4,705	3,011,805	1,874,535	29,849	1,107,421
Public Works								
Capital Outlay		70,083,109			70,083,109	70,083,109		
Total Program		70,083,109			70,083,109	70,083,109		
Bond Payment Program								
Operating Expenses	4,442,600			(544,783)	3,897,817	3,870,840		26,977
Capital Outlay	4,406,800			544,783	4,951,583	4,951,583		
Total Program	8,849,400				8,849,400	8,822,423		26,977
Public Works HB 442								
Capital Outlay	5,970				5,970	(15,555)		21,525
Total Program	5,970				5,970	(15,555)		21,525
Public Works HB 694								
Capital Outlay	800				800			800
Total Program	800				800			800
Public Works HB 976								
Capital Outlay	1,784				1,784			1,784
Total Program	1,784				1,784			1,784

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Administration - 200

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Permanent Building - 0365 (continued)								
Public Works HB 831								
Capital Outlay	814,084				814,084	199,755		614,329
Total Program	814,084				814,084	199,755		614,329
Public Works HB 368								
Capital Outlay	1,491,439				1,491,439	(26,008)		1,517,447
Total Program	1,491,439				1,491,439	(26,008)		1,517,447
Public Works HB 773								
Capital Outlay	1,560,434				1,560,434	263,918		1,296,516
Total Program	1,560,434				1,560,434	263,918		1,296,516
Public Works HB 373								
Capital Outlay	1,771,525				1,771,525	840,304		931,221
Total Program	1,771,525				1,771,525	840,304		931,221
Public Works SB 1249								
Capital Outlay	10,266				10,266	41,739		(31,473)
Total Program	10,266				10,266	41,739		(31,473)
Public Works SB 1647								
Capital Outlay	2,752				2,752	(1,563)		4,315
Total Program	2,752				2,752	(1,563)		4,315
Public Works SB 1522								
Capital Outlay						(88,059)		88,059
Total Program						(88,059)		88,059

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Permanent Building - 0365 (continued)								
Public Works SB 1588 & Sect 6a								
Capital Outlay	39,000				39,000	12,744		26,256
Total Program	39,000				39,000	12,744		26,256
Public Works HB 384								
Capital Outlay	3,903,301				3,903,301	18,792		3,884,509
Total Program	3,903,301				3,903,301	18,792		3,884,509
Public Works HB 863								
Capital Outlay	398,125				398,125	197,827		200,298
Total Program	398,125				398,125	197,827		200,298
Public Works HB 401								
Capital Outlay	889,520				889,520	184,439		705,081
Total Program	889,520				889,520	184,439		705,081
Public Works SB 1513								
Capital Outlay	1,935,292				1,935,292	446,594		1,488,698
Total Program	1,935,292				1,935,292	446,594		1,488,698
Public Works SB 1189								
Capital Outlay	20,439,982				20,439,982	8,806,623		11,633,359
Total Program	20,439,982				20,439,982	8,806,623		11,633,359
Public Works SB 1408								
Capital Outlay	21,337,700				21,337,700	6,630,484		14,707,216
Total Program	21,337,700				21,337,700	6,630,484		14,707,216
Total Fund - 0365	66,458,474	70,083,109		4,705	136,546,288	98,292,101	29,849	38,224,338

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Administration - 200

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Governor's Residence - 0366								
Public Works								
Operating Expenses		59,452			59,452	59,452		
Total Program		59,452			59,452	59,452		
Total Fund - 0366		59,452			59,452	59,452		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration and Accounting Services - 0450								
Director's Office								
Personnel Costs	24,900				24,900	21,019		3,881
Total Program	24,900				24,900	21,019		3,881
Information Technology and Communications								
Personnel Costs	1,652,500			(90,462)	1,562,038	1,540,772		21,266
Operating Expenses	970,400			64,612	1,035,012	1,023,098	9,275	2,639
Capital Outlay	157,000			38,675	195,675	164,419	24,974	6,282
Total Program	2,779,900			12,825	2,792,725	2,728,289	34,249	30,187
Public Works								
Personnel Costs	1,595,100				1,595,100	1,346,373		248,727
Operating Expenses	4,704,300			(16,693)	4,687,607	3,554,524		1,133,083
Capital Outlay	11,100			9,978	21,078	19,378		1,700
Total Program	6,310,500			(6,715)	6,303,785	4,920,275		1,383,510
Purchasing								
Personnel Costs	763,400				763,400	529,702		233,698
Operating Expenses	1,131,900			(200,920)	930,980	789,948	5,000	136,032
Capital Outlay	44,600			201,841	246,441	243,531		2,910
Total Program	1,939,900			921	1,940,821	1,563,181	5,000	372,640
Information Technology								
Operating Expenses		2,020,709			2,020,709	2,020,709		
Total Program		2,020,709			2,020,709	2,020,709		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration and Accounting Services - 0450 (continued)								
Purchasing								
Operating Expenses		2,749,830			2,749,830	2,749,830		
Total Program		2,749,830			2,749,830	2,749,830		
Information Technology Resource Management Council								
Personnel Costs	305,900				305,900	299,198		6,702
Operating Expenses	381,000				381,000	110,961		270,039
Capital Outlay	2,600				2,600	2,600		
Total Program	689,500				689,500	412,759		276,741
Bond Payment Program								
Operating Expenses	422,200			(6,000)	416,200	416,200		
Capital Outlay	220,000			15,000	235,000	235,000		
Total Program	642,200			9,000	651,200	651,200		
Total Fund - 0450	12,386,900	4,770,539		16,031	17,173,470	15,067,262	39,249	2,066,959
Federal Surplus Property - 0456								
Purchasing								
Personnel Costs	192,600				192,600	179,776		12,824
Operating Expenses	252,200				252,200	156,622		95,578
Capital Outlay	21,100				21,100	12,933		8,167
Total Program	465,900				465,900	349,331		116,569
Total Fund - 0456	465,900				465,900	349,331		116,569

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Group Insurance - 0461								
Insurance Management								
Trustee/Benefit Pymt		145,034,191			145,034,191	145,034,191		
Total Program		145,034,191			145,034,191	145,034,191		
Office of Insurance Management								
Personnel Costs	271,100				271,100	240,434		30,666
Operating Expenses	437,500				437,500	250,368		187,132
Capital Outlay	4,700				4,700	4,700		
Total Program	713,300				713,300	495,502		217,798
Total Fund - 0461	713,300	145,034,191			145,747,491	145,529,693		217,798
Retained Risk - 0462								
Insurance Management								
Operating Expenses		4,251,797			4,251,797	4,251,797		
Trustee/Benefit Pymt		2,089,214			2,089,214	2,089,214		
Total Program		6,341,011			6,341,011	6,341,011		
Office of Insurance Management								
Personnel Costs	445,900				445,900	395,120		50,780
Operating Expenses	191,700				191,700	181,432		10,268
Capital Outlay	7,100				7,100	7,100		
Total Program	644,700				644,700	583,652		61,048
Total Fund - 0462	644,700	6,341,011			6,985,711	6,924,663		61,048

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Professional Services - 0475								
Administrative Rules								
Personnel Costs	206,100				206,100	200,751		5,349
Operating Expenses	321,900				321,900	222,027	4,285	95,588
Capital Outlay	2,600				2,600	2,600		
Total Program	530,600				530,600	425,378	4,285	100,937
Total Fund - 0475	530,600				530,600	425,378	4,285	100,937
Endowment Earnings - 0481								
Capitol Commission								
Personnel Costs	57,341			(24,220)	33,121	5,046		28,075
Operating Expenses	153,611			24,220	177,831	109,390		68,441
Capital Outlay	28,548,372				28,548,372	130,289		28,418,083
Total Program	28,759,324				28,759,324	244,725		28,514,599
Capitol Commission								
Capital Outlay	2,006,900				2,006,900	708,563		1,298,337
Total Program	2,006,900				2,006,900	708,563		1,298,337
Total Fund - 0481	30,766,224				30,766,224	953,288		29,812,936

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Administration - 200

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Industrial Special Indemnity - 0519								
Director's Office								
Personnel Costs	174,200				174,200	153,701		20,499
Operating Expenses	107,500				107,500	79,162	20,000	8,338
Capital Outlay	2,600				2,600	2,600		
Total Program	284,300				284,300	235,463	20,000	28,837
Central Administration								
Trustee/Benefit Pymt		3,057,241			3,057,241	3,057,241		
Total Program		3,057,241			3,057,241	3,057,241		
Total Fund - 0519	284,300	3,057,241			3,341,541	3,292,704	20,000	28,837
Total Agency - 200	\$122,373,598	\$229,352,370	\$18,010	\$23,676	\$351,767,654	\$280,597,804	\$93,383	\$71,076,467

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Administration								
Personnel Costs	\$474,000				\$474,000	\$474,000		
Operating Expenses	310,300			(\$100)	310,200	310,200		
Trustee/Benefit Pymt	17,900			100	18,000	18,000		
Total Program	802,200				802,200	802,200		
Animal Industries								
Personnel Costs	1,169,000				1,169,000	1,169,000		
Operating Expenses	215,400				215,400	215,400		
Trustee/Benefit Pymt	336,000				336,000	336,000		
Total Program	1,720,400				1,720,400	1,720,400		
Agricultural Resources								
Personnel Costs	450,600				450,600	450,600		
Operating Expenses	440,300				440,300	440,300		
Total Program	890,900				890,900	890,900		
Plant Industries								
Personnel Costs	628,500				628,500	628,500		
Operating Expenses	93,200				93,200	93,200		
Trustee/Benefit Pymt	92,000				92,000	92,000		
Total Program	813,700				813,700	813,700		
Agricultural Inspection								
Personnel Costs	581,000				581,000	581,000		
Operating Expenses	197,500				197,500	197,500		
Total Program	778,500				778,500	778,500		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Marketing and Development								
Personnel Costs	327,600				327,600	327,600		
Operating Expenses	201,600				201,600	201,600		
Total Program	529,200				529,200	529,200		
Animal Damage Control								
Trustee/Benefit Pymt	143,000				143,000	143,000		
Total Program	143,000				143,000	143,000		
Sheep Commission								
Personnel Costs	54,800				54,800	54,800		
Operating Expenses	400				400	400		
Total Program	55,200				55,200	55,200		
Soil Conservation Commission								
Personnel Costs	1,213,900			(158,393)	1,055,507	1,055,507		
Operating Expenses	757,100			80,441	837,541	837,170		\$371
Capital Outlay				43,999	43,999	7,619	\$36,381	(1)
Trustee/Benefit Pymt	1,850,000			52,931	1,902,931	1,892,816	10,115	
Total Program	3,821,000			18,978	3,839,978	3,793,112	46,496	370
Total Fund - 0001	9,554,100			18,978	9,573,078	9,526,212	46,496	370

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Animal Damage Control - 0052								
Animal Damage Control								
Trustee/Benefit Pymt	100,000				100,000	100,000		
Total Program	100,000				100,000	100,000		
Total Fund - 0052	100,000				100,000	100,000		
Indirect Cost Recovery - 0125								
Administration								
Personnel Costs	734,800			(125,000)	609,800	607,742		2,058
Operating Expenses	172,500			(25,000)	147,500	74,094	11,989	61,417
Capital Outlay	28,900			152,010	180,910	180,910		
Total Program	936,200			2,010	938,210	862,746	11,989	63,475
Total Fund - 0125	936,200			2,010	938,210	862,746	11,989	63,475
Agriculture Smoke Management - 0183								
Plant Industries								
Personnel Costs	85,000			(24,500)	60,500	58,336		2,164
Operating Expenses	55,000			24,500	79,500	78,455		1,045
Capital Outlay	12,000				12,000	8,500		3,500
Total Program	152,000				152,000	145,291		6,709
Total Fund - 0183	152,000				152,000	145,291		6,709

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Agriculture - 210

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agriculture in the Classroom - 0320								
Administration								
Operating Expenses	28,000				28,000	27,983		17
Total Program	28,000				28,000	27,983		17
Total Fund - 0320	28,000				28,000	27,983		17

State of Idaho
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Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agricultural Inspection - 0330								
Plant Industries								
Personnel Costs	1,161,500				1,161,500	835,952		325,548
Operating Expenses	252,900				252,900	204,862		48,038
Capital Outlay	60,700				60,700	60,588		112
Trustee/Benefit Pymt	60,000				60,000	46,506		13,494
Total Program	1,535,100				1,535,100	1,147,908		387,192
Agricultural Inspection								
Personnel Costs	335,200			(10,000)	325,200	224,206		100,994
Operating Expenses	68,800				68,800	23,010		45,790
Capital Outlay				10,000	10,000	6,110		3,890
Trustee/Benefit Pymt	3,700				3,700			3,700
Total Program	407,700				407,700	253,326		154,374
Marketing and Development								
Personnel Costs	35,000			(11,550)	23,450	22,651		799
Operating Expenses	100			10,800	10,900	8,255		2,645
Trustee/Benefit Pymt				750	750	715		35
Total Program	35,100				35,100	31,621		3,479
Total Fund - 0330	1,977,900				1,977,900	1,432,855		545,045

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Agriculture - 210

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Pest Control - Deficiency - 0331								
Plant Industries - Deficiency								
Personnel Costs		\$39,741			39,741	39,741		
Operating Expenses		7,921			7,921	7,921		
Total Program		47,662			47,662	47,662		
Total Fund - 0331		47,662			47,662	47,662		

State of Idaho
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Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agricultural Fees - 0332								
Animal Industries								
Personnel Costs	1,391,100			(55,000)	1,336,100	1,230,064		106,036
Operating Expenses	531,900			(52,000)	479,900	447,384		32,516
Capital Outlay	32,000			119,800	151,800	146,947		4,853
Total Program	1,955,000			12,800	1,967,800	1,824,395		143,405
Agricultural Resources								
Personnel Costs	1,272,500				1,272,500	1,169,526		102,974
Operating Expenses	489,900			1,538	491,438	408,078		83,360
Capital Outlay	143,300			150	143,450	142,395		1,055
Total Program	1,905,700			1,688	1,907,388	1,719,999		187,389
Plant Industries								
Personnel Costs	754,500				754,500	670,787		83,713
Operating Expenses	209,300				209,300	176,450		32,850
Capital Outlay	71,600				71,600	61,990		9,610
Total Program	1,035,400				1,035,400	909,227		126,173
Animal Damage Control								
Operating Expenses	200				200	100		100
Trustee/Benefit Pymt	164,100				164,100	119,150		44,950
Total Program	164,300				164,300	119,250		45,050
Sheep Commission								
Personnel Costs	73,200			(20,000)	53,200	30,758		22,442
Operating Expenses	29,300			20,000	49,300	32,275		17,025
Total Program	102,500				102,500	63,033		39,467

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Agriculture - 210

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agricultural Fees - 0332 (continued)								
Animal Industries								
Personnel Costs	6,000				6,000			6,000
Operating Expenses	4,200				4,200	137		4,063
Total Program	10,200				10,200	137		10,063
Total Fund - 0332	5,173,100			14,488	5,187,588	4,636,041		551,547
Sheep and Goat Disease Indemnity - 0334								
Sheep Commission								
Operating Expenses	20,300				20,300			20,300
Total Program	20,300				20,300			20,300
Total Fund - 0334	20,300				20,300			20,300

State of Idaho
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Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Agricultural Resources								
Personnel Costs	445,400				445,400	353,015		92,385
Operating Expenses	167,700		\$40,000		207,700	157,350		50,350
Capital Outlay			42,000		42,000	41,600		400
Total Program	613,100		82,000		695,100	551,965		143,135
Marketing and Development								
Personnel Costs	56,200		310,000		366,200	165,911		200,289
Operating Expenses	25,000		400,000	(15,000)	410,000	213,833		196,167
Capital Outlay				15,000	15,000	11,441		3,559
Trustee/Benefit Pymt	41,700		245,000		286,700	100,568		186,132
Total Program	122,900		955,000		1,077,900	491,753		586,147
Animal Industries								
Personnel Costs	364,700		160,000		524,700	512,213		12,487
Operating Expenses	415,000		170,000	(30,000)	555,000	533,119		21,881
Capital Outlay	6,000		75,000	30,000	111,000	93,064		17,936
Trustee/Benefit Pymt	1,275,000				1,275,000	1,271,491		3,509
Total Program	2,060,700		405,000		2,465,700	2,409,887		55,813
Plant Industries								
Personnel Costs	243,900		80,000	(20,000)	303,900	292,572		11,328
Operating Expenses	80,300		475,000		555,300	487,914		67,386
Capital Outlay			60,000	35,000	95,000	77,136		17,864
Trustee/Benefit Pymt			450,000	(15,000)	435,000	4,865		430,135
Total Program	324,200		1,065,000		1,389,200	862,487		526,713

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Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348 (continued)								
Soil Conservation Commission								
Personnel Costs	182,900		81,500		264,400	264,327		73
Operating Expenses	240,400		20,000		260,400	189,962		70,438
Capital Outlay			10,000		10,000	2,795		7,205
Trustee/Benefit Pymt	75,000		35,000		110,000	49,690		60,310
Total Program	498,300		146,500		644,800	506,774		138,026
Total Fund - 0348	3,619,200		2,653,500		6,272,700	4,822,866		1,449,834
Seminars and Publications - 0401								
Animal Industries								
Operating Expenses	96,500				96,500	59,192		37,308
Total Program	96,500				96,500	59,192		37,308
Marketing and Development								
Operating Expenses	298,300				298,300	246,525		51,775
Total Program	298,300				298,300	246,525		51,775
Total Fund - 0401	394,800				394,800	305,717		89,083

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Department of Agriculture - 210
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fresh Fruit and Vegetable Inspection - 0486								
Agricultural Inspection								
Personnel Costs	8,039,800				8,039,800	5,363,797		2,676,003
Operating Expenses	687,300				687,300	531,404		155,896
Capital Outlay	169,500			1,154	170,654	21,854		148,800
Trustee/Benefit Pymt	413,200				413,200	261,828		151,372
Total Program	9,309,800			1,154	9,310,954	6,178,883		3,132,071
Total Fund - 0486	9,309,800			1,154	9,310,954	6,178,883		3,132,071
Development Loans - 0490								
Marketing and Development								
Personnel Costs	13,500				13,500	230		13,270
Operating Expenses	15,000				15,000	480		14,520
Trustee/Benefit Pymt	5,200				5,200			5,200
Total Program	33,700				33,700	710		32,990
Total Fund - 0490	33,700				33,700	710		32,990

State of Idaho

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Department of Agriculture - 210

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commodity Indemnity - 0491								
Agricultural Inspections								
Personnel Costs		262,609			262,609	262,609		
Operating Expenses		252,005			252,005	252,005		
Capital Outlay		2,700			2,700	2,700		
Trustee/Benefit Pymt		2,270,634			2,270,634	2,270,634		
Total Program		2,787,948			2,787,948	2,787,948		
Total Fund - 0491		2,787,948			2,787,948	2,787,948		
Resource Conservation/Rangeland Management - 0522								
Soil Conservation Commission								
Operating Expenses	72,600				72,600	71,089		1,511
Total Program	72,600				72,600	71,089		1,511
Total Fund - 0522	72,600				72,600	71,089		1,511
Wastewater Facility Loan - 0529								
Soil Conservation Commission								
Operating Expenses	80,000				80,000	687		79,313
Total Program	80,000				80,000	687		79,313
Total Fund - 0529	80,000				80,000	687		79,313
Total Agency - 210	\$31,451,700	\$2,835,610	\$2,653,500	\$36,630	\$36,977,440	\$30,946,690	\$58,485	\$5,972,265

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Commerce - 220
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Travel and Convention - 0212								
Commerce Clean Up								
Operating Expenses						(\$1,134)		\$1,134
Total Program						(1,134)		1,134
Total Fund - 0212						(1,134)		1,134
Total Agency - 220						(\$1,134)		\$1,134

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Support Services								
Personnel Costs	\$4,670,200			(\$38,000)	\$4,632,200	\$4,631,993		\$207
Operating Expenses	2,246,800			88,216	2,335,016	2,077,116	\$250,351	7,549
Capital Outlay				316,627	316,627	10,455	295,909	10,263
Total Program	6,917,000			366,843	7,283,843	6,719,564	546,260	18,019
Offender Programs								
Personnel Costs	553,700			(93,200)	460,500	459,588		912
Operating Expenses	1,051,500			145,544	1,197,044	1,085,067	106,951	5,026
Capital Outlay				8,456	8,456	5,076	3,360	20
Total Program	1,605,200			60,800	1,666,000	1,549,731	110,311	5,958
Idaho State Correctional Institution - Boise								
Personnel Costs	15,578,900			(600,348)	14,978,552	14,860,790		117,762
Operating Expenses	1,955,300			(79,482)	1,875,818	1,822,781	48,768	4,269
Capital Outlay				145,559	145,559	52,480	87,424	5,655
Total Program	17,534,200			(534,271)	16,999,929	16,736,051	136,192	127,686
Idaho State Correctional Institution - Orofino								
Personnel Costs	5,915,900			(177,400)	5,738,500	5,699,083		39,417
Operating Expenses	1,314,500			(45,455)	1,269,045	1,258,387	10,658	
Capital Outlay	6,400			26,751	33,151	13,248	19,903	
Total Program	7,236,800			(196,104)	7,040,696	6,970,718	30,561	39,417

State of Idaho
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Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
North Idaho State Correctional Institution - Cottonwood								
Personnel Costs	3,068,100			53,900	3,122,000	3,121,969		31
Operating Expenses	1,060,700			(182,969)	877,731	850,382	26,045	1,304
Capital Outlay	2,700			27,969	30,669	2,107	28,544	18
Total Program	4,131,500			(101,100)	4,030,400	3,974,458	54,589	1,353
South Idaho State Correctional Institution - Boise								
Personnel Costs	5,320,200			105,200	5,425,400	5,401,389		24,011
Operating Expenses	1,603,200			(51,730)	1,551,470	1,441,974	107,606	1,890
Capital Outlay				5,623	5,623	4,527	725	371
Total Program	6,923,400			59,093	6,982,493	6,847,890	108,331	26,272
Idaho Maximum Security Institution - Boise								
Personnel Costs	7,390,000			(97,500)	7,292,500	7,292,349		151
Operating Expenses	1,609,900			(78,282)	1,531,618	1,429,369	101,243	1,006
Capital Outlay				55,653	55,653	37,722	17,876	55
Total Program	8,999,900			(120,129)	8,879,771	8,759,440	119,119	1,212
St Anthony Work Camp								
Personnel Costs	1,558,100			(51,000)	1,507,100	1,446,377		60,723
Operating Expenses	398,000			(75,177)	322,823	277,360	30,030	15,433
Capital Outlay	2,900			400,983	403,883	400,983	2,340	560
Total Program	1,959,000			274,806	2,233,806	2,124,720	32,370	76,716

State of Idaho
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Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Pocatello Women's Correctional Center								
Personnel Costs	3,866,600			(67,200)	3,799,400	3,773,085		26,315
Operating Expenses	954,400			(93,859)	860,541	793,077	62,236	5,228
Capital Outlay	2,500			41,079	43,579	29,920	13,605	54
Total Program	4,823,500			(119,980)	4,703,520	4,596,082	75,841	31,597
Community Supervision								
Personnel Costs	10,272,800			(59,500)	10,213,300	10,213,237		63
Operating Expenses	2,010,800			(14,024)	1,996,776	1,934,111	56,573	6,092
Capital Outlay				23,240	23,240	13,995	8,486	759
Total Program	12,283,600			(50,284)	12,233,316	12,161,343	65,059	6,914
Commission for Pardons and Parole								
Personnel Costs	1,336,900				1,336,900	1,334,449		2,451
Operating Expenses	279,200			(6,680)	272,520	272,129	76	315
Capital Outlay				6,680	6,680	3,508	3,013	159
Total Program	1,616,100				1,616,100	1,610,086	3,089	2,925
Operations Administration								
Personnel Costs	436,700			(22,800)	413,900	413,119		781
Operating Expenses	5,538,100			483,067	6,021,167	6,017,035	2,261	1,871
Capital Outlay				3,233	3,233	1,553	1,333	347
Total Program	5,974,800			463,500	6,438,300	6,431,707	3,594	2,999
Privately Operated State Prison								
Operating Expenses	18,029,900				18,029,900	18,029,900		
Total Program	18,029,900				18,029,900	18,029,900		

State of Idaho
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Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Community Workcenters								
Personnel Costs	2,561,600			9,500	2,571,100	2,570,606		494
Operating Expenses	53,800				53,800	45,507	971	7,322
Total Program	2,615,400			9,500	2,624,900	2,616,113	971	7,816
Medical Services Contract								
Operating Expenses	13,286,200			(110,000)	13,176,200	12,959,273	216,927	
Total Program	13,286,200			(110,000)	13,176,200	12,959,273	216,927	
South Boise Women's Correctional Center								
Personnel Costs	778,500			91,000	869,500	868,959		541
Operating Expenses	375,300			(47,708)	327,592	280,990	42,107	4,495
Capital Outlay				1,240	1,240	1,233		7
Total Program	1,153,800			44,532	1,198,332	1,151,182	42,107	5,043
Total Fund - 0001	115,090,300			47,206	115,137,506	113,238,258	1,545,321	353,927

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Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Inmate Labor - 0282								
Idaho State Correctional Institution - Orofino								
Personnel Costs	784,500			(16,000)	768,500	530,135		238,365
Operating Expenses	628,300			(65,000)	563,300	308,396	2,574	252,330
Capital Outlay	95,800				95,800	5,977		89,823
Total Program	1,508,600			(81,000)	1,427,600	844,508	2,574	580,518
North Idaho State Correctional Institution - Cottonwood								
Personnel Costs	107,600				107,600	95,517		12,083
Total Program	107,600				107,600	95,517		12,083
South Idaho State Correctional Institution - Boise								
Personnel Costs	910,200				910,200	728,020		182,180
Operating Expenses	590,400			(2,826)	587,574	339,443	28,505	219,626
Capital Outlay	373,600			6,312	379,912	75,879	24,238	279,795
Total Program	1,874,200			3,486	1,877,686	1,143,342	52,743	681,601
St Anthony Work Camp								
Personnel Costs	569,200				569,200	370,311		198,889
Operating Expenses	470,600				470,600	318,539	45,096	106,965
Capital Outlay	9,800				9,800	8,307		1,493
Total Program	1,049,600				1,049,600	697,157	45,096	307,347
Pocatello Women's Correctional Center								
Personnel Costs	230,300				230,300	152,229		78,071
Operating Expenses	26,800			7,000	33,800	32,635	1,089	76
Total Program	257,100			7,000	264,100	184,864	1,089	78,147

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Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Inmate Labor - 0282 (continued)								
Operations Administration								
Operating Expenses	535,000				535,000	534,996		4
Total Program	535,000				535,000	534,996		4
Privately Operated State Prison								
Operating Expenses	404,000			58,000	462,000	461,539		461
Total Program	404,000			58,000	462,000	461,539		461
Community Workcenters								
Personnel Costs	165,900			16,000	181,900	179,697		2,203
Operating Expenses	1,083,400			(24,964)	1,058,436	920,746	48,578	89,112
Capital Outlay				29,047	29,047	17,052	11,975	20
Total Program	1,249,300			20,083	1,269,383	1,117,495	60,553	91,335
Total Fund - 0282	6,985,400			7,569	6,992,969	5,079,418	162,055	1,751,496

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Parolee Supervision - 0284								
Support Services								
Personnel Costs	121,300			(33,900)	87,400	86,900		500
Operating Expenses	25,600				25,600	25,398		202
Total Program	146,900			(33,900)	113,000	112,298		702
Community Supervision								
Personnel Costs	2,565,700			18,900	2,584,600	2,507,526		77,074
Operating Expenses	508,300			(13,583)	494,717	463,391	27,714	3,612
Capital Outlay	80,100			42,713	122,813	96,702	10,522	15,589
Total Program	3,154,100			48,030	3,202,130	3,067,619	38,236	96,275
Operations Administration								
Operating Expenses	100,000				100,000	77,547		22,453
Total Program	100,000				100,000	77,547		22,453
Total Fund - 0284	3,401,000			14,130	3,415,130	3,257,464	38,236	119,430

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Support Services								
Personnel Costs	58,900				58,900	43,706		15,194
Operating Expenses	292,900		\$73,040	(2,671)	363,269	272,016	113	91,140
Capital Outlay				2,671	2,671	2,548		123
Trustee/Benefit Pymt	1,750,000				1,750,000	1,166,724		583,276
Total Program	2,101,800		73,040		2,174,840	1,484,994	113	689,733
Offender Programs								
Personnel Costs	357,300		40,600		397,900	377,235		20,665
Operating Expenses	585,000		181,400	(9,130)	757,270	584,573	30,120	142,577
Capital Outlay			6,700	9,130	15,830	2,861		12,969
Total Program	942,300		228,700		1,171,000	964,669	30,120	176,211
Idaho State Correctional Institution - Boise								
Personnel Costs	54,100				54,100	32,496		21,604
Total Program	54,100				54,100	32,496		21,604
Idaho State Correctional Institution - Orofino								
Personnel Costs	46,000				46,000	35,779		10,221
Operating Expenses	57,700				57,700	50,544		7,156
Total Program	103,700				103,700	86,323		17,377
South Idaho State Correctional Institution - Boise								
Personnel Costs	240,400			(9,615)	230,785	160,813		69,972
Operating Expenses	5,400				5,400	5,231		169
Capital Outlay				9,000	9,000	8,966		34
Total Program	245,800			(615)	245,185	175,010		70,175

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348 (continued)								
Pocatello Women's Correctional Center								
Operating Expenses	52,300			(2,537)	49,763	33,972	4,400	11,391
Capital Outlay				2,537	2,537	2,515		22
Total Program	52,300				52,300	36,487	4,400	11,413
Community Supervision								
Personnel Costs	60,500				60,500	52,452		8,048
Operating Expenses	228,800				228,800	129,406	220	99,174
Total Program	289,300				289,300	181,858	220	107,222
Operations Administration								
Personnel Costs								
Operating Expenses	175,500				175,500	175,500		
Capital Outlay				615	615	615		
Total Program	175,500			615	176,115	176,115		
Total Fund - 0348	3,964,800		301,740		4,266,540	3,137,952	34,853	1,093,735

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Support Services								
Personnel Costs	120,400			5,500	125,900	125,297		603
Operating Expenses	495,200			20,000	515,200	365,099	143,667	6,434
Total Program	615,600			25,500	641,100	490,396	143,667	7,037
Offender Programs								
Personnel Costs						(539)		539
Operating Expenses	257,400		539	365	258,304	210,952	6,155	41,197
Capital Outlay				935	935	935		
Total Program	257,400		539	1,300	259,239	211,348	6,155	41,736
Idaho State Correctional Institution - Boise								
Personnel Costs	388,600			(5,500)	383,100	320,849		62,251
Operating Expenses	101,100				101,100	88,538	12,216	346
Total Program	489,700			(5,500)	484,200	409,387	12,216	62,597
Idaho State Correctional Institution - Orofino								
Personnel Costs	97,300				97,300	94,168		3,132
Operating Expenses	54,500				54,500	49,910	4	4,586
Total Program	151,800				151,800	144,078	4	7,718
North Idaho State Correctional Institution - Cottonwood								
Personnel Costs	42,900				42,900	32,111		10,789
Operating Expenses	143,500			(45,330)	98,170	80,201	10,038	7,931
Capital Outlay				4,030	4,030	3,106	919	5
Total Program	186,400			(41,300)	145,100	115,418	10,957	18,725

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349 (continued)								
South Idaho State Correctional Institution - Boise								
Personnel Costs	41,000				41,000	23,424		17,576
Operating Expenses	48,700			(929)	47,771	41,764		6,007
Capital Outlay				929	929	886		43
Total Program	89,700				89,700	66,074		23,626
Idaho Maximum Security Institution - Boise								
Personnel Costs	94,400				94,400	92,065		2,335
Operating Expenses	54,300				54,300	54,212		88
Total Program	148,700				148,700	146,277		2,423
St Anthony Work Camp								
Operating Expenses	6,200				6,200	5,503	463	234
Total Program	6,200				6,200	5,503	463	234
Pocatello Women's Correctional Center								
Personnel Costs	199,400				199,400	171,964		27,436
Operating Expenses	20,600				20,600	15,830	3,078	1,692
Total Program	220,000				220,000	187,794	3,078	29,128
Commission for Pardons and Parole								
Operating Expenses	20,300			20,000	40,300	34,663		5,637
Total Program	20,300			20,000	40,300	34,663		5,637
Operations Administration								
Operating Expenses	111,200				111,200	92,488	4,633	14,079
Total Program	111,200				111,200	92,488	4,633	14,079

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349 (continued)								
Community Workcenters								
Operating Expenses	27,200			(3,826)	23,374	14,205	131	9,038
Capital Outlay				3,826	3,826	3,826		
Total Program	27,200				27,200	18,031	131	9,038
Medical Services Contract								
Operating Expenses	77,500				77,500	77,500		
Total Program	77,500				77,500	77,500		
South Boise Women's Correctional Center								
Operating Expenses	7,100				7,100	6,713	380	7
Total Program	7,100				7,100	6,713	380	7
Total Fund - 0349	2,408,800		539		2,409,339	2,005,670	181,684	221,985
Endowment Earnings - 0481								
Idaho State Correctional Institution - Boise								
Operating Expenses	1,580,600				1,580,600	1,472,214	96,917	11,469
Total Program	1,580,600				1,580,600	1,472,214	96,917	11,469
Total Fund - 0481	1,580,600				1,580,600	1,472,214	96,917	11,469
Total Agency - 230	\$133,430,900		\$302,279	\$68,905	\$133,802,084	\$128,190,976	\$2,059,066	\$3,552,042

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Correctional Industries - 231
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Correctional Industries Betterment - 0421								
State Manufactured Goods								
Personnel Costs		\$1,675,911			\$1,675,911	\$1,675,911		
Operating Expenses		5,669,317			5,669,317	5,669,317		
Capital Outlay		10,497			10,497	10,497		
Total Program		7,355,725			7,355,725	7,355,725		
Total Fund - 0421		7,355,725			7,355,725	7,355,725		
Total Agency - 231		\$7,355,725			\$7,355,725	\$7,355,725		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Commerce and Labor - 240
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Department of Commerce and Labor								
Personnel Costs	\$2,129,300			(\$176,679)	\$1,952,621	\$1,952,621		
Operating Expenses	1,073,700			176,679	1,250,379	1,250,379		
Trustee/Benefit Pymt	4,250,000				4,250,000	2,652,993	\$1,597,007	
Total Program	7,453,000				7,453,000	5,855,993	1,597,007	
Wage and Hour								
Personnel Costs	393,400				393,400	393,345		\$55
Operating Expenses	52,000				52,000	51,998		2
Total Program	445,400				445,400	445,343		57
Total Fund - 0001	7,898,400				7,898,400	6,301,336	1,597,007	57
Indirect Cost Recovery - 0125								
Department of Commerce and Labor								
Personnel Costs		\$56,201			56,201	56,201		
Operating Expenses		300			300	300		
Total Program		56,501			56,501	56,501		
Total Fund - 0125		56,501			56,501	56,501		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

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Department of Commerce and Labor - 240

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Travel and Convention - 0212								
Department of Commerce and Labor								
Personnel Costs	551,000			(40,940)	510,060	510,060		
Operating Expenses	2,604,100			363,940	2,968,040	2,967,660		380
Capital Outlay	9,000				9,000	2,132		6,868
Trustee/Benefit Pymt	2,802,000			(323,000)	2,479,000	2,478,993		7
Total Program	5,966,100				5,966,100	5,958,845		7,255
Total Fund - 0212	5,966,100				5,966,100	5,958,845		7,255
Unemployment Penalty and Interest - 0302								
Employment Service Administration								
Personnel Costs		19,720			19,720	19,720		
Operating Expenses		413,904			413,904	413,904		
Capital Outlay		55,862			55,862	55,862		
Trustee/Benefit Pymt		13,504			13,504	13,504		
Total Program		502,990			502,990	502,990		
Wage and Hour								
Personnel Costs	50,600				50,600			50,600
Operating Expenses	49,400				49,400			49,400
Total Program	100,000				100,000			100,000
Total Fund - 0302	100,000	502,990			602,990	502,990		100,000

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Employment Security Special Administration - 0303								
Employment Service Administration								
Operating Expenses		6,225,010			6,225,010	6,225,010		
Capital Outlay		88,850			88,850	88,850		
Total Program		6,313,860			6,313,860	6,313,860		
Total Fund - 0303		6,313,860			6,313,860	6,313,860		
Workforce Development Training - 0305								
Employment Service Administration								
Operating Expenses		468,005			468,005	468,005		
Trustee/Benefit Pymt		4,152,516			4,152,516	4,152,516		
Total Program		4,620,521			4,620,521	4,620,521		
Total Fund - 0305		4,620,521			4,620,521	4,620,521		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Commerce and Labor - 240
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Department of Commerce and Labor								
Personnel Costs	454,600				454,600	357,747		96,853
Operating Expenses	238,800				238,800	216,016		22,784
Capital Outlay	9,000				9,000			9,000
Trustee/Benefit Pymt	15,329,500				15,329,500	9,897,654		5,431,846
Total Program	16,031,900				16,031,900	10,471,417		5,560,483
Idaho Rural Partnership								
Personnel Costs	108,200			(10,267)	97,933	55,015		42,918
Operating Expenses	50,100			10,267	60,367	23,958		36,409
Total Program	158,300				158,300	78,973		79,327
Employment Service Administration								
Personnel Costs		35,844,565			35,844,565	35,844,565		
Operating Expenses		863,746			863,746	863,746		
Capital Outlay		657,821			657,821	657,821		
Trustee/Benefit Pymt		13,787,593			13,787,593	13,787,593		
Total Program		51,153,725			51,153,725	51,153,725		
Total Fund - 0348	16,190,200	51,153,725			67,343,925	61,704,115		5,639,810

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Department of Commerce and Labor								
Personnel Costs	119,900				119,900	69,336		50,564
Operating Expenses	104,700				104,700	77,857		26,843
Total Program	224,600				224,600	147,193		77,407
Idaho Rural Partnership								
Operating Expenses	124,300				124,300	50,734		73,566
Total Program	124,300				124,300	50,734		73,566
Employment Service Administration								
Operating Expenses		3,623,658			3,623,658	3,623,658		
Capital Outlay		302,796			302,796	302,796		
Trustee/Benefit Pymt		309,763			309,763	309,763		
Total Program		4,236,217			4,236,217	4,236,217		
Wage and Hour								
Operating Expenses	10,400				10,400			10,400
Total Program	10,400				10,400			10,400
Employment Service Administration								
Operating Expenses		285			285	285		
Total Program		285			285	285		
Wage and Hour								
Operating Expenses		4,250			4,250	4,250		
Total Program		4,250			4,250	4,250		
Total Fund - 0349	359,300	4,240,752			4,600,052	4,438,679		161,373

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Seminars and Publications - 0401								
Department of Commerce and Labor								
Operating Expenses	371,100				371,100	239,593		131,507
Total Program	371,100				371,100	239,593		131,507
Total Fund - 0401	371,100				371,100	239,593		131,507
Unemployment Compensation - 0514								
Employment Service Unemployment Insurance Benefits								
Trustee/Benefit Pymt		134,749,125			134,749,125	134,749,125		
Total Program		134,749,125			134,749,125	134,749,125		
Total Fund - 0514		134,749,125			134,749,125	134,749,125		
Total Agency - 240	\$30,885,100	\$201,637,474			\$232,522,574	\$224,885,565	\$1,597,007	\$6,040,002

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Environmental Quality - 245

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Hazardous Waste Emergency - 0185								
Hazardous Waste Emergency								
Operating Expenses		\$59,268			\$59,268	\$59,268		
Total Program		59,268			59,268	59,268		
Total Fund - 0185		59,268			59,268	59,268		
Payette Lake Administration - 0187								
Payette Lake Administration								
Operating Expenses		711			711	711		
Total Program		711			711	711		
Total Fund - 0187		711			711	711		
Environmental Remediation - 0201								
Waste Management and Remediation								
Personnel Costs	\$178,700			(\$84,968)	93,732	93,731		\$1
Operating Expenses	599,600			(65,032)	534,568	414,093	\$91,184	29,291
Trustee/Benefit Pymt	60,200			150,000	210,200	58,076	150,000	2,124
Total Program	838,500				838,500	565,900	241,184	31,416
Total Fund - 0201	838,500				838,500	565,900	241,184	31,416

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
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Department of Environmental Quality - 245
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - DEQ - 0225								
INEEL Oversight								
Personnel Costs	1,142,100			(79,000)	1,063,100	1,062,727		373
Operating Expenses	383,400				383,400	338,887		44,513
Capital Outlay	44,000				44,000	21,264		22,736
Trustee/Benefit Pymt	585,800				585,800	522,269		63,531
Total Program	2,155,300			(79,000)	2,076,300	1,945,147		131,153
Administration and Support Services								
Personnel Costs	3,973,800		\$77,800	145,000	4,196,600	4,196,155		445
Operating Expenses	2,235,200		42,400	300,000	2,577,600	2,510,671		66,929
Capital Outlay	20,000			4,253	24,253	13,795		10,458
Total Program	6,229,000		120,200	449,253	6,798,453	6,720,621		77,832
Air Quality								
Personnel Costs	4,299,000				4,299,000	4,264,875		34,125
Operating Expenses	1,124,100				1,124,100	988,637		135,463
Capital Outlay	38,000				38,000	27,553		10,447
Trustee/Benefit Pymt	40,600				40,600	38,109		2,491
Total Program	5,501,700				5,501,700	5,319,174		182,526
Water Quality								
Personnel Costs	9,512,500		256,600	(284,000)	9,485,100	9,080,113		404,987
Operating Expenses	4,176,900		252,500	(587,000)	3,842,400	3,074,671	43,025	724,704
Capital Outlay	42,000		3,500	247,000	292,500	283,710		8,790
Trustee/Benefit Pymt	5,017,100			(260,000)	4,757,100	3,216,468	422,978	1,117,654
Total Program	18,748,500		512,600	(884,000)	18,377,100	15,654,962	466,003	2,256,135

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Environmental Quality - 245

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - DEQ - 0225 (continued)								
Waste Management and Remediation								
Personnel Costs	4,935,400		100,400	218,000	5,253,800	5,252,863		937
Operating Expenses	10,942,300		2,194,200	80,000	13,216,500	13,165,187		51,313
Capital Outlay	16,000		7,000	60,000	83,000	67,365		15,635
Trustee/Benefit Pymt	98,100			160,000	258,100	218,453		39,647
Total Program	15,991,800		2,301,600	518,000	18,811,400	18,703,868		107,532
Total Fund - 0225	48,626,300		2,934,400	4,253	51,564,953	48,343,772	466,003	2,755,178
Bunker Hill Consent Decree - 0511								
Waste Management and Remediation								
Trustee/Benefit Pymt	300,000				300,000	118,000		182,000
Total Program	300,000				300,000	118,000		182,000
Total Fund - 0511	300,000				300,000	118,000		182,000
Total Agency - 245	\$49,764,800	\$59,979	\$2,934,400	\$4,253	\$52,763,432	\$49,087,651	\$707,187	\$2,968,594

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Finance - 250
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Department of Finance								
Personnel Costs	\$2,803,600			(\$74,000)	\$2,729,600	\$2,663,982		\$65,618
Operating Expenses	748,300			41,000	789,300	777,569		11,731
Capital Outlay	109,000			33,000	142,000	108,966	\$33,000	34
Total Program	3,660,900				3,660,900	3,550,517	33,000	77,383
Total Fund - 0229	3,660,900				3,660,900	3,550,517	33,000	77,383
Total Agency - 250	\$3,660,900				\$3,660,900	\$3,550,517	\$33,000	\$77,383

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game - 0050								
Administration								
Personnel Costs	\$5,521,600			(\$74,247)	\$5,447,353	\$4,938,130		\$509,223
Operating Expenses	4,686,900			(228,834)	4,458,066	3,678,710	\$464,118	315,238
Capital Outlay	2,971,700			380,868	3,352,568	2,656,590	549,083	146,895
Trustee/Benefit Pymt	314,500				314,500	274,348		40,152
Total Program	13,494,700			77,787	13,572,487	11,547,778	1,013,201	1,011,508
Enforcement								
Personnel Costs	6,715,600		\$82,997	(2,772)	6,795,825	6,607,383		188,442
Operating Expenses	1,795,200		12,206	62,400	1,869,806	1,841,004	8,582	20,220
Capital Outlay	194,900		4,850	44,600	244,350	219,857	20,960	3,533
Total Program	8,705,700		100,053	104,228	8,909,981	8,668,244	29,542	212,195
Fisheries								
Personnel Costs	14,825,100		293,042	(66,417)	15,051,725	13,592,491		1,459,234
Operating Expenses	8,552,500		355,528	(346,174)	8,561,854	6,507,232	314,293	1,740,329
Capital Outlay	2,313,800		64,500	240,635	2,618,935	1,126,720	532,889	959,326
Total Program	25,691,400		713,070	(171,956)	26,232,514	21,226,443	847,182	4,158,889
Wildlife								
Personnel Costs	6,713,300		302,708	15,819	7,031,827	6,269,584		762,243
Operating Expenses	5,908,300		831,861	23,551	6,763,712	6,123,815	101,286	538,611
Capital Outlay	199,700		41,000	182,556	423,256	289,058	48,303	85,895
Total Program	12,821,300		1,175,569	221,926	14,218,795	12,682,457	149,589	1,386,749

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game - 0050 (continued)								
Information and Education								
Personnel Costs	2,053,100		24,992	91,100	2,169,192	2,040,754		128,438
Operating Expenses	870,400		32,200	(44,612)	857,988	691,346	75,786	90,856
Capital Outlay	168,500		24,025	5,950	198,475	109,114	21,061	68,300
Total Program	3,092,000		81,217	52,438	3,225,655	2,841,214	96,847	287,594
Engineering								
Personnel Costs	825,300			(3,677)	821,623	759,044		62,579
Operating Expenses	67,200		4,131	(10,000)	61,331	51,581		9,750
Capital Outlay	21,800			3,000	24,800	21,781		3,019
Total Program	914,300		4,131	(10,677)	907,754	832,406		75,348
Natural Resource Policy								
Personnel Costs	2,795,200		101,848	20,907	2,917,955	2,254,505		663,450
Operating Expenses	621,500		64,819	(44,979)	641,340	342,174	10,823	288,343
Capital Outlay	34,900		1,150	33,919	69,969	49,004	9,349	11,616
Total Program	3,451,600		167,817	9,847	3,629,264	2,645,683	20,172	963,409
Winter Feeding and Habitat Improvement								
Personnel Costs	438,600			19,288	457,888	431,308		26,580
Operating Expenses	630,900			(120,395)	510,505	473,616	32,281	4,608
Capital Outlay	5,000			37,900	42,900	15,872	22,712	4,316
Total Program	1,074,500			(63,207)	1,011,293	920,796	54,993	35,504
Total Fund - 0050	69,245,500		2,241,857	220,386	71,707,743	61,365,021	2,211,526	8,131,196

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Set-aside - 0051								
Administration								
Personnel Costs	200			3,000	3,200			3,200
Operating Expenses	55,400				55,400	5,854		49,546
Total Program	55,600			3,000	58,600	5,854		52,746
Enforcement								
Operating Expenses	20,000				20,000	11,566		8,434
Total Program	20,000				20,000	11,566		8,434
Fisheries								
Personnel Costs	233,700			(6,000)	227,700	157,771		69,929
Operating Expenses	281,700			47,200	328,900	224,943	17,925	86,032
Capital Outlay	281,100			(110,000)	171,100	61,521		109,579
Total Program	796,500			(68,800)	727,700	444,235	17,925	265,540
Wildlife								
Personnel Costs	750,300			(27,993)	722,307	490,389		231,918
Operating Expenses	842,800			(156,000)	686,800	291,833	82,100	312,867
Capital Outlay				7,800	7,800	950	3,283	3,567
Total Program	1,593,100			(176,193)	1,416,907	783,172	85,383	548,352
Information and Education								
Personnel Costs	91,800			(34)	91,766	85,027		6,739
Operating Expenses	119,500			51,000	170,500	77,531	63,937	29,032
Capital Outlay				25,000	25,000			25,000
Total Program	211,300			75,966	287,266	162,558	63,937	60,771

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Set-aside - 0051 (continued)								
Natural Resource Policy								
Personnel Costs	98,000			31,027	129,027	127,503		1,524
Operating Expenses	33,200			25,000	58,200	52,541		5,659
Total Program	131,200			56,027	187,227	180,044		7,183
Winter Feeding and Habitat Improvement								
Personnel Costs	53,300				53,300	49,218		4,082
Operating Expenses	1,894,500			(140,879)	1,753,621	291,981	6,852	1,454,788
Capital Outlay	207,500			251,050	458,550	22,008	433,322	3,220
Total Program	2,155,300			110,171	2,265,471	363,207	440,174	1,462,090
Total Fund - 0051	4,963,000			171	4,963,171	1,950,636	607,419	2,405,116
Depredation Accounts - 0055								
Winter Feeding and Habitat Improvement								
Trustee/Benefit Pymt	400,000				400,000	76,113	5,990	317,897
Total Program	400,000				400,000	76,113	5,990	317,897
Administration								
Operating Expenses	4,400				4,400	138		4,262
Total Program	4,400				4,400	138		4,262
Total Fund - 0055	404,400				404,400	76,251	5,990	322,159

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Expendable Trust - 0524								
Administration								
Operating Expenses	12,600				12,600	(5,513)		18,113
Total Program	12,600				12,600	(5,513)		18,113
Enforcement								
Operating Expenses	20,800			(12,850)	7,950	7,310		640
Capital Outlay				12,850	12,850	10,865	1,870	115
Total Program	20,800				20,800	18,175	1,870	755
Fisheries								
Personnel Costs	224,000		6,018		230,018	27,943		202,075
Operating Expenses	50,400		239,200	(5,009)	284,591	220,637		63,954
Capital Outlay				5,009	5,009	4,944		65
Total Program	274,400		245,218		519,618	253,524		266,094
Wildlife								
Personnel Costs	347,200		12,312		359,512	269,935		89,577
Operating Expenses	451,800		12,128	(40,385)	423,543	177,117	3,265	243,161
Capital Outlay	8,000			6,300	14,300	8,849	1,365	4,086
Total Program	807,000		24,440	(34,085)	797,355	455,901	4,630	336,824
Information and Education								
Personnel Costs			21,991		21,991	10,121		11,870
Operating Expenses	25,000		18,766	10,000	53,766	22,238	370	31,158
Capital Outlay				25,000	25,000			25,000
Total Program	25,000		40,757	35,000	100,757	32,359	370	68,028

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Expendable Trust - 0524 (continued)								
Natural Resource Policy								
Operating Expenses			10,000		10,000	193		9,807
Total Program			10,000		10,000	193		9,807
Total Fund - 0524	1,139,800		320,415	915	1,461,130	754,639	6,870	699,621
Fish and Game Non-Expendable Trust - 0530								
Administration								
Operating Expenses	5,400				5,400	(261)		5,661
Total Program	5,400				5,400	(261)		5,661
Fisheries								
Operating Expenses	32,700				32,700	24,183		8,517
Total Program	32,700				32,700	24,183		8,517
Wildlife								
Personnel Costs	10,000		2,296		12,296	9,296		3,000
Operating Expenses	2,300				2,300	2,086		214
Total Program	12,300		2,296		14,596	11,382		3,214
Total Fund - 0530	50,400		2,296		52,696	35,304		17,392
Total Agency - 260	\$75,803,100		\$2,564,568	\$221,472	\$78,589,140	\$64,181,851	\$2,831,805	\$11,575,484

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Health Insurance Access Card - 0173								
Medical Assistance Services								
Personnel Costs	\$115,700				\$115,700	\$115,700		
Operating Expenses	145,400			\$250,000	395,400	296,625		\$98,775
Capital Outlay				1,000	1,000	598		402
Trustee/Benefit Pymt	1,389,200			(251,000)	1,138,200	344,406		793,794
Total Program	1,650,300				1,650,300	757,329		892,971
Total Fund - 0173	1,650,300				1,650,300	757,329		892,971
Prevention Of Minors' Access To Tobacco - 0174								
Substance Abuse Services								
Personnel Costs	24,700				24,700	24,700		
Operating Expenses	46,800				46,800	46,800		
Total Program	71,500				71,500	71,500		
Total Fund - 0174	71,500				71,500	71,500		
Domestic Violence Project - 0175								
Domestic Violence Council								
Personnel Costs	166,300				166,300	135,138		31,162
Operating Expenses	233,400			(600)	232,800	61,720		171,080
Capital Outlay				600	600	559		41
Trustee/Benefit Pymt	168,600				168,600	163,860		4,740
Total Program	568,300				568,300	361,277		207,023
Total Fund - 0175	568,300				568,300	361,277		207,023

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cancer Control - 0176								
Public Health Services								
Personnel Costs	50,100				50,100	43,754		6,346
Operating Expenses	93,200			158,400	251,600	181,660	\$40,670	29,270
Trustee/Benefit Pymt	258,400			(158,400)	100,000	38,429	56,154	5,417
Total Program	401,700				401,700	263,843	96,824	41,033
Total Fund - 0176	401,700				401,700	263,843	96,824	41,033
Emergency Medical Services - 0178								
Emergency Medical Services								
Personnel Costs	1,129,600				1,129,600	1,025,368		104,232
Operating Expenses	764,300			(50,000)	714,300	423,103		291,197
Capital Outlay				50,000	50,000	13,999		36,001
Trustee/Benefit Pymt	192,600				192,600	157,561		35,039
Total Program	2,086,500				2,086,500	1,620,031		466,469
Total Fund - 0178	2,086,500				2,086,500	1,620,031		466,469

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Medical Assistance - 0179								
Idaho State School and Hospital								
Operating Expenses	3,500				3,500			3,500
Total Program	3,500				3,500			3,500
Medical Assistance Services								
Trustee/Benefit Pymt	2,500				2,500			2,500
Total Program	2,500				2,500			2,500
Total Fund - 0179	6,000				6,000			6,000
Central Cancer Registry - 0181								
Public Health Services								
Trustee/Benefit Pymt	182,700				182,700	147,000	12,600	23,100
Total Program	182,700				182,700	147,000	12,600	23,100
Total Fund - 0181	182,700				182,700	147,000	12,600	23,100

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Alcoholism/Intoxication Treatment - 0182								
Substance Abuse Services								
Personnel Costs	228,200				228,200	228,200		
Operating Expenses	520,400			(1,100)	519,300	519,159		141
Capital Outlay				1,100	1,100	1,100		
Trustee/Benefit Pymt	829,800				829,800	829,800		
Total Program	1,578,400				1,578,400	1,578,259		141
State Hospital North								
Personnel Costs	699,800				699,800	699,794		6
Operating Expenses	28,100				28,100	28,082		18
Total Program	727,900				727,900	727,876		24
Total Fund - 0182	2,306,300				2,306,300	2,306,135		165
Food Safety - 0189								
Public Health Services								
Trustee/Benefit Pymt	638,000				638,000	528,825		109,175
Total Program	638,000				638,000	528,825		109,175
Total Fund - 0189	638,000				638,000	528,825		109,175
Health and Welfare - EMS III - 0190								
Emergency Medical Services								
Trustee/Benefit Pymt	1,205,400				1,205,400	1,198,971		6,429
Total Program	1,205,400				1,205,400	1,198,971		6,429
Total Fund - 0190	1,205,400				1,205,400	1,198,971		6,429

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - 0220								
Indirect Support Services								
Personnel Costs	18,018,100			(38,400)	17,979,700	17,787,965		191,735
Operating Expenses	23,786,300			(1,421,150)	22,365,150	15,861,818		6,503,332
Capital Outlay	517,000			812,959	1,329,959	974,230	210,342	145,387
Total Program	42,321,400			(646,591)	41,674,809	34,624,013	210,342	6,840,454
Public Health Services								
Personnel Costs	7,442,700				7,442,700	7,062,607		380,093
Operating Expenses	11,783,100			(446,000)	11,337,100	9,249,149	278,660	1,809,291
Capital Outlay				202,400	202,400	101,231	60,000	41,169
Trustee/Benefit Pymt	36,867,100		\$7,000,000	400,000	44,267,100	41,869,861	744,172	1,653,067
Total Program	56,092,900		7,000,000	156,400	63,249,300	58,282,848	1,082,832	3,883,620
Emergency Medical Services								
Personnel Costs	696,900			(137,100)	559,800	542,463		17,337
Operating Expenses	996,700			(80,000)	916,700	857,003		59,697
Capital Outlay				51,000	51,000	35,190	12,855	2,955
Trustee/Benefit Pymt	613,100			242,100	855,200	754,278		100,922
Total Program	2,306,700			76,000	2,382,700	2,188,934	12,855	180,911
Laboratory Services								
Personnel Costs	2,766,800			(300,000)	2,466,800	2,108,938		357,862
Operating Expenses	2,560,800			(1,030,000)	1,530,800	915,806		614,994
Capital Outlay	166,100			1,289,713	1,455,813	1,086,883		368,930
Total Program	5,493,700			(40,287)	5,453,413	4,111,627		1,341,786

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - 0220 (continued)								
Self-Reliance Programs								
Personnel Costs	27,901,100			(545,500)	27,355,600	27,340,639		14,961
Operating Expenses	22,958,500			(3,882,000)	19,076,500	18,849,837		226,663
Capital Outlay	37,600			160,000	197,600	158,647		38,953
Trustee/Benefit Pymt	56,745,500			4,838,900	61,584,400	61,551,280		33,120
Total Program	107,642,700			571,400	108,214,100	107,900,403		313,697
TAFI and AABD Benefit Payments								
Trustee/Benefit Pymt	15,383,900			250,000	15,633,900	15,527,066		106,834
Total Program	15,383,900			250,000	15,633,900	15,527,066		106,834
Children's Services								
Personnel Costs	23,670,100			(494,500)	23,175,600	22,842,989		332,611
Operating Expenses	10,798,100			(1,900)	10,796,200	10,793,602		2,598
Capital Outlay				201,400	201,400	173,572		27,828
Trustee/Benefit Pymt	23,555,600		3,000,000		26,555,600	25,979,671		575,929
Total Program	58,023,800		3,000,000	(295,000)	60,728,800	59,789,834		938,966
Substance Abuse Services								
Personnel Costs	489,300				489,300	364,488		124,812
Operating Expenses	5,076,700			(7,000)	5,069,700	4,744,016		325,684
Capital Outlay				7,500	7,500	6,171		1,329
Trustee/Benefit Pymt	14,829,900				14,829,900	6,754,940		8,074,960
Total Program	20,395,900			500	20,396,400	11,869,615		8,526,785

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - 0220 (continued)								
Developmental Disabilities Services								
Personnel Costs	9,167,500			(1,282,600)	7,884,900	7,836,121		48,779
Operating Expenses	3,437,900			(836,200)	2,601,700	2,260,449		341,251
Capital Outlay				41,800	41,800	33,633		8,167
Trustee/Benefit Pymt	1,693,400			1,842,100	3,535,500	3,363,062		172,438
Total Program	14,298,800			(234,900)	14,063,900	13,493,265		570,635
Community Mental Health Services								
Personnel Costs	12,132,300			11,800	12,144,100	12,139,062		5,038
Operating Expenses	3,076,300			(735,100)	2,341,200	2,316,529		24,671
Capital Outlay				85,300	85,300	82,679		2,621
Trustee/Benefit Pymt	3,382,000			678,900	4,060,900	4,027,535		33,365
Total Program	18,590,600			40,900	18,631,500	18,565,805		65,695
State Hospital North								
Personnel Costs	4,118,900			(57,200)	4,061,700	4,060,703		997
Operating Expenses	703,200			73,000	776,200	750,376		25,824
Capital Outlay	17,300			20,497	37,797	36,232		1,565
Trustee/Benefit Pymt	6,900			(2,000)	4,900	4,776		124
Total Program	4,846,300			34,297	4,880,597	4,852,087		28,510
State Hospital South								
Personnel Costs	11,712,800		545,000	500,000	12,757,800	12,747,585		10,215
Operating Expenses	3,021,100			(243,500)	2,777,600	2,346,093		431,507
Capital Outlay				38,287	38,287	24,535		13,752
Trustee/Benefit Pymt	246,700				246,700	234,567		12,133
Total Program	14,980,600		545,000	294,787	15,820,387	15,352,780		467,607

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - 0220 (continued)								
Idaho State School and Hospital								
Personnel Costs	17,758,800			(491,900)	17,266,900	17,072,542		194,358
Operating Expenses	3,076,100		229,200	408,584	3,713,884	3,635,736		78,148
Capital Outlay				162,281	162,281	149,585		12,696
Trustee/Benefit Pymt	320,400				320,400	276,198		44,202
Total Program	21,155,300		229,200	78,965	21,463,465	21,134,061		329,404
Domestic Violence Council								
Personnel Costs	106,100			(50,000)	56,100	54,568		1,532
Operating Expenses	147,300			(51,000)	96,300	89,363		6,937
Trustee/Benefit Pymt	2,968,200			101,000	3,069,200	3,066,971		2,229
Total Program	3,221,600				3,221,600	3,210,902		10,698
Developmental Disabilities Council								
Personnel Costs	299,900		30,000	(3,000)	326,900	326,645		255
Operating Expenses	210,600		8,000	2,000	220,600	220,064		536
Trustee/Benefit Pymt	40,000		3,000	1,000	44,000	43,904		96
Total Program	550,500		41,000		591,500	590,613		887
Council for the Deaf and Hearing Impaired								
Personnel Costs	136,000		22,500		158,500	147,423		11,077
Operating Expenses	78,400		77,100	(13,300)	142,200	128,040		14,160
Capital Outlay				9,800	9,800	5,743		4,057
Trustee/Benefit Pymt				4,000	4,000	3,994		6
Total Program	214,400		99,600	500	314,500	285,200		29,300

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Health and Welfare - 270

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Cooperative Welfare - 0220 (continued)								
Medical Assistance Services								
Personnel Costs	15,369,500			(181,500)	15,188,000	14,930,959		257,041
Operating Expenses	20,496,000			2,999,200	23,495,200	22,687,133		808,067
Capital Outlay				160,500	160,500	136,135		24,365
Trustee/Benefit Pymt	1,079,862,200			(3,000,000)	1,076,862,200	1,071,604,523		5,257,677
Total Program	1,115,727,700			(21,800)	1,115,705,900	1,109,358,750		6,347,150
Total Fund - 0220	1,501,246,800		10,914,800	265,171	1,512,426,771	1,481,137,803	1,306,029	29,982,939
Substance Abuse Treatment - 0281								
Substance Abuse Services								
Trustee/Benefit Pymt	8,800				8,800			8,800
Total Program	8,800				8,800			8,800
Total Fund - 0281	8,800				8,800			8,800

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481								
State Hospital North								
Personnel Costs	463,700			(463,700)				
Operating Expenses	33,600			472,000	505,600	505,530		70
Trustee/Benefit Pymt	43,200			(8,300)	34,900	34,866		34
Total Program	540,500				540,500	540,396		104
State Hospital South								
Personnel Costs	1,623,300				1,623,300	1,623,300		
Operating Expenses	441,300			(4,100)	437,200	436,878		322
Capital Outlay				4,100	4,100	4,048		52
Total Program	2,064,600				2,064,600	2,064,226		374
Total Fund - 0481	2,605,100				2,605,100	2,604,622		478
Children's Trust - 0483								
Department of Health and Welfare - Children's Trust								
Personnel Costs		\$50,151			50,151	50,151		
Operating Expenses		53,125			53,125	53,125		
Total Program		103,276			103,276	103,276		
Total Fund - 0483		103,276			103,276	103,276		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Health and Welfare - 270

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Millennium Income - 0499								
Public Health Services								
Operating Expenses	500,000				500,000	348,957	151,043	
Total Program	500,000				500,000	348,957	151,043	
Total Fund - 0499	500,000				500,000	348,957	151,043	
Total Agency - 270	\$1,513,477,400	\$103,276	\$10,914,800	\$265,171	\$1,524,760,647	\$1,491,449,569	\$1,566,496	\$31,744,582

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Insurance - 280
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Insurance Regulation								
Personnel Costs	\$3,304,700			(\$76,000)	\$3,228,700	\$3,055,133		\$173,567
Operating Expenses	1,659,400				1,659,400	1,117,825		541,575
Capital Outlay	127,300			76,000	203,300	92,106	\$75,241	35,953
Total Program	5,091,400				5,091,400	4,265,064	75,241	751,095
State Fire Marshal								
Personnel Costs	640,100			(19,000)	621,100	595,067		26,033
Operating Expenses	276,700				276,700	267,746		8,954
Capital Outlay	22,200			19,000	41,200	21,628	18,810	762
Total Program	939,000				939,000	884,441	18,810	35,749
Individual High Risk Reinsurance								
Trustee/Benefit Pymt		\$6,411,057			6,411,057	6,411,057		
Total Program		6,411,057			6,411,057	6,411,057		
Total Fund - 0229	6,030,400	6,411,057			12,441,457	11,560,562	94,051	786,844
Federal Grants - 0348								
Insurance Regulation								
Personnel Costs	117,700				117,700	117,700		
Operating Expenses	48,400		\$74,500		122,900	122,900		
Trustee/Benefit Pymt	2,500				2,500	2,500		
Total Program	168,600		74,500		243,100	243,100		
Total Fund - 0348	168,600		74,500		243,100	243,100		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Insurance - 280
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Insurance Regulation								
Personnel Costs	77,400			(9,000)	68,400	58,846		9,554
Operating Expenses	8,000			9,000	17,000	15,474		1,526
Total Program	85,400				85,400	74,320		11,080
Total Fund - 0349	85,400				85,400	74,320		11,080
Insurance Refund - 0515								
Insurance Refunds								
Trustee/Benefit Pymt		5,795,144			5,795,144	5,795,144		
Total Program		5,795,144			5,795,144	5,795,144		
Total Fund - 0515		5,795,144			5,795,144	5,795,144		
Department of Insurance Liquidation Trust - 0520								
Liquidations								
Operating Expenses		2,410,213			2,410,213	2,410,213		
Total Program		2,410,213			2,410,213	2,410,213		
Total Fund - 0520		2,410,213			2,410,213	2,410,213		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Insurance - 280

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Insurance Insolvency - 0523								
Insurance Insolvency Administration								
Personnel Costs	100,000				100,000	7,023		92,977
Operating Expenses	100,000				100,000	5,313		94,687
Total Program	200,000				200,000	12,336		187,664
Total Fund - 0523	200,000				200,000	12,336		187,664
Total Agency - 280	\$6,484,400	\$14,616,414	\$74,500		\$21,175,314	\$20,095,675	\$94,051	\$985,588

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Administration								
Personnel Costs	\$1,871,800			(\$117,914)	\$1,753,886	\$1,753,886		
Operating Expenses	744,700			24,072	768,772	725,415	\$36,725	\$6,632
Capital Outlay				40,155	40,155	38,235	1,918	2
Total Program	2,616,500			(53,687)	2,562,813	2,517,536	38,643	6,634
Community Services								
Personnel Costs	588,100			(53,150)	534,950	534,950		
Operating Expenses	90,200			(22,022)	68,178	64,423	298	3,457
Capital Outlay				16,622	16,622	15,223	1,388	11
Trustee/Benefit Pymt	3,400,900				3,400,900	3,400,900		
Total Program	4,079,200			(58,550)	4,020,650	4,015,496	1,686	3,468
Institutions								
Personnel Costs	13,670,300			(45,662)	13,624,638	13,624,638		
Operating Expenses	1,580,900			(74,356)	1,506,544	1,475,424	31,092	28
Capital Outlay				137,721	137,721	121,656	15,457	608
Trustee/Benefit Pymt	10,706,000			94,534	10,800,534	10,706,000		94,534
Total Program	25,957,200			112,237	26,069,437	25,927,718	46,549	95,170
Juvenile Justice Commission								
Personnel Costs	89,300				89,300	89,300		
Operating Expenses	20,500				20,500	20,500		
Trustee/Benefit Pymt	37,000				37,000	37,000		
Total Program	146,800				146,800	146,800		
Total Fund - 0001	32,799,700				32,799,700	32,607,550	86,878	105,272

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Juvenile Corrections - 0188								
Community Services								
Personnel Costs	39,300				39,300	39,300		
Operating Expenses	68,500				68,500	5,309		63,191
Trustee/Benefit Pymt	4,550,000				4,550,000	4,550,000		
Total Program	4,657,800				4,657,800	4,594,609		63,191
Total Fund - 0188	4,657,800				4,657,800	4,594,609		63,191

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Community Services								
Personnel Costs	41,700				41,700	41,700		
Operating Expenses	100,000				100,000	86,546	1,008	12,446
Total Program	141,700				141,700	128,246	1,008	12,446
Institutions								
Personnel Costs	335,000				335,000	250,607		84,393
Operating Expenses	94,500			43,233	137,733	117,131	486	20,116
Capital Outlay	3,100			50,938	54,038	34,697		19,341
Trustee/Benefit Pymt	1,110,000			(29,600)	1,080,400	1,080,400		
Total Program	1,542,600			64,571	1,607,171	1,482,835	486	123,850
Juvenile Justice Commission								
Personnel Costs	266,200				266,200	251,766		14,434
Operating Expenses	345,300			(17,237)	328,063	224,339		103,724
Capital Outlay				12,886	12,886	10,497		2,389
Trustee/Benefit Pymt	3,460,600			(60,220)	3,400,380	2,396,923		1,003,457
Total Program	4,072,100			(64,571)	4,007,529	2,883,525		1,124,004
Total Fund - 0348	5,756,400				5,756,400	4,494,606	1,494	1,260,300

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Administration								
Personnel Costs	62,600				62,600	57,620		4,980
Operating Expenses	18,000			(5,914)	12,086	12,073		13
Capital Outlay	15,000			14,878	29,878	28,153	1,725	
Total Program	95,600			8,964	104,564	97,846	1,725	4,993
Community Services								
Trustee/Benefit Pymt	30,000				30,000	1,585		28,415
Total Program	30,000				30,000	1,585		28,415
Institutions								
Operating Expenses	462,000			(3,632)	458,368	372,077		86,291
Capital Outlay				3,632	3,632	595	3,037	
Trustee/Benefit Pymt	570,000				570,000	141,474		428,526
Total Program	1,032,000				1,032,000	514,146	3,037	514,817
Total Fund - 0349	1,157,600			8,964	1,166,564	613,577	4,762	548,225
Endowment Earnings - 0481								
Institutions								
Operating Expenses	570,300			(16,047)	554,253	494,621		59,632
Capital Outlay				16,047	16,047	16,036		11
Total Program	570,300				570,300	510,657		59,643
Total Fund - 0481	570,300				570,300	510,657		59,643

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 285	\$44,941,800			\$8,964	\$44,950,764	\$42,820,999	\$93,134	\$2,036,631

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Transportation Department - 290
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Aeronautics - 0221								
Capital Facilities								
Capital Outlay	\$50,000				\$50,000	\$39,964	\$10,036	
Total Program	50,000				50,000	39,964	10,036	
Aeronautics								
Personnel Costs	842,100				842,100	827,637		\$14,463
Operating Expenses	875,100				875,100	628,264		246,836
Capital Outlay	66,000				66,000	26,217		39,783
Trustee/Benefit Pymt	2,530,762				2,530,762	1,392,169		1,138,593
Total Program	4,313,962				4,313,962	2,874,287		1,439,675
Total Fund - 0221	4,363,962				4,363,962	2,914,251	10,036	1,439,675
Local Highway - 0259								
Local Assistance								
Personnel Costs		\$9,286			9,286	9,286		
Operating Expenses		18,259			18,259	18,259		
Capital Outlay		114,518			114,518	114,518		
Trustee/Benefit Pymt		25,000			25,000	25,000		
Total Program		167,063			167,063	167,063		
Trust Refund and Distribution								
Trustee/Benefit Pymt		117,486,092			117,486,092	117,486,092		
Total Program		117,486,092			117,486,092	117,486,092		
Total Fund - 0259		117,653,155			117,653,155	117,653,155		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Transportation Department - 290
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Highway - 0260								
Administrative Services								
Personnel Costs	12,614,900				12,614,900	11,711,363		903,537
Operating Expenses	7,730,500			(\$97,400)	7,633,100	5,336,714	2,164,999	131,387
Capital Outlay	674,200			97,400	771,600	560,026	211,488	86
Total Program	21,019,600				21,019,600	17,608,103	2,376,487	1,035,010
Planning								
Personnel Costs	2,374,600				2,374,600	2,264,262		110,338
Operating Expenses	1,266,500				1,266,500	994,253	260,783	11,464
Capital Outlay	106,200				106,200	75,960	527	29,713
Total Program	3,747,300				3,747,300	3,334,475	261,310	151,515
Motor Vehicles								
Personnel Costs	11,674,400				11,674,400	11,007,018		667,382
Operating Expenses	5,766,500		\$178,500	100,000	6,045,000	5,532,562	407,253	105,185
Capital Outlay	346,000		18,500	(100,000)	264,500	105,280	104,041	55,179
Total Program	17,786,900		197,000		17,983,900	16,644,860	511,294	827,746
Highway Operations								
Personnel Costs	75,302,100			(65,000)	75,237,100	71,858,936		3,378,164
Operating Expenses	39,955,414		280,500	(1,365,145)	38,870,769	32,633,132	5,867,683	369,954
Capital Outlay	14,119,800			165,000	14,284,800	10,506,251	3,474,317	304,232
Trustee/Benefit Pymt				325,000	325,000	277,497		47,503
Total Program	129,377,314		280,500	(940,145)	128,717,669	115,275,816	9,342,000	4,099,853
Capital Facilities								
Capital Outlay	3,800,000				3,800,000	2,849,761	948,632	1,607
Total Program	3,800,000				3,800,000	2,849,761	948,632	1,607

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Transportation Department - 290
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Highway - 0260 (continued)								
Contract Construction and Right-of-Way Acquisition								
Capital Outlay	377,330,623		4,089,777	1,400,000	382,820,400	276,951,967	26,230	105,842,203
Trustee/Benefit Pymt	5,793,207			(325,000)	5,468,207			5,468,207
Total Program	383,123,830		4,089,777	1,075,000	388,288,607	276,951,967	26,230	111,310,410
Public Transportation								
Personnel Costs	517,400				517,400	507,555		9,845
Operating Expenses	100,100				100,100	66,914		33,186
Capital Outlay	5,200				5,200	3,962		1,238
Trustee/Benefit Pymt	3,598,700				3,598,700	3,460,942	135,200	2,558
Total Program	4,221,400				4,221,400	4,039,373	135,200	46,827
Total Fund - 0260	563,076,344		4,567,277	134,855	567,778,476	436,704,355	13,601,153	117,472,968
Plate Manufacturing - 0262								
Plate Manufacturing Fund								
Operating Expenses		1,787,057			1,787,057	1,764,551	22,506	
Total Program		1,787,057			1,787,057	1,764,551	22,506	
Total Fund - 0262		1,787,057			1,787,057	1,764,551	22,506	
Highway Safety - 0263								
Highway Operations								
Trustee/Benefit Pymt	2,000,000				2,000,000	1,539,357		460,643
Total Program	2,000,000				2,000,000	1,539,357		460,643
Total Fund - 0263	2,000,000				2,000,000	1,539,357		460,643

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Transportation Department - 290
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Abandoned Vehicle Trust - 0277								
Trust Refund and Distribution								
Operating Expenses		3,060			3,060	3,060		
Total Program		3,060			3,060	3,060		
Total Fund - 0277		3,060			3,060	3,060		
Total Agency - 290	\$569,440,306	\$119,443,272	\$4,567,277	\$134,855	\$693,585,710	\$560,578,729	\$13,633,695	\$119,373,286

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Industrial Commission - 300
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Industrial Administration - 0300								
Compensation								
Personnel Costs	\$2,477,500			\$34,900	\$2,512,400	\$2,340,669		\$171,731
Operating Expenses	935,000			(30,000)	905,000	454,897	\$22,774	427,329
Capital Outlay	22,000			30,000	52,000	42,221	2,373	7,406
Trustee/Benefit Pymt	1,354,700				1,354,700	1,251,343		103,357
Total Program	4,789,200			34,900	4,824,100	4,089,130	25,147	709,823
Rehabilitation								
Personnel Costs	2,717,100			(46,400)	2,670,700	2,569,361		101,339
Operating Expenses	670,500			(50,000)	620,500	426,769	5,130	188,601
Capital Outlay	37,400			51,555	88,955	71,654	1,402	15,899
Total Program	3,425,000			(44,845)	3,380,155	3,067,784	6,532	305,839
Adjudication								
Personnel Costs	1,375,000			11,500	1,386,500	1,202,937		183,563
Operating Expenses	490,600			(12,000)	478,600	264,652	9,287	204,661
Capital Outlay	2,000			12,000	14,000	10,487	765	2,748
Total Program	1,867,600			11,500	1,879,100	1,478,076	10,052	390,972
Total Fund - 0300	10,081,800			1,555	10,083,355	8,634,990	41,731	1,406,634

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Industrial Commission - 300
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Crime Victim Compensation - 0313								
Crime Victims Compensation								
Personnel Costs	490,000				490,000	460,076		29,924
Operating Expenses	172,900				172,900	116,924	855	55,121
Capital Outlay	13,500				13,500	8,405	280	4,815
Trustee/Benefit Pymt	2,270,400				2,270,400	1,629,541		640,859
Total Program	2,946,800				2,946,800	2,214,946	1,135	730,719
Total Fund - 0313	2,946,800				2,946,800	2,214,946	1,135	730,719
Federal Grants - 0348								
Compensation								
Personnel Costs	2,700				2,700	907		1,793
Operating Expenses	2,300				2,300	1,150		1,150
Total Program	5,000				5,000	2,057		2,943
Crime Victims Compensation								
Trustee/Benefit Pymt	820,900				820,900	611,569		209,331
Total Program	820,900				820,900	611,569		209,331
Total Fund - 0348	825,900				825,900	613,626		212,274
Miscellaneous Revenue - 0349								
Compensation								
Operating Expenses	25,000				25,000	20,834		4,166
Total Program	25,000				25,000	20,834		4,166
Total Fund - 0349	25,000				25,000	20,834		4,166

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Industrial Commission - 300

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 300	\$13,879,500			\$1,555	\$13,881,055	\$11,484,396	\$42,866	\$2,353,793

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Support Services								
Personnel Costs	\$426,800				\$426,800	\$422,964		\$3,836
Operating Expenses	420,900				420,900	384,900	\$36,000	
Capital Outlay				\$10,834	10,834	10,800		34
Total Program	847,700			10,834	858,534	818,664	36,000	3,870
Forest Resources Management								
Personnel Costs	1,037,700			2,300	1,040,000	1,035,000		5,000
Operating Expenses	65,600			15,700	81,300	81,300		
Capital Outlay				1,990	1,990	1,592		398
Total Program	1,103,300			19,990	1,123,290	1,117,892		5,398
Land, Range, and Mineral Resource Management								
Personnel Costs	710,900			(79,000)	631,900	628,354		3,546
Operating Expenses	109,200			12,500	121,700	110,997	10,000	703
Capital Outlay				5,900	5,900	5,900		
Total Program	820,100			(60,600)	759,500	745,251	10,000	4,249
Forest and Range Fire Protection								
Personnel Costs	852,400			255,750	1,108,150	1,104,317		3,833
Operating Expenses	63,500			(20,500)	43,000	43,000		
Capital Outlay				11,250	11,250	11,250		
Trustee/Benefit Pymt	1,140,200			(190,250)	949,950	949,950		
Total Program	2,056,100			56,250	2,112,350	2,108,517		3,833
Land, Range, and Minerals - Triumph Mine								
Operating Expenses	8,400				8,400	8,400		
Total Program	8,400				8,400	8,400		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Total Fund - 0001	4,835,600			26,474	4,862,074	4,798,724	46,000	17,350

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Department of Lands - 0075								
Support Services								
Personnel Costs	418,200				418,200	314,156		104,044
Operating Expenses	309,200				309,200	136,835		172,365
Capital Outlay	75,000			8	75,008	1,488		73,520
Total Program	802,400			8	802,408	452,479		349,929
Forest Resources Management								
Personnel Costs	2,005,800			(20,000)	1,985,800	1,422,434		563,366
Operating Expenses	1,544,600			20,000	1,564,600	1,052,655		511,945
Capital Outlay	10,700			189	10,889	10,307		582
Total Program	3,561,100			189	3,561,289	2,485,396		1,075,893
Land, Range, and Mineral Resource Management								
Personnel Costs	18,300				18,300			18,300
Operating Expenses	233,700				233,700	38		233,662
Total Program	252,000				252,000	38		251,962
Forest and Range Fire Protection								
Personnel Costs	2,419,800			(2,000)	2,417,800	1,880,149		537,651
Operating Expenses	1,403,400			(12,500)	1,390,900	1,212,921	76,430	101,549
Capital Outlay	395,000			42,414	437,414	208,880	125,727	102,807
Trustee/Benefit Pymt	195,800				195,800	195,800		
Total Program	4,414,000			27,914	4,441,914	3,497,750	202,157	742,007

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Department of Lands - 0075 (continued)								
Scaling Practices								
Personnel Costs	204,600			(21,500)	183,100	151,190		31,910
Operating Expenses	45,500				45,500	15,361		30,139
Capital Outlay				21,503	21,503	18,289		3,214
Total Program	250,100			3	250,103	184,840		65,263
Land, Range, and Minerals - Abandoned Mines								
Operating Expenses	711,547				711,547	60,010		651,537
Total Program	711,547				711,547	60,010		651,537
Total Fund - 0075	9,991,147			28,114	10,019,261	6,680,513	202,157	3,136,591
Fire Suppression - Deficiency - 0076								
Forest and Range Fire Protection - Deficiency								
Personnel Costs	105,300	\$670,722			776,022	776,022		
Operating Expenses	21,700	3,149,658			3,171,358	3,171,358		
Total Program	127,000	3,820,380			3,947,380	3,947,380		
Total Fund - 0076	127,000	3,820,380			3,947,380	3,947,380		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Support Services								
Personnel Costs	57,100				57,100			57,100
Operating Expenses	128,200				128,200	19,263		108,937
Total Program	185,300				185,300	19,263		166,037
Forest Resources Management								
Personnel Costs	653,900		\$22,700	(167,699)	508,901	508,901		
Operating Expenses	1,264,600			(349,044)	915,556	892,476		23,080
Capital Outlay				120	120			120
Trustee/Benefit Pymt	158,300		3,457,000	516,743	4,132,043	4,126,553		5,490
Total Program	2,076,800		3,479,700	120	5,556,620	5,527,930		28,690
Forest and Range Fire Protection								
Personnel Costs	494,000		31,000	277,750	802,750	705,633		97,117
Operating Expenses	924,700			(458,700)	466,000	436,986		29,014
Trustee/Benefit Pymt	2,020,700			180,950	2,201,650	2,055,244		146,406
Total Program	3,439,400		31,000		3,470,400	3,197,863		272,537
Total Fund - 0348	5,701,500		3,510,700	120	9,212,320	8,745,056		467,264
Land and Building Rentals - 0425								
Land, Range, and Mineral Resource Management								
Personnel Costs	1,000				1,000	999		1
Operating Expenses	62,800				62,800	13,979		48,821
Total Program	63,800				63,800	14,978		48,822
Total Fund - 0425	63,800				63,800	14,978		48,822

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings Reserve - 0482								
Support Services								
Personnel Costs	1,364,400			(124,000)	1,240,400	1,234,985		5,415
Operating Expenses	1,201,900			30,000	1,231,900	1,206,342	24,000	1,558
Capital Outlay	230,000			94,000	324,000	286,664	29,000	8,336
Total Program	2,796,300				2,796,300	2,727,991	53,000	15,309
Forest Resources Management								
Personnel Costs	6,545,800				6,545,800	6,293,995		251,805
Operating Expenses	2,772,300			(4,350)	2,767,950	2,271,769	31,650	464,531
Capital Outlay	569,600			9,102	578,702	541,009		37,693
Trustee/Benefit Pymt	483,300				483,300	483,000		300
Total Program	10,371,000			4,752	10,375,752	9,589,773	31,650	754,329
Land, Range, and Mineral Resource Management								
Personnel Costs	2,003,800			(65,000)	1,938,800	1,774,183		164,617
Operating Expenses	1,281,500			(123,167)	1,158,333	976,591	9,064	172,678
Capital Outlay	106,500			188,167	294,667	270,441	17,418	6,808
Total Program	3,391,800				3,391,800	3,021,215	26,482	344,103
Total Fund - 0482	16,559,100			4,752	16,563,852	15,338,979	111,132	1,113,741
Community Forestry - 0495								
Forest Resources Management								
Trustee/Benefit Pymt	79,700				79,700	13,747		65,953
Total Program	79,700				79,700	13,747		65,953
Total Fund - 0495	79,700				79,700	13,747		65,953

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Lands - 320

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 320	\$37,357,847	\$3,820,380	\$3,510,700	\$59,460	\$44,748,387	\$39,539,377	\$359,289	\$4,849,721

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Endowment Fund Investment Board - 322

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Endowment Fund Investment Board								
Personnel Costs	\$103,500				\$103,500	\$98,267		\$5,233
Operating Expenses	46,000				46,000	33,000		13,000
Capital Outlay	1,500				1,500	1,500		
Total Program	151,000				151,000	132,767		18,233
Total Fund - 0349	151,000				151,000	132,767		18,233
Endowment Earnings Reserve - 0482								
Endowment Fund Investment Board								
Personnel Costs	238,000				238,000	226,363		11,637
Operating Expenses	160,500			(\$250)	160,250	120,648		39,602
Capital Outlay	3,500			250	3,750	3,723		27
Total Program	402,000				402,000	350,734		51,266
Endowment Fund Investment Board - Investment Management								
Operating Expenses		\$2,603,623			2,603,623	2,603,623		
Total Program		2,603,623			2,603,623	2,603,623		
Total Fund - 0482	402,000	2,603,623			3,005,623	2,954,357		51,266
Total Agency - 322	\$553,000	\$2,603,623			\$3,156,623	\$3,087,124		\$69,499

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Director's Office								
Personnel Costs	\$1,804,500			\$400	\$1,804,900	\$1,804,854		\$46
Operating Expenses	458,800			(136,400)	322,400	319,600	\$2,189	611
Capital Outlay				1,816	1,816	1,749		67
Total Program	2,263,300			(134,184)	2,129,116	2,126,203	2,189	724
Investigations								
Personnel Costs	4,623,700			(56,700)	4,567,000	4,566,997		3
Operating Expenses	934,300			(33,800)	900,500	870,267	29,190	1,043
Capital Outlay				163,197	163,197	163,146		51
Total Program	5,558,000			72,697	5,630,697	5,600,410	29,190	1,097
Patrol								
Personnel Costs	1,911,300			(132,500)	1,778,800	1,778,736		64
Operating Expenses	530,600			245,200	775,800	616,793	158,497	510
Capital Outlay				478,153	478,153	122,919	355,140	94
Total Program	2,441,900			590,853	3,032,753	2,518,448	513,637	668
Law Enforcement Programs								
Personnel Costs	888,400			(224,500)	663,900	663,807		93
Operating Expenses	329,300			9,829	339,129	338,340		789
Capital Outlay				3,973	3,973	3,971		2
Total Program	1,217,700			(210,698)	1,007,002	1,006,118		884

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Support Services								
Personnel Costs	1,512,200			(175,400)	1,336,800	1,336,755		45
Operating Expenses	850,900			(32,250)	818,650	789,504	28,819	327
Capital Outlay				101,092	101,092	68,569	32,515	8
Total Program	2,363,100			(106,558)	2,256,542	2,194,828	61,334	380
Forensic Services								
Personnel Costs	1,900,300			(16,900)	1,883,400	1,883,302		98
Operating Expenses	483,000			19,375	502,375	496,462	5,878	35
Capital Outlay				36,339	36,339	5,830	30,500	9
Total Program	2,383,300			38,814	2,422,114	2,385,594	36,378	142
Executive Protection								
Personnel Costs	222,500			(8,900)	213,600	213,556		44
Operating Expenses	80,400			(2,000)	78,400	78,151	180	69
Total Program	302,900			(10,900)	292,000	291,707	180	113
Total Fund - 0001	16,530,200			240,024	16,770,224	16,123,308	642,908	4,008
Indirect Cost Recovery - 0125								
Director's Office								
Personnel Costs	74,500				74,500	64,233		10,267
Total Program	74,500				74,500	64,233		10,267
Total Fund - 0125	74,500				74,500	64,233		10,267

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Police - 0264								
Director's Office								
Personnel Costs	82,200			500	82,700	82,695		5
Operating Expenses	7,900				7,900	3,514		4,386
Total Program	90,100			500	90,600	86,209		4,391
Patrol								
Personnel Costs	12,556,400			(213,500)	12,342,900	11,787,283		555,617
Operating Expenses	2,153,600			200,000	2,353,600	2,257,777	43,066	52,757
Capital Outlay	789,800			144,376	934,176	754,925	68,289	110,962
Total Program	15,499,800			130,876	15,630,676	14,799,985	111,355	719,336
Support Services								
Personnel Costs	1,198,200			13,000	1,211,200	1,211,111		89
Operating Expenses	149,900				149,900	93,289	439	56,172
Total Program	1,348,100			13,000	1,361,100	1,304,400	439	56,261
Total Fund - 0264	16,938,000			144,376	17,082,376	16,190,594	111,794	779,988
Search and Rescue - 0266								
Special Programs								
Trustee/Benefit Pymt		\$115,108			115,108	115,108		
Total Program		115,108			115,108	115,108		
Total Fund - 0266		115,108			115,108	115,108		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Peace Officers Standards and Training - 0272								
Peace Officers Standards and Training Academy								
Personnel Costs	1,023,300			(15,000)	1,008,300	1,005,209		3,091
Operating Expenses	1,251,200			(48,100)	1,203,100	1,170,775	27,307	5,018
Capital Outlay	133,200			63,338	196,538	170,452	25,209	877
Trustee/Benefit Pymt	89,300			4,000	93,300	93,300		
Total Program	2,497,000			4,238	2,501,238	2,439,736	52,516	8,986
Director's Office								
Personnel Costs	700				700	591		109
Total Program	700				700	591		109
Total Fund - 0272	2,497,700			4,238	2,501,938	2,440,327	52,516	9,095
Drug Enforcement - 0273								
Investigations								
Personnel Costs	100,000				100,000	100,000		
Operating Expenses	302,800			129,000	431,800	273,717		158,083
Capital Outlay	228,500			(77,168)	151,332	134,978	4,148	12,206
Total Program	631,300			51,832	683,132	508,695	4,148	170,289
Forensic Services								
Operating Expenses	130,000			(129,000)	1,000	683		317
Capital Outlay				120,500	120,500	905	100,779	18,816
Total Program	130,000			(8,500)	121,500	1,588	100,779	19,133
Total Fund - 0273	761,300			43,332	804,632	510,283	104,927	189,422

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Hazardous Materials / Waste Transport - 0274								
Patrol								
Personnel Costs	132,500				132,500	117,160		15,340
Operating Expenses	42,800				42,800	39,191		3,609
Trustee/Benefit Pymt	67,800				67,800	67,800		
Total Program	243,100				243,100	224,151		18,949
Total Fund - 0274	243,100				243,100	224,151		18,949
(ILETS) Law Enforcement Telecommunication - 0275								
Support Services								
Personnel Costs	325,300				325,300	308,719		16,581
Operating Expenses	501,600				501,600	476,237	10,302	15,061
Capital Outlay	4,000				4,000	4,000		
Total Program	830,900				830,900	788,956	10,302	31,642
Total Fund - 0275	830,900				830,900	788,956	10,302	31,642

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Peace Officers Standards and Training Academy								
Personnel Costs	71,500				71,500	60,564		10,936
Operating Expenses	137,100			99,600	236,700	168,047	67,701	952
Capital Outlay				56,342	56,342	5,716	49,140	1,486
Trustee/Benefit Pymt	37,900				37,900	8,343		29,557
Total Program	246,500			155,942	402,442	242,670	116,841	42,931
Investigations								
Personnel Costs	107,700			(12,400)	95,300	85,878		9,422
Operating Expenses	384,200			(177,400)	206,800	194,950	137	11,713
Capital Outlay				108,654	108,654	88,764	18,086	1,804
Trustee/Benefit Pymt				82,800	82,800	70,477		12,323
Total Program	491,900			1,654	493,554	440,069	18,223	35,262
Patrol								
Personnel Costs	1,195,800				1,195,800	1,184,827		10,973
Operating Expenses	1,082,600			(324,500)	758,100	553,013	62,978	142,109
Capital Outlay				126,834	126,834	45,789	69,654	11,391
Total Program	2,278,400			(197,666)	2,080,734	1,783,629	132,632	164,473
Law Enforcement Programs								
Personnel Costs				19,500	19,500	19,473		27
Operating Expenses				61,550	61,550	49,097	11,830	623
Capital Outlay				8,950	8,950	8,444		506
Trustee/Benefit Pymt				20,000	20,000	15,399		4,601
Total Program				110,000	110,000	92,413	11,830	5,757

State of Idaho
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For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348 (continued)								
Director's Office								
Personnel Costs	623,900			(37,000)	586,900	441,339		145,561
Operating Expenses	141,700			(7,700)	134,000	91,323		42,677
Capital Outlay				7,842	7,842	5,828	1,972	42
Trustee/Benefit Pymt	3,534,300			(88,000)	3,446,300	3,446,096		204
Total Program	4,299,900			(124,858)	4,175,042	3,984,586	1,972	188,484
Support Services								
Personnel Costs	58,100			(57,600)	500			500
Operating Expenses	222,900		\$235,655	(70,000)	388,555	210,026	27,380	151,149
Capital Outlay			459,084	10,332	469,416	9,355		460,061
Trustee/Benefit Pymt				70,000	70,000	28,527		41,473
Total Program	281,000		694,739	(47,268)	928,471	247,908	27,380	653,183
Forensic Services								
Personnel Costs				16,000	16,000	15,841		159
Operating Expenses	99,800			(30,650)	69,150	4,126	64,985	39
Capital Outlay				155,650	155,650	90,015	55,462	10,173
Total Program	99,800			141,000	240,800	109,982	120,447	10,371
Total Fund - 0348	7,697,500		694,739	38,804	8,431,043	6,901,257	429,325	1,100,461

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Peace Officers Standards and Training Academy								
Personnel Costs	108,200				108,200	59,370		48,830
Operating Expenses	220,100				220,100	30,300	166,500	23,300
Capital Outlay	8,000			24	8,024	5,736		2,288
Total Program	336,300			24	336,324	95,406	166,500	74,418
Director's Office								
Operating Expenses	55,300				55,300	20,159		35,141
Total Program	55,300				55,300	20,159		35,141
Patrol								
Personnel Costs	65,800			(4,200)	61,600			61,600
Total Program	65,800			(4,200)	61,600			61,600
Law Enforcement Programs								
Personnel Costs	71,000			4,200	75,200	75,180		20
Operating Expenses	18,400				18,400	2,917		15,483
Total Program	89,400			4,200	93,600	78,097		15,503
Support Services								
Personnel Costs	692,500				692,500	638,200		54,300
Operating Expenses	1,332,000				1,332,000	934,103	129,657	268,240
Capital Outlay	26,000			226	26,226	13,415	273	12,538
Total Program	2,050,500			226	2,050,726	1,585,718	129,930	335,078

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349 (continued)								
Forensic Services								
Personnel Costs	73,100			(12,000)	61,100	60,649		451
Operating Expenses	179,700			(2,000)	177,700	136,145		41,555
Capital Outlay	68,800			14,000	82,800	51,478	30,500	822
Total Program	321,600				321,600	248,272	30,500	42,828
Total Fund - 0349	2,918,900			250	2,919,150	2,027,652	326,930	564,568
Idaho Millennium Income - 0499								
Law Enforcement Programs								
Operating Expenses	94,000				94,000	94,000		
Total Program	94,000				94,000	94,000		
Total Fund - 0499	94,000				94,000	94,000		
Total Agency - 330	\$48,586,100	\$115,108	\$694,739	\$471,024	\$49,866,971	\$45,479,869	\$1,678,702	\$2,708,400

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Brand Inspector - 331
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Brand Inspection								
Personnel Costs	\$2,082,500			(\$17,969)	\$2,064,531	\$1,985,771		\$78,760
Operating Expenses	265,700			15,930	281,630	281,479		151
Capital Outlay	85,500			2,039	87,539	87,539		
Total Program	2,433,700				2,433,700	2,354,789		78,911
Total Fund - 0229	2,433,700				2,433,700	2,354,789		78,911
Total Agency - 331	\$2,433,700				\$2,433,700	\$2,354,789		\$78,911

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Racing Commission - 332
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Racing Commission								
Personnel Costs	\$362,400				\$362,400	\$329,732		\$32,668
Operating Expenses	309,600			(\$700)	308,900	174,491		134,409
Capital Outlay	4,500			700	5,200	4,785		415
Total Program	676,500				676,500	509,008		167,492
Total Fund - 0229	676,500				676,500	509,008		167,492
Pari-Mutuel Distribution - 0485								
Racing Commission								
Trustee/Benefit Pymt	100,000				100,000	18,996		81,004
Total Program	100,000				100,000	18,996		81,004
Racing Commission								
Trustee/Benefit Pymt		\$340,251			340,251	340,251		
Total Program		340,251			340,251	340,251		
Total Fund - 0485	100,000	340,251			440,251	359,247		81,004
Total Agency - 332	\$776,500	\$340,251			\$1,116,751	\$868,255		\$248,496

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Management Services								
Personnel Costs	\$1,584,800				\$1,584,800	\$1,584,693		\$107
Operating Expenses	247,000				247,000	246,987		13
Total Program	1,831,800				1,831,800	1,831,680		120
Park Operations								
Personnel Costs	4,309,300				4,309,300	4,309,238		62
Operating Expenses	727,800			(\$75,000)	652,800	652,796		4
Capital Outlay								
Total Program	5,037,100			(75,000)	4,962,100	4,962,034		66
Capital Development								
Capital Outlay	400,000			75,000	475,000			475,000
Total Program	400,000			75,000	475,000			475,000
Total Fund - 0001	7,268,900				7,268,900	6,793,714		475,186

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Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Indirect Cost Recovery - 0125								
Management Services								
Personnel Costs	213,400				213,400	165,498		47,902
Operating Expenses	36,700			(10,700)	26,000	11,802	\$11,998	2,200
Capital Outlay				10,700	10,700	10,700		
Total Program	250,100				250,100	188,000	11,998	50,102
Park Operations								
Personnel Costs	36,700				36,700	33,269		3,431
Operating Expenses	2,400				2,400	2,297		103
Total Program	39,100				39,100	35,566		3,534
Total Fund - 0125	289,200				289,200	223,566	11,998	53,636

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Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

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Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation - 0243								
Management Services								
Personnel Costs	668,500				668,500	420,188		248,312
Operating Expenses	697,000			(5,000)	692,000	650,834	30,225	10,941
Capital Outlay	4,000			5,000	9,000	9,000		
Trustee/Benefit Pymt	60,000				60,000	40,447		19,553
Total Program	1,429,500				1,429,500	1,120,469	30,225	278,806
Park Operations								
Personnel Costs	1,441,500				1,441,500	1,186,109		255,391
Operating Expenses	1,228,000			(15,000)	1,213,000	989,526		223,474
Capital Outlay	316,000			(15,000)	301,000	282,999	18,000	1
Total Program	2,985,500			(30,000)	2,955,500	2,458,634	18,000	478,866
Capital Development								
Capital Outlay	395,325			30,000	425,325	87,865	11,501	325,959
Total Program	395,325			30,000	425,325	87,865	11,501	325,959
Total Fund - 0243	4,810,325				4,810,325	3,666,968	59,726	1,083,631

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
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Department of Parks and Recreation - 340
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Recreational Fuels - 0247								
Management Services								
Personnel Costs	295,600			(17,000)	278,600	273,062		5,538
Operating Expenses	43,600			(1,300)	42,300	40,175	1,860	265
Capital Outlay	42,000			81,463	123,463	120,847		2,616
Trustee/Benefit Pymt	2,118,700			(362,663)	1,756,037	1,334,879	323,105	98,053
Total Program	2,499,900			(299,500)	2,200,400	1,768,963	324,965	106,472
Park Operations								
Personnel Costs	246,300				246,300	233,962		12,338
Operating Expenses	105,100				105,100	100,224		4,876
Capital Outlay	1,191,200			49,500	1,240,700	794,856	350,444	95,400
Total Program	1,542,600			49,500	1,592,100	1,129,042	350,444	112,614
Capital Development								
Capital Outlay	2,146,874			250,000	2,396,874	365,840	307,617	1,723,417
Total Program	2,146,874			250,000	2,396,874	365,840	307,617	1,723,417
Total Fund - 0247	6,189,374				6,189,374	3,263,845	983,026	1,942,503

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

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Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation Registration - 0250								
Management Services								
Personnel Costs	89,300				89,300	83,253		6,047
Operating Expenses	133,300			75,000	208,300	191,850		16,450
Capital Outlay	1,600			5,000	6,600	3,900	2,454	246
Trustee/Benefit Pymt	6,846,600			(2,945,100)	3,901,500	3,089,484	182,759	629,257
Total Program	7,070,800			(2,865,100)	4,205,700	3,368,487	185,213	652,000
Park Operations								
Personnel Costs	315,700				315,700	243,806		71,894
Operating Expenses	290,200				290,200	189,165		101,035
Capital Outlay	78,900			(2,500)	76,400	42,741	22,938	10,721
Trustee/Benefit Pymt	65,000				65,000	22,262		42,738
Total Program	749,800			(2,500)	747,300	497,974	22,938	226,388
Capital Development								
Capital Outlay	1,939,118			2,867,600	4,806,718	702,808	1,570,053	2,533,857
Total Program	1,939,118			2,867,600	4,806,718	702,808	1,570,053	2,533,857
Total Fund - 0250	9,759,718				9,759,718	4,569,269	1,778,204	3,412,245

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

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Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Management Services								
Personnel Costs	81,900			(16,937)	64,963	40,553		24,410
Operating Expenses	5,200			16,937	22,137	13,074	9,000	63
Capital Outlay								
Trustee/Benefit Pymt	1,692,400			(277,300)	1,415,100	460,167	762,826	192,107
Total Program	1,779,500			(277,300)	1,502,200	513,794	771,826	216,580
Park Operations								
Personnel Costs	934,300			(75,000)	859,300	594,605		264,695
Operating Expenses	306,000			35,000	341,000	283,363		57,637
Capital Outlay	75,000			254,200	329,200	208,638		120,562
Trustee/Benefit Pymt								
Total Program	1,315,300			214,200	1,529,500	1,086,606		442,894
Capital Development								
Capital Outlay	2,190,632			63,100	2,253,732	67,500	582,829	1,603,403
Total Program	2,190,632			63,100	2,253,732	67,500	582,829	1,603,403
Total Fund - 0348	5,285,432				5,285,432	1,667,900	1,354,655	2,262,877

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Management Services								
Personnel Costs	3,000				3,000			3,000
Operating Expenses	17,600				17,600			17,600
Total Program	20,600				20,600			20,600
Park Operations								
Personnel Costs	6,700				6,700	4,300		2,400
Operating Expenses	77,500			(20,000)	57,500	9,378		48,122
Capital Outlay								
Total Program	84,200			(20,000)	64,200	13,678		50,522
Capital Development								
Capital Outlay	798			20,000	20,798	10,798		10,000
Total Program	798			20,000	20,798	10,798		10,000
Total Fund - 0349	105,598				105,598	24,476		81,122

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Recreation - 0410								
Park Operations								
Personnel Costs	313,300				313,300	167,983		145,317
Operating Expenses	643,800			(120,000)	523,800	481,302		42,498
Capital Outlay	62,200			120,000	182,200	159,510	4,780	17,910
Total Program	1,019,300				1,019,300	808,795	4,780	205,725
Entrepreneurial Budget System								
Personnel Costs		\$16,929			16,929	16,929		
Operating Expenses		175,938			175,938	175,938		
Capital Outlay		15,018			15,018	15,018		
Total Program		207,885			207,885	207,885		
Capital Development								
Capital Outlay	1,122,500				1,122,500	667	43,800	1,078,033
Total Program	1,122,500				1,122,500	667	43,800	1,078,033
Total Fund - 0410	2,141,800	207,885			2,349,685	1,017,347	48,580	1,283,758
Petroleum Price Violation - 0494								
Management Services								
Operating Expenses				20,000	20,000	7,040	2,960	10,000
Capital Outlay				30,000	30,000			30,000
Trustee/Benefit Pymt	100,000			(50,000)	50,000			50,000
Total Program	100,000				100,000	7,040	2,960	90,000
Total Fund - 0494	100,000				100,000	7,040	2,960	90,000

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation Expendable Trust - 0496								
Management Services								
Operating Expenses				10,000	10,000	563		9,437
Total Program				10,000	10,000	563		9,437
Park Operations								
Personnel Costs	272,000			(59,000)	213,000	211,895		1,105
Operating Expenses	243,700			(42,000)	201,700	156,534	2,000	43,166
Capital Outlay	18,000			91,000	109,000	31,964	4,395	72,641
Total Program	533,700			(10,000)	523,700	400,393	6,395	116,912
Capital Development								
Capital Outlay	6,384,975				6,384,975	138,900	46,931	6,199,144
Total Program	6,384,975				6,384,975	138,900	46,931	6,199,144
Total Fund - 0496	6,918,675				6,918,675	539,856	53,326	6,325,493
Total Agency - 340	\$42,869,022	\$207,885			\$43,076,907	\$21,773,981	\$4,292,475	\$17,010,451

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Lava Hot Springs Foundation - 341

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Recreation - 0410								
Lava Hot Springs Foundation								
Personnel Costs	\$603,500				\$603,500	\$581,136		\$22,364
Operating Expenses	509,300				509,300	369,114		140,186
Capital Outlay	553,800				553,800	496,212		57,588
Total Program	1,666,600				1,666,600	1,446,462		220,138
Total Fund - 0410	1,666,600				1,666,600	1,446,462		220,138
Total Agency - 341	\$1,666,600				\$1,666,600	\$1,446,462		\$220,138

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Tax Appeals - 351

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Board of Tax Appeals								
Personnel Costs	\$269,700				\$269,700	\$268,262		\$1,438
Operating Expenses	64,000				64,000	60,308	\$3,029	663
Total Program	333,700				333,700	328,570	3,029	2,101
Total Fund - 0001	333,700				333,700	328,570	3,029	2,101
Total Agency - 351	\$333,700				\$333,700	\$328,570	\$3,029	\$2,101

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
General Services-								
Personnel Costs	\$3,840,400			\$117,810	\$3,958,210	\$3,957,688		\$522
Operating Expenses	2,666,700			(57,800)	2,608,900	2,565,510	\$37,243	6,147
Capital Outlay	70,000			87,575	157,575	66,274	91,300	1
Total Program	6,577,100			147,585	6,724,685	6,589,472	128,543	6,670
Audit and Collections								
Personnel Costs	9,502,100			(344,215)	9,157,885	9,156,318		1,567
Operating Expenses	1,526,700			200	1,526,900	1,492,503	32,913	1,484
Capital Outlay				202,100	202,100	197,166	4,317	617
Total Program	11,028,800			(141,915)	10,886,885	10,845,987	37,230	3,668
Revenue Operations								
Personnel Costs	2,769,300			(128,948)	2,640,352	2,638,668		1,684
Operating Expenses	1,330,500			(23,000)	1,307,500	1,304,527	1,602	1,371
Capital Outlay				58,500	58,500	57,960		540
Total Program	4,099,800			(93,448)	4,006,352	4,001,155	1,602	3,595
County Support								
Personnel Costs	2,317,100			24,353	2,341,453	2,341,453		
Operating Expenses	602,900			6,300	609,200	608,979		221
Capital Outlay				61,600	61,600	61,385		215
Total Program	2,920,000			92,253	3,012,253	3,011,817		436
Total Fund - 0001	24,625,700			4,475	24,630,175	24,448,431	167,375	14,369

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Multi-State Tax Compact - 0276								
Audit and Collections								
Personnel Costs	1,196,200				1,196,200	1,196,200		
Operating Expenses	429,600				429,600	421,719		7,881
Total Program	1,625,800				1,625,800	1,617,919		7,881
General Services								
Operating Expenses	3,900				3,900	3,900		
Total Program	3,900				3,900	3,900		
Total Fund - 0276	1,629,700				1,629,700	1,621,819		7,881

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Internal Accounting and Administrative Services - 0338								
General Services-								
Personnel Costs	418,700		\$4,050	(10,000)	412,750	411,842		908
Operating Expenses	314,100		8,975	(7,400)	315,675	292,273	23,200	202
Capital Outlay	59,600		975	17,400	77,975	77,826		149
Total Program	792,400		14,000		806,400	781,941	23,200	1,259
Audit and Collections								
Personnel Costs	1,466,800		12,050	(50,000)	1,428,850	1,369,315		59,535
Operating Expenses	330,200			35,000	365,200	308,814	45,240	11,146
Capital Outlay				15,000	15,000	11,253	3,747	
Total Program	1,797,000		12,050		1,809,050	1,689,382	48,987	70,681
Revenue Operations								
Personnel Costs	619,300		38,200	(9,500)	648,000	612,656		35,344
Operating Expenses	266,100		36,425		302,525	302,374		151
Capital Outlay			1,125	9,500	10,625	10,625		
Total Program	885,400		75,750		961,150	925,655		35,495
Total Fund - 0338	3,474,800		101,800		3,576,600	3,396,978	72,187	107,435

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Audit and Collections								
Personnel Costs			77,702		77,702	76,906		796
Operating Expenses			4,933		4,933			4,933
Total Program			82,635		82,635	76,906		5,729
Revenue Operations II								
Personnel Costs			12,000		12,000	11,955		45
Total Program			12,000		12,000	11,955		45
Total Fund - 0348			94,635		94,635	88,861		5,774
Seminars and Publications - 0401								
General Services-								
Operating Expenses	28,400				28,400	18,557		9,843
Total Program	28,400				28,400	18,557		9,843
Revenue Operations								
Operating Expenses	18,300				18,300	17,801		499
Total Program	18,300				18,300	17,801		499
County Support								
Operating Expenses	96,200				96,200	86,692		9,508
Total Program	96,200				96,200	86,692		9,508
Total Fund - 0401	142,900				142,900	123,050		19,850

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Sales Tax - 0502								
Refunds of Sales and Inheritance Tax								
Trustee/Benefit Pymt		\$154,926,158			154,926,158	154,926,158		
Total Program		154,926,158			154,926,158	154,926,158		
Total Fund - 0502		154,926,158			154,926,158	154,926,158		
County Inheritance Tax - 0507								
Refunds of Sales and Inheritance Tax								
Trustee/Benefit Pymt		601,435			601,435	601,435		
Total Program		601,435			601,435	601,435		
Total Fund - 0507		601,435			601,435	601,435		
Tax Commission Refunds - 0516								
Refunds of Sales and Inheritance Tax								
Trustee/Benefit Pymt		221,671,821			221,671,821	221,671,821		
Total Program		221,671,821			221,671,821	221,671,821		
Total Fund - 0516		221,671,821			221,671,821	221,671,821		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Abandoned Property Trust - 0518								
General Services-								
Operating Expenses	44,400				44,400	44,100		300
Total Program	44,400				44,400	44,100		300
Audit and Collections								
Personnel Costs	440,400			4,128	444,528	444,528		
Operating Expenses	123,900				123,900	114,123		9,777
Total Program	564,300			4,128	568,428	558,651		9,777
Revenue Operations								
Personnel Costs	64,400			(4,128)	60,272	44,329		15,943
Total Program	64,400			(4,128)	60,272	44,329		15,943
Total Fund - 0518	673,100				673,100	647,080		26,020
Total Agency - 352	\$30,546,200	\$377,199,414	\$196,435	\$4,475	\$407,946,524	\$407,525,633	\$239,562	\$181,329

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Management and Support Services								
Personnel Costs	\$891,200			(\$22,785)	\$868,415	\$868,415		
Operating Expenses	518,412			(2,425)	515,987	515,987		
Capital Outlay				7,369	7,369	5,985	\$1,311	\$73
Total Program	1,409,612			(17,841)	1,391,771	1,390,387	1,311	73
Planning and Technical Services								
Personnel Costs	1,926,954			(159,318)	1,767,636	1,767,636		
Operating Expenses	631,753			(169,940)	461,813	453,848	7,965	
Capital Outlay	2,283			328,231	330,514	328,365	430	1,719
Trustee/Benefit Pymt	960,489			(65,689)	894,800	826,826	64,161	3,813
Total Program	3,521,479			(66,716)	3,454,763	3,376,675	72,556	5,532
Energy Resources								
Personnel Costs	34,400				34,400	34,400		
Operating Expenses	2,900				2,900	2,900		
Total Program	37,300				37,300	37,300		
Snake River Basin Adjudication								
Personnel Costs	1,900,820			4,647	1,905,467	1,905,467		
Operating Expenses	902,708			(42,917)	859,791	859,791		
Capital Outlay	1,054			50,617	51,671	50,809	860	2
Total Program	2,804,582			12,347	2,816,929	2,816,067	860	2

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Water Resources - 360

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Water Management								
Personnel Costs	2,532,990			62,291	2,595,281	2,595,281		
Operating Expenses	517,879			8,869	526,748	526,748		
Capital Outlay	1,951			13,819	15,770	15,760		10
Total Program	3,052,820			84,979	3,137,799	3,137,789		10
Total Fund - 0001	10,825,793			12,769	10,838,562	10,758,218	74,727	5,617

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Indirect Cost Recovery - 0125								
Management and Support Services								
Personnel Costs	280,100				280,100	221,287		58,813
Operating Expenses	131,600			(7,208)	124,392	39,429		84,963
Capital Outlay				7,234	7,234	7,215		19
Total Program	411,700			26	411,726	267,931		143,795
Planning and Technical Services								
Personnel Costs	108,600			(3,626)	104,974	64,776		40,198
Operating Expenses	12,600				12,600	3,662		8,938
Total Program	121,200			(3,626)	117,574	68,438		49,136
Energy Resources								
Personnel Costs	48,500			3,626	52,126	52,126		
Operating Expenses	136,500			(2,400)	134,100	92,998		41,102
Capital Outlay				2,491	2,491	2,491		
Total Program	185,000			3,717	188,717	147,615		41,102
Water Management								
Personnel Costs	49,200				49,200	48,789		411
Operating Expenses	4,600				4,600	2,590		2,010
Total Program	53,800				53,800	51,379		2,421
Total Fund - 0125	771,700			117	771,817	535,363		236,454

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Management and Support Services								
Personnel Costs	28,700				28,700	27,925		775
Operating Expenses	21,400				21,400	3,760		17,640
Total Program	50,100				50,100	31,685		18,415
Water Management								
Personnel Costs	873,300			(35,313)	837,987	743,424		94,563
Operating Expenses	205,400		\$234,200	33,263	472,863	468,631		4,232
Capital Outlay				2,050	2,050	1,935		115
Total Program	1,078,700		234,200		1,312,900	1,213,990		98,910
Water Management								
Personnel Costs		\$591			591	591		
Capital Outlay		1,548		7	1,555	1,548		7
Total Program		2,139		7	2,146	2,139		7
Total Fund - 0229	1,128,800	2,139	234,200	7	1,365,146	1,247,814		117,332
Water Claims Adjudication - 0337								
Snake River Basin Adjudication								
Operating Expenses	203,500				203,500	203,500		
Capital Outlay				2,234	2,234	1,794		440
Trustee/Benefit Pymt	500,000				500,000	249,346	250,654	
Total Program	703,500			2,234	705,734	454,640	250,654	440
Total Fund - 0337	703,500			2,234	705,734	454,640	250,654	440

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Planning and Technical Services								
Personnel Costs	424,300				424,300	382,807		41,493
Operating Expenses	1,823,200			(1,800)	1,821,400	397,591		1,423,809
Capital Outlay				1,975	1,975	1,836		139
Total Program	2,247,500			175	2,247,675	782,234		1,465,441
Energy Resources								
Personnel Costs	507,800				507,800	453,827		53,973
Operating Expenses	562,900			(5,676)	557,224	460,393		96,831
Capital Outlay	12,000			5,799	17,799	16,599		1,200
Total Program	1,082,700			123	1,082,823	930,819		152,004
Water Management								
Personnel Costs	265,700				265,700	217,923		47,777
Operating Expenses	189,600		3,683,420	(52,025)	3,820,995	3,449,945		371,050
Capital Outlay				52,025	52,025	52,025		
Total Program	455,300		3,683,420		4,138,720	3,719,893		418,827
Total Fund - 0348	3,785,500		3,683,420	298	7,469,218	5,432,946		2,036,272

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Management and Support Services								
Operating Expenses	240,000			(59,896)	180,104	32,777	29,760	117,567
Capital Outlay				59,896	59,896	50,550	9,346	
Total Program	240,000				240,000	83,327	39,106	117,567
Planning and Technical Services								
Operating Expenses	673,300				673,300	145,215		528,085
Total Program	673,300				673,300	145,215		528,085
Energy Resources								
Personnel Costs	129,600				129,600	112,722		16,878
Operating Expenses	593,100			(43,500)	549,600	70,416		479,184
Capital Outlay				20	20			20
Total Program	722,700			(43,480)	679,220	183,138		496,082
Water Management								
Personnel Costs	603,100				603,100	543,221		59,879
Operating Expenses	167,500			43,500	211,000	199,867		11,133
Capital Outlay				4	4			4
Total Program	770,600			43,504	814,104	743,088		71,016
Total Fund - 0349	2,406,600			24	2,406,624	1,154,768	39,106	1,212,750

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Water Resources - 360

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Development Loans - 0490								
Management and Support Service								
Operating Expenses		212,505			212,505	212,505		
Capital Outlay		16,006,558			16,006,558	16,006,558		
Trustee/Benefit Pymt		16,239			16,239	16,239		
Total Program		16,235,302			16,235,302	16,235,302		
Total Fund - 0490		16,235,302			16,235,302	16,235,302		
Petroleum Price Violation - 0494								
Management and Support Services								
Operating Expenses	120,000				120,000		109,794	10,206
Total Program	120,000				120,000		109,794	10,206
Energy Resources								
Personnel Costs	563,700				563,700	563,700		
Operating Expenses	1,500,000				1,500,000	119,667		1,380,333
Capital Outlay	12,000			40	12,040	1,168	421	10,451
Total Program	2,075,700			40	2,075,740	684,535	421	1,390,784
Total Fund - 0494	2,195,700			40	2,195,740	684,535	110,215	1,400,990
Total Agency - 360	\$21,817,593	\$16,237,441	\$3,917,620	\$15,489	\$41,988,143	\$36,503,586	\$474,702	\$5,009,855

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Athletic Commission - 420
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Athletic Commission								
Personnel Costs	\$7,500				\$7,500	\$6,578		\$922
Operating Expenses	25,100				25,100	9,891		15,209
Total Program	32,600				32,600	16,469		16,131
Total Fund - 0229	32,600				32,600	16,469		16,131
Total Agency - 420	\$32,600				\$32,600	\$16,469		\$16,131

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Pharmacy - 421
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Pharmacy								
Personnel Costs	\$591,000				\$591,000	\$559,098		\$31,902
Operating Expenses	285,700			(\$9,786)	275,914	264,590		11,324
Capital Outlay	33,400			9,786	43,186	40,965		2,221
Total Program	910,100				910,100	864,653		45,447
Total Fund - 0229	910,100				910,100	864,653		45,447
Federal Grants - 0348								
Board of Pharmacy								
Operating Expenses			\$74,445		74,445	53,139		21,306
Total Program			74,445		74,445	53,139		21,306
Total Fund - 0348			74,445		74,445	53,139		21,306
Total Agency - 421	\$910,100		\$74,445		\$984,545	\$917,792		\$66,753

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Accountancy - 422

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Accountancy								
Personnel Costs	\$223,400				\$223,400	\$208,329		\$15,071
Operating Expenses	231,200			(\$1,643)	229,557	111,434		118,123
Capital Outlay	6,100			1,692	7,792	7,792		
Total Program	460,700			49	460,749	327,555		133,194
Total Fund - 0229	460,700			49	460,749	327,555		133,194
Total Agency - 422	\$460,700			\$49	\$460,749	\$327,555		\$133,194

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Dentistry - 423

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Dentistry								
Personnel Costs	\$178,300				\$178,300	\$169,050		\$9,250
Operating Expenses	137,700			\$280	137,980	112,933		25,047
Capital Outlay	2,500			7,366	9,866	9,586		280
Total Program	318,500			7,646	326,146	291,569		34,577
Total Fund - 0229	318,500			7,646	326,146	291,569		34,577
Total Agency - 423	\$318,500			\$7,646	\$326,146	\$291,569		\$34,577

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Professional Engineers and Land Surveyors - 424

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Professional Engineers and Land Surveyors								
Personnel Costs	\$196,400				\$196,400	\$189,203		\$7,197
Operating Expenses	224,100				224,100	216,216		7,884
Capital Outlay	3,000				3,000	2,863		137
Total Program	423,500				423,500	408,282		15,218
Total Fund - 0229	423,500				423,500	408,282		15,218
Total Agency - 424	\$423,500				\$423,500	\$408,282		\$15,218

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Medicine - 425
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Medicine								
Personnel Costs	\$611,200				\$611,200	\$597,542		\$13,658
Operating Expenses	706,800			(\$25,785)	681,015	589,756	\$40,000	51,259
Capital Outlay	10,000			25,785	35,785	35,595		190
Total Program	1,328,000				1,328,000	1,222,893	40,000	65,107
Total Fund - 0229	1,328,000				1,328,000	1,222,893	40,000	65,107
Total Agency - 425	\$1,328,000				\$1,328,000	\$1,222,893	\$40,000	\$65,107

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Nursing - 426

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Nursing								
Personnel Costs	\$387,400				\$387,400	\$355,543		\$31,857
Operating Expenses	284,000				284,000	257,628		26,372
Capital Outlay	12,600				12,600	12,434		166
Total Program	684,000				684,000	625,605		58,395
Total Fund - 0229	684,000				684,000	625,605		58,395
Total Agency - 426	\$684,000				\$684,000	\$625,605		\$58,395

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Bureau of Occupational Licenses - 427

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Bureau of Occupational Licenses								
Personnel Costs	\$915,600			(\$23,863)	\$891,737	\$877,900		\$13,837
Operating Expenses	673,800			11,700	685,500	685,499		1
Capital Outlay				12,163	12,163	12,163		
Trustee/Benefit Pymt	52,500				52,500	40,833		11,667
Total Program	1,641,900				1,641,900	1,616,395		25,505
Total Fund - 0229	1,641,900				1,641,900	1,616,395		25,505
Total Agency - 427	\$1,641,900				\$1,641,900	\$1,616,395		\$25,505

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Real Estate Commission - 429

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Real Estate Commission								
Personnel Costs	\$697,300				\$697,300	\$615,653		\$81,647
Operating Expenses	398,000				398,000	336,917		61,083
Capital Outlay	4,500				4,500	4,453		47
Total Program	1,099,800				1,099,800	957,023		142,777
Total Fund - 0229	1,099,800				1,099,800	957,023		142,777
Real Estate Recovery - 0517								
Real Estate Recovery								
Trustee/Benefit Pymt		\$10,000			10,000	10,000		
Total Program		10,000			10,000	10,000		
Total Fund - 0517		10,000			10,000	10,000		
Total Agency - 429	\$1,099,800	\$10,000			\$1,109,800	\$967,023		\$142,777

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Professional Geologists - 430

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Professional Geologists Board								
Personnel Costs	\$30,700				\$30,700	\$26,765		\$3,935
Operating Expenses	34,600			(\$1,603)	32,997	13,998		18,999
Capital Outlay				1,603	1,603	1,597		6
Total Program	65,300				65,300	42,360		22,940
Total Fund - 0229	65,300				65,300	42,360		22,940
Total Agency - 430	\$65,300				\$65,300	\$42,360		\$22,940

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Optometry Board - 431

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Optometry								
Personnel Costs	\$2,500				\$2,500	\$2,209		\$291
Operating Expenses	54,300				54,300	17,445		36,855
Total Program	56,800				56,800	19,654		37,146
Total Fund - 0229	56,800				56,800	19,654		37,146
Total Agency - 431	\$56,800				\$56,800	\$19,654		\$37,146

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Certified Shorthand Reporters Board - 432

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Certified Shorthand Reporters Board								
Personnel Costs	\$12,300				\$12,300	\$7,818		\$4,482
Operating Expenses	12,400			(\$255)	12,145	10,523		1,622
Capital Outlay				255	255	255		
Total Program	24,700				24,700	18,596		6,104
Total Fund - 0229	24,700				24,700	18,596		6,104
Total Agency - 432	\$24,700				\$24,700	\$18,596		\$6,104

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Outfitters and Guides Licensing Board - 434

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Outfitters and Guides Board								
Personnel Costs	\$304,800				\$304,800	\$280,450		\$24,350
Operating Expenses	187,700			(\$46)	187,654	139,572		48,082
Capital Outlay	3,500			46	3,546	3,546		
Total Program	496,000				496,000	423,568		72,432
Total Fund - 0229	496,000				496,000	423,568		72,432
Total Agency - 434	\$496,000				\$496,000	\$423,568		\$72,432

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Veterinary Medicine - 435

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Board of Veterinary Medicine								
Personnel Costs	\$100,600				\$100,600	\$100,599		\$1
Operating Expenses	78,600				78,600	78,600		
Total Program	179,200				179,200	179,199		1
Total Fund - 0229	179,200				179,200	179,199		1
Total Agency - 435	\$179,200				\$179,200	\$179,199		\$1

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Lottery - 440
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Lottery - 0419								
Lottery Administration								
Personnel Costs	\$2,566,500				\$2,566,500	\$2,469,445		\$97,055
Operating Expenses	7,983,700			(\$5,000)	7,978,700	6,988,665	\$200,618	789,417
Capital Outlay	317,100			5,000	322,100	277,492	41,900	2,708
Total Program	10,867,300				10,867,300	9,735,602	242,518	889,180
Lottery								
Operating Expenses		\$2,756,558			2,756,558	2,756,558		
Trustee/Benefit Pymt		140,026,065			140,026,065	140,026,065		
Total Program		142,782,623			142,782,623	142,782,623		
Total Fund - 0419	10,867,300	142,782,623			153,649,923	152,518,225	242,518	889,180
Total Agency - 440	\$10,867,300	\$142,782,623			\$153,649,923	\$152,518,225	\$242,518	\$889,180

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Hispanic Commission - 441
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Commission on Hispanic Affairs								
Personnel Costs	\$89,200			(\$3,000)	\$86,200	\$86,138		\$62
Operating Expenses	27,800			3,000	30,800	30,795		5
Total Program	117,000				117,000	116,933		67
Total Fund - 0001	117,000				117,000	116,933		67
Federal Grants - 0348								
Commission on Hispanic Affairs								
Personnel Costs	48,000				48,000	42,900		5,100
Operating Expenses	10,300		\$77,100		87,400	85,368		2,032
Trustee/Benefit Pymt	15,400		3,800		19,200	18,633		567
Total Program	73,700		80,900		154,600	146,901		7,699
Total Fund - 0348	73,700		80,900		154,600	146,901		7,699
Miscellaneous Revenue - 0349								
Commission on Hispanic Affairs								
Personnel Costs	48,500				48,500	44,578		3,922
Operating Expenses	45,500				45,500	44,525		975
Total Program	94,000				94,000	89,103		4,897
Total Fund - 0349	94,000				94,000	89,103		4,897

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Hispanic Commission - 441

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 441	\$284,700		\$80,900		\$365,600	\$352,937		\$12,663

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Examiners - 442
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Board of Examiners								
Trustee/Benefit Pymt	\$21,500				\$21,500	\$21,490		\$10
Total Program	21,500				21,500	21,490		10
Total Fund - 0001	21,500				21,500	21,490		10
Total Agency - 442	\$21,500				\$21,500	\$21,490		\$10

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Appellate Public Defender - 443
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
State Appellate Public Defender								
Personnel Costs	\$1,026,900			(\$31,000)	\$995,900	\$986,943		\$8,957
Operating Expenses	477,700			31,000	508,700	278,965		229,735
Total Program	1,504,600				1,504,600	1,265,908		238,692
Total Fund - 0001	1,504,600				1,504,600	1,265,908		238,692
Total Agency - 443	\$1,504,600				\$1,504,600	\$1,265,908		\$238,692

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Veterans Services - 444

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Division of Veterans Services								
Personnel Costs	\$1,964,300				\$1,964,300	\$1,962,186		\$2,114
Operating Expenses	92,500			(\$16,350)	76,150	68,957		7,193
Trustee/Benefit Pymt	15,000			16,350	31,350	30,847		503
Total Program	2,071,800				2,071,800	2,061,990		9,810
Total Fund - 0001	2,071,800				2,071,800	2,061,990		9,810
Federal Grants - 0348								
Division of Veterans Services								
Personnel Costs	4,939,300			(401,330)	4,537,970	4,531,797		6,173
Operating Expenses			\$4,444,900	400,000	4,844,900	4,059,849		785,051
Capital Outlay				1,330	1,330	1,328		2
Total Program	4,939,300		4,444,900		9,384,200	8,592,974		791,226
Total Fund - 0348	4,939,300		4,444,900		9,384,200	8,592,974		791,226
Miscellaneous Revenue - 0349								
Division of Veterans Services								
Personnel Costs	6,034,000			544,000	6,578,000	6,574,226		3,774
Operating Expenses	4,019,100			(521,500)	3,497,600	3,372,630		124,970
Capital Outlay	156,200				156,200	132,590		23,610
Trustee/Benefit Pymt	22,500			(22,500)				
Total Program	10,231,800				10,231,800	10,079,446		152,354
Total Fund - 0349	10,231,800				10,231,800	10,079,446		152,354

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Veterans Services - 444

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481								
Division of Veterans Services								
Operating Expenses	474,100			1,100	475,200	475,200		
Trustee/Benefit Pymt	1,100			(1,100)				
Total Program	475,200				475,200	475,200		
Total Fund - 0481	475,200				475,200	475,200		
Total Agency - 444	\$17,718,100		\$4,444,900		\$22,163,000	\$21,209,610		\$953,390

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Building Safety - 450
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Administration-Self Governing Agencies								
Personnel Costs	\$518,400				\$518,400	\$476,780		\$41,620
Operating Expenses	52,900				52,900	35,751		17,149
Capital Outlay	24,600				24,600	16,778		7,822
Total Program	595,900				595,900	529,309		66,591
Building Safety - Self-Governing Agencies								
Personnel Costs	5,711,700			(\$166,130)	5,545,570	5,296,584		248,986
Operating Expenses	1,608,000			96,061	1,704,061	1,475,101	\$35,000	193,960
Capital Outlay	523,900			163,879	687,779	683,231		4,548
Total Program	7,843,600			93,810	7,937,410	7,454,916	35,000	447,494
Building Safety - Self-Governing Agencies								
Personnel Costs	338,200			(5,575)	332,625	303,105		29,520
Operating Expenses	456,300				456,300	172,096		284,204
Capital Outlay	83,600			5,575	89,175	89,175		
Total Program	878,100				878,100	564,376		313,724
Total Fund - 0229	9,317,600			93,810	9,411,410	8,548,601	35,000	827,809

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Building Safety - 450

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
Administration - Miscellaneous Revenue and Federal Grants								
Personnel Costs	8,400				8,400	5,600		2,800
Operating Expenses	900				900	620		280
Capital Outlay	400				400	295		105
Total Program	9,700				9,700	6,515		3,185
Building Safety - Miscellaneous Revenue and Federal Grants								
Personnel Costs	83,400			(3,410)	79,990	65,899		14,091
Operating Expenses	58,000				58,000	25,125		32,875
Capital Outlay	800			3,410	4,210	4,210		
Total Program	142,200				142,200	95,234		46,966
Total Fund - 0348	151,900				151,900	101,749		50,151

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Building Safety - 450

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Administration - Miscellaneous Revenue and Federal Grants								
Personnel Costs	83,900			(2,997)	80,903	80,903		
Operating Expenses	8,200			2,997	11,197	5,518		5,679
Capital Outlay	3,900				3,900	2,596		1,304
Total Program	96,000				96,000	89,017		6,983
Building Safety - Miscellaneous Revenue and Federal Grants								
Personnel Costs	945,900		\$22,000	(25,265)	942,635	873,292		69,343
Operating Expenses	353,200			(7,482)	345,718	303,772		41,946
Capital Outlay	113,300			39,793	153,093	153,093		
Total Program	1,412,400		22,000	7,046	1,441,446	1,330,157		111,289
Total Fund - 0349	1,508,400		22,000	7,046	1,537,446	1,419,174		118,272
Total Agency - 450	\$10,977,900		\$22,000	\$100,856	\$11,100,756	\$10,069,524	\$35,000	\$996,232

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
State Board of Education								
Personnel Costs	\$1,214,600			(\$20,700)	\$1,193,900	\$1,180,218		\$13,682
Operating Expenses	2,806,700			(32,500)	2,774,200	2,765,103	\$8,758	339
Capital Outlay				53,200	53,200	48,150	4,186	864
Trustee/Benefit Pymt	85,900				85,900	85,900		
Total Program	4,107,200				4,107,200	4,079,371	12,944	14,885
College of Southern Idaho								
Trustee/Benefit Pymt	9,942,700				9,942,700	9,942,700		
Total Program	9,942,700				9,942,700	9,942,700		
North Idaho College								
Trustee/Benefit Pymt	9,942,800				9,942,800	9,942,800		
Total Program	9,942,800				9,942,800	9,942,800		
Systemwide Needs and Research								
Operating Expenses	122,496				122,496	88,903		33,593
Trustee/Benefit Pymt	23,400				23,400			23,400
Total Program	145,896				145,896	88,903		56,993
University of Utah Medical Education								
Trustee/Benefit Pymt	892,900				892,900	883,616		9,284
Total Program	892,900				892,900	883,616		9,284
Family Practice Residency								
Trustee/Benefit Pymt	524,950				524,950	524,950		
Total Program	524,950				524,950	524,950		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
WICHE								
Trustee/Benefit Pymt	199,366				199,366	193,800		5,566
Total Program	199,366				199,366	193,800		5,566
Scholarships and Grants								
Trustee/Benefit Pymt	7,330,500				7,330,500	7,166,520		163,980
Total Program	7,330,500				7,330,500	7,166,520		163,980
Small Business Development Center								
Trustee/Benefit Pymt	292,000				292,000	292,000		
Total Program	292,000				292,000	292,000		
Idaho Council on Economic Education								
Trustee/Benefit Pymt	54,200				54,200	54,200		
Total Program	54,200				54,200	54,200		
Technical Help								
Trustee/Benefit Pymt	167,900				167,900	167,900		
Total Program	167,900				167,900	167,900		
Total Fund - 0001	33,600,412				33,600,412	33,336,760	12,944	250,708

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
State Board of Education								
Personnel Costs	375,900				375,900	265,149		110,751
Operating Expenses	4,163,600		\$2,200,000	(103,724)	6,259,876	5,053,175		1,206,701
Capital Outlay				4,200	4,200	2,350		1,850
Trustee/Benefit Pymt	691,300		1,250,000	99,524	2,040,824	1,110,990		929,834
Total Program	5,230,800		3,450,000		8,680,800	6,431,664		2,249,136
Scholarships and Grants								
Trustee/Benefit Pymt	440,000				440,000	368,845		71,155
Total Program	440,000				440,000	368,845		71,155
Total Fund - 0348	5,670,800		3,450,000		9,120,800	6,800,509		2,320,291
Miscellaneous Revenue - 0349								
State Board of Education								
Personnel Costs	3,000				3,000	60		2,940
Operating Expenses	120,900				120,900	8,122		112,778
Trustee/Benefit Pymt	10,000				10,000	7,500		2,500
Total Program	133,900				133,900	15,682		118,218
Total Fund - 0349	133,900				133,900	15,682		118,218

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Community College - 0506								
College of Southern Idaho								
Trustee/Benefit Pymt	151,100				151,100	150,000		1,100
Total Program	151,100				151,100	150,000		1,100
North Idaho College								
Trustee/Benefit Pymt	151,000				151,000	150,000		1,000
Total Program	151,000				151,000	150,000		1,000
Total Fund - 0506	302,100				302,100	300,000		2,100
Total Agency - 501	\$39,707,212		\$3,450,000		\$43,157,212	\$40,452,951	\$12,944	\$2,691,317

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

School for the Deaf and Blind - 502
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
School for the Deaf and Blind								
Personnel Costs	\$6,623,500			(\$312,668)	\$6,310,832	\$6,310,832		
Operating Expenses	882,000			127,200	1,009,200	962,675	\$46,524	\$1
Capital Outlay				185,468	185,468	34,107	151,279	82
Total Program	7,505,500				7,505,500	7,307,614	197,803	83
Total Fund - 0001	7,505,500				7,505,500	7,307,614	197,803	83
School District Building - 0315								
General Fund Contingency Reserve								
Personnel Costs		\$92,087			92,087	92,087		
Operating Expenses		41,741			41,741	41,741		
Total Program		133,828			133,828	133,828		
Total Fund - 0315		133,828			133,828	133,828		
Federal Grants - 0348								
School for the Deaf and Blind								
Personnel Costs	36,000			(16,000)	20,000	15,634		4,366
Operating Expenses	81,100		\$108,203	16,000	205,303	193,591		11,712
Capital Outlay	10,000		25,532		35,532	27,786		7,746
Total Program	127,100		133,735		260,835	237,011		23,824
Total Fund - 0348	127,100		133,735		260,835	237,011		23,824

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

School for the Deaf and Blind - 502

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
School for the Deaf and Blind								
Personnel Costs	4,000				4,000			4,000
Operating Expenses	90,600			(9,506)	81,094	51,203		29,891
Capital Outlay				9,506	9,506	9,506		
Total Program	94,600				94,600	60,709		33,891
Total Fund - 0349	94,600				94,600	60,709		33,891
Endowment Earnings - 0481								
School for the Deaf and Blind								
Operating Expenses	147,000			(21,980)	125,020	85,842	15,000	24,178
Capital Outlay				21,980	21,980		21,980	
Total Program	147,000				147,000	85,842	36,980	24,178
Total Fund - 0481	147,000				147,000	85,842	36,980	24,178
Total Agency - 502	\$7,874,200	\$133,828	\$133,735		\$8,141,763	\$7,825,004	\$234,783	\$81,976

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
State Leadership and Technical Assistance								
Personnel Costs	\$1,611,593			(\$22,893)	\$1,588,700	\$1,549,658		\$39,042
Operating Expenses	293,144			10,000	303,144	294,382		8,762
Capital Outlay	225			12,893	13,118	13,118		
Total Program	1,904,962				1,904,962	1,857,158		47,804
General Programs								
Personnel Costs	226,684			(6,484)	220,200	213,020		7,180
Operating Expenses	50,933				50,933	30,117		20,816
Capital Outlay	2,088			6,484	8,572	8,521		51
Trustee/Benefit Pymt	10,274,200				10,274,200	6,726,647	\$3,547,553	
Total Program	10,553,905				10,553,905	6,978,305	3,547,553	28,047
Post-Secondary Programs								
Trustee/Benefit Pymt	33,361,700				33,361,700	31,093,105	2,268,595	
Total Program	33,361,700				33,361,700	31,093,105	2,268,595	
Underprepared Adults and Displaced Homemakers								
Trustee/Benefit Pymt	234,600				234,600	142,011	92,589	
Total Program	234,600				234,600	142,011	92,589	
Total Fund - 0001	46,055,167				46,055,167	40,070,579	5,908,737	75,851

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Displaced Homemaker - 0218								
Underprepared Adults and Displaced Homemakers								
Trustee/Benefit Pymt	170,000				170,000	170,000		
Total Program	170,000				170,000	170,000		
Total Fund - 0218	170,000				170,000	170,000		
Hazardous Materials / Waste Transport - 0274								
General Programs - Hazard Materials Training								
Trustee/Benefit Pymt	68,800				68,800	54,354	13,446	1,000
Total Program	68,800				68,800	54,354	13,446	1,000
Total Fund - 0274	68,800				68,800	54,354	13,446	1,000

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348								
State Leadership and Technical Assistance								
Personnel Costs	315,885		\$847		316,732	311,758		4,974
Operating Expenses	80,104				80,104	44,091		36,013
Total Program	395,989		847		396,836	355,849		40,987
General Programs								
Personnel Costs	173,906			(14,506)	159,400	147,488		11,912
Operating Expenses	18,033				18,033	9,897		8,136
Trustee/Benefit Pymt	4,950,600		3,608	14,506	4,968,714	1,339,503	3,629,211	
Total Program	5,142,539		3,608		5,146,147	1,496,888	3,629,211	20,048
Underprepared Adults and Displaced Homemakers								
Trustee/Benefit Pymt	2,048,800		4,823		2,053,623	1,412,591	641,032	
Total Program	2,048,800		4,823		2,053,623	1,412,591	641,032	
Special Grants								
Personnel Costs			87,263		87,263	82,190		5,073
Operating Expenses			39,724		39,724	39,724		
Trustee/Benefit Pymt			113,555		113,555	79,680		33,875
Total Program			240,542		240,542	201,594		38,948
Total Fund - 0348	7,587,328		249,820		7,837,148	3,466,922	4,270,243	99,983

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Special Grants								
Personnel Costs			431,752		431,752	405,400		26,352
Operating Expenses			134,348		134,348	91,097		43,251
Capital Outlay			10,000		10,000	8,959		1,041
Trustee/Benefit Pymt			96,800		96,800	93,443		3,357
Total Program			672,900		672,900	598,899		74,001
Total Fund - 0349			672,900		672,900	598,899		74,001
Total Agency - 503	\$53,881,295		\$922,720		\$54,804,015	\$44,360,754	\$10,192,426	\$250,835

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Eastern Idaho Technical College - 504
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Higher Education - 0650								
Eastern Idaho Tech College								
Personnel Costs		\$3,789,482			\$3,789,482	\$3,789,482		
Operating Expenses		288,595			288,595	288,595		
Capital Outlay		7,779			7,779	7,779		
Total Program		4,085,856			4,085,856	4,085,856		
Total Fund - 0650		4,085,856			4,085,856	4,085,856		
Higher Education - 0660								
Eastern Idaho Tech College								
Personnel Costs		1,842,156			1,842,156	1,842,156		
Operating Expenses		117,394			117,394	117,394		
Total Program		1,959,550			1,959,550	1,959,550		
Total Fund - 0660		1,959,550			1,959,550	1,959,550		
Total Agency - 504		\$6,045,406			\$6,045,406	\$6,045,406		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Lewis-Clark State College - 511
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Lewis-Clark State College								
Personnel Costs	\$10,244,730			\$737,235	\$10,981,965	\$10,981,965		
Operating Expenses	670,722			(400,222)	270,500	270,500		
Capital Outlay	447,148			(337,013)	110,135	110,135		
Total Program	11,362,600				11,362,600	11,362,600		
Total Fund - 0001	11,362,600				11,362,600	11,362,600		
Endowment Earnings - 0481								
Lewis-Clark State College								
Personnel Costs	13,000				13,000			\$13,000
Operating Expenses	1,431,211				1,431,211	1,431,211		
Capital Outlay	112,624				112,624	112,624		
Total Program	1,556,835				1,556,835	1,543,835		13,000
Total Fund - 0481	1,556,835				1,556,835	1,543,835		13,000
Higher Education - 0650								
Lewis-Clark State College								
Personnel Costs	1,437,931			(494,157)	943,774	943,774		
Operating Expenses	606,830		\$25,100	494,157	1,126,087	1,080,598		45,489
Capital Outlay	82,934				82,934	82,934		
Total Program	2,127,695		25,100		2,152,795	2,107,306		45,489
Total Fund - 0650	2,127,695		25,100		2,152,795	2,107,306		45,489

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Lewis-Clark State College - 511
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Higher Education - 0651								
Lewis-Clark State College								
Personnel Costs			10,800,000		10,800,000	10,028,336		771,664
Total Program			10,800,000		10,800,000	10,028,336		771,664
Total Fund - 0651			10,800,000		10,800,000	10,028,336		771,664
Higher Education - 0660								
Lewis-Clark State College								
Personnel Costs	4,293,293			(200,000)	4,093,293	2,985,378		1,107,915
Operating Expenses	1,508,184			200,000	1,708,184	1,667,884		40,300
Total Program	5,801,477				5,801,477	4,653,262		1,148,215
Total Fund - 0660	5,801,477				5,801,477	4,653,262		1,148,215
Total Agency - 511	\$20,848,607		\$10,825,100		\$31,673,707	\$29,695,339		\$1,978,368

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Boise State University - 512
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Boise State University								
Personnel Costs	\$65,092,860				\$65,092,860	\$65,092,860		
Operating Expenses	2,468,140				2,468,140	2,468,140		
Capital Outlay	2,000,000				2,000,000	2,000,000		
Total Program	69,561,000				69,561,000	69,561,000		
Total Fund - 0001	69,561,000				69,561,000	69,561,000		
Higher Education - 0650								
Boise State University								
Personnel Costs	9,378,733				9,378,733	7,967,044		\$1,411,689
Operating Expenses	6,009,792		\$532,745		6,542,537	4,640,000		1,902,537
Capital Outlay	2,377,958				2,377,958	2,317,000		60,958
Total Program	17,766,483		532,745		18,299,228	14,924,044		3,375,184
Total Fund - 0650	17,766,483		532,745		18,299,228	14,924,044		3,375,184
Higher Education - 0660								
Boise State University								
Personnel Costs	14,709,979				14,709,979	9,379,180		5,330,799
Operating Expenses	17,133,082		1,952,698		19,085,780	12,559,819		6,525,961
Capital Outlay	2,785,301				2,785,301	1,415,013		1,370,288
Total Program	34,628,362		1,952,698		36,581,060	23,354,012		13,227,048
Total Fund - 0660	34,628,362		1,952,698		36,581,060	23,354,012		13,227,048

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Boise State University - 512

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 512	\$121,955,845		\$2,485,443		\$124,441,288	\$107,839,056		\$16,602,232

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State University - 513
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Idaho State University								
Personnel Costs	\$52,300,845				\$52,300,845	\$52,300,845		
Operating Expenses	6,857,391				6,857,391	6,857,391		
Capital Outlay	2,251,064				2,251,064	2,251,064		
Total Program	61,409,300				61,409,300	61,409,300		
Idaho Dental Education Program								
Personnel Costs	209,100				209,100	209,100		
Operating Expenses	14,100			(\$1,292)	12,808	12,808		
Trustee/Benefit Pymt	701,300			1,292	702,592	702,592		
Total Program	924,500				924,500	924,500		
ISU Family Practice								
Personnel Costs	426,000				426,000	426,000		
Operating Expenses	102,850				102,850	102,850		
Total Program	528,850				528,850	528,850		
Museum of Natural History								
Personnel Costs	496,900				496,900	496,900		
Operating Expenses	13,500				13,500	13,500		
Total Program	510,400				510,400	510,400		
Total Fund - 0001	63,373,050				63,373,050	63,373,050		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State University - 513
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481								
Idaho State University								
Personnel Costs	1,881,400				1,881,400	1,881,400		
Total Program	1,881,400				1,881,400	1,881,400		
Total Fund - 0481	1,881,400				1,881,400	1,881,400		
Higher Education - 0650								
Idaho State University								
Personnel Costs	9,417,435		\$1,127,910	(2,000,000)	8,545,345	1,381,673		\$7,163,672
Operating Expenses	2,831,237			2,000,000	4,831,237	3,785,628		1,045,609
Capital Outlay	1,388,328		774,139		2,162,467	1,538,742		623,725
Total Program	13,637,000		1,902,049		15,539,049	6,706,043		8,833,006
Idaho Dental Education Program								
Personnel Costs	189,739		5,488	(11,106)	184,121	124,650		59,471
Operating Expenses				4,000	4,000	2,328		1,672
Capital Outlay				7,106	7,106	7,106		
Total Program	189,739		5,488		195,227	134,084		61,143
Total Fund - 0650	13,826,739		1,907,537		15,734,276	6,840,127		8,894,149

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State University - 513
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Higher Education - 0660								
Idaho State University								
Personnel Costs	15,973,168		143,316		16,116,484	16,116,484		
Operating Expenses	6,349,732				6,349,732	6,069,141		280,591
Total Program	22,322,900		143,316		22,466,216	22,185,625		280,591
Total Fund - 0660	22,322,900		143,316		22,466,216	22,185,625		280,591
Total Agency - 513	\$101,404,089		\$2,050,853		\$103,454,942	\$94,280,202		\$9,174,740

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

University of Idaho - 514
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
University of Idaho								
Personnel Costs	\$75,027,400				\$75,027,400	\$75,027,400		
Operating Expenses	6,949,700				6,949,700	6,949,700		
Capital Outlay	1,200,000				1,200,000	1,200,000		
Total Program	83,177,100				83,177,100	83,177,100		
Agricultural Research								
Personnel Costs	22,165,700			(\$300,000)	21,865,700	21,865,700		
Operating Expenses	2,500,000				2,500,000	2,500,000		
Capital Outlay	200,000			300,000	500,000	500,000		
Total Program	24,865,700				24,865,700	24,865,700		
WOI Veterinary Education								
Personnel Costs	497,900				497,900	497,600		\$300
Operating Expenses	1,089,000				1,089,000	1,089,000		
Total Program	1,586,900				1,586,900	1,586,600		300
WWAMI Medical Education								
Personnel Costs	689,000			(34,000)	655,000	653,000		2,000
Operating Expenses	62,500				62,500	62,500		
Trustee/Benefit Pymt	2,475,700			34,000	2,509,700	2,509,700		
Total Program	3,227,200				3,227,200	3,225,200		2,000
Forest Utilization Research								
Personnel Costs	492,400				492,400	492,400		
Operating Expenses	93,400				93,400	93,400		
Total Program	585,800				585,800	585,800		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

University of Idaho - 514
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)								
Idaho Geological Survey								
Personnel Costs	776,100				776,100	775,500		600
Operating Expenses	25,700				25,700	25,700		
Total Program	801,800				801,800	801,200		600
Total Fund - 0001	114,244,500				114,244,500	114,241,600		2,900
Endowment Earnings - 0481								
University of Idaho								
Trustee/Benefit Pymt	6,714,200				6,714,200	6,714,200		
Total Program	6,714,200				6,714,200	6,714,200		
Total Fund - 0481	6,714,200				6,714,200	6,714,200		
Higher Education - 0660								
Agricultural Research								
Operating Expenses	272,200				272,200	18,139		254,061
Total Program	272,200				272,200	18,139		254,061
WOI Veterinary Education								
Trustee/Benefit Pymt			\$100,000		100,000	100,000		
Total Program			100,000		100,000	100,000		
Total Fund - 0660	272,200		100,000		372,200	118,139		254,061

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

University of Idaho - 514
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 514	\$121,230,900		\$100,000		\$121,330,900	\$121,073,939		\$256,961

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Public Broadcasting - 520
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Educational TV - Public Broadcasting								
Personnel Costs	\$888,600				\$888,600	\$888,600		
Operating Expenses	706,400				706,400	706,400		
Total Program	1,595,000				1,595,000	1,595,000		
Total Fund - 0001	1,595,000				1,595,000	1,595,000		
Federal Grants - 0348								
Educational TV - Public Broadcasting								
Operating Expenses			\$60,000		60,000	60,000		
Capital Outlay			471,470		471,470	310,517		\$160,953
Total Program			531,470		531,470	370,517		160,953
Total Fund - 0348			531,470		531,470	370,517		160,953
Miscellaneous Revenue - 0349								
Educational TV - Public Broadcasting								
Personnel Costs	861,800		1,442,476		2,304,276	2,195,899		108,377
Operating Expenses			2,256,003	\$679	2,256,682	1,890,879		365,803
Capital Outlay			456,550	3,755	460,305	356,809		103,496
Total Program	861,800		4,155,029	4,434	5,021,263	4,443,587		577,676
Total Fund - 0349	861,800		4,155,029	4,434	5,021,263	4,443,587		577,676

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Broadcasting - 520

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 520	\$2,456,800		\$4,686,499	\$4,434	\$7,147,733	\$6,409,104		\$738,629

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Library - 521
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
State Library								
Personnel Costs	\$1,803,700			(\$27,000)	\$1,776,700	\$1,776,105		\$595
Operating Expenses	708,500			(4,500)	704,000	703,999		1
Capital Outlay	40,000			31,500	71,500	63,458	\$8,042	
Total Program	2,552,200				2,552,200	2,543,562	8,042	596
Total Fund - 0001	2,552,200				2,552,200	2,543,562	8,042	596
Library Services Improvement - 0304								
Library Services Improvement								
Operating Expenses		\$300,997			300,997	300,997		
Capital Outlay		75,204			75,204	75,204		
Trustee/Benefit Pymt		56,951			56,951	56,951		
Total Program		433,152			433,152	433,152		
Total Fund - 0304		433,152			433,152	433,152		
Federal Grants - 0348								
State Library								
Personnel Costs	231,200				231,200	185,822		45,378
Operating Expenses	484,200		\$138,300		622,500	519,653		102,847
Capital Outlay	51,000				51,000	9,001		41,999
Trustee/Benefit Pymt	595,700		154,000		749,700	390,116		359,584
Total Program	1,362,100		292,300		1,654,400	1,104,592		549,808
Total Fund - 0348	1,362,100		292,300		1,654,400	1,104,592		549,808

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Library - 521
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
State Library								
Operating Expenses	24,300				24,300	7,519		16,781
Capital Outlay	25,000				25,000	1,693		23,307
Trustee/Benefit Pymt	26,000				26,000			26,000
Total Program	75,300				75,300	9,212		66,088
Total Fund - 0349	75,300				75,300	9,212		66,088
Total Agency - 521	\$3,989,600	\$433,152	\$292,300		\$4,715,052	\$4,090,518	\$8,042	\$616,492

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Historical Society - 522
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Historical Preservation and Education								
Personnel Costs	\$1,294,000			(\$26,292)	\$1,267,708	\$1,267,708		
Operating Expenses	421,500			(31,325)	390,175	390,150		\$25
Capital Outlay				53,316	53,316	53,277		39
Trustee/Benefit Pymt	51,600			4,000	55,600	55,600		
Total Program	1,767,100			(301)	1,766,799	1,766,735		64
Historic Sites Maintenance and Interpretation								
Personnel Costs	163,100			(1,538)	161,562	161,562		
Operating Expenses	43,600			(960)	42,640	42,636		4
Capital Outlay				2,798	2,798	2,798		
Total Program	206,700			300	207,000	206,996		4
Total Fund - 0001	1,973,800			(1)	1,973,799	1,973,731		68
Federal Grants - 0348								
Historical Preservation and Education								
Personnel Costs	801,600			(88,000)	713,600	519,317		194,283
Operating Expenses	143,900			8,900	152,800	107,938		44,862
Capital Outlay				30,800	30,800	28,460		2,340
Trustee/Benefit Pymt	69,500			48,300	117,800	106,248		11,552
Total Program	1,015,000				1,015,000	761,963		253,037
Total Fund - 0348	1,015,000				1,015,000	761,963		253,037

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Historical Society - 522
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349								
Historical Preservation and Education								
Personnel Costs	124,700				124,700	42,698		82,002
Operating Expenses	332,000			(36,470)	295,530	151,305		144,225
Capital Outlay				36,470	36,470	36,233		237
Trustee/Benefit Pymt	29,600				29,600			29,600
Total Program	486,300				486,300	230,236		256,064
Historic Sites Maintenance and Interpretation								
Personnel Costs	166,700				166,700	143,636		23,064
Operating Expenses	127,500			(503)	126,997	15,604		111,393
Capital Outlay				503	503	503		
Total Program	294,200				294,200	159,743		134,457
Total Fund - 0349	780,500				780,500	389,979		390,521
Total Agency - 522	\$3,769,300			(\$1)	\$3,769,299	\$3,125,673		\$643,626

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Vocational Rehabilitation - 523

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001								
Renal Disease								
Operating Expenses	\$53,600			\$40,000	\$93,600	\$93,600		
Trustee/Benefit Pymt	497,200			(40,000)	457,200	447,053	\$10,147	
Total Program	550,800				550,800	540,653	10,147	
Vocational Rehabilitation								
Trustee/Benefit Pymt	3,084,100			2,500	3,086,600	3,086,599		\$1
Total Program	3,084,100			2,500	3,086,600	3,086,599		1
Epilepsy Services								
Trustee/Benefit Pymt	70,300			(2,500)	67,800	67,800		
Total Program	70,300			(2,500)	67,800	67,800		
CSE Work Services								
Personnel Costs	100,800			(2,667)	98,133	98,133		
Operating Expenses	25,000			52,467	77,467	77,461		6
Capital Outlay				32,100	32,100	31,879		221
Trustee/Benefit Pymt	3,845,800			(81,900)	3,763,900	3,763,832		68
Total Program	3,971,600				3,971,600	3,971,305		295
Total Fund - 0001	7,676,800				7,676,800	7,666,357	10,147	296

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Vocational Rehabilitation - 523
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Rehabilitation Revenue and Refunds - 0288								
Vocational Rehabilitation								
Trustee/Benefit Pymt	609,000				609,000	400,976		208,024
Total Program	609,000				609,000	400,976		208,024
Total Fund - 0288	609,000				609,000	400,976		208,024
Federal Grants - 0348								
Vocational Rehabilitation								
Personnel Costs	7,232,800			(81,263)	7,151,537	7,151,537		
Operating Expenses	1,342,100			61,163	1,403,263	1,208,562		194,701
Capital Outlay				36,035	36,035	35,918		117
Trustee/Benefit Pymt	4,763,200		\$1,000,000	(15,935)	5,747,265	5,747,265		
Total Program	13,338,100		1,000,000		14,338,100	14,143,282		194,818
Total Fund - 0348	13,338,100		1,000,000		14,338,100	14,143,282		194,818
Miscellaneous Revenue - 0349								
Vocational Rehabilitation								
Trustee/Benefit Pymt	408,100				408,100	408,099		1
Total Program	408,100				408,100	408,099		1
Total Fund - 0349	408,100				408,100	408,099		1
Total Agency - 523	\$22,032,000		\$1,000,000		\$23,032,000	\$22,618,714	\$10,147	\$403,139

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Public Utilities Commission - 900
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229								
Public Utilities Commission								
Personnel Costs	\$3,214,000				\$3,214,000	\$3,103,609		\$110,391
Operating Expenses	1,303,900			(\$17,700)	1,286,200	1,037,745		248,455
Capital Outlay	23,600			17,700	41,300	26,832	\$11,217	3,251
Total Program	4,541,500				4,541,500	4,168,186	11,217	362,097
Total Fund - 0229	4,541,500				4,541,500	4,168,186	11,217	362,097
Federal Grants - 0348								
Public Utilities Commission								
Personnel Costs	44,900				44,900	28,040		16,860
Operating Expenses	25,900				25,900	24,512		1,388
Total Program	70,800				70,800	52,552		18,248
Total Fund - 0348	70,800				70,800	52,552		18,248
Total Agency - 900	\$4,612,300				\$4,612,300	\$4,220,738	\$11,217	\$380,345

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Catastrophic Health Care - 903
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Catastrophic Health Care - 0301								
Catastrophic Health Care								
Operating Expenses		\$240,548			\$240,548	\$240,548		
Trustee/Benefit Pymt		17,776,614			17,776,614	17,776,614		
Total Program		18,017,162			18,017,162	18,017,162		
Total Fund - 0301		18,017,162			18,017,162	18,017,162		
Idaho Millennium Income - 0499								
Millennium Fund								
Trustee/Benefit Pymt	\$500,000				500,000	495,000		\$5,000
Total Program	500,000				500,000	495,000		5,000
Total Fund - 0499	500,000				500,000	495,000		5,000
Total Agency - 903	\$500,000	\$18,017,162			\$18,517,162	\$18,512,162		\$5,000

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Independent Living Council - 905

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Independent Living Council - 0291								
Independent Living Council								
Personnel Costs		\$133,899			\$133,899	\$133,899		
Operating Expenses		162,388			162,388	162,388		
Capital Outlay		3,743			3,743	3,743		
Trustee/Benefit Pymt	(\$40,100)	16,000			(24,100)	16,000		(\$40,100)
Total Program	(40,100)	316,030			275,930	316,030		(40,100)
Total Fund - 0291	(40,100)	316,030			275,930	316,030		(40,100)
Total Agency - 905	(\$40,100)	\$316,030			\$275,930	\$316,030		(\$40,100)

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District I - 951

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District I								
Personnel Costs	\$1,141,900		\$6,427,400		\$7,569,300	\$7,499,424		\$69,876
Operating Expenses	189,300		3,238,500		3,427,800	3,316,344		111,456
Capital Outlay			696,500		696,500	678,655		17,845
Total Program	1,331,200		10,362,400		11,693,600	11,494,423		199,177
Total Fund - 0290	1,331,200		10,362,400		11,693,600	11,494,423		199,177
Idaho Millennium Income - 0499								
Health District I								
Personnel Costs	54,000			(\$11,500)	42,500	42,442		58
Operating Expenses	14,100			11,500	25,600	24,957		643
Total Program	68,100				68,100	67,399		701
Total Fund - 0499	68,100				68,100	67,399		701
Total Agency - 951	\$1,399,300		\$10,362,400		\$11,761,700	\$11,561,822		\$199,878

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Public Health District II - 952
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District II								
Personnel Costs	\$777,300		\$2,158,700		\$2,936,000	\$2,891,132		\$44,868
Operating Expenses	132,000		866,780		998,780	857,315		141,465
Capital Outlay			1,025,000		1,025,000	798,464		226,536
Trustee/Benefit Pymt			805,000		805,000	705,017		99,983
Total Program	909,300		4,855,480		5,764,780	5,251,928		512,852
Total Fund - 0290	909,300		4,855,480		5,764,780	5,251,928		512,852
Idaho Millennium Income - 0499								
Health District II								
Personnel Costs	25,600			\$3,884	29,484	29,484		
Operating Expenses	28,100			(3,884)	24,216	24,216		
Total Program	53,700				53,700	53,700		
Total Fund - 0499	53,700				53,700	53,700		
Total Agency - 952	\$963,000		\$4,855,480		\$5,818,480	\$5,305,628		\$512,852

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District III - 953

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District III								
Personnel Costs	\$1,232,000		\$3,563,700		\$4,795,700	\$4,782,473		\$13,227
Operating Expenses	207,700		1,467,700		1,675,400	1,448,705	\$45,940	180,755
Capital Outlay			251,100		251,100	163,441		87,659
Total Program	1,439,700		5,282,500		6,722,200	6,394,619	45,940	281,641
Total Fund - 0290	1,439,700		5,282,500		6,722,200	6,394,619	45,940	281,641
Idaho Millennium Income - 0499								
Health District III								
Personnel Costs	21,500			(\$187)	21,313	21,313		
Operating Expenses	57,800			187	57,987	57,987		
Total Program	79,300				79,300	79,300		
Total Fund - 0499	79,300				79,300	79,300		
Total Agency - 953	\$1,519,000		\$5,282,500		\$6,801,500	\$6,473,919	\$45,940	\$281,641

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District IV - 954

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District IV								
Personnel Costs	\$1,830,400		\$5,452,600		\$7,283,000	\$7,173,874		\$109,126
Operating Expenses	300,100		2,668,100		2,968,200	2,909,851	\$45,688	12,661
Capital Outlay			163,000		163,000	113,761	26,209	23,030
Total Program	2,130,500		8,283,700		10,414,200	10,197,486	71,897	144,817
Total Fund - 0290	2,130,500		8,283,700		10,414,200	10,197,486	71,897	144,817
Idaho Millennium Income - 0499								
Health District IV								
Personnel Costs	23,700			\$3,326	27,026	27,026		
Operating Expenses	82,200			(3,326)	78,874	78,874		
Total Program	105,900				105,900	105,900		
Total Fund - 0499	105,900				105,900	105,900		
Total Agency - 954	\$2,236,400		\$8,283,700		\$10,520,100	\$10,303,386	\$71,897	\$144,817

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Public Health District V - 955
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District V								
Personnel Costs	\$1,074,000		\$3,132,944		\$4,206,944	\$4,110,840		\$96,104
Operating Expenses	180,800		945,883		1,126,683	1,101,049		25,634
Capital Outlay			698,588		698,588	697,756		832
Trustee/Benefit Pymt			355,754		355,754	348,789		6,965
Total Program	1,254,800		5,133,169		6,387,969	6,258,434		129,535
Total Fund - 0290	1,254,800		5,133,169		6,387,969	6,258,434		129,535
Idaho Millennium Income - 0499								
Health District V								
Personnel Costs	37,700			(\$3,110)	34,590	29,144		5,446
Operating Expenses	18,400			15,234	33,634	31,438		2,196
Trustee/Benefit Pymt	12,200			(12,124)	76			76
Total Program	68,300				68,300	60,582		7,718
Total Fund - 0499	68,300				68,300	60,582		7,718
Total Agency - 955	\$1,323,100		\$5,133,169		\$6,456,269	\$6,319,016		\$137,253

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District VI - 956

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District VI								
Personnel Costs	\$1,086,000		\$4,746,700		\$5,832,700	\$5,612,907		\$219,793
Operating Expenses	179,700		1,684,700		1,864,400	1,803,692		60,708
Capital Outlay			1,009,300		1,009,300	128,192		881,108
Total Program	1,265,700		7,440,700		8,706,400	7,544,791		1,161,609
Total Fund - 0290	1,265,700		7,440,700		8,706,400	7,544,791		1,161,609
Idaho Millennium Income - 0499								
Health District VI								
Personnel Costs	45,100			(\$4,000)	41,100	33,795		7,305
Operating Expenses	24,000			4,000	28,000	26,174		1,826
Total Program	69,100				69,100	59,969		9,131
Total Fund - 0499	69,100				69,100	59,969		9,131
Total Agency - 956	\$1,334,800		\$7,440,700		\$8,775,500	\$7,604,760		\$1,170,740

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District VII - 957

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290								
Health District VII								
Personnel Costs	\$1,052,700		\$3,217,709		\$4,270,409	\$4,270,409		
Operating Expenses	173,700		1,336,314		1,510,014	1,433,624		\$76,390
Capital Outlay			550,000		550,000	367,943		182,057
Total Program	1,226,400		5,104,023		6,330,423	6,071,976		258,447
Total Fund - 0290	1,226,400		5,104,023		6,330,423	6,071,976		258,447
Idaho Millennium Income - 0499								
Health District VII								
Personnel Costs	22,500			(\$2,675)	19,825	19,825		
Operating Expenses	48,100			2,675	50,775	50,775		
Total Program	70,600				70,600	70,600		
Total Fund - 0499	70,600				70,600	70,600		
Total Agency - 957	\$1,297,000		\$5,104,023		\$6,401,023	\$6,142,576		\$258,447

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Bar - 960
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Bar - 1300								
State Bar								
Operating Expenses		\$1,822,481			\$1,822,481	\$1,822,481		
Total Program		1,822,481			1,822,481	1,822,481		
Total Fund - 1300		1,822,481			1,822,481	1,822,481		
Total Agency - 960		\$1,822,481			\$1,822,481	\$1,822,481		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Potato Commission - 962
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Potato Commission - 1400								
Potato Commission								
Operating Expenses		\$9,677,346			\$9,677,346	\$9,677,346		
Total Program		9,677,346			9,677,346	9,677,346		
Total Fund - 1400		9,677,346			9,677,346	9,677,346		
Total Agency - 962		\$9,677,346			\$9,677,346	\$9,677,346		

State of Idaho

Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Dairy Products Commission - 964

Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Dairy Products Commission - 1401								
Dairy Products Commission								
Operating Expenses		\$7,880,353			\$7,880,353	\$7,880,353		
Total Program		7,880,353			7,880,353	7,880,353		
Total Fund - 1401		7,880,353			7,880,353	7,880,353		
Total Agency - 964		\$7,880,353			\$7,880,353	\$7,880,353		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Wheat Commission - 966
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Wheat Commission - 1402								
Wheat Commission								
Operating Expenses		\$1,659,671			\$1,659,671	\$1,659,671		
Total Program		1,659,671			1,659,671	1,659,671		
Total Fund - 1402		1,659,671			1,659,671	1,659,671		
Total Agency - 966		\$1,659,671			\$1,659,671	\$1,659,671		

State of Idaho
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Building Authority - 968
Fund and Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Building Authority - 1490								
Operating Expenses		\$60,973,602			\$60,973,602	\$60,973,602		
Total Program		60,973,602			60,973,602	60,973,602		
Total Fund - 1490		60,973,602			60,973,602	60,973,602		
Total Agency - 968		\$60,973,602			\$60,973,602	\$60,973,602		
TOTAL STATEWIDE	\$4,691,294,278	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,438,721,528	\$6,000,359,274	\$64,931,693	\$373,430,561

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DETAIL
FINANCIAL SCHEDULES
By Agency and Program

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State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Senate - 100
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Senate								
No Object		\$2,097,225			\$2,097,225	\$2,097,225		
Total Program		2,097,225			2,097,225	2,097,225		
Total Agency - 100		\$2,097,225			\$2,097,225	\$2,097,225		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

House of Representatives - 101
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
House								
No Object		\$3,296,298			\$3,296,298	\$3,296,298		
Total Program		3,296,298			3,296,298	3,296,298		
Total Agency - 101		\$3,296,298			\$3,296,298	\$3,296,298		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Legislative Services - 102
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Legislative Services Office								
Personnel Costs	\$4,421,200			(\$169,485)	\$4,251,715	\$4,045,175		\$206,540
Operating Expenses	479,700			97,985	577,685	393,096	\$118,500	66,089
Capital Outlay				71,500	71,500	53,523	17,500	477
Total Program	4,900,900				4,900,900	4,491,794	136,000	273,106
Office of Performance Evaluation								
Personnel Costs	569,700			(29,645)	540,055	540,055		
Operating Expenses	59,600			29,645	89,245	41,198	48,038	9
Total Program	629,300				629,300	581,253	48,038	9
Legislative Technology								
Personnel Costs	111,500			12,500	124,000	123,950		50
Operating Expenses	182,300			34,600	216,900	216,899		1
Capital Outlay	50,000			(47,100)	2,900	2,893		7
Total Program	343,800				343,800	343,742		58
Total Agency - 102	\$5,874,000				\$5,874,000	\$5,416,789	\$184,038	\$273,173

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Supreme Court								
Personnel Costs	\$3,604,400			(\$314,700)	\$3,289,700	\$3,281,777		\$7,923
Operating Expenses	2,099,300			(165,700)	1,933,600	1,702,073		231,527
Capital Outlay				1,500	1,500	1,495		5
Trustee/Benefit Pymt	139,100			13,800	152,900	152,841		59
Total Program	5,842,800			(465,100)	5,377,700	5,138,186		239,514
Law Library								
Personnel Costs	240,600			11,000	251,600	251,318		282
Operating Expenses	258,700				258,700	235,958		22,742
Total Program	499,300			11,000	510,300	487,276		23,024
District Courts								
Personnel Costs	7,905,100			101,126	8,006,226	8,005,599		627
Operating Expenses	2,180,200			455,574	2,635,774	2,607,020	\$7,159	21,595
Capital Outlay	800,000			(250,000)	550,000	325,273		224,727
Total Program	10,885,300			306,700	11,192,000	10,937,892	7,159	246,949
Magistrates Division								
Personnel Costs	9,725,700			31,500	9,757,200	9,757,155		45
Operating Expenses	1,190,700			148,600	1,339,300	1,234,092		105,208
Total Program	10,916,400			180,100	11,096,500	10,991,247		105,253
Judicial Council								
Personnel Costs	2,000				2,000	360		1,640
Operating Expenses	109,300				109,300	102,865		6,435
Total Program	111,300				111,300	103,225		8,075

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Judicial Department - 110
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Court of Appeals								
Personnel Costs	1,033,900			(6,900)	1,027,000	1,026,958		42
Operating Expenses	122,900			2,900	125,800	125,795		5
Total Program	1,156,800			(4,000)	1,152,800	1,152,753		47
Guardian Ad Litem								
Trustee/Benefit Pymt	447,500				447,500	447,500		
Total Program	447,500				447,500	447,500		
Judges' Retirement								
Operating Expenses		\$190,971			190,971	190,971		
Trustee/Benefit Pymt		3,385,460			3,385,460	3,385,460		
Total Program		3,576,431			3,576,431	3,576,431		
Snake River Basin Adjudication								
Personnel Costs	677,700			(32,000)	645,700	645,678		22
Operating Expenses	154,400			3,300	157,700	157,622		78
Total Program	832,100			(28,700)	803,400	803,300		100
Total Agency - 110	\$30,691,500	\$3,576,431			\$34,267,931	\$33,637,810	\$7,159	\$622,962

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Lieutenant Governor - 120

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Office of Lieutenant Governor								
Personnel Costs	\$105,300			(\$10,440)	\$94,860	\$75,769		\$19,091
Operating Expenses	13,000			7,000	20,000	15,916		4,084
Capital Outlay				3,440	3,440	3,440		
Total Program	118,300				118,300	95,125		23,175
Total Agency - 120	\$118,300				\$118,300	\$95,125		\$23,175

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Secretary of State - 130

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration								
Personnel Costs	\$1,678,500			(\$91,745)	\$1,586,755	\$1,567,055		\$19,700
Operating Expenses	579,200			82,275	661,475	362,181		299,294
Capital Outlay	5,000			9,470	14,470	14,470		
Trustee/Benefit Pymt	60,000				60,000	58,970		1,030
Total Program	2,322,700				2,322,700	2,002,676		320,024
Democracy Fund								
Personnel Costs		\$44,681			44,681	44,681		
Operating Expenses		2,380,344			2,380,344	2,380,344		
Capital Outlay		121,965			121,965	121,965		
Trustee/Benefit Pymt		51,772			51,772	51,772		
Total Program		2,598,762			2,598,762	2,598,762		
Total Agency - 130	\$2,322,700	\$2,598,762			\$4,921,462	\$4,601,438		\$320,024

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission on State Uniform Laws - 131

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commission on Uniform Laws								
Operating Expenses	\$28,600				\$28,600	\$23,086		\$5,514
Total Program	28,600				28,600	23,086		5,514
Total Agency - 131	\$28,600				\$28,600	\$23,086		\$5,514

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Code Commission - 133
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Code Commission								
Personnel Costs		\$269			\$269	\$269		
Operating Expenses		397,513			397,513	397,513		
Total Program		397,782			397,782	397,782		
Total Agency - 133		\$397,782			\$397,782	\$397,782		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the State Controller - 140
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration								
Personnel Costs	\$404,200			(\$57,578)	\$346,622	\$346,622		
Operating Expenses	57,600			48,678	106,278	92,160		\$14,118
Capital Outlay				9,300	9,300	4,764		4,536
Total Program	461,800			400	462,200	443,546		18,654
Statewide Accounting								
Personnel Costs	1,463,600			(175,431)	1,288,169	1,288,169		
Operating Expenses	1,217,700			173,831	1,391,531	1,172,723		218,808
Capital Outlay				1,200	1,200	1,108		92
Total Program	2,681,300			(400)	2,680,900	2,462,000		218,900
Statewide Payroll								
Personnel Costs	1,220,900			(184,218)	1,036,682	1,036,682		
Operating Expenses	829,800			175,818	1,005,618	834,351		171,267
Capital Outlay				8,400	8,400	8,198		202
Total Program	2,050,700				2,050,700	1,879,231		171,469
Computer Center								
Personnel Costs	4,530,069			(500,000)	4,030,069	3,407,777		622,292
Operating Expenses	3,359,401			(210,000)	3,149,401	2,815,808		333,593
Capital Outlay	41,985			741,000	782,985	781,924		1,061
Total Program	7,931,455			31,000	7,962,455	7,005,509		956,946
Total Agency - 140	\$13,125,255			\$31,000	\$13,156,255	\$11,790,286		\$1,365,969

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the State Treasurer - 150

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Treasurer Administration								
Personnel Costs	\$1,316,743			(\$113,185)	\$1,203,558	\$1,162,460		\$41,098
Operating Expenses	610,166			63,640	673,806	579,148		94,658
Capital Outlay				49,545	49,545	49,442		103
Total Program	1,926,909				1,926,909	1,791,050		135,859
Millennium Fund Trustee Benefit Payments								
Trustee/Benefit Pymt	60,700				60,700	60,700		
Total Program	60,700				60,700	60,700		
Total Agency - 150	\$1,987,609				\$1,987,609	\$1,851,750		\$135,859

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Treasurer Control - 152
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Control Agency - Tax Anticipation Notes								
Operating Expenses		\$6,976,690			\$6,976,690	\$6,976,690		
Total Program		6,976,690			6,976,690	6,976,690		
Total Agency - 152		\$6,976,690			\$6,976,690	\$6,976,690		

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Attorney General - 160

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Special Litigation								
Operating Expenses	\$1,903,200				\$1,903,200	\$205,392		\$1,697,808
Total Program	1,903,200				1,903,200	205,392		1,697,808
State Legal Services								
Personnel Costs	13,627,600			(\$109,600)	13,518,000	13,500,703		17,297
Operating Expenses	736,900			(5,575)	731,325	677,384	\$26,338	27,603
Capital Outlay				120,566	120,566	105,566	15,000	
Total Program	14,364,500			5,391	14,369,891	14,283,653	41,338	44,900
Total Agency - 160	\$16,267,700			\$5,391	\$16,273,091	\$14,489,045	\$41,338	\$1,742,708

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Department of Education - Operating Fund								
Personnel Costs	\$1,274,400		\$500,000	(\$526,926)	\$1,247,474	\$984,377		\$263,097
Operating Expenses	2,285,500		12,000,000	113,000	14,398,500	3,617,162		10,781,338
Capital Outlay			300,000	413,926	713,926	391,436		322,490
Total Program	3,559,900		12,800,000		16,359,900	4,992,975		11,366,925
Department of Education - Operating Fund								
Personnel Costs	6,757,900				6,757,900	6,627,194		130,706
Operating Expenses	6,031,500		6,000,000	(114,160)	11,917,340	9,847,173		2,070,167
Capital Outlay				182,295	182,295	146,529		35,766
Trustee/Benefit Pymt	3,052,800			(68,135)	2,984,665	2,190,728		793,937
Total Program	15,842,200		6,000,000		21,842,200	18,811,624		3,030,576
Department of Education - Trust Funds								
Operating Expenses	5,300				5,300			5,300
Trustee/Benefit Pymt	49,600				49,600			49,600
Total Program	54,900				54,900			54,900
Continuous Appropriations								
Personnel Costs		\$203,049			203,049	203,049		
Operating Expenses		130,881			130,881	130,881		
Capital Outlay		33,897			33,897	33,897		
Total Program		367,827			367,827	367,827		
Public Schools - Administration								
Operating Expenses				1,367	1,367	1,367		
Trustee/Benefit Pymt	74,401,000			(5,063,643)	69,337,357	67,255,791	\$2,001,566	80,000
Total Program	74,401,000			(5,062,276)	69,338,724	67,257,158	2,001,566	80,000

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Schools - Children's Programs								
Personnel Costs	40,000			(15,713)	24,287	24,287		
Operating Expenses	560,000			(245,272)	314,728	310,419		4,309
Capital Outlay				1,904	1,904	1,904		
Trustee/Benefit Pymt	117,440,200		10,000,000	39,752,480	167,192,680	165,436,648	1,751,665	4,367
Total Program	118,040,200		10,000,000	39,493,399	167,533,599	165,773,258	1,751,665	8,676
Public Schools - Facilities								
Trustee/Benefit Pymt	11,677,500				11,677,500	11,300,000		377,500
Total Program	11,677,500				11,677,500	11,300,000		377,500
Public Schools - Operations								
Personnel Costs	103,000			(23,805)	79,195	79,195		
Operating Expenses	70,000			13,860	83,860	65,860	18,000	
Capital Outlay				704	704	704		
Trustee/Benefit Pymt	276,071,500			52,378,118	328,449,618	323,576,668	4,546,842	326,108
Total Program	276,244,500			52,368,877	328,613,377	323,722,427	4,564,842	326,108
Public Schools - Teachers								
Trustee/Benefit Pymt	685,608,600			(86,800,000)	598,808,600	589,245,322	9,511,270	52,008
Total Program	685,608,600			(86,800,000)	598,808,600	589,245,322	9,511,270	52,008
Total Agency - 170	\$1,185,428,800	\$367,827	\$28,800,000		\$1,214,596,627	\$1,181,470,591	\$17,829,343	\$15,296,693

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Financial Management - 180

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Division of Financial Management								
Personnel Costs	\$1,887,200			(\$207,663)	\$1,679,537	\$1,656,907		\$22,630
Operating Expenses	185,800			154,700	340,500	315,258	\$15,000	10,242
Capital Outlay				52,963	52,963	52,963		
Total Program	2,073,000				2,073,000	2,025,128	15,000	32,872
Total Agency - 180	\$2,073,000				\$2,073,000	\$2,025,128	\$15,000	\$32,872

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Office of the Governor - 181
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Governor's Office Administration								
Personnel Costs	\$1,181,500			(\$131,832)	\$1,049,668	\$1,031,873		\$17,795
Operating Expenses	255,400			73,450	328,850	327,774		1,076
Capital Outlay				57,779	57,779	51,196		6,583
Total Program	1,436,900			(603)	1,436,297	1,410,843		25,454
Governor's Expense Allowance								
Operating Expenses	4,900				4,900	4,730		170
Total Program	4,900				4,900	4,730		170
Social Services								
Personnel Costs	164,800				164,800	162,609		2,191
Total Program	164,800				164,800	162,609		2,191
Acting Governor Pay								
Personnel Costs	19,200			603	19,803	19,803		
Total Program	19,200			603	19,803	19,803		
Total Agency - 181	\$1,625,800				\$1,625,800	\$1,597,985		\$27,815

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Public Employee Retirement System - 183
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Retirement System Administration								
Personnel Costs	\$2,934,000				\$2,934,000	\$2,823,497		\$110,503
Operating Expenses	5,254,400				5,254,400	2,658,490	\$86,100	2,509,810
Capital Outlay	173,700			\$1,440	175,140	70,857	56,770	47,513
Total Program	8,362,100			1,440	8,363,540	5,552,844	142,870	2,667,826
Portfolio Investment								
Personnel Costs	431,900				431,900	407,509		24,391
Operating Expenses	202,300				202,300	153,798		48,502
Capital Outlay	15,500				15,500	2,894		12,606
Total Program	649,700				649,700	564,201		85,499
Distribution Retirement Contributions								
Trustee/Benefit Pymt		\$102,187,522			102,187,522	102,187,522		
Total Program		102,187,522			102,187,522	102,187,522		
Retirement Medical Insurance								
Operating Expenses		142,486			142,486	142,486		
Trustee/Benefit Pymt		10,600,252			10,600,252	10,600,252		
Total Program		10,742,738			10,742,738	10,742,738		
Total Agency - 183	\$9,011,800	\$112,930,260		\$1,440	\$121,943,500	\$119,047,305	\$142,870	\$2,753,325

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Liquor Dispensary - 185
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Liquor Dispensary Operations								
Personnel Costs	\$7,669,100				\$7,669,100	\$7,432,776		\$236,324
Operating Expenses	3,230,800				3,230,800	3,048,182	\$6,159	176,459
Capital Outlay	497,600				497,600	350,491	39,074	108,035
Total Program	11,397,500				11,397,500	10,831,449	45,233	520,818
Liquor Acquisitions and Profit Distributions								
Operating Expenses		\$49,471,248			49,471,248	49,471,248		
Trustee/Benefit Pymt		16,590,000			16,590,000	16,590,000		
Total Program		66,061,248			66,061,248	66,061,248		
Total Agency - 185	\$11,397,500	\$66,061,248			\$77,458,748	\$76,892,697	\$45,233	\$520,818

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Insurance Fund - 186
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Worker's Compensation - Non-State								
Personnel Costs		\$12,570,238			\$12,570,238	\$12,570,238		
Operating Expenses		19,175,722			19,175,722	19,175,722		
Total Program		31,745,960			31,745,960	31,745,960		
Petroleum Storage Tank Fund - Non-State								
Personnel Costs		793,574			793,574	793,574		
Operating Expenses		610,487			610,487	610,487		
Trustee/Benefit Pymt		2,188,590			2,188,590	2,188,590		
Total Program		3,592,651			3,592,651	3,592,651		
Worker's Compensation								
Operating Expenses		10,949,354			10,949,354	10,949,354		
Trustee/Benefit Pymt		120,186,198			120,186,198	120,186,198		
Total Program		131,135,552			131,135,552	131,135,552		
Total Agency - 186		\$166,474,163			\$166,474,163	\$166,474,163		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on Aging - 187
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commission on Aging								
Personnel Costs	\$948,400		\$6,000	(\$54,199)	\$900,201	\$899,246		\$955
Operating Expenses	368,200		32,900	30,425	431,525	326,957	\$42,634	61,934
Capital Outlay				23,774	23,774	14,274	9,175	325
Trustee/Benefit Pymt	10,670,400		93,700		10,764,100	10,235,986	327,541	200,573
Total Program	11,987,000		132,600		12,119,600	11,476,463	379,350	263,787
Total Agency - 187	\$11,987,000		\$132,600		\$12,119,600	\$11,476,463	\$379,350	\$263,787

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission on Human Rights - 188

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Human Rights Commission								
Personnel Costs	\$621,200				\$621,200	\$614,733		\$6,467
Operating Expenses	180,700				180,700	167,585		13,115
Capital Outlay	1,600				1,600	1,531		69
Total Program	803,500				803,500	783,849		19,651
Total Agency - 188	\$803,500				\$803,500	\$783,849		\$19,651

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

**Commission for the Blind and Visually Impaired - 189
Program**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commission for Blind and Visually Impaired								
Personnel Costs	\$2,065,200			(\$92,832)	\$1,972,368	\$1,971,717		\$651
Operating Expenses	564,300			126,654	690,954	554,890	\$117,530	18,534
Capital Outlay				10,000	10,000			10,000
Trustee/Benefit Pymt	957,900		\$200,000	(43,822)	1,114,078	937,081	88,100	88,897
Total Program	3,587,400		200,000		3,787,400	3,463,688	205,630	118,082
Commission for Blind and Visually Impaired								
Personnel Costs	41,800			(35,000)	6,800	6,617		183
Operating Expenses	33,700		43,000	4,000	80,700	67,630	6,156	6,914
Capital Outlay			32,000		32,000		30,561	1,439
Trustee/Benefit Pymt	12,800			31,000	43,800	42,240		1,560
Total Program	88,300		75,000		163,300	116,487	36,717	10,096
Total Agency - 189	\$3,675,700		\$275,000		\$3,950,700	\$3,580,175	\$242,347	\$128,178

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Military Division - 190
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Military Management								
Personnel Costs	\$1,650,500			(\$118,418)	\$1,532,082	\$1,532,082		
Operating Expenses	970,000			50,650	1,020,650	538,383	\$202,708	\$279,559
Capital Outlay				67,768	67,768	67,768		
Trustee/Benefit Pymt	100,000				100,000	100,000		
Total Program	2,720,500				2,720,500	2,238,233	202,708	279,559
Federal and State Contracts								
Personnel Costs	9,094,000			(718,356)	8,375,644	8,027,311		348,333
Operating Expenses	7,057,400		\$2,800,000	411,936	10,269,336	8,580,326	1,431,256	257,754
Capital Outlay				251,533	251,533	220,136	29,926	1,471
Trustee/Benefit Pymt				54,886	54,886	5,650		49,236
Total Program	16,151,400		2,800,000	(1)	18,951,399	16,833,423	1,461,182	656,794
National Guard Insurance Payments								
Operating Expenses		\$21,059			21,059	21,059		
Total Program		21,059			21,059	21,059		
Military's Emergency								
Trustee/Benefit Pymt		21,135			21,135	21,135		
Total Program		21,135			21,135	21,135		
Bureau of Homeland Security								
Personnel Costs	2,613,400				2,613,400	2,195,122		418,278
Operating Expenses	6,230,600		3,263,300	(1,921,801)	7,572,099	2,017,539	183,390	5,371,170
Capital Outlay				1,921,801	1,921,801	1,710,036	209,921	1,844
Trustee/Benefit Pymt	14,659,400		5,525,500		20,184,900	7,878,646	3,174,966	9,131,288
Total Program	23,503,400		8,788,800		32,292,200	13,801,343	3,568,277	14,922,580

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Military Division - 190

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Hazardous Materials - Deficiency								
Operating Expenses		100,992			100,992	100,992		
Total Program		100,992			100,992	100,992		
Hazardous Materials - Cost Recovery								
Operating Expenses		76,985			76,985	76,985		
Total Program		76,985			76,985	76,985		
Disaster Subgrant								
Personnel Costs			1,280		1,280	1,280		
Operating Expenses			1,400		1,400	1,400		
Total Program			2,680		2,680	2,680		
Total Agency - 190	\$42,375,300	\$220,171	\$11,591,480	(\$1)	\$54,186,950	\$33,095,850	\$5,232,167	\$15,858,933

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Women's Commission - 192
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Women's Commission								
Personnel Costs	\$29,900				\$29,900	\$29,108		\$792
Operating Expenses	15,900				15,900	10,671		5,229
Total Program	45,800				45,800	39,779		6,021
Total Agency - 192	\$45,800				\$45,800	\$39,779		\$6,021

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Human Resources - 194
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Division of Human Resources								
Personnel Costs	\$2,124,500				\$2,124,500	\$2,119,232		\$5,268
Operating Expenses	736,000			(\$11,000)	725,000	665,911		59,089
Capital Outlay	28,300			11,000	39,300	39,295		5
Total Program	2,888,800				2,888,800	2,824,438		64,362
Total Agency - 194	\$2,888,800				\$2,888,800	\$2,824,438		\$64,362

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of Species Conservation - 195

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Office of Species Conservation								
Personnel Costs	\$563,600			(\$47,794)	\$515,806	\$415,922		\$99,884
Operating Expenses	420,600			42,329	462,929	239,672	\$50,000	173,257
Capital Outlay				5,464	5,464	5,464		
Trustee/Benefit Pymt	1,100,000		\$4,923,000		6,023,000	882,245		5,140,755
Total Program	2,084,200		4,923,000	(1)	7,007,199	1,543,303	50,000	5,413,896
Total Agency - 195	\$2,084,200		\$4,923,000	(\$1)	\$7,007,199	\$1,543,303	\$50,000	\$5,413,896

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Commission on the Arts - 196
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commission on the Arts								
Personnel Costs	\$575,300				\$575,300	\$557,944		\$17,356
Operating Expenses	351,900		\$82,017	(\$700)	433,217	386,710		46,507
Capital Outlay				700	700	692		8
Trustee/Benefit Pymt	630,600		99,983		730,583	651,415		79,168
Total Program	1,557,800		182,000		1,739,800	1,596,761		143,039
Total Agency - 196	\$1,557,800		\$182,000		\$1,739,800	\$1,596,761		\$143,039

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Director's Office								
Personnel Costs	\$918,500				\$918,500	\$837,878		\$80,622
Operating Expenses	415,400				415,400	352,412	\$20,000	42,988
Capital Outlay	2,600				2,600	2,600		
Total Program	1,336,500				1,336,500	1,192,890	20,000	123,610
Information Technology and Communications								
Personnel Costs	2,591,100			(\$91,962)	2,499,138	2,462,384		36,754
Operating Expenses	1,304,300			50,012	1,354,312	1,332,719	9,275	12,318
Capital Outlay	157,000			54,775	211,775	180,326	24,974	6,475
Total Program	4,052,400			12,825	4,065,225	3,975,429	34,249	55,547
Public Works								
Personnel Costs	3,032,500				3,032,500	2,716,665		315,835
Operating Expenses	5,659,500			(16,693)	5,642,807	4,254,395	29,849	1,358,563
Capital Outlay	957,600			14,683	972,283	88,950		883,333
Total Program	9,649,600			(2,010)	9,647,590	7,060,010	29,849	2,557,731
Purchasing								
Personnel Costs	1,746,800				1,746,800	1,458,972		287,828
Operating Expenses	1,540,500			(197,980)	1,342,520	1,097,407	5,000	240,113
Capital Outlay	65,700			201,841	267,541	256,464		11,077
Total Program	3,353,000			3,861	3,356,861	2,812,843	5,000	539,018
Central Administration								
Trustee/Benefit Pymt		\$3,057,241			3,057,241	3,057,241		
Total Program		3,057,241			3,057,241	3,057,241		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Information Technology								
Operating Expenses		2,020,709			2,020,709	2,020,709		
Total Program		2,020,709			2,020,709	2,020,709		
Purchasing								
Operating Expenses		2,749,830			2,749,830	2,749,830		
Total Program		2,749,830			2,749,830	2,749,830		
Insurance Management								
Operating Expenses		4,251,797			4,251,797	4,251,797		
Trustee/Benefit Pymt		147,123,405			147,123,405	147,123,405		
Total Program		151,375,202			151,375,202	151,375,202		
Public Works								
Operating Expenses		59,452			59,452	59,452		
Capital Outlay		70,083,109			70,083,109	70,083,109		
Total Program		70,142,561			70,142,561	70,142,561		
Office of Insurance Management								
Personnel Costs	717,000				717,000	635,554		81,446
Operating Expenses	629,200				629,200	431,800		197,400
Capital Outlay	11,800				11,800	11,800		
Total Program	1,358,000				1,358,000	1,079,154		278,846
Administrative Rules								
Personnel Costs	206,100				206,100	200,751		5,349
Operating Expenses	321,900				321,900	222,027	4,285	95,588
Capital Outlay	2,600				2,600	2,600		
Total Program	530,600				530,600	425,378	4,285	100,937

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Information Technology Resource Management Council								
Personnel Costs	368,300				368,300	359,902		8,398
Operating Expenses	381,000		\$3,010		384,010	110,971		273,039
Capital Outlay	2,600				2,600	2,600		
Trustee/Benefit Pymt			15,000		15,000	15,000		
Total Program	751,900		18,010		769,910	488,473		281,437
Capitol Commission								
Personnel Costs	57,341			(24,220)	33,121	5,046		28,075
Operating Expenses	153,611			24,220	177,831	109,390		68,441
Capital Outlay	28,548,372				28,548,372	130,289		28,418,083
Total Program	28,759,324				28,759,324	244,725		28,514,599
Bond Payment Program								
Operating Expenses	8,311,200			(679,188)	7,632,012	7,395,547		236,465
Capital Outlay	7,662,200			688,188	8,350,388	8,350,388		
Total Program	15,973,400			9,000	15,982,400	15,745,935		236,465
Capitol Commission								
Capital Outlay	2,006,900				2,006,900	708,563		1,298,337
Total Program	2,006,900				2,006,900	708,563		1,298,337
Emergency Communication Commission								
Operating Expenses		6,827			6,827	6,827		
Total Program		6,827			6,827	6,827		
Public Works HB 442								
Capital Outlay	5,970				5,970	(15,555)		21,525
Total Program	5,970				5,970	(15,555)		21,525

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Works HB 694								
Capital Outlay	800				800			800
Total Program	800				800			800
Public Works HB 976								
Capital Outlay	1,784				1,784			1,784
Total Program	1,784				1,784			1,784
Public Works HB 831								
Capital Outlay	814,084				814,084	199,755		614,329
Total Program	814,084				814,084	199,755		614,329
Public Works HB 368								
Capital Outlay	1,491,439				1,491,439	(26,008)		1,517,447
Total Program	1,491,439				1,491,439	(26,008)		1,517,447
Public Works HB 773								
Capital Outlay	1,560,434				1,560,434	263,918		1,296,516
Total Program	1,560,434				1,560,434	263,918		1,296,516
Public Works HB 373								
Capital Outlay	1,771,525				1,771,525	840,304		931,221
Total Program	1,771,525				1,771,525	840,304		931,221
Public Works SB 1249								
Capital Outlay	10,266				10,266	41,739		(31,473)
Total Program	10,266				10,266	41,739		(31,473)
Public Works SB 1647								
Capital Outlay	2,752				2,752	(1,563)		4,315
Total Program	2,752				2,752	(1,563)		4,315

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Administration - 200
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Works SB 1522								
Capital Outlay						(88,059)		88,059
Total Program						(88,059)		88,059
Public Works SB 1588 & Sect 6a								
Capital Outlay	39,000				39,000	12,744		26,256
Total Program	39,000				39,000	12,744		26,256
Public Works HB 384								
Capital Outlay	3,903,301				3,903,301	18,792		3,884,509
Total Program	3,903,301				3,903,301	18,792		3,884,509
Public Works HB 863								
Capital Outlay	398,125				398,125	197,827		200,298
Total Program	398,125				398,125	197,827		200,298
Public Works HB 401								
Capital Outlay	889,520				889,520	184,439		705,081
Total Program	889,520				889,520	184,439		705,081
Public Works SB 1513								
Capital Outlay	1,935,292				1,935,292	446,594		1,488,698
Total Program	1,935,292				1,935,292	446,594		1,488,698
Public Works SB 1189								
Capital Outlay	20,439,982				20,439,982	8,806,623		11,633,359
Total Program	20,439,982				20,439,982	8,806,623		11,633,359
Public Works SB 1408								
Capital Outlay	21,337,700				21,337,700	6,630,484		14,707,216
Total Program	21,337,700				21,337,700	6,630,484		14,707,216

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Administration - 200

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 200	\$122,373,598	\$229,352,370	\$18,010	\$23,676	\$351,767,654	\$280,597,804	\$93,383	\$71,076,467

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration								
Personnel Costs	\$1,208,800			(\$125,000)	\$1,083,800	\$1,081,742		\$2,058
Operating Expenses	510,800			(25,100)	485,700	412,277	\$11,989	61,434
Capital Outlay	28,900			152,010	180,910	180,910		
Trustee/Benefit Pymt	17,900			100	18,000	18,000		
Total Program	1,766,400			2,010	1,768,410	1,692,929	11,989	63,492
Animal Industries								
Personnel Costs	2,560,100			(55,000)	2,505,100	2,399,064		106,036
Operating Expenses	843,800			(52,000)	791,800	721,976		69,824
Capital Outlay	32,000			119,800	151,800	146,947		4,853
Trustee/Benefit Pymt	336,000				336,000	336,000		
Total Program	3,771,900			12,800	3,784,700	3,603,987		180,713
Agricultural Resources								
Personnel Costs	2,168,500				2,168,500	1,973,141		195,359
Operating Expenses	1,097,900		\$40,000	1,538	1,139,438	1,005,728		133,710
Capital Outlay	143,300		42,000	150	185,450	183,995		1,455
Total Program	3,409,700		82,000	1,688	3,493,388	3,162,864		330,524
Plant Industries								
Personnel Costs	2,544,500				2,544,500	2,135,239		409,261
Operating Expenses	555,400				555,400	474,512		80,888
Capital Outlay	132,300				132,300	122,578		9,722
Trustee/Benefit Pymt	152,000				152,000	138,506		13,494
Total Program	3,384,200				3,384,200	2,870,835		513,365

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agricultural Inspection								
Personnel Costs	916,200			(10,000)	906,200	805,206		100,994
Operating Expenses	266,300				266,300	220,510		45,790
Capital Outlay				10,000	10,000	6,110		3,890
Trustee/Benefit Pymt	3,700				3,700			3,700
Total Program	1,186,200				1,186,200	1,031,826		154,374
Marketing and Development								
Personnel Costs	376,100			(11,550)	364,550	350,481		14,069
Operating Expenses	515,000			10,800	525,800	456,860		68,940
Trustee/Benefit Pymt	5,200			750	5,950	715		5,235
Total Program	896,300				896,300	808,056		88,244
Animal Damage Control								
Operating Expenses	200				200	100		100
Trustee/Benefit Pymt	407,100				407,100	362,150		44,950
Total Program	407,300				407,300	362,250		45,050
Sheep Commission								
Personnel Costs	128,000			(20,000)	108,000	85,558		22,442
Operating Expenses	50,000			20,000	70,000	32,675		37,325
Total Program	178,000				178,000	118,233		59,767
Plant Industries - Deficiency								
Personnel Costs		\$39,741			39,741	39,741		
Operating Expenses		7,921			7,921	7,921		
Total Program		47,662			47,662	47,662		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Agricultural Inspection								
Personnel Costs	8,039,800				8,039,800	5,363,797		2,676,003
Operating Expenses	687,300				687,300	531,404		155,896
Capital Outlay	169,500			1,154	170,654	21,854		148,800
Trustee/Benefit Pymt	413,200				413,200	261,828		151,372
Total Program	9,309,800			1,154	9,310,954	6,178,883		3,132,071
Marketing and Development								
Personnel Costs	56,200		310,000		366,200	165,911		200,289
Operating Expenses	25,000		400,000	(15,000)	410,000	213,833		196,167
Capital Outlay				15,000	15,000	11,441		3,559
Trustee/Benefit Pymt	41,700		245,000		286,700	100,568		186,132
Total Program	122,900		955,000		1,077,900	491,753		586,147
Agricultural Inspections								
Personnel Costs		262,609			262,609	262,609		
Operating Expenses		252,005			252,005	252,005		
Capital Outlay		2,700			2,700	2,700		
Trustee/Benefit Pymt		2,270,634			2,270,634	2,270,634		
Total Program		2,787,948			2,787,948	2,787,948		
Animal Industries								
Personnel Costs	370,700		160,000		530,700	512,213		18,487
Operating Expenses	419,200		170,000	(30,000)	559,200	533,256		25,944
Capital Outlay	6,000		75,000	30,000	111,000	93,064		17,936
Trustee/Benefit Pymt	1,275,000				1,275,000	1,271,491		3,509
Total Program	2,070,900		405,000		2,475,900	2,410,024		65,876

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Agriculture - 210
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Plant Industries								
Personnel Costs	328,900		80,000	(44,500)	364,400	350,908		13,492
Operating Expenses	135,300		475,000	24,500	634,800	566,369		68,431
Capital Outlay	12,000		60,000	35,000	107,000	85,636		21,364
Trustee/Benefit Pymt			450,000	(15,000)	435,000	4,865		430,135
Total Program	476,200		1,065,000		1,541,200	1,007,778		533,422
Soil Conservation Commission								
Personnel Costs	1,396,800		81,500	(158,393)	1,319,907	1,319,834		73
Operating Expenses	1,150,100		20,000	80,441	1,250,541	1,098,908		151,633
Capital Outlay			10,000	43,999	53,999	10,414	36,381	7,204
Trustee/Benefit Pymt	1,925,000		35,000	52,931	2,012,931	1,942,506	10,115	60,310
Total Program	4,471,900		146,500	18,978	4,637,378	4,371,662	46,496	219,220
Total Agency - 210	\$31,451,700	\$2,835,610	\$2,653,500	\$36,630	\$36,977,440	\$30,946,690	\$58,485	\$5,972,265

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Commerce - 220
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commerce Clean Up								
Operating Expenses						(\$1,134)		\$1,134
Total Program						(1,134)		1,134
Total Agency - 220						(\$1,134)		\$1,134

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Support Services								
Personnel Costs	\$4,970,800			(\$66,400)	\$4,904,400	\$4,887,896		\$16,504
Operating Expenses	3,060,500		\$73,040	105,545	3,239,085	2,739,629	\$394,131	105,325
Capital Outlay				319,298	319,298	13,003	295,909	10,386
Trustee/Benefit Pymt	1,750,000				1,750,000	1,166,724		583,276
Total Program	9,781,300		73,040	358,443	10,212,783	8,807,252	690,040	715,491
Offender Programs								
Personnel Costs	911,000		40,600	(93,200)	858,400	836,284		22,116
Operating Expenses	1,893,900		181,939	136,779	2,212,618	1,880,592	143,226	188,800
Capital Outlay			6,700	18,521	25,221	8,872	3,360	12,989
Total Program	2,804,900		229,239	62,100	3,096,239	2,725,748	146,586	223,905
Idaho State Correctional Institution - Boise								
Personnel Costs	16,021,600			(605,848)	15,415,752	15,214,135		201,617
Operating Expenses	3,637,000			(79,482)	3,557,518	3,383,533	157,901	16,084
Capital Outlay				145,559	145,559	52,480	87,424	5,655
Total Program	19,658,600			(539,771)	19,118,829	18,650,148	245,325	223,356
Idaho State Correctional Institution - Orofino								
Personnel Costs	6,843,700			(193,400)	6,650,300	6,359,165		291,135
Operating Expenses	2,055,000			(110,455)	1,944,545	1,667,237	13,236	264,072
Capital Outlay	102,200			26,751	128,951	19,225	19,903	89,823
Total Program	9,000,900			(277,104)	8,723,796	8,045,627	33,139	645,030

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
North Idaho State Correctional Institution - Cottonwood								
Personnel Costs	3,218,600			53,900	3,272,500	3,249,597		22,903
Operating Expenses	1,204,200			(228,299)	975,901	930,583	36,083	9,235
Capital Outlay	2,700			31,999	34,699	5,213	29,463	23
Total Program	4,425,500			(142,400)	4,283,100	4,185,393	65,546	32,161
South Idaho State Correctional Institution - Boise								
Personnel Costs	6,511,800			95,585	6,607,385	6,313,646		293,739
Operating Expenses	2,247,700			(55,485)	2,192,215	1,828,412	136,111	227,692
Capital Outlay	373,600			21,864	395,464	90,258	24,963	280,243
Total Program	9,133,100			61,964	9,195,064	8,232,316	161,074	801,674
Idaho Maximum Security Institution - Boise								
Personnel Costs	7,484,400			(97,500)	7,386,900	7,384,414		2,486
Operating Expenses	1,664,200			(78,282)	1,585,918	1,483,581	101,243	1,094
Capital Outlay				55,653	55,653	37,722	17,876	55
Total Program	9,148,600			(120,129)	9,028,471	8,905,717	119,119	3,635
St Anthony Work Camp								
Personnel Costs	2,127,300			(51,000)	2,076,300	1,816,688		259,612
Operating Expenses	874,800			(75,177)	799,623	601,402	75,589	122,632
Capital Outlay	12,700			400,983	413,683	409,290	2,340	2,053
Total Program	3,014,800			274,806	3,289,606	2,827,380	77,929	384,297
Pocatello Women's Correctional Center								
Personnel Costs	4,296,300			(67,200)	4,229,100	4,097,278		131,822
Operating Expenses	1,054,100			(89,396)	964,704	875,514	70,803	18,387
Capital Outlay	2,500			43,616	46,116	32,435	13,605	76
Total Program	5,352,900			(112,980)	5,239,920	5,005,227	84,408	150,285

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Community Supervision								
Personnel Costs	12,899,000			(40,600)	12,858,400	12,773,215		85,185
Operating Expenses	2,747,900			(27,607)	2,720,293	2,526,908	84,507	108,878
Capital Outlay	80,100			65,953	146,053	110,697	19,008	16,348
Total Program	15,727,000			(2,254)	15,724,746	15,410,820	103,515	210,411
Commission for Pardons and Parole								
Personnel Costs	1,336,900				1,336,900	1,334,449		2,451
Operating Expenses	299,500			13,320	312,820	306,792	76	5,952
Capital Outlay				6,680	6,680	3,508	3,013	159
Total Program	1,636,400			20,000	1,656,400	1,644,749	3,089	8,562
Operations Administration								
Personnel Costs	436,700			(22,800)	413,900	413,119		781
Operating Expenses	6,459,800			483,067	6,942,867	6,897,566	6,894	38,407
Capital Outlay				3,848	3,848	2,168	1,333	347
Total Program	6,896,500			464,115	7,360,615	7,312,853	8,227	39,535
Privately Operated State Prison								
Operating Expenses	18,433,900			58,000	18,491,900	18,491,439		461
Total Program	18,433,900			58,000	18,491,900	18,491,439		461
Community Workcenters								
Personnel Costs	2,727,500			25,500	2,753,000	2,750,303		2,697
Operating Expenses	1,164,400			(28,790)	1,135,610	980,458	49,680	105,472
Capital Outlay				32,873	32,873	20,878	11,975	20
Total Program	3,891,900			29,583	3,921,483	3,751,639	61,655	108,189

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Correction - 230
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Medical Services Contract								
Operating Expenses	13,363,700			(110,000)	13,253,700	13,036,773	216,927	
Total Program	13,363,700			(110,000)	13,253,700	13,036,773	216,927	
South Boise Women's Correctional Center								
Personnel Costs	778,500			91,000	869,500	868,959		541
Operating Expenses	382,400			(47,708)	334,692	287,703	42,487	4,502
Capital Outlay				1,240	1,240	1,233		7
Total Program	1,160,900			44,532	1,205,432	1,157,895	42,487	5,050
Total Agency - 230	\$133,430,900		\$302,279	\$68,905	\$133,802,084	\$128,190,976	\$2,059,066	\$3,552,042

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Correctional Industries - 231

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Manufactured Goods								
Personnel Costs		\$1,675,911			\$1,675,911	\$1,675,911		
Operating Expenses		5,669,317			5,669,317	5,669,317		
Capital Outlay		10,497			10,497	10,497		
Total Program		7,355,725			7,355,725	7,355,725		
Total Agency - 231		\$7,355,725			\$7,355,725	\$7,355,725		

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Department of Commerce and Labor								
Personnel Costs	\$3,254,800			(\$217,619)	\$3,037,181	\$2,889,764		\$147,417
Operating Expenses	4,392,400			540,619	4,933,019	4,751,505		181,514
Capital Outlay	18,000				18,000	2,132		15,868
Trustee/Benefit Pymt	22,381,500			(323,000)	22,058,500	15,029,640	\$1,597,007	5,431,853
Total Program	30,046,700				30,046,700	22,673,041	1,597,007	5,776,652
Department of Commerce and Labor								
Personnel Costs		\$56,201			56,201	56,201		
Operating Expenses		300			300	300		
Total Program		56,501			56,501	56,501		
Idaho Rural Partnership								
Personnel Costs	108,200			(10,267)	97,933	55,015		42,918
Operating Expenses	174,400			10,267	184,667	74,692		109,975
Total Program	282,600				282,600	129,707		152,893
Employment Service Administration								
Personnel Costs		35,864,285			35,864,285	35,864,285		
Operating Expenses		11,594,323			11,594,323	11,594,323		
Capital Outlay		1,105,329			1,105,329	1,105,329		
Trustee/Benefit Pymt		18,263,376			18,263,376	18,263,376		
Total Program		66,827,313			66,827,313	66,827,313		
Employment Service Unemployment Insurance Benefits								
Trustee/Benefit Pymt		134,749,125			134,749,125	134,749,125		
Total Program		134,749,125			134,749,125	134,749,125		

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Wage and Hour								
Personnel Costs	444,000				444,000	393,345		50,655
Operating Expenses	111,800				111,800	51,998		59,802
Total Program	555,800				555,800	445,343		110,457
Employment Service Administration								
Operating Expenses		285			285	285		
Total Program		285			285	285		
Wage and Hour								
Operating Expenses		4,250			4,250	4,250		
Total Program		4,250			4,250	4,250		
Total Agency - 240	\$30,885,100	\$201,637,474			\$232,522,574	\$224,885,565	\$1,597,007	\$6,040,002

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Environmental Quality - 245
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
INEEL Oversight								
Personnel Costs	\$1,142,100			(\$79,000)	\$1,063,100	\$1,062,727		\$373
Operating Expenses	383,400				383,400	338,887		44,513
Capital Outlay	44,000				44,000	21,264		22,736
Trustee/Benefit Pymt	585,800				585,800	522,269		63,531
Total Program	2,155,300			(79,000)	2,076,300	1,945,147		131,153
Administration and Support Services								
Personnel Costs	3,973,800		\$77,800	145,000	4,196,600	4,196,155		445
Operating Expenses	2,235,200		42,400	300,000	2,577,600	2,510,671		66,929
Capital Outlay	20,000			4,253	24,253	13,795		10,458
Total Program	6,229,000		120,200	449,253	6,798,453	6,720,621		77,832
Air Quality								
Personnel Costs	4,299,000				4,299,000	4,264,875		34,125
Operating Expenses	1,124,100				1,124,100	988,637		135,463
Capital Outlay	38,000				38,000	27,553		10,447
Trustee/Benefit Pymt	40,600				40,600	38,109		2,491
Total Program	5,501,700				5,501,700	5,319,174		182,526
Water Quality								
Personnel Costs	9,512,500		256,600	(284,000)	9,485,100	9,080,113		404,987
Operating Expenses	4,176,900		252,500	(587,000)	3,842,400	3,074,671	\$43,025	724,704
Capital Outlay	42,000		3,500	247,000	292,500	283,710		8,790
Trustee/Benefit Pymt	5,017,100			(260,000)	4,757,100	3,216,468	422,978	1,117,654
Total Program	18,748,500		512,600	(884,000)	18,377,100	15,654,962	466,003	2,256,135

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Environmental Quality - 245

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Waste Management and Remediation								
Personnel Costs	5,114,100		100,400	133,032	5,347,532	5,346,594		938
Operating Expenses	11,541,900		2,194,200	14,968	13,751,068	13,579,280	91,184	80,604
Capital Outlay	16,000		7,000	60,000	83,000	67,365		15,635
Trustee/Benefit Pymt	458,300			310,000	768,300	394,529	150,000	223,771
Total Program	17,130,300		2,301,600	518,000	19,949,900	19,387,768	241,184	320,948
Hazardous Waste Emergency								
Operating Expenses		\$59,268			59,268	59,268		
Total Program		59,268			59,268	59,268		
Payette Lake Administration								
Operating Expenses		711			711	711		
Total Program		711			711	711		
Total Agency - 245	\$49,764,800	\$59,979	\$2,934,400	\$4,253	\$52,763,432	\$49,087,651	\$707,187	\$2,968,594

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Finance - 250

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Department of Finance								
Personnel Costs	\$2,803,600			(\$74,000)	\$2,729,600	\$2,663,982		\$65,618
Operating Expenses	748,300			41,000	789,300	777,569		11,731
Capital Outlay	109,000			33,000	142,000	108,966	\$33,000	34
Total Program	3,660,900				3,660,900	3,550,517	33,000	77,383
Total Agency - 250	\$3,660,900				\$3,660,900	\$3,550,517	\$33,000	\$77,383

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration								
Personnel Costs	\$5,521,800			(\$71,247)	\$5,450,553	\$4,938,130		\$512,423
Operating Expenses	4,760,300			(228,834)	4,531,466	3,678,790	\$464,118	388,558
Capital Outlay	2,971,700			380,868	3,352,568	2,656,590	549,083	146,895
Trustee/Benefit Pymt	314,500				314,500	274,348		40,152
Total Program	13,568,300			80,787	13,649,087	11,547,858	1,013,201	1,088,028
Enforcement								
Personnel Costs	6,715,600		\$82,997	(2,772)	6,795,825	6,607,383		188,442
Operating Expenses	1,836,000		12,206	49,550	1,897,756	1,859,880	8,582	29,294
Capital Outlay	194,900		4,850	57,450	257,200	230,722	22,830	3,648
Total Program	8,746,500		100,053	104,228	8,950,781	8,697,985	31,412	221,384
Fisheries								
Personnel Costs	15,282,800		299,060	(72,417)	15,509,443	13,778,205		1,731,238
Operating Expenses	8,917,300		594,728	(303,983)	9,208,045	6,976,995	332,218	1,898,832
Capital Outlay	2,594,900		64,500	135,644	2,795,044	1,193,185	532,889	1,068,970
Total Program	26,795,000		958,288	(240,756)	27,512,532	21,948,385	865,107	4,699,040
Wildlife								
Personnel Costs	7,820,800		317,316	(12,174)	8,125,942	7,039,204		1,086,738
Operating Expenses	7,205,200		843,989	(172,834)	7,876,355	6,594,851	186,651	1,094,853
Capital Outlay	207,700		41,000	196,656	445,356	298,857	52,951	93,548
Total Program	15,233,700		1,202,305	11,648	16,447,653	13,932,912	239,602	2,275,139

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Fish and Game - 260
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Information and Education								
Personnel Costs	2,144,900		46,983	91,066	2,282,949	2,135,902		147,047
Operating Expenses	1,014,900		50,966	16,388	1,082,254	791,115	140,093	151,046
Capital Outlay	168,500		24,025	55,950	248,475	109,114	21,061	118,300
Total Program	3,328,300		121,974	163,404	3,613,678	3,036,131	161,154	416,393
Engineering								
Personnel Costs	825,300			(3,677)	821,623	759,044		62,579
Operating Expenses	67,200		4,131	(10,000)	61,331	51,581		9,750
Capital Outlay	21,800			3,000	24,800	21,781		3,019
Total Program	914,300		4,131	(10,677)	907,754	832,406		75,348
Natural Resource Policy								
Personnel Costs	2,893,200		101,848	51,934	3,046,982	2,382,008		664,974
Operating Expenses	654,700		74,819	(19,979)	709,540	394,908	10,823	303,809
Capital Outlay	34,900		1,150	33,919	69,969	49,004	9,349	11,616
Total Program	3,582,800		177,817	65,874	3,826,491	2,825,920	20,172	980,399
Winter Feeding and Habitat Improvement								
Personnel Costs	491,900			19,288	511,188	480,526		30,662
Operating Expenses	2,525,400			(261,274)	2,264,126	765,597	39,133	1,459,396
Capital Outlay	212,500			288,950	501,450	37,880	456,034	7,536
Trustee/Benefit Pymt	400,000				400,000	76,113	5,990	317,897
Total Program	3,629,800			46,964	3,676,764	1,360,116	501,157	1,815,491
Administration								
Operating Expenses	4,400				4,400	138		4,262
Total Program	4,400				4,400	138		4,262

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Fish and Game - 260

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 260	\$75,803,100		\$2,564,568	\$221,472	\$78,589,140	\$64,181,851	\$2,831,805	\$11,575,484

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Indirect Support Services								
Personnel Costs	\$18,018,100			(\$38,400)	\$17,979,700	\$17,787,965		\$191,735
Operating Expenses	23,786,300			(1,421,150)	22,365,150	15,861,818		6,503,332
Capital Outlay	517,000			812,959	1,329,959	974,230	\$210,342	145,387
Total Program	42,321,400			(646,591)	41,674,809	34,624,013	210,342	6,840,454
Public Health Services								
Personnel Costs	7,492,800				7,492,800	7,106,361		386,439
Operating Expenses	12,376,300			(287,600)	12,088,700	9,779,766	470,373	1,838,561
Capital Outlay				202,400	202,400	101,231	60,000	41,169
Trustee/Benefit Pymt	37,946,200		\$7,000,000	241,600	45,187,800	42,584,115	812,926	1,790,759
Total Program	57,815,300		7,000,000	156,400	64,971,700	59,571,473	1,343,299	4,056,928
Emergency Medical Services								
Personnel Costs	1,826,500			(137,100)	1,689,400	1,567,831		121,569
Operating Expenses	1,761,000			(130,000)	1,631,000	1,280,106		350,894
Capital Outlay				101,000	101,000	49,189	12,855	38,956
Trustee/Benefit Pymt	2,011,100			242,100	2,253,200	2,110,810		142,390
Total Program	5,598,600			76,000	5,674,600	5,007,936	12,855	653,809
Laboratory Services								
Personnel Costs	2,766,800			(300,000)	2,466,800	2,108,938		357,862
Operating Expenses	2,560,800			(1,030,000)	1,530,800	915,806		614,994
Capital Outlay	166,100			1,289,713	1,455,813	1,086,883		368,930
Total Program	5,493,700			(40,287)	5,453,413	4,111,627		1,341,786

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Self-Reliance Programs								
Personnel Costs	27,901,100			(545,500)	27,355,600	27,340,639		14,961
Operating Expenses	22,958,500			(3,882,000)	19,076,500	18,849,837		226,663
Capital Outlay	37,600			160,000	197,600	158,647		38,953
Trustee/Benefit Pymt	56,745,500			4,838,900	61,584,400	61,551,280		33,120
Total Program	107,642,700			571,400	108,214,100	107,900,403		313,697
TAFI and AABD Benefit Payments								
Trustee/Benefit Pymt	15,383,900			250,000	15,633,900	15,527,066		106,834
Total Program	15,383,900			250,000	15,633,900	15,527,066		106,834
Children's Services								
Personnel Costs	23,670,100			(494,500)	23,175,600	22,842,989		332,611
Operating Expenses	10,798,100			(1,900)	10,796,200	10,793,602		2,598
Capital Outlay				201,400	201,400	173,572		27,828
Trustee/Benefit Pymt	23,555,600		3,000,000		26,555,600	25,979,671		575,929
Total Program	58,023,800		3,000,000	(295,000)	60,728,800	59,789,834		938,966
Substance Abuse Services								
Personnel Costs	742,200				742,200	617,388		124,812
Operating Expenses	5,643,900			(8,100)	5,635,800	5,309,975		325,825
Capital Outlay				8,600	8,600	7,271		1,329
Trustee/Benefit Pymt	15,668,500				15,668,500	7,584,740		8,083,760
Total Program	22,054,600			500	22,055,100	13,519,374		8,535,726

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Developmental Disabilities Services								
Personnel Costs	9,167,500			(1,282,600)	7,884,900	7,836,121		48,779
Operating Expenses	3,437,900			(836,200)	2,601,700	2,260,449		341,251
Capital Outlay				41,800	41,800	33,633		8,167
Trustee/Benefit Pymt	1,693,400			1,842,100	3,535,500	3,363,062		172,438
Total Program	14,298,800			(234,900)	14,063,900	13,493,265		570,635
Community Mental Health Services								
Personnel Costs	12,132,300			11,800	12,144,100	12,139,062		5,038
Operating Expenses	3,076,300			(735,100)	2,341,200	2,316,529		24,671
Capital Outlay				85,300	85,300	82,679		2,621
Trustee/Benefit Pymt	3,382,000			678,900	4,060,900	4,027,535		33,365
Total Program	18,590,600			40,900	18,631,500	18,565,805		65,695
State Hospital North								
Personnel Costs	5,282,400			(520,900)	4,761,500	4,760,497		1,003
Operating Expenses	764,900			545,000	1,309,900	1,283,988		25,912
Capital Outlay	17,300			20,497	37,797	36,232		1,565
Trustee/Benefit Pymt	50,100			(10,300)	39,800	39,642		158
Total Program	6,114,700			34,297	6,148,997	6,120,359		28,638
State Hospital South								
Personnel Costs	13,336,100		545,000	500,000	14,381,100	14,370,885		10,215
Operating Expenses	3,462,400			(247,600)	3,214,800	2,782,971		431,829
Capital Outlay				42,387	42,387	28,583		13,804
Trustee/Benefit Pymt	246,700				246,700	234,567		12,133
Total Program	17,045,200		545,000	294,787	17,884,987	17,417,006		467,981

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Health and Welfare - 270
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho State School and Hospital								
Personnel Costs	17,758,800			(491,900)	17,266,900	17,072,542		194,358
Operating Expenses	3,079,600		229,200	408,584	3,717,384	3,635,736		81,648
Capital Outlay				162,281	162,281	149,585		12,696
Trustee/Benefit Pymt	320,400				320,400	276,198		44,202
Total Program	21,158,800		229,200	78,965	21,466,965	21,134,061		332,904
Domestic Violence Council								
Personnel Costs	272,400			(50,000)	222,400	189,706		32,694
Operating Expenses	380,700			(51,600)	329,100	151,083		178,017
Capital Outlay				600	600	559		41
Trustee/Benefit Pymt	3,136,800			101,000	3,237,800	3,230,831		6,969
Total Program	3,789,900				3,789,900	3,572,179		217,721
Developmental Disabilities Council								
Personnel Costs	299,900		30,000	(3,000)	326,900	326,645		255
Operating Expenses	210,600		8,000	2,000	220,600	220,064		536
Trustee/Benefit Pymt	40,000		3,000	1,000	44,000	43,904		96
Total Program	550,500		41,000		591,500	590,613		887
Council for the Deaf and Hearing Impaired								
Personnel Costs	136,000		22,500		158,500	147,423		11,077
Operating Expenses	78,400		77,100	(13,300)	142,200	128,040		14,160
Capital Outlay				9,800	9,800	5,743		4,057
Trustee/Benefit Pymt				4,000	4,000	3,994		6
Total Program	214,400		99,600	500	314,500	285,200		29,300

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Health and Welfare - 270

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Medical Assistance Services								
Personnel Costs	15,485,200			(181,500)	15,303,700	15,046,659		257,041
Operating Expenses	20,641,400			3,249,200	23,890,600	22,983,758		906,842
Capital Outlay				161,500	161,500	136,733		24,767
Trustee/Benefit Pymt	1,081,253,900			(3,251,000)	1,078,002,900	1,071,948,929		6,053,971
Total Program	1,117,380,500			(21,800)	1,117,358,700	1,110,116,079		7,242,621
Department of Health and Welfare - Children's Trust								
Personnel Costs		\$50,151			50,151	50,151		
Operating Expenses		53,125			53,125	53,125		
Total Program		103,276			103,276	103,276		
Total Agency - 270	\$1,513,477,400	\$103,276	\$10,914,800	\$265,171	\$1,524,760,647	\$1,491,449,569	\$1,566,496	\$31,744,582

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Insurance - 280
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Insurance Regulation								
Personnel Costs	\$3,499,800			(\$85,000)	\$3,414,800	\$3,231,679		\$183,121
Operating Expenses	1,715,800		\$74,500	9,000	1,799,300	1,256,199		543,101
Capital Outlay	127,300			76,000	203,300	92,106	\$75,241	35,953
Trustee/Benefit Pymt	2,500				2,500	2,500		
Total Program	5,345,400		74,500		5,419,900	4,582,484	75,241	762,175
State Fire Marshal								
Personnel Costs	640,100			(19,000)	621,100	595,067		26,033
Operating Expenses	276,700				276,700	267,746		8,954
Capital Outlay	22,200			19,000	41,200	21,628	18,810	762
Total Program	939,000				939,000	884,441	18,810	35,749
Liquidations								
Operating Expenses		\$2,410,213			2,410,213	2,410,213		
Total Program		2,410,213			2,410,213	2,410,213		
Insurance Refunds								
Trustee/Benefit Pymt		5,795,144			5,795,144	5,795,144		
Total Program		5,795,144			5,795,144	5,795,144		
Insurance Insolvency Administration								
Personnel Costs	100,000				100,000	7,023		92,977
Operating Expenses	100,000				100,000	5,313		94,687
Total Program	200,000				200,000	12,336		187,664
Individual High Risk Reinsurance								
Trustee/Benefit Pymt		6,411,057			6,411,057	6,411,057		
Total Program		6,411,057			6,411,057	6,411,057		

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Insurance - 280

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 280	\$6,484,400	\$14,616,414	\$74,500		\$21,175,314	\$20,095,675	\$94,051	\$985,588

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration								
Personnel Costs	\$1,934,400			(\$117,914)	\$1,816,486	\$1,811,506		\$4,980
Operating Expenses	762,700			18,158	780,858	737,488	\$36,725	6,645
Capital Outlay	15,000			55,033	70,033	66,388	3,643	2
Total Program	2,712,100			(44,723)	2,667,377	2,615,382	40,368	11,627
Community Services								
Personnel Costs	669,100			(53,150)	615,950	615,950		
Operating Expenses	258,700			(22,022)	236,678	156,278	1,306	79,094
Capital Outlay				16,622	16,622	15,223	1,388	11
Trustee/Benefit Pymt	7,980,900				7,980,900	7,952,485		28,415
Total Program	8,908,700			(58,550)	8,850,150	8,739,936	2,694	107,520
Institutions								
Personnel Costs	14,005,300			(45,662)	13,959,638	13,875,245		84,393
Operating Expenses	2,707,700			(50,802)	2,656,898	2,459,253	31,578	166,067
Capital Outlay	3,100			208,338	211,438	172,984	18,494	19,960
Trustee/Benefit Pymt	12,386,000			64,934	12,450,934	11,927,874		523,060
Total Program	29,102,100			176,808	29,278,908	28,435,356	50,072	793,480
Juvenile Justice Commission								
Personnel Costs	355,500				355,500	341,066		14,434
Operating Expenses	365,800			(17,237)	348,563	244,839		103,724
Capital Outlay				12,886	12,886	10,497		2,389
Trustee/Benefit Pymt	3,497,600			(60,220)	3,437,380	2,433,923		1,003,457
Total Program	4,218,900			(64,571)	4,154,329	3,030,325		1,124,004

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 285	\$44,941,800			\$8,964	\$44,950,764	\$42,820,999	\$93,134	\$2,036,631

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho Transportation Department - 290
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administrative Services								
Personnel Costs	\$12,614,900				\$12,614,900	\$11,711,363		\$903,537
Operating Expenses	7,730,500			(\$97,400)	7,633,100	5,336,714	\$2,164,999	131,387
Capital Outlay	674,200			97,400	771,600	560,026	211,488	86
Total Program	21,019,600				21,019,600	17,608,103	2,376,487	1,035,010
Planning								
Personnel Costs	2,374,600				2,374,600	2,264,262		110,338
Operating Expenses	1,266,500				1,266,500	994,253	260,783	11,464
Capital Outlay	106,200				106,200	75,960	527	29,713
Total Program	3,747,300				3,747,300	3,334,475	261,310	151,515
Motor Vehicles								
Personnel Costs	11,674,400				11,674,400	11,007,018		667,382
Operating Expenses	5,766,500		\$178,500	100,000	6,045,000	5,532,562	407,253	105,185
Capital Outlay	346,000		18,500	(100,000)	264,500	105,280	104,041	55,179
Total Program	17,786,900		197,000		17,983,900	16,644,860	511,294	827,746
Highway Operations								
Personnel Costs	75,302,100			(65,000)	75,237,100	71,858,936		3,378,164
Operating Expenses	39,955,414		280,500	(1,365,145)	38,870,769	32,633,132	5,867,683	369,954
Capital Outlay	14,119,800			165,000	14,284,800	10,506,251	3,474,317	304,232
Trustee/Benefit Pymt	2,000,000			325,000	2,325,000	1,816,854		508,146
Total Program	131,377,314		280,500	(940,145)	130,717,669	116,815,173	9,342,000	4,560,496
Capital Facilities								
Capital Outlay	3,850,000				3,850,000	2,889,725	958,668	1,607
Total Program	3,850,000				3,850,000	2,889,725	958,668	1,607

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho Transportation Department - 290

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Contract Construction and Right-of-Way Acquisition								
Capital Outlay	377,330,623		4,089,777	1,400,000	382,820,400	276,951,967	26,230	105,842,203
Trustee/Benefit Pymt	5,793,207			(325,000)	5,468,207			5,468,207
Total Program	383,123,830		4,089,777	1,075,000	388,288,607	276,951,967	26,230	111,310,410
Aeronautics								
Personnel Costs	842,100				842,100	827,637		14,463
Operating Expenses	875,100				875,100	628,264		246,836
Capital Outlay	66,000				66,000	26,217		39,783
Trustee/Benefit Pymt	2,530,762				2,530,762	1,392,169		1,138,593
Total Program	4,313,962				4,313,962	2,874,287		1,439,675
Public Transportation								
Personnel Costs	517,400				517,400	507,555		9,845
Operating Expenses	100,100				100,100	66,914		33,186
Capital Outlay	5,200				5,200	3,962		1,238
Trustee/Benefit Pymt	3,598,700				3,598,700	3,460,942	135,200	2,558
Total Program	4,221,400				4,221,400	4,039,373	135,200	46,827
Local Assistance								
Personnel Costs		\$9,286			9,286	9,286		
Operating Expenses		18,259			18,259	18,259		
Capital Outlay		114,518			114,518	114,518		
Trustee/Benefit Pymt		25,000			25,000	25,000		
Total Program		167,063			167,063	167,063		
Plate Manufacturing Fund								
Operating Expenses		1,787,057			1,787,057	1,764,551	22,506	
Total Program		1,787,057			1,787,057	1,764,551	22,506	

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho Transportation Department - 290

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Trust Refund and Distribution								
Operating Expenses		3,060			3,060	3,060		
Trustee/Benefit Pymt		117,486,092			117,486,092	117,486,092		
Total Program		117,489,152			117,489,152	117,489,152		
Total Agency - 290	\$569,440,306	\$119,443,272	\$4,567,277	\$134,855	\$693,585,710	\$560,578,729	\$13,633,695	\$119,373,286

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Industrial Commission - 300
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Compensation								
Personnel Costs	\$2,480,200			\$34,900	\$2,515,100	\$2,341,576		\$173,524
Operating Expenses	962,300			(30,000)	932,300	476,881	\$22,774	432,645
Capital Outlay	22,000			30,000	52,000	42,221	2,373	7,406
Trustee/Benefit Pymt	1,354,700				1,354,700	1,251,343		103,357
Total Program	4,819,200			34,900	4,854,100	4,112,021	25,147	716,932
Rehabilitation								
Personnel Costs	2,717,100			(46,400)	2,670,700	2,569,361		101,339
Operating Expenses	670,500			(50,000)	620,500	426,769	5,130	188,601
Capital Outlay	37,400			51,555	88,955	71,654	1,402	15,899
Total Program	3,425,000			(44,845)	3,380,155	3,067,784	6,532	305,839
Crime Victims Compensation								
Personnel Costs	490,000				490,000	460,076		29,924
Operating Expenses	172,900				172,900	116,924	855	55,121
Capital Outlay	13,500				13,500	8,405	280	4,815
Trustee/Benefit Pymt	3,091,300				3,091,300	2,241,110		850,190
Total Program	3,767,700				3,767,700	2,826,515	1,135	940,050
Adjudication								
Personnel Costs	1,375,000			11,500	1,386,500	1,202,937		183,563
Operating Expenses	490,600			(12,000)	478,600	264,652	9,287	204,661
Capital Outlay	2,000			12,000	14,000	10,487	765	2,748
Total Program	1,867,600			11,500	1,879,100	1,478,076	10,052	390,972
Total Agency - 300	\$13,879,500			\$1,555	\$13,881,055	\$11,484,396	\$42,866	\$2,353,793

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Support Services								
Personnel Costs	\$2,266,500			(\$124,000)	\$2,142,500	\$1,972,105		\$170,395
Operating Expenses	2,060,200			30,000	2,090,200	1,747,340	\$60,000	282,860
Capital Outlay	305,000			104,842	409,842	298,952	29,000	81,890
Total Program	4,631,700			10,842	4,642,542	4,018,397	89,000	535,145
Forest Resources Management								
Personnel Costs	10,243,200		\$22,700	(185,399)	10,080,501	9,260,330		820,171
Operating Expenses	5,647,100			(317,694)	5,329,406	4,298,200	31,650	999,556
Capital Outlay	580,300			11,401	591,701	552,908		38,793
Trustee/Benefit Pymt	641,600		3,457,000	516,743	4,615,343	4,609,553		5,790
Total Program	17,112,200		3,479,700	25,051	20,616,951	18,720,991	31,650	1,864,310
Land, Range, and Mineral Resource Management								
Personnel Costs	2,734,000			(144,000)	2,590,000	2,403,536		186,464
Operating Expenses	1,687,200			(110,667)	1,576,533	1,101,605	19,064	455,864
Capital Outlay	106,500			194,067	300,567	276,341	17,418	6,808
Total Program	4,527,700			(60,600)	4,467,100	3,781,482	36,482	649,136
Forest and Range Fire Protection								
Personnel Costs	3,766,200		31,000	531,500	4,328,700	3,690,099		638,601
Operating Expenses	2,391,600			(491,700)	1,899,900	1,692,907	76,430	130,563
Capital Outlay	395,000			53,664	448,664	220,130	125,727	102,807
Trustee/Benefit Pymt	3,356,700			(9,300)	3,347,400	3,200,994		146,406
Total Program	9,909,500		31,000	84,164	10,024,664	8,804,130	202,157	1,018,377

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Lands - 320
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Scaling Practices								
Personnel Costs	204,600			(21,500)	183,100	151,190		31,910
Operating Expenses	45,500				45,500	15,361		30,139
Capital Outlay				21,503	21,503	18,289		3,214
Total Program	250,100			3	250,103	184,840		65,263
Forest Resources Management								
Trustee/Benefit Pymt	79,700				79,700	13,747		65,953
Total Program	79,700				79,700	13,747		65,953
Forest and Range Fire Protection - Deficiency								
Personnel Costs	105,300	\$670,722			776,022	776,022		
Operating Expenses	21,700	3,149,658			3,171,358	3,171,358		
Total Program	127,000	3,820,380			3,947,380	3,947,380		
Land, Range, and Minerals - Triumph Mine								
Operating Expenses	8,400				8,400	8,400		
Total Program	8,400				8,400	8,400		
Land, Range, and Minerals - Abandoned Mines								
Operating Expenses	711,547				711,547	60,010		651,537
Total Program	711,547				711,547	60,010		651,537
Total Agency - 320	\$37,357,847	\$3,820,380	\$3,510,700	\$59,460	\$44,748,387	\$39,539,377	\$359,289	\$4,849,721

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Endowment Fund Investment Board - 322

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Endowment Fund Investment Board								
Personnel Costs	\$341,500				\$341,500	\$324,630		\$16,870
Operating Expenses	206,500			(\$250)	206,250	153,648		52,602
Capital Outlay	5,000			250	5,250	5,223		27
Total Program	553,000				553,000	483,501		69,499
Endowment Fund Investment Board - Investment Management								
Operating Expenses		\$2,603,623			2,603,623	2,603,623		
Total Program		2,603,623			2,603,623	2,603,623		
Total Agency - 322	\$553,000	\$2,603,623			\$3,156,623	\$3,087,124		\$69,499

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Peace Officers Standards and Training Academy								
Personnel Costs	\$1,203,000			(\$15,000)	\$1,188,000	\$1,125,143		\$62,857
Operating Expenses	1,608,400			51,500	1,659,900	1,369,122	\$261,508	29,270
Capital Outlay	141,200			119,704	260,904	181,904	74,349	4,651
Trustee/Benefit Pymt	127,200			4,000	131,200	101,643		29,557
Total Program	3,079,800			160,204	3,240,004	2,777,812	335,857	126,335
Special Programs								
Trustee/Benefit Pymt		\$115,108			115,108	115,108		
Total Program		115,108			115,108	115,108		
Director's Office								
Personnel Costs	1,961,900			900	1,962,800	1,952,373		10,427
Operating Expenses	522,000			(136,400)	385,600	343,273	2,189	40,138
Capital Outlay				1,816	1,816	1,749		67
Total Program	2,483,900			(133,684)	2,350,216	2,297,395	2,189	50,632
Investigations								
Personnel Costs	4,831,400			(69,100)	4,762,300	4,752,875		9,425
Operating Expenses	1,621,300			(82,200)	1,539,100	1,338,934	29,327	170,839
Capital Outlay	228,500			194,683	423,183	386,888	22,234	14,061
Trustee/Benefit Pymt				82,800	82,800	70,477		12,323
Total Program	6,681,200			126,183	6,807,383	6,549,174	51,561	206,648

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Patrol								
Personnel Costs	15,861,800			(350,200)	15,511,600	14,868,006		643,594
Operating Expenses	3,809,600			120,700	3,930,300	3,466,774	264,541	198,985
Capital Outlay	789,800			749,363	1,539,163	923,633	493,083	122,447
Trustee/Benefit Pymt	67,800				67,800	67,800		
Total Program	20,529,000			519,863	21,048,863	19,326,213	757,624	965,026
Law Enforcement Programs								
Personnel Costs	959,400			(200,800)	758,600	758,460		140
Operating Expenses	441,700			71,379	513,079	484,354	11,830	16,895
Capital Outlay				12,923	12,923	12,415		508
Trustee/Benefit Pymt				20,000	20,000	15,399		4,601
Total Program	1,401,100			(96,498)	1,304,602	1,270,628	11,830	22,144
Director's Office								
Personnel Costs	623,900			(37,000)	586,900	441,339		145,561
Operating Expenses	141,700			(7,700)	134,000	91,323		42,677
Capital Outlay				7,842	7,842	5,828	1,972	42
Trustee/Benefit Pymt	3,534,300			(88,000)	3,446,300	3,446,096		204
Total Program	4,299,900			(124,858)	4,175,042	3,984,586	1,972	188,484
Support Services								
Personnel Costs	3,786,300			(220,000)	3,566,300	3,494,785		71,515
Operating Expenses	3,057,300		\$235,655	(102,250)	3,190,705	2,503,159	196,597	490,949
Capital Outlay	30,000		459,084	111,650	600,734	95,339	32,788	472,607
Trustee/Benefit Pymt				70,000	70,000	28,527		41,473
Total Program	6,873,600		694,739	(140,600)	7,427,739	6,121,810	229,385	1,076,544

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Forensic Services								
Personnel Costs	1,973,400			(12,900)	1,960,500	1,959,792		708
Operating Expenses	892,500			(142,275)	750,225	637,416	70,863	41,946
Capital Outlay	68,800			326,489	395,289	148,228	217,241	29,820
Total Program	2,934,700			171,314	3,106,014	2,745,436	288,104	72,474
Executive Protection								
Personnel Costs	222,500			(8,900)	213,600	213,556		44
Operating Expenses	80,400			(2,000)	78,400	78,151	180	69
Total Program	302,900			(10,900)	292,000	291,707	180	113
Total Agency - 330	\$48,586,100	\$115,108	\$694,739	\$471,024	\$49,866,971	\$45,479,869	\$1,678,702	\$2,708,400

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Brand Inspector - 331
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Brand Inspection								
Personnel Costs	\$2,082,500			(\$17,969)	\$2,064,531	\$1,985,771		\$78,760
Operating Expenses	265,700			15,930	281,630	281,479		151
Capital Outlay	85,500			2,039	87,539	87,539		
Total Program	2,433,700				2,433,700	2,354,789		78,911
Total Agency - 331	\$2,433,700				\$2,433,700	\$2,354,789		\$78,911

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Racing Commission - 332
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Racing Commission								
Personnel Costs	\$362,400				\$362,400	\$329,732		\$32,668
Operating Expenses	309,600			(\$700)	308,900	174,491		134,409
Capital Outlay	4,500			700	5,200	4,785		415
Trustee/Benefit Pymt	100,000				100,000	18,996		81,004
Total Program	776,500				776,500	528,004		248,496
Racing Commission								
Trustee/Benefit Pymt		\$340,251			340,251	340,251		
Total Program		340,251			340,251	340,251		
Total Agency - 332	\$776,500	\$340,251			\$1,116,751	\$868,255		\$248,496

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Parks and Recreation - 340
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Management Services								
Personnel Costs	\$2,762,300			(\$17,000)	\$2,745,300	\$2,443,441		\$301,859
Operating Expenses	1,024,300			3,000	1,027,300	956,838	\$47,043	23,419
Capital Outlay	46,000			127,163	173,163	140,547		32,616
Trustee/Benefit Pymt	2,278,700			(412,663)	1,866,037	1,375,326	323,105	167,606
Total Program	6,111,300			(299,500)	5,811,800	4,916,152	370,148	525,500
Management Services								
Personnel Costs	174,200			(16,937)	157,263	123,806		33,457
Operating Expenses	156,100			101,937	258,037	205,487	9,000	43,550
Capital Outlay	1,600			5,000	6,600	3,900	2,454	246
Trustee/Benefit Pymt	8,539,000			(3,222,400)	5,316,600	3,549,651	945,585	821,364
Total Program	8,870,900			(3,132,400)	5,738,500	3,882,844	957,039	898,617
Park Operations								
Personnel Costs	6,275,800			(59,000)	6,216,800	5,945,504		271,296
Operating Expenses	2,382,100			(152,000)	2,230,100	1,908,458	2,000	319,642
Capital Outlay	1,525,200			125,500	1,650,700	1,109,819	372,839	168,042
Total Program	10,183,100			(85,500)	10,097,600	8,963,781	374,839	758,980
Park Operations								
Personnel Costs	1,286,700			(75,000)	1,211,700	871,680		340,020
Operating Expenses	598,600			35,000	633,600	474,825		158,775
Capital Outlay	153,900			251,700	405,600	251,379	22,938	131,283
Trustee/Benefit Pymt	65,000				65,000	22,262		42,738
Total Program	2,104,200			211,700	2,315,900	1,620,146	22,938	672,816

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Parks and Recreation - 340
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Park Operations								
Personnel Costs	313,300				313,300	167,983		145,317
Operating Expenses	643,800			(120,000)	523,800	481,302		42,498
Capital Outlay	62,200			120,000	182,200	159,510	4,780	17,910
Total Program	1,019,300				1,019,300	808,795	4,780	205,725
Entrepreneurial Budget System								
Personnel Costs		\$16,929			16,929	16,929		
Operating Expenses		175,938			175,938	175,938		
Capital Outlay		15,018			15,018	15,018		
Total Program		207,885			207,885	207,885		
Capital Development								
Capital Outlay	11,266,292			3,222,600	14,488,892	1,295,413	1,936,102	11,257,377
Total Program	11,266,292			3,222,600	14,488,892	1,295,413	1,936,102	11,257,377
Capital Development								
Capital Outlay	3,313,930			83,100	3,397,030	78,965	626,629	2,691,436
Total Program	3,313,930			83,100	3,397,030	78,965	626,629	2,691,436
Total Agency - 340	\$42,869,022	\$207,885			\$43,076,907	\$21,773,981	\$4,292,475	\$17,010,451

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Lava Hot Springs Foundation - 341

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Lava Hot Springs Foundation								
Personnel Costs	\$603,500				\$603,500	\$581,136		\$22,364
Operating Expenses	509,300				509,300	369,114		140,186
Capital Outlay	553,800				553,800	496,212		57,588
Total Program	1,666,600				1,666,600	1,446,462		220,138
Total Agency - 341	\$1,666,600				\$1,666,600	\$1,446,462		\$220,138

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Tax Appeals - 351

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Tax Appeals								
Personnel Costs	\$269,700				\$269,700	\$268,262		\$1,438
Operating Expenses	64,000				64,000	60,308	\$3,029	663
Total Program	333,700				333,700	328,570	3,029	2,101
Total Agency - 351	\$333,700				\$333,700	\$328,570	\$3,029	\$2,101

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Tax Commission - 352
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Services-								
Personnel Costs	\$4,259,100		\$4,050	\$107,810	\$4,370,960	\$4,369,530		\$1,430
Operating Expenses	3,053,600		8,975	(65,200)	2,997,375	2,920,440	\$60,443	16,492
Capital Outlay	129,600		975	104,975	235,550	144,100	91,300	150
Total Program	7,442,300		14,000	147,585	7,603,885	7,434,070	151,743	18,072
Audit and Collections								
Personnel Costs	11,409,300		12,050	(390,087)	11,031,263	10,970,161		61,102
Operating Expenses	1,980,800			35,200	2,016,000	1,915,440	78,153	22,407
Capital Outlay				217,100	217,100	208,419	8,064	617
Total Program	13,390,100		12,050	(137,787)	13,264,363	13,094,020	86,217	84,126
Revenue Operations								
Personnel Costs	3,453,000		38,200	(142,576)	3,348,624	3,295,653		52,971
Operating Expenses	1,614,900		36,425	(23,000)	1,628,325	1,624,702	1,602	2,021
Capital Outlay			1,125	68,000	69,125	68,585		540
Total Program	5,067,900		75,750	(97,576)	5,046,074	4,988,940	1,602	55,532
County Support								
Personnel Costs	2,317,100			24,353	2,341,453	2,341,453		
Operating Expenses	699,100			6,300	705,400	695,671		9,729
Capital Outlay				61,600	61,600	61,385		215
Total Program	3,016,200			92,253	3,108,453	3,098,509		9,944
Audit and Collections								
Personnel Costs	1,196,200		77,702		1,273,902	1,273,106		796
Operating Expenses	429,600		4,933		434,533	421,719		12,814
Total Program	1,625,800		82,635		1,708,435	1,694,825		13,610

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Tax Commission - 352

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Refunds of Sales and Inheritance Tax								
Trustee/Benefit Pymt		\$377,199,414			377,199,414	377,199,414		
Total Program		377,199,414			377,199,414	377,199,414		
General Services								
Operating Expenses	3,900				3,900	3,900		
Total Program	3,900				3,900	3,900		
Revenue Operations II								
Personnel Costs			12,000		12,000	11,955		45
Total Program			12,000		12,000	11,955		45
Total Agency - 352	\$30,546,200	\$377,199,414	\$196,435	\$4,475	\$407,946,524	\$407,525,633	\$239,562	\$181,329

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Management and Support Services								
Personnel Costs	\$1,200,000			(\$22,785)	\$1,177,215	\$1,117,627		\$59,588
Operating Expenses	1,031,412			(69,529)	961,883	591,953	\$139,554	230,376
Capital Outlay				74,499	74,499	63,750	10,657	92
Total Program	2,231,412			(17,815)	2,213,597	1,773,330	150,211	290,056
Planning and Technical Services								
Personnel Costs	2,459,854			(162,944)	2,296,910	2,215,219		81,691
Operating Expenses	3,140,853			(171,740)	2,969,113	1,000,316	7,965	1,960,832
Capital Outlay	2,283			330,206	332,489	330,201	430	1,858
Trustee/Benefit Pymt	960,489			(65,689)	894,800	826,826	64,161	3,813
Total Program	6,563,479			(70,167)	6,493,312	4,372,562	72,556	2,048,194
Energy Resources								
Personnel Costs	1,284,000			3,626	1,287,626	1,216,775		70,851
Operating Expenses	2,795,400			(51,576)	2,743,824	746,374		1,997,450
Capital Outlay	24,000			8,350	32,350	20,258	421	11,671
Total Program	4,103,400			(39,600)	4,063,800	1,983,407	421	2,079,972
Snake River Basin Adjudication								
Personnel Costs	1,900,820			4,647	1,905,467	1,905,467		
Operating Expenses	1,106,208			(42,917)	1,063,291	1,063,291		
Capital Outlay	1,054			52,851	53,905	52,603	860	442
Trustee/Benefit Pymt	500,000				500,000	249,346	250,654	
Total Program	3,508,082			14,581	3,522,663	3,270,707	251,514	442

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Department of Water Resources - 360
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Water Management								
Personnel Costs	4,324,290			26,978	4,351,268	4,148,638		202,630
Operating Expenses	1,084,979		\$3,917,620	33,607	5,036,206	4,647,781		388,425
Capital Outlay	1,951			67,898	69,849	69,720		129
Total Program	5,411,220		3,917,620	128,483	9,457,323	8,866,139		591,184
Management and Support Service								
Operating Expenses		\$212,505			212,505	212,505		
Capital Outlay		16,006,558			16,006,558	16,006,558		
Trustee/Benefit Pymt		16,239			16,239	16,239		
Total Program		16,235,302			16,235,302	16,235,302		
Water Management								
Personnel Costs		591			591	591		
Capital Outlay		1,548		7	1,555	1,548		7
Total Program		2,139		7	2,146	2,139		7
Total Agency - 360	\$21,817,593	\$16,237,441	\$3,917,620	\$15,489	\$41,988,143	\$36,503,586	\$474,702	\$5,009,855

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Athletic Commission - 420
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Athletic Commission								
Personnel Costs	\$7,500				\$7,500	\$6,578		\$922
Operating Expenses	25,100				25,100	9,891		15,209
Total Program	32,600				32,600	16,469		16,131
Total Agency - 420	\$32,600				\$32,600	\$16,469		\$16,131

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Pharmacy - 421

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Pharmacy								
Personnel Costs	\$591,000				\$591,000	\$559,098		\$31,902
Operating Expenses	285,700		\$74,445	(\$9,786)	350,359	317,729		32,630
Capital Outlay	33,400			9,786	43,186	40,965		2,221
Total Program	910,100		74,445		984,545	917,792		66,753
Total Agency - 421	\$910,100		\$74,445		\$984,545	\$917,792		\$66,753

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Accountancy - 422

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Accountancy								
Personnel Costs	\$223,400				\$223,400	\$208,329		\$15,071
Operating Expenses	231,200			(\$1,643)	229,557	111,434		118,123
Capital Outlay	6,100			1,692	7,792	7,792		
Total Program	460,700			49	460,749	327,555		133,194
Total Agency - 422	\$460,700			\$49	\$460,749	\$327,555		\$133,194

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Dentistry - 423

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Dentistry								
Personnel Costs	\$178,300				\$178,300	\$169,050		\$9,250
Operating Expenses	137,700			\$280	137,980	112,933		25,047
Capital Outlay	2,500			7,366	9,866	9,586		280
Total Program	318,500			7,646	326,146	291,569		34,577
Total Agency - 423	\$318,500			\$7,646	\$326,146	\$291,569		\$34,577

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Professional Engineers and Land Surveyors - 424

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Professional Engineers and Land Surveyors								
Personnel Costs	\$196,400				\$196,400	\$189,203		\$7,197
Operating Expenses	224,100				224,100	216,216		7,884
Capital Outlay	3,000				3,000	2,863		137
Total Program	423,500				423,500	408,282		15,218
Total Agency - 424	\$423,500				\$423,500	\$408,282		\$15,218

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Medicine - 425

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Medicine								
Personnel Costs	\$611,200				\$611,200	\$597,542		\$13,658
Operating Expenses	706,800			(\$25,785)	681,015	589,756	\$40,000	51,259
Capital Outlay	10,000			25,785	35,785	35,595		190
Total Program	1,328,000				1,328,000	1,222,893	40,000	65,107
Total Agency - 425	\$1,328,000				\$1,328,000	\$1,222,893	\$40,000	\$65,107

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Nursing - 426

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Nursing								
Personnel Costs	\$387,400				\$387,400	\$355,543		\$31,857
Operating Expenses	284,000				284,000	257,628		26,372
Capital Outlay	12,600				12,600	12,434		166
Total Program	684,000				684,000	625,605		58,395
Total Agency - 426	\$684,000				\$684,000	\$625,605		\$58,395

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Bureau of Occupational Licenses - 427

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Bureau of Occupational Licenses								
Personnel Costs	\$915,600			(\$23,863)	\$891,737	\$877,900		\$13,837
Operating Expenses	673,800			11,700	685,500	685,499		1
Capital Outlay				12,163	12,163	12,163		
Trustee/Benefit Pymt	52,500				52,500	40,833		11,667
Total Program	1,641,900				1,641,900	1,616,395		25,505
Total Agency - 427	\$1,641,900				\$1,641,900	\$1,616,395		\$25,505

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Real Estate Commission - 429
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Real Estate Commission								
Personnel Costs	\$697,300				\$697,300	\$615,653		\$81,647
Operating Expenses	398,000				398,000	336,917		61,083
Capital Outlay	4,500				4,500	4,453		47
Total Program	1,099,800				1,099,800	957,023		142,777
Real Estate Recovery								
Trustee/Benefit Pymt		\$10,000			10,000	10,000		
Total Program		10,000			10,000	10,000		
Total Agency - 429	\$1,099,800	\$10,000			\$1,109,800	\$967,023		\$142,777

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Professional Geologists - 430

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Professional Geologists Board								
Personnel Costs	\$30,700				\$30,700	\$26,765		\$3,935
Operating Expenses	34,600			(\$1,603)	32,997	13,998		18,999
Capital Outlay				1,603	1,603	1,597		6
Total Program	65,300				65,300	42,360		22,940
Total Agency - 430	\$65,300				\$65,300	\$42,360		\$22,940

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Optometry Board - 431

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Optometry								
Personnel Costs	\$2,500				\$2,500	\$2,209		\$291
Operating Expenses	54,300				54,300	17,445		36,855
Total Program	56,800				56,800	19,654		37,146
Total Agency - 431	\$56,800				\$56,800	\$19,654		\$37,146

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Certified Shorthand Reporters Board - 432

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Certified Shorthand Reporters Board								
Personnel Costs	\$12,300				\$12,300	\$7,818		\$4,482
Operating Expenses	12,400			(\$255)	12,145	10,523		1,622
Capital Outlay				255	255	255		
Total Program	24,700				24,700	18,596		6,104
Total Agency - 432	\$24,700				\$24,700	\$18,596		\$6,104

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Outfitters and Guides Licensing Board - 434

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Outfitters and Guides Board								
Personnel Costs	\$304,800				\$304,800	\$280,450		\$24,350
Operating Expenses	187,700			(\$46)	187,654	139,572		48,082
Capital Outlay	3,500			46	3,546	3,546		
Total Program	496,000				496,000	423,568		72,432
Total Agency - 434	\$496,000				\$496,000	\$423,568		\$72,432

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Veterinary Medicine - 435

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Veterinary Medicine								
Personnel Costs	\$100,600				\$100,600	\$100,599		\$1
Operating Expenses	78,600				78,600	78,600		
Total Program	179,200				179,200	179,199		1
Total Agency - 435	\$179,200				\$179,200	\$179,199		\$1

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Lottery - 440
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Lottery Administration								
Personnel Costs	\$2,566,500				\$2,566,500	\$2,469,445		\$97,055
Operating Expenses	7,983,700			(\$5,000)	7,978,700	6,988,665	\$200,618	789,417
Capital Outlay	317,100			5,000	322,100	277,492	41,900	2,708
Total Program	10,867,300				10,867,300	9,735,602	242,518	889,180
Lottery								
Operating Expenses		\$2,756,558			2,756,558	2,756,558		
Trustee/Benefit Pymt		140,026,065			140,026,065	140,026,065		
Total Program		142,782,623			142,782,623	142,782,623		
Total Agency - 440	\$10,867,300	\$142,782,623			\$153,649,923	\$152,518,225	\$242,518	\$889,180

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Hispanic Commission - 441
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Commission on Hispanic Affairs								
Personnel Costs	\$185,700			(\$3,000)	\$182,700	\$173,616		\$9,084
Operating Expenses	83,600		\$77,100	3,000	163,700	160,688		3,012
Trustee/Benefit Pymt	15,400		3,800		19,200	18,633		567
Total Program	284,700		80,900		365,600	352,937		12,663
Total Agency - 441	\$284,700		\$80,900		\$365,600	\$352,937		\$12,663

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Examiners - 442
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Board of Examiners								
Trustee/Benefit Pymt	\$21,500				\$21,500	\$21,490		\$10
Total Program	21,500				21,500	21,490		10
Total Agency - 442	\$21,500				\$21,500	\$21,490		\$10

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Appellate Public Defender - 443
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Appellate Public Defender								
Personnel Costs	\$1,026,900			(\$31,000)	\$995,900	\$986,943		\$8,957
Operating Expenses	477,700			31,000	508,700	278,965		229,735
Total Program	1,504,600				1,504,600	1,265,908		238,692
Total Agency - 443	\$1,504,600				\$1,504,600	\$1,265,908		\$238,692

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Veterans Services - 444

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Division of Veterans Services								
Personnel Costs	\$12,937,600			\$142,670	\$13,080,270	\$13,068,209		\$12,061
Operating Expenses	4,585,700		\$4,444,900	(136,750)	8,893,850	7,976,636		917,214
Capital Outlay	156,200			1,330	157,530	133,918		23,612
Trustee/Benefit Pymt	38,600			(7,250)	31,350	30,847		503
Total Program	17,718,100		4,444,900		22,163,000	21,209,610		953,390
Total Agency - 444	\$17,718,100		\$4,444,900		\$22,163,000	\$21,209,610		\$953,390

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Building Safety - 450
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Administration-Self Governing Agencies								
Personnel Costs	\$518,400				\$518,400	\$476,780		\$41,620
Operating Expenses	52,900				52,900	35,751		17,149
Capital Outlay	24,600				24,600	16,778		7,822
Total Program	595,900				595,900	529,309		66,591
Administration - Miscellaneous Revenue and Federal Grants								
Personnel Costs	92,300			(\$2,997)	89,303	86,503		2,800
Operating Expenses	9,100			2,997	12,097	6,138		5,959
Capital Outlay	4,300				4,300	2,891		1,409
Total Program	105,700				105,700	95,532		10,168
Building Safety - Self-Governing Agencies								
Personnel Costs	5,711,700			(166,130)	5,545,570	5,296,584		248,986
Operating Expenses	1,608,000			96,061	1,704,061	1,475,101	\$35,000	193,960
Capital Outlay	523,900			163,879	687,779	683,231		4,548
Total Program	7,843,600			93,810	7,937,410	7,454,916	35,000	447,494
Building Safety - Self-Governing Agencies								
Personnel Costs	338,200			(5,575)	332,625	303,105		29,520
Operating Expenses	456,300				456,300	172,096		284,204
Capital Outlay	83,600			5,575	89,175	89,175		
Total Program	878,100				878,100	564,376		313,724
Building Safety - Miscellaneous Revenue and Federal Grants								
Personnel Costs	1,029,300		\$22,000	(28,675)	1,022,625	939,191		83,434
Operating Expenses	411,200			(7,482)	403,718	328,897		74,821
Capital Outlay	114,100			43,203	157,303	157,303		
Total Program	1,554,600		22,000	7,046	1,583,646	1,425,391		158,255

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Building Safety - 450

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 450	\$10,977,900		\$22,000	\$100,856	\$11,100,756	\$10,069,524	\$35,000	\$996,232

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Board of Education								
Personnel Costs	\$1,593,500			(\$20,700)	\$1,572,800	\$1,445,427		\$127,373
Operating Expenses	7,091,200		\$2,200,000	(136,224)	9,154,976	7,826,400	\$8,758	1,319,818
Capital Outlay				57,400	57,400	50,500	4,186	2,714
Trustee/Benefit Pymt	787,200		1,250,000	99,524	2,136,724	1,204,390		932,334
Total Program	9,471,900		3,450,000		12,921,900	10,526,717	12,944	2,382,239
College of Southern Idaho								
Trustee/Benefit Pymt	10,093,800				10,093,800	10,092,700		1,100
Total Program	10,093,800				10,093,800	10,092,700		1,100
North Idaho College								
Trustee/Benefit Pymt	10,093,800				10,093,800	10,092,800		1,000
Total Program	10,093,800				10,093,800	10,092,800		1,000
Systemwide Needs and Research								
Operating Expenses	122,496				122,496	88,903		33,593
Trustee/Benefit Pymt	23,400				23,400			23,400
Total Program	145,896				145,896	88,903		56,993
University of Utah Medical Education								
Trustee/Benefit Pymt	892,900				892,900	883,616		9,284
Total Program	892,900				892,900	883,616		9,284
Family Practice Residency								
Trustee/Benefit Pymt	524,950				524,950	524,950		
Total Program	524,950				524,950	524,950		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Board of Education - 501
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
WICHE								
Trustee/Benefit Pymt	199,366				199,366	193,800		5,566
Total Program	199,366				199,366	193,800		5,566
Scholarships and Grants								
Trustee/Benefit Pymt	7,770,500				7,770,500	7,535,365		235,135
Total Program	7,770,500				7,770,500	7,535,365		235,135
Small Business Development Center								
Trustee/Benefit Pymt	292,000				292,000	292,000		
Total Program	292,000				292,000	292,000		
Idaho Council on Economic Education								
Trustee/Benefit Pymt	54,200				54,200	54,200		
Total Program	54,200				54,200	54,200		
Technical Help								
Trustee/Benefit Pymt	167,900				167,900	167,900		
Total Program	167,900				167,900	167,900		
Total Agency - 501	\$39,707,212		\$3,450,000		\$43,157,212	\$40,452,951	\$12,944	\$2,691,317

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

School for the Deaf and Blind - 502

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
School for the Deaf and Blind								
Personnel Costs	\$6,663,500			(\$328,668)	\$6,334,832	\$6,326,466		\$8,366
Operating Expenses	1,200,700		\$108,203	111,714	1,420,617	1,293,311	\$61,524	65,782
Capital Outlay	10,000		25,532	216,954	252,486	71,399	173,259	7,828
Total Program	7,874,200		133,735		8,007,935	7,691,176	234,783	81,976
General Fund Contingency Reserve								
Personnel Costs		\$92,087			92,087	92,087		
Operating Expenses		41,741			41,741	41,741		
Total Program		133,828			133,828	133,828		
Total Agency - 502	\$7,874,200	\$133,828	\$133,735		\$8,141,763	\$7,825,004	\$234,783	\$81,976

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Leadership and Technical Assistance								
Personnel Costs	\$1,927,478		\$847	(\$22,893)	\$1,905,432	\$1,861,416		\$44,016
Operating Expenses	373,248			10,000	383,248	338,473		44,775
Capital Outlay	225			12,893	13,118	13,118		
Total Program	2,300,951		847		2,301,798	2,213,007		88,791
General Programs								
Personnel Costs	400,590			(20,990)	379,600	360,508		19,092
Operating Expenses	68,966				68,966	40,014		28,952
Capital Outlay	2,088			6,484	8,572	8,521		51
Trustee/Benefit Pymt	15,224,800		3,608	14,506	15,242,914	8,066,150	\$7,176,764	
Total Program	15,696,444		3,608		15,700,052	8,475,193	7,176,764	48,095
Post-Secondary Programs								
Trustee/Benefit Pymt	33,361,700				33,361,700	31,093,105	2,268,595	
Total Program	33,361,700				33,361,700	31,093,105	2,268,595	
Underprepared Adults and Displaced Homemakers								
Trustee/Benefit Pymt	2,453,400		4,823		2,458,223	1,724,602	733,621	
Total Program	2,453,400		4,823		2,458,223	1,724,602	733,621	
Special Grants								
Personnel Costs			519,015		519,015	487,590		31,425
Operating Expenses			174,072		174,072	130,821		43,251
Capital Outlay			10,000		10,000	8,959		1,041
Trustee/Benefit Pymt			210,355		210,355	173,123		37,232
Total Program			913,442		913,442	800,493		112,949

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
General Programs - Hazard Materials Training								
Trustee/Benefit Pymt	68,800				68,800	54,354	13,446	1,000
Total Program	68,800				68,800	54,354	13,446	1,000
Total Agency - 503	\$53,881,295		\$922,720		\$54,804,015	\$44,360,754	\$10,192,426	\$250,835

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Eastern Idaho Technical College - 504
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Eastern Idaho Tech College								
Personnel Costs		\$5,631,638			\$5,631,638	\$5,631,638		
Operating Expenses		405,989			405,989	405,989		
Capital Outlay		7,779			7,779	7,779		
Total Program		6,045,406			6,045,406	6,045,406		
Total Agency - 504		\$6,045,406			\$6,045,406	\$6,045,406		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
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Lewis-Clark State College - 511
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Lewis-Clark State College								
Personnel Costs	\$15,988,954		\$10,800,000	\$43,078	\$26,832,032	\$24,939,453		\$1,892,579
Operating Expenses	4,216,947		25,100	293,935	4,535,982	4,450,193		85,789
Capital Outlay	642,706			(337,013)	305,693	305,693		
Total Program	20,848,607		10,825,100		31,673,707	29,695,339		1,978,368
Total Agency - 511	\$20,848,607		\$10,825,100		\$31,673,707	\$29,695,339		\$1,978,368

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Boise State University - 512
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Boise State University								
Personnel Costs	\$89,181,572				\$89,181,572	\$82,439,084		\$6,742,488
Operating Expenses	25,611,014		\$2,485,443		28,096,457	19,667,959		8,428,498
Capital Outlay	7,163,259				7,163,259	5,732,013		1,431,246
Total Program	121,955,845		2,485,443		124,441,288	107,839,056		16,602,232
Total Agency - 512	\$121,955,845		\$2,485,443		\$124,441,288	\$107,839,056		\$16,602,232

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State University - 513
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho State University								
Personnel Costs	\$79,572,848		\$1,271,226	(\$2,000,000)	\$78,844,074	\$71,680,402		\$7,163,672
Operating Expenses	16,038,360			2,000,000	18,038,360	16,712,160		1,326,200
Capital Outlay	3,639,392		774,139		4,413,531	3,789,806		623,725
Total Program	99,250,600		2,045,365		101,295,965	92,182,368		9,113,597
Idaho Dental Education Program								
Personnel Costs	398,839		5,488	(11,106)	393,221	333,750		59,471
Operating Expenses	14,100			2,708	16,808	15,136		1,672
Capital Outlay				7,106	7,106	7,106		
Trustee/Benefit Pymt	701,300			1,292	702,592	702,592		
Total Program	1,114,239		5,488		1,119,727	1,058,584		61,143
ISU Family Practice								
Personnel Costs	426,000				426,000	426,000		
Operating Expenses	102,850				102,850	102,850		
Total Program	528,850				528,850	528,850		
Museum of Natural History								
Personnel Costs	496,900				496,900	496,900		
Operating Expenses	13,500				13,500	13,500		
Total Program	510,400				510,400	510,400		
Total Agency - 513	\$101,404,089		\$2,050,853		\$103,454,942	\$94,280,202		\$9,174,740

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

University of Idaho - 514
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
University of Idaho								
Personnel Costs	\$75,027,400				\$75,027,400	\$75,027,400		
Operating Expenses	6,949,700				6,949,700	6,949,700		
Capital Outlay	1,200,000				1,200,000	1,200,000		
Trustee/Benefit Pymt	6,714,200				6,714,200	6,714,200		
Total Program	89,891,300				89,891,300	89,891,300		
Agricultural Research								
Personnel Costs	22,165,700			(\$300,000)	21,865,700	21,865,700		
Operating Expenses	2,772,200				2,772,200	2,518,139		\$254,061
Capital Outlay	200,000			300,000	500,000	500,000		
Total Program	25,137,900				25,137,900	24,883,839		254,061
WOI Veterinary Education								
Personnel Costs	497,900				497,900	497,600		300
Operating Expenses	1,089,000				1,089,000	1,089,000		
Trustee/Benefit Pymt			\$100,000		100,000	100,000		
Total Program	1,586,900		100,000		1,686,900	1,686,600		300
WWAMI Medical Education								
Personnel Costs	689,000			(34,000)	655,000	653,000		2,000
Operating Expenses	62,500				62,500	62,500		
Trustee/Benefit Pymt	2,475,700			34,000	2,509,700	2,509,700		
Total Program	3,227,200				3,227,200	3,225,200		2,000
Forest Utilization Research								
Personnel Costs	492,400				492,400	492,400		
Operating Expenses	93,400				93,400	93,400		
Total Program	585,800				585,800	585,800		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

University of Idaho - 514
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Idaho Geological Survey								
Personnel Costs	776,100				776,100	775,500		600
Operating Expenses	25,700				25,700	25,700		
Total Program	801,800				801,800	801,200		600
Total Agency - 514	\$121,230,900		\$100,000		\$121,330,900	\$121,073,939		\$256,961

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Broadcasting - 520

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Educational TV - Public Broadcasting								
Personnel Costs	\$1,750,400		\$1,442,476		\$3,192,876	\$3,084,499		\$108,377
Operating Expenses	706,400		2,316,003	\$679	3,023,082	2,657,279		365,803
Capital Outlay			928,020	3,755	931,775	667,326		264,449
Total Program	2,456,800		4,686,499	4,434	7,147,733	6,409,104		738,629
Total Agency - 520	\$2,456,800		\$4,686,499	\$4,434	\$7,147,733	\$6,409,104		\$738,629

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Library - 521
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Library								
Personnel Costs	\$2,034,900			(\$27,000)	\$2,007,900	\$1,961,927		\$45,973
Operating Expenses	1,217,000		\$138,300	(4,500)	1,350,800	1,231,171		119,629
Capital Outlay	116,000			31,500	147,500	74,152	\$8,042	65,306
Trustee/Benefit Pymt	621,700		154,000		775,700	390,116		385,584
Total Program	3,989,600		292,300		4,281,900	3,657,366	8,042	616,492
Library Services Improvement								
Operating Expenses		\$300,997			300,997	300,997		
Capital Outlay		75,204			75,204	75,204		
Trustee/Benefit Pymt		56,951			56,951	56,951		
Total Program		433,152			433,152	433,152		
Total Agency - 521	\$3,989,600	\$433,152	\$292,300		\$4,715,052	\$4,090,518	\$8,042	\$616,492

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Historical Society - 522
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Historical Preservation and Education								
Personnel Costs	\$2,220,300			(\$114,292)	\$2,106,008	\$1,829,723		\$276,285
Operating Expenses	897,400			(58,895)	838,505	649,393		189,112
Capital Outlay				120,586	120,586	117,970		2,616
Trustee/Benefit Pymt	150,700			52,300	203,000	161,848		41,152
Total Program	3,268,400			(301)	3,268,099	2,758,934		509,165
Historic Sites Maintenance and Interpretation								
Personnel Costs	329,800			(1,538)	328,262	305,198		23,064
Operating Expenses	171,100			(1,463)	169,637	58,240		111,397
Capital Outlay				3,301	3,301	3,301		
Total Program	500,900			300	501,200	366,739		134,461
Total Agency - 522	\$3,769,300			(\$1)	\$3,769,299	\$3,125,673		\$643,626

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Division of Vocational Rehabilitation - 523
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Renal Disease								
Operating Expenses	\$53,600			\$40,000	\$93,600	\$93,600		
Trustee/Benefit Pymt	497,200			(40,000)	457,200	447,053	\$10,147	
Total Program	550,800				550,800	540,653	10,147	
Vocational Rehabilitation								
Personnel Costs	7,232,800			(81,263)	7,151,537	7,151,537		
Operating Expenses	1,342,100			61,163	1,403,263	1,208,562		\$194,701
Capital Outlay				36,035	36,035	35,918		117
Trustee/Benefit Pymt	8,864,400		\$1,000,000	(13,435)	9,850,965	9,642,939		208,026
Total Program	17,439,300		1,000,000	2,500	18,441,800	18,038,956		402,844
Epilepsy Services								
Trustee/Benefit Pymt	70,300			(2,500)	67,800	67,800		
Total Program	70,300			(2,500)	67,800	67,800		
CSE Work Services								
Personnel Costs	100,800			(2,667)	98,133	98,133		
Operating Expenses	25,000			52,467	77,467	77,461		6
Capital Outlay				32,100	32,100	31,879		221
Trustee/Benefit Pymt	3,845,800			(81,900)	3,763,900	3,763,832		68
Total Program	3,971,600				3,971,600	3,971,305		295
Total Agency - 523	\$22,032,000		\$1,000,000		\$23,032,000	\$22,618,714	\$10,147	\$403,139

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Utilities Commission - 900

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Public Utilities Commission								
Personnel Costs	\$3,258,900				\$3,258,900	\$3,131,649		\$127,251
Operating Expenses	1,329,800			(\$17,700)	1,312,100	1,062,257		249,843
Capital Outlay	23,600			17,700	41,300	26,832	\$11,217	3,251
Total Program	4,612,300				4,612,300	4,220,738	11,217	380,345
Total Agency - 900	\$4,612,300				\$4,612,300	\$4,220,738	\$11,217	\$380,345

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Catastrophic Health Care - 903

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Catastrophic Health Care								
Operating Expenses		\$240,548			\$240,548	\$240,548		
Trustee/Benefit Pymt		17,776,614			17,776,614	17,776,614		
Total Program		18,017,162			18,017,162	18,017,162		
Millennium Fund								
Trustee/Benefit Pymt	\$500,000				500,000	495,000		\$5,000
Total Program	500,000				500,000	495,000		5,000
Total Agency - 903	\$500,000	\$18,017,162			\$18,517,162	\$18,512,162		\$5,000

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Independent Living Council - 905

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Independent Living Council								
Personnel Costs		\$133,899			\$133,899	\$133,899		
Operating Expenses		162,388			162,388	162,388		
Capital Outlay		3,743			3,743	3,743		
Trustee/Benefit Pymt	(\$40,100)	16,000			(24,100)	16,000		(\$40,100)
Total Program	(40,100)	316,030			275,930	316,030		(40,100)
Total Agency - 905	(\$40,100)	\$316,030			\$275,930	\$316,030		(\$40,100)

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District I - 951

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District I								
Personnel Costs	\$1,195,900		\$6,427,400	(\$11,500)	\$7,611,800	\$7,541,866		\$69,934
Operating Expenses	203,400		3,238,500	11,500	3,453,400	3,341,301		112,099
Capital Outlay			696,500		696,500	678,655		17,845
Total Program	1,399,300		10,362,400		11,761,700	11,561,822		199,878
Total Agency - 951	\$1,399,300		\$10,362,400		\$11,761,700	\$11,561,822		\$199,878

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District II - 952

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District II								
Personnel Costs	\$802,900		\$2,158,700	\$3,884	\$2,965,484	\$2,920,616		\$44,868
Operating Expenses	160,100		866,780	(3,884)	1,022,996	881,531		141,465
Capital Outlay			1,025,000		1,025,000	798,464		226,536
Trustee/Benefit Pymt			805,000		805,000	705,017		99,983
Total Program	963,000		4,855,480		5,818,480	5,305,628		512,852
Total Agency - 952	\$963,000		\$4,855,480		\$5,818,480	\$5,305,628		\$512,852

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District III - 953

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District III								
Personnel Costs	\$1,253,500		\$3,563,700	(\$187)	\$4,817,013	\$4,803,786		\$13,227
Operating Expenses	265,500		1,467,700	187	1,733,387	1,506,692	\$45,940	180,755
Capital Outlay			251,100		251,100	163,441		87,659
Total Program	1,519,000		5,282,500		6,801,500	6,473,919	45,940	281,641
Total Agency - 953	\$1,519,000		\$5,282,500		\$6,801,500	\$6,473,919	\$45,940	\$281,641

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District IV - 954

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District IV								
Personnel Costs	\$1,854,100		\$5,452,600	\$3,326	\$7,310,026	\$7,200,900		\$109,126
Operating Expenses	382,300		2,668,100	(3,326)	3,047,074	2,988,725	\$45,688	12,661
Capital Outlay			163,000		163,000	113,761	26,209	23,030
Total Program	2,236,400		8,283,700		10,520,100	10,303,386	71,897	144,817
Total Agency - 954	\$2,236,400		\$8,283,700		\$10,520,100	\$10,303,386	\$71,897	\$144,817

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District V - 955

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District V								
Personnel Costs	\$1,111,700		\$3,132,944	(\$3,110)	\$4,241,534	\$4,139,984		\$101,550
Operating Expenses	199,200		945,883	15,234	1,160,317	1,132,487		27,830
Capital Outlay			698,588		698,588	697,756		832
Trustee/Benefit Pymt	12,200		355,754	(12,124)	355,830	348,789		7,041
Total Program	1,323,100		5,133,169		6,456,269	6,319,016		137,253
Total Agency - 955	\$1,323,100		\$5,133,169		\$6,456,269	\$6,319,016		\$137,253

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District VI - 956

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District VI								
Personnel Costs	\$1,131,100		\$4,746,700	(\$4,000)	\$5,873,800	\$5,646,702		\$227,098
Operating Expenses	203,700		1,684,700	4,000	1,892,400	1,829,866		62,534
Capital Outlay			1,009,300		1,009,300	128,192		881,108
Total Program	1,334,800		7,440,700		8,775,500	7,604,760		1,170,740
Total Agency - 956	\$1,334,800		\$7,440,700		\$8,775,500	\$7,604,760		\$1,170,740

State of Idaho

Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District VII - 957

Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Health District VII								
Personnel Costs	\$1,075,200		\$3,217,709	(\$2,675)	\$4,290,234	\$4,290,234		
Operating Expenses	221,800		1,336,314	2,675	1,560,789	1,484,399		\$76,390
Capital Outlay			550,000		550,000	367,943		182,057
Total Program	1,297,000		5,104,023		6,401,023	6,142,576		258,447
Total Agency - 957	\$1,297,000		\$5,104,023		\$6,401,023	\$6,142,576		\$258,447

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Bar - 960
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
State Bar								
Operating Expenses		\$1,822,481			\$1,822,481	\$1,822,481		
Total Program		1,822,481			1,822,481	1,822,481		
Total Agency - 960		\$1,822,481			\$1,822,481	\$1,822,481		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Potato Commission - 962
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Potato Commission								
Operating Expenses		\$9,677,346			\$9,677,346	\$9,677,346		
Total Program		9,677,346			9,677,346	9,677,346		
Total Agency - 962		\$9,677,346			\$9,677,346	\$9,677,346		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Dairy Products Commission - 964
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Dairy Products Commission								
Operating Expenses		\$7,880,353			\$7,880,353	\$7,880,353		
Total Program		7,880,353			7,880,353	7,880,353		
Total Agency - 964		\$7,880,353			\$7,880,353	\$7,880,353		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

Wheat Commission - 966
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Wheat Commission								
Operating Expenses		\$1,659,671			\$1,659,671	\$1,659,671		
Total Program		1,659,671			1,659,671	1,659,671		
Total Agency - 966		\$1,659,671			\$1,659,671	\$1,659,671		

State of Idaho
Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis
For the Year Ended June 30, 2005

State Building Authority - 968
Program

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Operating Expenses		\$60,973,602			\$60,973,602	\$60,973,602		
Total Program		60,973,602			60,973,602	60,973,602		
Total Agency - 968		\$60,973,602			\$60,973,602	\$60,973,602		
TOTAL STATEWIDE	\$4,691,294,278	\$1,590,676,733	\$155,283,775	\$1,466,742	\$6,438,721,528	\$6,000,359,274	\$64,931,693	\$373,430,561

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DETAIL
FINANCIAL SCHEDULES
Prior Year Encumbrances

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State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Legislative Services - 102

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)				
Legislative Services Office				
Operating Expenses	\$9,100	\$9,069		\$31
Capital Outlay	13,095	12,825		270
Total Program	22,195	21,894		301
Office of Performance Evaluation				
Operating Expenses	12,500	12,500		
Total Program	12,500	12,500		
Legislative Technology				
Operating Expenses	142,000	142,000		
Total Program	142,000	142,000		
Total Fund - 0001	176,695	176,394		301
Total Agency - 102	\$176,695	\$176,394		\$301

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Secretary of State - 130

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Administration				
Operating Expenses	\$5,852	\$5,852		
Total Program	5,852	5,852		
Total Fund - 0001	5,852	5,852		
Total Agency - 130	\$5,852	\$5,852		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Attorney General - 160

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Special Litigation				
Operating Expenses	\$1,872,019	\$662,026		\$1,209,993
Total Program	1,872,019	662,026		1,209,993
Total Fund - 0001	1,872,019	662,026		1,209,993
Total Agency - 160	\$1,872,019	\$662,026		\$1,209,993

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Superintendent of Public Instruction - 170

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481				
Public Schools - Administration				
Trustee/Benefit Pymt	\$1,471,168	\$1,471,168		
Total Program	1,471,168	1,471,168		
Public Schools - Children's Programs				
Trustee/Benefit Pymt	1,527,601	1,527,601		
Total Program	1,527,601	1,527,601		
Public Schools - Operations				
Trustee/Benefit Pymt	4,936,521	4,917,147		\$19,374
Total Program	4,936,521	4,917,147		19,374
Public Schools - Teachers				
Trustee/Benefit Pymt	11,687,451	11,687,451		
Total Program	11,687,451	11,687,451		
Total Fund - 0481	19,622,741	19,603,367		19,374
Total Agency - 170	\$19,622,741	\$19,603,367		\$19,374

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Financial Management - 180

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Division of Financial Management				
Operating Expenses	\$37,580	\$33,260	\$4,320	
Capital Outlay	20,351	20,351		
Total Program	57,931	53,611	4,320	
Total Fund - 0001	57,931	53,611	4,320	
Total Agency - 180	\$57,931	\$53,611	\$4,320	

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of the Governor - 181

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Governor's Office Administration				
Capital Outlay	\$5,591	\$5,591		
Total Program	5,591	5,591		
Total Fund - 0001	5,591	5,591		
Total Agency - 181	\$5,591	\$5,591		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Employee Retirement System - 183

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Pension - 0550				
Retirement System Administration				
Operating Expenses	\$130,047	\$114,300		\$15,747
Capital Outlay	27,525	27,248		277
Total Program	157,572	141,548		16,024
Total Fund - 0550	157,572	141,548		16,024
Total Agency - 183	\$157,572	\$141,548		\$16,024

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

State Liquor Dispensary - 185

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Liquor Control - 0418				
Liquor Dispensary Operations				
Operating Expenses	\$345,705	\$166,551	\$179,154	
Capital Outlay	80,499	76,169		\$4,330
Total Program	426,204	242,720	179,154	4,330
Total Fund - 0418	426,204	242,720	179,154	4,330
Total Agency - 185	\$426,204	\$242,720	\$179,154	\$4,330

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission on Aging - 187

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Commission on Aging				
Capital Outlay	\$3,859	\$3,859		
Trustee/Benefit Pymt	332,386	314,295		\$18,091
Total Program	336,245	318,154		18,091
Total Fund - 0001	336,245	318,154		18,091
Total Agency - 187	\$336,245	\$318,154		\$18,091

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Commission for the Blind and Visually Impaired - 189

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Commission for Blind and Visually Impaired				
Trustee/Benefit Pymt	\$34,070	\$31,997		\$2,073
Total Program	34,070	31,997		2,073
Total Fund - 0001	34,070	31,997		2,073
Rehabilitation Revenue and Refunds - 0288				
Commission for Blind and Visually Impaired				
Operating Expenses	20,800	10,400	\$10,400	
Total Program	20,800	10,400	10,400	
Total Fund - 0288	20,800	10,400	10,400	
Federal Grants - 0348				
Commission for Blind and Visually Impaired				
Operating Expenses	105,300	105,101		199
Trustee/Benefit Pymt	55,449	55,449		
Total Program	160,749	160,550		199
Total Fund - 0348	160,749	160,550		199
Total Agency - 189	\$215,619	\$202,947	\$10,400	\$2,272

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Military Division - 190

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Military Management				
Operating Expenses	\$87,142	\$81,615		\$5,527
Capital Outlay	29,930	29,905		25
Total Program	117,072	111,520		5,552
Federal and State Contracts				
Operating Expenses	324,091	323,315		776
Total Program	324,091	323,315		776
Disaster Services				
Operating Expenses	404	59		345
Total Program	404	59		345
Bureau of Hazardous Materials				
Operating Expenses	21,763	21,762		1
Total Program	21,763	21,762		1
Total Fund - 0001	463,330	456,656		6,674
Indirect Cost Recovery - 0125				
Military Management				
Capital Outlay	16,419	16,419		
Total Program	16,419	16,419		
Total Fund - 0125	16,419	16,419		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Military Division - 190

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Natural Restoration - 0310				
Disaster Services				
Trustee/Benefit Pymt	16,657		\$16,657	
Total Program	16,657		16,657	
Total Fund - 0310	16,657		16,657	
Federal Grants - 0348				
Federal and State Contracts				
Operating Expenses	1,163,575	1,037,748	1,123	124,704
Capital Outlay	38,717	38,592		125
Total Program	1,202,292	1,076,340	1,123	124,829
Disaster Services				
Operating Expenses	77,900	61,102		16,798
Capital Outlay	12,032	12,032		
Trustee/Benefit Pymt	325,766	325,173		593
Total Program	415,698	398,307		17,391
Bureau of Hazardous Materials				
Operating Expenses	93,959	78,854	420	14,685
Capital Outlay	833,786	828,987	620	4,179
Trustee/Benefit Pymt	3,369,517	2,937,180	34,788	397,549
Total Program	4,297,262	3,845,021	35,828	416,413
Total Fund - 0348	5,915,252	5,319,668	36,951	558,633

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Military Division - 190

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349				
Military Management				
Capital Outlay	5,231	5,231		
Total Program	5,231	5,231		
Total Fund - 0349	5,231	5,231		
Total Agency - 190	\$6,416,889	\$5,797,974	\$53,608	\$565,307

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Office of Species Conservation - 195

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Office of Species Conservation				
Operating Expenses	\$2,000	\$2,000		
Capital Outlay	10,409	8,489		\$1,920
Total Program	12,409	10,489		1,920
Total Fund - 0001	12,409	10,489		1,920
Total Agency - 195	\$12,409	\$10,489		\$1,920

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Department of Administration - 200****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Permanent Building - 0365				
Public Works				
Capital Outlay	\$12,274	\$12,274		
Total Program	12,274	12,274		
Total Fund - 0365	12,274	12,274		
Administration and Accounting Services - 0450				
Information Technology and Communications				
Operating Expenses	57,300	57,300		
Capital Outlay	67,759	67,759		
Total Program	125,059	125,059		
Purchasing				
Operating Expenses	32,500	32,500		
Total Program	32,500	32,500		
Total Fund - 0450	157,559	157,559		
Total Agency - 200	\$169,833	\$169,833		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Agriculture - 210

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Soil Conservation Commission				
Capital Outlay	\$10,921	\$9,447		\$1,474
Trustee/Benefit Pymt	28,811	28,811		
Total Program	39,732	38,258		1,474
Total Fund - 0001	39,732	38,258		1,474
Indirect Cost Recovery - 0125				
Administration				
Operating Expenses	11,989	11,989		
Total Program	11,989	11,989		
Total Fund - 0125	11,989	11,989		
Agricultural Fees - 0332				
Animal Industries				
Operating Expenses	7,384	7,384		
Total Program	7,384	7,384		
Total Fund - 0332	7,384	7,384		
Total Agency - 210	\$59,105	\$57,631		\$1,474

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce - 220

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Department of Commerce and Labor				
Trustee/Benefit Pymt	\$1,835,777			\$1,835,777
Total Program	1,835,777			1,835,777
Total Fund - 0001	1,835,777			1,835,777
Total Agency - 220	\$1,835,777			\$1,835,777

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Support Services				
Operating Expenses	\$261,182	\$247,625		\$13,557
Capital Outlay	199,265	196,797		2,468
Total Program	460,447	444,422		16,025
Offender Programs				
Operating Expenses	290,572	206,705	\$12,497	71,370
Capital Outlay	1,293	1,129		164
Total Program	291,865	207,834	12,497	71,534
Idaho State Correctional Institution - Boise				
Operating Expenses	128,990	121,247		7,743
Capital Outlay	228,775	228,775		
Total Program	357,765	350,022		7,743
Idaho State Correctional Institution - Orofino				
Operating Expenses	69,762	58,274	2,513	8,975
Capital Outlay	141,411	122,237		19,174
Total Program	211,173	180,511	2,513	28,149
North Idaho State Correctional Institution - Cottonwood				
Operating Expenses	56,986	34,779		22,207
Capital Outlay	68,936	68,395		541
Total Program	125,922	103,174		22,748

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)				
South Idaho State Correctional Institution - Boise				
Operating Expenses	205,987	159,400		46,587
Capital Outlay	149,598	127,346		22,252
Total Program	355,585	286,746		68,839
Idaho Maximum Security Institution - Boise				
Operating Expenses	52,138	44,303		7,835
Capital Outlay	57,271	53,131		4,140
Total Program	109,409	97,434		11,975
St Anthony Work Camp				
Operating Expenses	45,457	43,115		2,342
Capital Outlay	157,912	157,462		450
Total Program	203,369	200,577		2,792
Pocatello Women's Correctional Center				
Operating Expenses	125,907	93,979		31,928
Capital Outlay	38,434	38,434		
Total Program	164,341	132,413		31,928
Community Supervision				
Operating Expenses	91,624	71,052		20,572
Capital Outlay	132,394	130,266		2,128
Total Program	224,018	201,318		22,700

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)				
Commission for Pardons and Parole				
Operating Expenses	2,132	1,859		273
Total Program	2,132	1,859		273
Operations Administration				
Operating Expenses	7,291	6,033		1,258
Total Program	7,291	6,033		1,258
Community Workcenters				
Operating Expenses	2,903	2,799		104
Capital Outlay	27,550	27,550		
Total Program	30,453	30,349		104
Medical Services Contract				
Operating Expenses	80,532	70,709		9,823
Total Program	80,532	70,709		9,823
South Boise Women's Correctional Center				
Operating Expenses	122,658	78,836		43,822
Capital Outlay	3,860	3,860		
Total Program	126,518	82,696		43,822
Total Fund - 0001	2,750,820	2,396,097	15,010	339,713

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Inmate Labor - 0282				
Idaho State Correctional Institution - Orofino				
Operating Expenses	6,286	301		5,985
Total Program	6,286	301		5,985
South Idaho State Correctional Institution - Boise				
Operating Expenses	33,144	29,340		3,804
Capital Outlay	17,873			17,873
Total Program	51,017	29,340		21,677
St Anthony Work Camp				
Operating Expenses	36,556	31,191		5,365
Capital Outlay	20,362	20,356		6
Total Program	56,918	51,547		5,371
Pocatello Women's Correctional Center				
Operating Expenses	2,374	2,372		2
Total Program	2,374	2,372		2
Community Workcenters				
Operating Expenses	54,228	31,931		22,297
Capital Outlay	16,232	16,232		
Total Program	70,460	48,163		22,297
Total Fund - 0282	187,055	131,723		55,332

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Parolee Supervision - 0284				
Community Supervision				
Operating Expenses	64,528	43,383		21,145
Capital Outlay	2,760	2,760		
Total Program	67,288	46,143		21,145
Total Fund - 0284	67,288	46,143		21,145
Federal Grants - 0348				
Support Services				
Capital Outlay	1,199	1,199		
Total Program	1,199	1,199		
Offender Programs				
Operating Expenses	45,122	33,856		11,266
Capital Outlay	2,102			2,102
Total Program	47,224	33,856		13,368
Pocatello Women's Correctional Center				
Operating Expenses	2,400	1,920		480
Total Program	2,400	1,920		480
Community Supervision				
Capital Outlay	8,966			8,966
Total Program	8,966			8,966
Total Fund - 0348	59,789	36,975		22,814

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349				
Support Services				
Operating Expenses	144,012	144,010		2
Total Program	144,012	144,010		2
Idaho State Correctional Institution - Boise				
Operating Expenses	6,983	6,393		590
Total Program	6,983	6,393		590
Idaho State Correctional Institution - Orofino				
Operating Expenses	8,324	8,306		18
Total Program	8,324	8,306		18
South Idaho State Correctional Institution - Boise				
Operating Expenses	6,575	5,030		1,545
Capital Outlay	377	339		38
Total Program	6,952	5,369		1,583
St Anthony Work Camp				
Operating Expenses	1,100	1,085		15
Capital Outlay	2,549	2,470		79
Total Program	3,649	3,555		94
Pocatello Women's Correctional Center				
Operating Expenses	3,219	1,469		1,750
Total Program	3,219	1,469		1,750

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Correction - 230

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349 (continued)				
Community Workcenters				
Operating Expenses	1,412	597		815
Total Program	1,412	597		815
Medical Services Contract				
Operating Expenses	77,500	70,301		7,199
Total Program	77,500	70,301		7,199
South Boise Women's Correctional Center				
Operating Expenses	250	155		95
Total Program	250	155		95
Total Fund - 0349	252,301	240,155		12,146
Endowment Earnings - 0481				
Idaho State Correctional Institution - Boise				
Operating Expenses	84,392	73,736		10,656
Total Program	84,392	73,736		10,656
Total Fund - 0481	84,392	73,736		10,656
Total Agency - 230	\$3,401,645	\$2,924,829	\$15,010	\$461,806

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Commerce and Labor - 240

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Department of Commerce and Labor				
Trustee/Benefit Pymt	\$1,835,777	\$1,098,774	\$737,003	
Total Program	1,835,777	1,098,774	737,003	
Total Fund - 0001	1,835,777	1,098,774	737,003	
Total Agency - 240	\$1,835,777	\$1,098,774	\$737,003	

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Environmental Quality - 245

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Environmental Remediation - 0201				
Waste Management and Remediation				
Operating Expenses	\$100,000	\$100,000		
Total Program	100,000	100,000		
Total Fund - 0201	100,000	100,000		
Cooperative Welfare - DEQ - 0225				
Water Quality				
Operating Expenses	260,318	260,318		
Trustee/Benefit Pymt	713,581	537,332	\$176,249	
Total Program	973,899	797,650	176,249	
Waste Management and Remediation				
Operating Expenses	190,459	190,459		
Total Program	190,459	190,459		
Total Fund - 0225	1,164,358	988,109	176,249	
Bunker Hill Consent Decree - 0511				
Waste Management and Remediation				
Operating Expenses	450,000			\$450,000
Total Program	450,000			450,000
Total Fund - 0511	450,000			450,000

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Environmental Quality - 245

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 245	\$1,714,358	\$1,088,109	\$176,249	\$450,000

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Fish and Game - 260

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Fish and Game - 0050				
Administration				
Operating Expenses	\$572,318	\$388,043	\$158,446	\$25,829
Capital Outlay	522,546	407,473	109,915	5,158
Total Program	1,094,864	795,516	268,361	30,987
Enforcement				
Operating Expenses	3,631	2,206	1,425	
Capital Outlay	93,837	88,244	1,826	3,767
Total Program	97,468	90,450	3,251	3,767
Fisheries				
Operating Expenses	391,248	278,604	89,875	22,769
Capital Outlay	889,259	642,294	233,126	13,839
Total Program	1,280,507	920,898	323,001	36,608
Wildlife				
Operating Expenses	368,970	275,388	82,978	10,604
Capital Outlay	101,771	101,083		688
Total Program	470,741	376,471	82,978	11,292
Information and Education				
Operating Expenses	52,563	49,041	1,000	2,522
Capital Outlay	26,059	17,005	8,500	554
Total Program	78,622	66,046	9,500	3,076

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Fish and Game - 260

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Fish and Game - 0050 (continued)				
Engineering				
Capital Outlay	16,418	13,468	2,924	26
Total Program	16,418	13,468	2,924	26
Natural Resource Policy				
Operating Expenses	5,400	5,400		
Capital Outlay	18,167	18,167		
Total Program	23,567	23,567		
Winter Feeding and Habitat Improvement				
Operating Expenses	77,642	73,608	4,000	34
Capital Outlay	6,379	6,379		
Total Program	84,021	79,987	4,000	34
Total Fund - 0050	3,146,208	2,366,403	694,015	85,790

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Fish and Game - 260

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Set-aside - 0051				
Fisheries				
Operating Expenses	10,920	1,680	240	9,000
Capital Outlay	82,554	69,554	13,000	
Total Program	93,474	71,234	13,240	9,000
Wildlife				
Operating Expenses	4,135	1,411	2,725	(1)
Total Program	4,135	1,411	2,725	(1)
Information and Education				
Operating Expenses	9,634	8,000		1,634
Total Program	9,634	8,000		1,634
Winter Feeding and Habitat Improvement				
Operating Expenses	88,887	11,282	77,605	
Capital Outlay	35,683	14,205		21,478
Total Program	124,570	25,487	77,605	21,478
Total Fund - 0051	231,813	106,132	93,570	32,111

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Fish and Game - 260

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Fish and Game Expendable Trust - 0524				
Enforcement				
Operating Expenses	19,900	19,100		800
Capital Outlay	671	671		
Total Program	20,571	19,771		800
Wildlife				
Operating Expenses	40,177	37,125		3,052
Capital Outlay	5,650	5,650		
Total Program	45,827	42,775		3,052
Total Fund - 0524	66,398	62,546		3,852
Total Agency - 260	\$3,444,419	\$2,535,081	\$787,585	\$121,753

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Health and Welfare - 270

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Cancer Control - 0176				
Public Health Services				
Operating Expenses	\$148,399	\$122,083		\$26,316
Trustee/Benefit Pymt	20,016	20,016		
Total Program	168,415	142,099		26,316
Total Fund - 0176	168,415	142,099		26,316
Cooperative Welfare - 0220				
Public Health Services				
Trustee/Benefit Pymt	511,424	441,202		70,222
Total Program	511,424	441,202		70,222
Total Fund - 0220	511,424	441,202		70,222
Idaho Millennium Income - 0499				
Public Health Services				
Operating Expenses	78,926	78,926		
Total Program	78,926	78,926		
Total Fund - 0499	78,926	78,926		
Total Agency - 270	\$758,765	\$662,227		\$96,538

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Insurance - 280

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229				
Insurance Regulation				
Operating Expenses	\$20,000	\$20,000		
Capital Outlay	12,100	11,008		\$1,092
Total Program	32,100	31,008		1,092
Total Fund - 0229	32,100	31,008		1,092
Total Agency - 280	\$32,100	\$31,008		\$1,092

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Administration				
Operating Expenses	\$24,224	\$21,679		\$2,545
Capital Outlay	23,434	23,271		163
Total Program	47,658	44,950		2,708
Community Services				
Capital Outlay	12,975	12,975		
Total Program	12,975	12,975		
Institutions				
Operating Expenses	11,639	11,159		480
Capital Outlay	33,032	33,032		
Total Program	44,671	44,191		480
Total Fund - 0001	105,304	102,116		3,188
Miscellaneous Revenue - 0349				
Administration				
Capital Outlay	84	84		
Total Program	84	84		
Total Fund - 0349	84	84		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Juvenile Corrections - 285

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings - 0481				
Institutions				
Operating Expenses	1,170	1,170		
Total Program	1,170	1,170		
Total Fund - 0481	1,170	1,170		
Total Agency - 285	\$106,558	\$103,370		\$3,188

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Idaho Transportation Department - 290****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
State Highway - 0260				
Administrative Services				
Operating Expenses	\$3,624,104	\$2,223,610	\$1,355,704	\$44,790
Capital Outlay	209,941	209,624		317
Total Program	3,834,045	2,433,234	1,355,704	45,107
Planning				
Operating Expenses	186,087	100,410		85,677
Total Program	186,087	100,410		85,677
Motor Vehicles				
Operating Expenses	208,071	204,512		3,559
Capital Outlay	12,069	12,069		
Total Program	220,140	216,581		3,559
Highway Operations				
Operating Expenses	8,064,508	6,839,984	128,114	1,096,410
Capital Outlay	2,929,184	2,926,924	900	1,360
Total Program	10,993,692	9,766,908	129,014	1,097,770
Capital Facilities				
Capital Outlay	732,331	726,770		5,561
Total Program	732,331	726,770		5,561
Contract Construction and Right-of-Way Acquisition				
Capital Outlay	14,057			14,057
Total Program	14,057			14,057

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Idaho Transportation Department - 290****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
State Highway - 0260 (continued)				
Public Transportation				
Trustee/Benefit Pymt	64,004	64,004		
Total Program	64,004	64,004		
Total Fund - 0260	16,044,356	13,307,907	1,484,718	1,251,731
Plate Manufacturing - 0262				
Plate Manufacturing Fund				
Operating Expenses	108,026	108,026		
Total Program	108,026	108,026		
Total Fund - 0262	108,026	108,026		
Total Agency - 290	\$16,152,382	\$13,415,933	\$1,484,718	\$1,251,731

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Industrial Commission - 300

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Industrial Administration - 0300				
Compensation				
Operating Expenses	\$21,569	\$21,540		\$29
Capital Outlay	333	333		
Total Program	21,902	21,873		29
Rehabilitation				
Operating Expenses	2,867	2,867		
Total Program	2,867	2,867		
Adjudication				
Operating Expenses	5,424	5,424		
Total Program	5,424	5,424		
Total Fund - 0300	30,193	30,164		29
Crime Victim Compensation - 0313				
Crime Victims Compensation				
Operating Expenses	2,998	2,998		
Total Program	2,998	2,998		
Total Fund - 0313	2,998	2,998		
Total Agency - 300	\$33,191	\$33,162		\$29

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Department of Lands - 320****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Support Services				
Operating Expenses	\$54,022	\$45,837		\$8,185
Total Program	54,022	45,837		8,185
Land, Range, and Mineral Resource Management				
Operating Expenses	4,000	3,044		956
Capital Outlay	5,735	5,735		
Total Program	9,735	8,779		956
Total Fund - 0001	63,757	54,616		9,141
Department of Lands - 0075				
Forest and Range Fire Protection				
Capital Outlay	5,009	4,094		915
Total Program	5,009	4,094		915
Total Fund - 0075	5,009	4,094		915

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Lands - 320

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Endowment Earnings Reserve - 0482				
Support Services				
Operating Expenses	16,938	16,938		
Capital Outlay	252,288	243,350		8,938
Total Program	269,226	260,288		8,938
Forest Resources Management				
Operating Expenses	950,000		\$950,000	
Capital Outlay	2,942	2,942		
Total Program	952,942	2,942	950,000	
Land, Range, and Mineral Resource Management				
Operating Expenses	415,484	340,146		75,338
Total Program	415,484	340,146		75,338
Total Fund - 0482	1,637,652	603,376	950,000	84,276
Total Agency - 320	\$1,706,418	\$662,086	\$950,000	\$94,332

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Idaho State Police - 330****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Director's Office				
Operating Expenses	\$22,568	\$15,928	\$6,640	
Capital Outlay	1,500	1,500		
Total Program	24,068	17,428	6,640	
Investigations				
Operating Expenses	13,629	13,201		\$428
Capital Outlay	6,500	6,500		
Total Program	20,129	19,701		428
Patrol				
Operating Expenses	30,172	28,627		1,545
Capital Outlay	42,289	41,781		508
Total Program	72,461	70,408		2,053
Law Enforcement Programs				
Operating Expenses	49,850	49,850		
Total Program	49,850	49,850		
Support Services				
Operating Expenses	50,451	29,451	21,000	
Capital Outlay	15,100	15,100		
Total Program	65,551	44,551	21,000	

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho State Police - 330

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001 (continued)				
Forensic Services				
Operating Expenses	25,824	25,824		
Capital Outlay	83,519	83,235		284
Total Program	109,343	109,059		284
Executive Protection				
Operating Expenses	904	400		504
Total Program	904	400		504
Total Fund - 0001	342,306	311,397	27,640	3,269
State Police - 0264				
Patrol				
Operating Expenses	59,616	50,050		9,566
Capital Outlay	34,263	34,263		
Total Program	93,879	84,313		9,566
Support Services				
Operating Expenses	1,093	1,093		
Capital Outlay	1,500	1,500		
Total Program	2,593	2,593		
Total Fund - 0264	96,472	86,906		9,566

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho State Police - 330

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Peace Officers Standards and Training - 0272				
Peace Officers Standards and Training Academy				
Operating Expenses	118,955	107,864		11,091
Capital Outlay	8,196	8,196		
Total Program	127,151	116,060		11,091
Total Fund - 0272	127,151	116,060		11,091
Drug Enforcement - 0273				
Investigations				
Operating Expenses	2,517	2,227		290
Capital Outlay	214,928	193,637		21,291
Total Program	217,445	195,864		21,581
Total Fund - 0273	217,445	195,864		21,581
Hazardous Materials / Waste Transport - 0274				
Patrol				
Operating Expenses	104	104		
Total Program	104	104		
Total Fund - 0274	104	104		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho State Police - 330

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<hr/>				
(ILETS) Law Enforcement Telecommunication - 0275				
Support Services				
Operating Expenses	370	370		
Total Program	370	370		
<hr/>				
Total Fund - 0275	370	370		
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State of Idaho
Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis
For the Year Ended June 30, 2005

Idaho State Police - 330
Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348				
Peace Officers Standards and Training Academy				
Operating Expenses	90,562	90,562		
Total Program	90,562	90,562		
Patrol				
Operating Expenses	15,275	15,101		174
Capital Outlay	194,415	180,290		14,125
Total Program	209,690	195,391		14,299
Law Enforcement Programs				
Operating Expenses	2,845	2,845		
Capital Outlay	13,607	13,607		
Total Program	16,452	16,452		
Director's Office				
Operating Expenses	40,903	22,689	18,214	
Capital Outlay	110			110
Total Program	41,013	22,689	18,214	110
Support Services				
Capital Outlay	10,125	10,125		
Total Program	10,125	10,125		
Total Fund - 0348	367,842	335,219	18,214	14,409

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho State Police - 330

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Miscellaneous Revenue - 0349				
Patrol				
Capital Outlay	106,338	105,942		396
Total Program	106,338	105,942		396
Law Enforcement Programs				
Operating Expenses	211	142		69
Total Program	211	142		69
Support Services				
Operating Expenses	34,061	1,721	32,340	
Capital Outlay	271,426	271,424		2
Total Program	305,487	273,145	32,340	2
Total Fund - 0349	412,036	379,229	32,340	467
Total Agency - 330	\$1,563,726	\$1,425,149	\$78,194	\$60,383

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Management Services				
Capital Outlay	\$10,000	\$10,000		
Total Program	10,000	10,000		
Park Operations				
Capital Outlay	19,608	19,535		\$73
Total Program	19,608	19,535		73
Capital Development				
Capital Outlay	57,775	27,071	\$30,704	
Total Program	57,775	27,071	30,704	
Total Fund - 0001	87,383	56,606	30,704	73
Indirect Cost Recovery - 0125				
Management Services				
Operating Expenses	8,000	6,843	1,157	
Capital Outlay	5,000	5,000		
Total Program	13,000	11,843	1,157	
Total Fund - 0125	13,000	11,843	1,157	

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Department of Parks and Recreation - 340****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation - 0243				
Management Services				
Operating Expenses	92,261	666		91,595
Capital Outlay	20,162	20,162		
Total Program	112,423	20,828		91,595
Park Operations				
Operating Expenses	18,342	9,939		8,403
Total Program	18,342	9,939		8,403
Capital Development				
Capital Outlay	3,000			3,000
Total Program	3,000			3,000
Total Fund - 0243	133,765	30,767		102,998

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Recreational Fuels - 0247				
Management Services				
Capital Outlay	29,530	16,200	9,000	4,330
Trustee/Benefit Pymt	699,109	493,738	123,084	82,287
Total Program	728,639	509,938	132,084	86,617
Park Operations				
Operating Expenses	1,769			1,769
Capital Outlay	194,274	165,459	435	28,380
Total Program	196,043	165,459	435	30,149
Capital Development				
Capital Outlay	741,702	519,610	174,888	47,204
Total Program	741,702	519,610	174,888	47,204
Recreation Resources				
Trustee/Benefit Pymt	46,386	9,715		36,671
Total Program	46,386	9,715		36,671
Total Fund - 0247	1,712,770	1,204,722	307,407	200,641

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation Registration - 0250				
Management Services				
Operating Expenses	30,000			30,000
Capital Outlay	188,143	89,205	98,938	
Trustee/Benefit Pymt	544,445	286,596	220,513	37,336
Total Program	762,588	375,801	319,451	67,336
Park Operations				
Operating Expenses	4,989	4,989		
Capital Outlay	34,993	34,993		
Total Program	39,982	39,982		
Capital Development				
Capital Outlay	926,970	525,574	401,395	1
Total Program	926,970	525,574	401,395	1
Recreation Resources				
Operating Expenses	141,005	39,235	101,771	(1)
Trustee/Benefit Pymt	50,389	14,045		36,344
Total Program	191,394	53,280	101,771	36,343
Total Fund - 0250	1,920,934	994,637	822,617	103,680

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348				
Management Services				
Trustee/Benefit Pymt	1,294,816	760,235	414,937	119,644
Total Program	1,294,816	760,235	414,937	119,644
Capital Development				
Capital Outlay	42,183	42,183		
Total Program	42,183	42,183		
Recreation Resources				
Trustee/Benefit Pymt	132,190	83,634	32,000	16,556
Total Program	132,190	83,634	32,000	16,556
Total Fund - 0348	1,469,189	886,052	446,937	136,200
Miscellaneous Revenue - 0349				
Park Operations				
Operating Expenses	2,500	2,500		
Capital Outlay	11,030			11,030
Total Program	13,530	2,500		11,030
Capital Development				
Capital Outlay	5,360	5,360		
Total Program	5,360	5,360		
Total Fund - 0349	18,890	7,860		11,030

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Parks and Recreation - 340

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Parks and Recreation Expendable Trust - 0496				
Park Operations				
Operating Expenses	6,120			6,120
Capital Outlay	2,000	2,000		
Total Program	8,120	2,000		6,120
Total Fund - 0496	8,120	2,000		6,120
Total Agency - 340	\$5,364,051	\$3,194,487	\$1,608,822	\$560,742

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Tax Appeals - 351

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Board of Tax Appeals				
Operating Expenses	\$1,920	\$1,920		
Total Program	1,920	1,920		
Total Fund - 0001	1,920	1,920		
Total Agency - 351	\$1,920	\$1,920		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Tax Commission - 352

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
General Services-				
Operating Expenses	\$182,550	\$152,569	\$29,982	(\$1)
Capital Outlay	104,924	97,709		7,215
Total Program	287,474	250,278	29,982	7,214
Audit and Collections				
Operating Expenses	585	585		
Capital Outlay	11,692	11,692		
Total Program	12,277	12,277		
County Support				
Operating Expenses	57,000	35,000	22,000	
Total Program	57,000	35,000	22,000	
Total Fund - 0001	356,751	297,555	51,982	7,214
Multi-State Tax Compact - 0276				
General Services				
Capital Outlay	11,098	11,098		
Total Program	11,098	11,098		
Total Fund - 0276	11,098	11,098		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Tax Commission - 352

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Internal Accounting and Administrative Services - 0338				
General Services-				
Operating Expenses	29,846	29,846		
Capital Outlay	820	820		
Total Program	30,666	30,666		
Audit and Collections				
Operating Expenses	43,000	43,000		
Total Program	43,000	43,000		
Total Fund - 0338	73,666	73,666		
Abandoned Property Trust - 0518				
General Services-				
Capital Outlay	221	190		31
Total Program	221	190		31
Audit and Collections				
Capital Outlay	1,790	1,712		78
Total Program	1,790	1,712		78
Total Fund - 0518	2,011	1,902		109
Total Agency - 352	\$443,526	\$384,221	\$51,982	\$7,323

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Water Resources - 360

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Planning and Technical Services				
Operating Expenses	\$14,869			\$14,869
Capital Outlay	423	\$423		
Trustee/Benefit Pymt	33,879	33,878		1
Total Program	49,171	34,301		14,870
Total Fund - 0001	49,171	34,301		14,870
Indirect Cost Recovery - 0125				
Management and Support Services				
Capital Outlay	330	330		
Total Program	330	330		
Total Fund - 0125	330	330		
Water Pollution Control - 0200				
Planning and Technical Services				
Operating Expenses	168,357	160,388	\$7,969	
Total Program	168,357	160,388	7,969	
Total Fund - 0200	168,357	160,388	7,969	

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Department of Water Resources - 360

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Water Claims Adjudication - 0337				
Snake River Basin Adjudication				
Trustee/Benefit Pymt	183,538	133,691	49,848	(1)
Total Program	183,538	133,691	49,848	(1)
Total Fund - 0337	183,538	133,691	49,848	(1)
Total Agency - 360	\$401,396	\$328,710	\$57,817	\$14,869

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Idaho State Lottery - 440

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Lottery - 0419				
Lottery Administration				
Operating Expenses	\$49,000	\$20,518		\$28,482
Total Program	49,000	20,518		28,482
Total Fund - 0419	49,000	20,518		28,482
Total Agency - 440	\$49,000	\$20,518		\$28,482

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

State Appellate Public Defender - 443

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
State Appellate Public Defender				
Operating Expenses	\$6,501	\$6,501		
Total Program	6,501	6,501		
Total Fund - 0001	6,501	6,501		
Total Agency - 443	\$6,501	\$6,501		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Veterans Services - 444

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Federal Grants - 0348				
Division of Veterans Services				
Operating Expenses	\$48,585	\$48,585		
Total Program	48,585	48,585		
Total Fund - 0348	48,585	48,585		
Total Agency - 444	\$48,585	\$48,585		

State of Idaho**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis****For the Year Ended June 30, 2005****Division of Building Safety - 450****Fund and Program**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
State Regulatory - 0229				
Building Safety - Self-Governing Agencies				
Operating Expenses	\$12,475	\$12,475		
Capital Outlay	1,077			\$1,077
Total Program	13,552	12,475		1,077
Building Safety - Self-Governing Agencies				
Capital Outlay	15,223	15,223		
Total Program	15,223	15,223		
Total Fund - 0229	28,775	27,698		1,077
Federal Grants - 0348				
Building Safety - Miscellaneous Revenue and Federal Grants				
Capital Outlay	5,394	5,394		
Total Program	5,394	5,394		
Total Fund - 0348	5,394	5,394		
Miscellaneous Revenue - 0349				
Building Safety - Miscellaneous Revenue and Federal Grants				
Capital Outlay	2,905	2,905		
Total Program	2,905	2,905		
Total Fund - 0349	2,905	2,905		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Building Safety - 450

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 450	\$37,074	\$35,997		\$1,077

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Board of Education - 501

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
State Board of Education				
Operating Expenses	\$668	\$390		\$278
Capital Outlay	2,332	2,332		
Total Program	3,000	2,722		278
Total Fund - 0001	3,000	2,722		278
Total Agency - 501	\$3,000	\$2,722		\$278

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

School for the Deaf and Blind - 502

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
School for the Deaf and Blind				
Operating Expenses	\$25,000	\$24,958		\$42
Capital Outlay	87,353	87,223		130
Total Program	112,353	112,181		172
Total Fund - 0001	112,353	112,181		172
Endowment Earnings - 0481				
School for the Deaf and Blind				
Capital Outlay	80,707	78,215		2,492
Total Program	80,707	78,215		2,492
Total Fund - 0481	80,707	78,215		2,492
Total Agency - 502	\$193,060	\$190,396		\$2,664

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
General Programs				
Trustee/Benefit Pymt	\$2,911,462	\$2,911,462		
Total Program	2,911,462	2,911,462		
Post-Secondary Programs				
Trustee/Benefit Pymt	1,785,838	1,785,838		
Total Program	1,785,838	1,785,838		
Underprepared Adults and Displaced Homemakers				
Trustee/Benefit Pymt	83,259	83,259		
Total Program	83,259	83,259		
Total Fund - 0001	4,780,559	4,780,559		
Federal Grants - 0348				
General Programs				
Trustee/Benefit Pymt	3,548,678	3,548,678		
Total Program	3,548,678	3,548,678		
Underprepared Adults and Displaced Homemakers				
Trustee/Benefit Pymt	644,486	644,486		
Total Program	644,486	644,486		
Total Fund - 0348	4,193,164	4,193,164		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Professional-Technical Education - 503

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 503	\$8,973,723	\$8,973,723		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Division of Vocational Rehabilitation - 523

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
General Fund - 0001				
Renal Disease				
Trustee/Benefit Pymt	\$113,121	\$55,303		\$57,818
Total Program	113,121	55,303		57,818
Independent Living Council				
Trustee/Benefit Pymt	36,911	36,911		
Total Program	36,911	36,911		
Total Fund - 0001	150,032	92,214		57,818
Federal Grants - 0348				
Vocational Rehabilitation				
Operating Expenses	163,681	94,348	\$34,240	35,093
Capital Outlay	135,951	127,871		8,080
Trustee/Benefit Pymt	537,668	537,632		36
Total Program	837,300	759,851	34,240	43,209
Total Fund - 0348	837,300	759,851	34,240	43,209
Total Agency - 523	\$987,332	\$852,065	\$34,240	\$101,027

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District III - 953

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290				
Health District III				
Operating Expenses	\$36,691	\$35,957		\$734
Total Program	36,691	35,957		734
Total Fund - 0290	36,691	35,957		734
Total Agency - 953	\$36,691	\$35,957		\$734

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis

For the Year Ended June 30, 2005

Public Health District V - 955

Fund and Program

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
Public Health - 0290				
Health District V				
Capital Outlay	\$36,000	\$36,000		
Total Program	36,000	36,000		
Total Fund - 0290	36,000	36,000		
Total Agency - 955	\$36,000	\$36,000		
TOTAL STATEWIDE	\$78,701,680	\$65,539,667	\$6,229,102	\$6,932,911

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APPENDIX

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APPENDIX

DETAIL OF SUMMARY SCHEDULE FUND TYPES AND FUND NAMES

GENERAL FUND ACCOUNTS

General Account-Miscellaneous

0060 Legislative
0076 Fire Suppression - Deficiency
0077 Peace Officer Benefit - Deficiency
0100 Hazardous Subst Emergency Response - Deficiency
0120 Miscellaneous General
0125 Indirect Cost Recovery
0150 Budget Stabilization
0151 Constitutional Defense
0230 Governor's Emergency
0231 Disaster Emergency
0232 Subgrant Disaster Emergency
0239 Guardian Ad Litem
0276 Multi-State Tax Compact
0301 Catastrophic Health Care
0315 School District Building
0316 Endowment
0331 Pest Control - Deficiency
0335 Livestock Disease Control - Deficiency
0338 Internal Accounting and Administrative Service
0365 Permanent Building
0403 Loan
0481 Endowment Earnings
0499 Idaho Millennium Income
0502 Sales Tax
0506 Community College
0516 Tax Commission Refunds
0518 Abandoned Property Trust
0540 Idaho Millennium

General Account-State

0001 General Fund

SPECIAL REVENUE FUNDS

Agriculture And Natural Resources

0075 Department of Lands
0183 Agriculture Smoke Management
0185 Hazardous Waste Emergency
0186 Air Quality Permitting
0187 Payette Lake Administration
0191 Public Water System Supervision
0200 Water Pollution Control
0201 Environmental Remediation
0225 Cooperative Welfare-DEQ
0243 Parks and Recreation
0247 Recreational Fuels
0250 Parks and Recreation Registration
0310 Natural Restoration
0320 Agriculture in the Classroom
0330 Agricultural Inspection
0332 Agricultural Fees
0410 Public Recreation

Agriculture and Natural Resources (continued)

0425 Land and Building Rentals
0486 Fresh Fruit and Vegetable Inspection
0487 Payette Lake Trust
0494 Petroleum Price Violation
0495 Community Forestry
0496 Parks and Recreation Expendable Trust
0511 Bunker Hill Consent Decree
0522 Resource Conservation/Rangeland Management
1400 Potato Commission
1401 Dairy Products Commission
1402 Wheat Commission

Federal Grants

0348 Federal Grants

Fish And Game

0050 Fish and Game
0051 Fish and Game Set-Aside
0052 Animal Damage Control
0055 Depredation Accounts
0524 Fish and Game Expendable Trust
0530 Fish and Game Non-Expendable Trust
0531 Depredation-Secondary

Health And Welfare

0173 Idaho Health Insurance Access Card
0174 Prevention of Minors' Access to Tobacco
0175 Domestic Violence Project
0176 Cancer Control
0178 Emergency Medical Services
0179 Medical Assistance
0181 Central Cancer Registry
0182 Alcoholism/Intoxication Treatment
0189 Food Safety
0190 Health and Welfare-EMS III
0220 Cooperative Welfare
0281 Substance Abuse Treatment
0483 Children's Trust
0489 Health and Environmental Protection Trust

Idaho Building Authority

1490 Idaho Building Authority

Miscellaneous

0188 Juvenile Corrections
0210 Business Enterprise Programs
0211 Veterans Cemetery Maintenance
0212 Idaho Travel and Convention
0218 Displaced Homemaker
0264 State Police
0266 Search and Rescue
0272 Peace Officers Standards and Training
0273 Drug Enforcement
0274 Hazardous Materials/Waste Transport
0275 (ILETS) Law Enforcement Telecommunication
0282 Inmate Labor

SPECIAL REVENUE FUNDS (continued)**Miscellaneous (continued)**

0284 Parolee Supervision
0288 Rehabilitation Revenue and Refunds
0300 Industrial Administration
0302 Unemployment Penalty and Interest
0303 Employment Security Special Administration
0304 Library Services Improvement
0305 Workforce Development Training
0313 Crime Victim Compensation
0314 ISTARS Technology
0319 Driver Training
0325 Public Instruction
0334 Sheep and Goat Disease Indemnity
0337 Water Claims Adjudication
0340 Drug Court/Family Court Services
0341 Guardianship Pilot Project
0349 Miscellaneous Revenue
0366 Governor's Residence
0401 Seminars and Publications
0408 Rehabilitation Services
0426 Adaptive Aids and Appliances
0485 Pari-Mutuel Distributions
0492 Loss Recovery
0497 INEEL Settlement
0498 Hispanic Cultural Center
0507 County Inheritance Tax
0517 Real Estate Recovery
0519 Industrial Special Indemnity
1528 Capitol Permanent Endowment

Regulatory

0229 State Regulatory
0491 Commodity Indemnity
0515 Insurance Refund
0523 Insurance Insolvency Account
1300 State Bar

Transportation

0221 State Aeronautics
0257 American Trucking Association Settlement
0259 Local Highway
0260 State Highway
0261 Highway Distribution
0262 Plate Manufacturing
0263 Highway Safety
0267 Motor Fuels Distribution
0277 Abandoned Vehicle Trust
0513 Local Highway Trust
0576 Motor Vehicle Trust

PERMANENT FUNDS

0482 Endowment Earnings Reserve
0527 Land Bank

ENTERPRISE FUNDS

0418 Liquor Control
0419 Lottery
0421 Correctional Industries Betterment
0490 Development Loans
0514 Unemployment Compensation
0521 Planning and Development Loan
0529 Wastewater Facility Loan
0532 Drinking Water Loan

Higher Education, Legal Basis

0650 Higher Education
0651 Higher Education
0660 Higher Education

INTERNAL SERVICE FUNDS**Data Processing Services**

0480 Data Processing Services

General Services

0450 Administration and Accounting Services
0456 Federal Surplus Property
0475 Professional Services

Group Insurance

0461 Group Insurance

Risk Management

0462 Retained Risk

TRUST AND AGENCY FUNDS**Pension Funds**

0550 Pension
0560 Judges' Retirement

Agency

0488 Juvenile Corrections Victim Restitution
0520 Department of Insurance-Liquidation Trust
0575 Labor Wage and Hour Claims
0577 Labor Wage and Hour Escrow
0600 Election Campaign
0620 License and Performance Bonds
0624 Idle Funds
0630 Custodial Funds

ENTITIES OUTSIDE PRIMARY GOVERNMENT**Petroleum Clean Water Trust Fund**

0130 Petroleum Clean Water Trust

Public Health Fund, Legal Basis

0290 Public Health Fund

Independent Living Council

0291 Independent Living Council

State Insurance Fund

0424 Worker's Compensation

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