

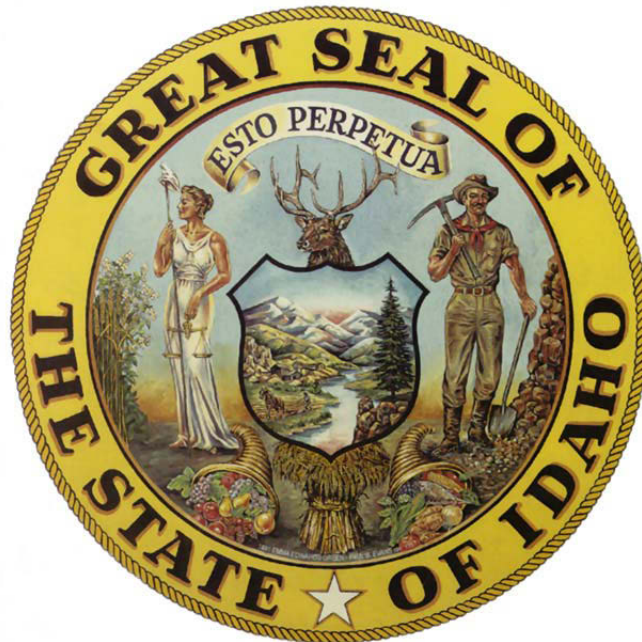
# State of IDAHO

Legal Basis Financial Report  
For the Fiscal Year Ended June 30, 2013





# STATE OF IDAHO LEGAL BASIS FINANCIAL REPORT



FOR THE FISCAL YEAR  
ENDED JUNE 30, 2013

PREPARED BY THE OFFICE OF THE STATE CONTROLLER  
Brandon D Woolf, STATE CONTROLLER



# **THE READER'S GUIDE**

**to the**  
**Legal Basis Financial Report**  
**for the**  
**State of Idaho**  
**For the Fiscal Year Ended June 30, 2013**

## **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 vi.

The second section is the Financial Section. The Financial Section contains the 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 3.

**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 on page 3 and continue through page 15.

**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 430-431), provides a crosswalk from the summarized funds and fund titles shown in the Summary Financial Schedules (pages 17-32) to the individual funds and fund titles in the Detail Financial Schedules (beginning on page 35).

**The Alphabetical Index** to the Detail Financial Schedules (pages 434-437) lists all state agencies alphabetically. For example, if you want to learn how the Office of the State Controller spent its 2013 appropriations, look down the first column until you find "Controller, Office of the State," referring to pages 48 and 261 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. Referring back to the Notes after you have reviewed a particular financial schedule is helpful.
2. Use the Alphabetical Index to the Detail Financial Schedules (pages 434-437). 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.idaho.gov](mailto:cafr@sco.idaho.gov), or FAX to (208) 334-3415.

**STATE OF IDAHO**  
**LEGAL BASIS FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

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**STATE OF IDAHO**  
**OFFICE OF THE STATE CONTROLLER**  
**BRANDON D WOOLF**

December 23, 2013

To: The Honorable C.L. "Butch" Otter, Governor  
Members of the State Legislature  
Citizens of the State of Idaho

I am pleased to present the fiscal year 2013 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 2013 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 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 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,

Brandon D Woolf  
Idaho State Controller

**STATE OF IDAHO**  
**LEGAL BASIS FINANCIAL REPORT**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2013**

**CONSTITUTIONAL OFFICERS OF THE STATE OF IDAHO**

C. L. "Butch" Otter	Governor
Brad Little	Lieutenant Governor
Ben Ysursa	Secretary of State
Brandon D Woolf	State Controller
Ron G. Crane	State Treasurer
Lawrence G. Wasden	Attorney General
Tom Luna	Superintendent of Public Instruction
Brent Hill	President Pro Tempore of the Senate
Scott Bedke	Speaker of the House
Roger S. Burdick	Chief Justice, Supreme Court

**OTHER STATE OFFICIALS**

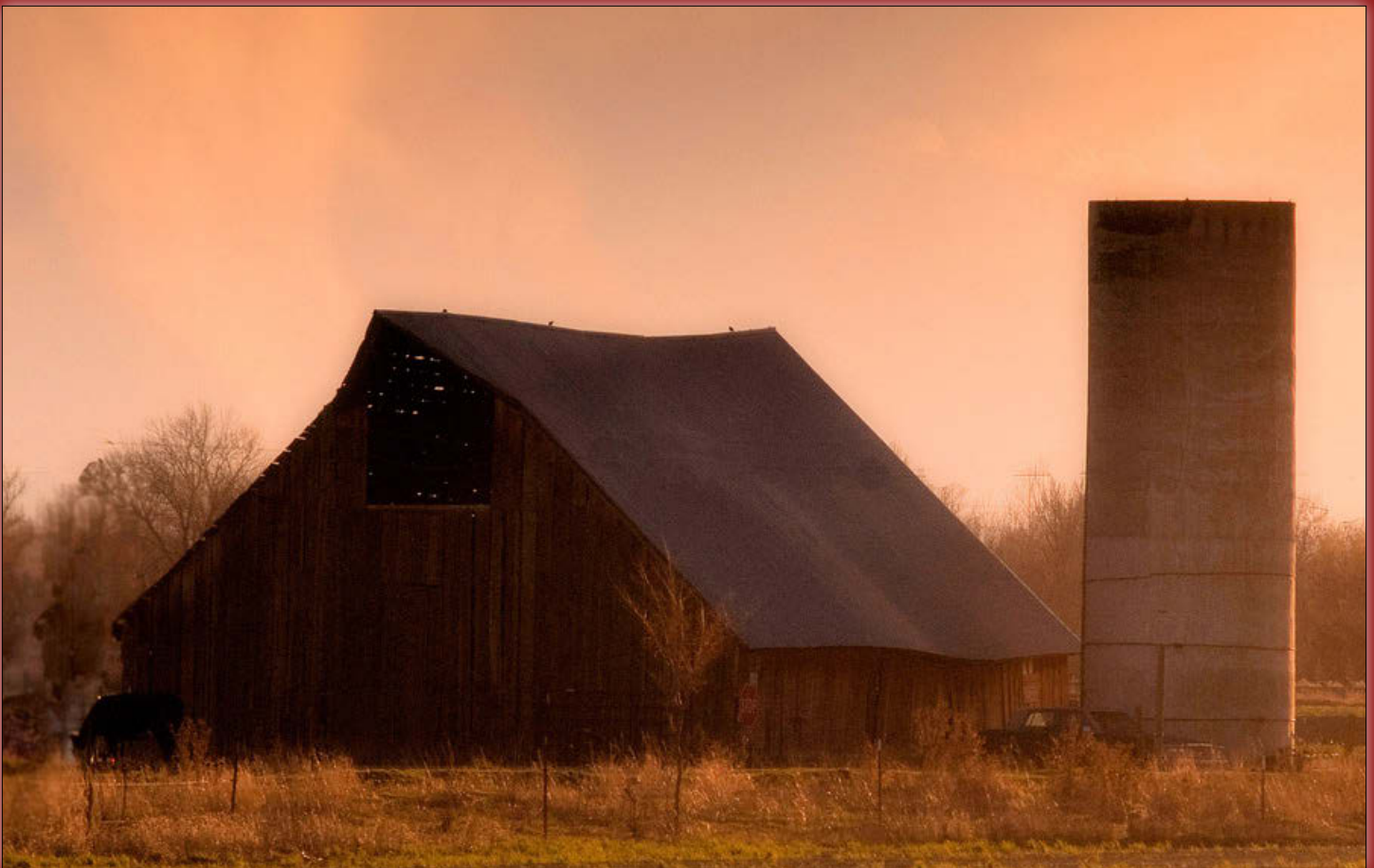
Jani Revier	Administrator, Division of Financial Management
Jeff Youtz	Director, Legislative Services Office

**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 the Bureaus of Accounting Operations, Systems Administration, and Application Development in the Office of the State Controller, whose efforts help to make this report possible.

NOTES TO THE  
FINANCIAL SCHEDULES  
BUDGETARY BASIS



Middleton, Idaho

Photo Courtesy of Andrea D. Cobler

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

The accompanying State of Idaho financial schedules present information maintained in the Statewide Accounting and Reporting System (STARS) as of June 30, 2013, for the year then ended. Budgets are prepared in accordance with Idaho Code Title 67 Chapter 35 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). Appropriations are subject to the provisions of Idaho Code Title 67 Chapter 36.

**A. Reporting Entity**

For budgetary 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 the 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 Services 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 the colleges' 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; compensation or honorarium to 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, and structures. Capital outlay also includes additions, replacements, major repairs, renovations, and compensation for independent contractors which materially extend the capital asset's useful life or materially improves or increases its capacity. Also included are automobiles, domestic animals, machinery, apparatus, 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.

**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

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

Some appropriations are made without respect to program or object within a fund at the discretion of the Legislature. These types of appropriations are

considered “lump sum.” Agencies may spend these appropriations as they deem necessary without restriction as to specific programs or objects. These appropriations are displayed as “No Object” in the schedules if the agency did not choose to record it otherwise.

The following is an example of how funds are appropriated in the State of Idaho. The original legislative appropriation for the Office of the State Controller for fiscal year 2013 is as follows:

	FOR PERSONNEL COSTS	FOR OPERATING EXPENDITURES	FOR CAPITAL OUTLAY	TOTAL
I. ADMINISTRATION				
From:				
General Fund	\$ 396,300	\$ 59,100	-	\$ 455,400
II. STATEWIDE ACCOUNTING				
From:				
General Fund	1,560,100	1,558,500		3,118,600
Miscellaneous Revenue Fund		20,000		20,000
III. STATEWIDE PAYROLL				
From:				
General Fund	1,302,200	1,360,600		2,662,800
Miscellaneous Revenue Fund		20,000		20,000
IV. COMPUTER CENTER				
From:				
Data Processing Services Fund	4,268,300	2,848,400	\$ 13,700	7,130,400
GRAND TOTAL	\$ 7,526,900	\$ 5,866,600	\$ 13,700	\$ 13,407,200

The appropriation for the Office of State Controller for fiscal year 2013 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 balance of General Fund moneys as appropriated for the 218 Referendum for fiscal year 2012, to be used for nonrecurring expenditures between July 1, 2012, and June 30, 2013.

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 unrestricted 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. Outstanding encumbrances 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. STARS performs various edits to ensure that expenditures do not exceed authorized appropriations. Expenditures cannot exceed appropriations unless specifically authorized by Idaho Code; so legal compliance with the budget is assured.

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**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

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Original appropriations may be modified in the following ways:

**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 reduce spending authority from the original appropriations. This action is considered a negative supplemental.

**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.

**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.

**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.

**Governor's Holdback**—Idaho Code Section 67-3512A allows the Governor to temporarily 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 to its original level.

**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 set).

**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. Legislative 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 fund and agency, the reappropriation amounts carried forward from fiscal year 2012 to fiscal year 2013:

**Notes to the Financial Schedules – Budgetary Basis**

For the Fiscal Year Ended June 30, 2013

**Legislative Reappropriations  
Fiscal Year 2013**

<u>Fund Type and Agency</u>	<u>Fund Title</u>	<u>Reappropriation</u>
<b>General Fund Accounts</b>		
Legislative Services Office	Budget Stabilization	\$ 268
Department of Parks and Recreation	Budget Stabilization	153,661
State Board of Education	General Fund	241
Department of Administration	Income Earnings	673,487
Office of Energy Resources	Indirect Cost Recovery	670,021
Department of Parks and Recreation	Indirect Cost Recovery	113,820
Secretary of State	Miscellaneous	1,370,176
Legislative Services Office	Miscellaneous Revenue	557,308
Attorney General	Miscellaneous Revenue	500,000
Department of Parks and Recreation	Miscellaneous Revenue	1,307,122
Division of Professional-Technical Education	Miscellaneous Revenue	246,464
Legislative Services Office	Permanent Building	2,271,227
Department of Administration	Permanent Building	78,091,597
Division of Professional-Technical Education	Seminars and Publications	61,250
Total General Fund Accounts		<u>86,016,642</u>
<b>Special Revenue Funds</b>		
<u>Agriculture and Natural Resources</u>		
Department of Parks and Recreation	Parks and Recreation	54,418
Department of Parks and Recreation	Recreational Fuels	1,210,077
Department of Parks and Recreation	Parks and Recreation Registration	3,378,661
Department of Parks and Recreation	Public Recreation	603,943
Department of Parks and Recreation	Expendable Trust	1,230,857
Total Agriculture and Natural Resources		<u>6,477,956</u>
<u>Federal Grants</u>		
Office of Energy Resources	American Reinvestment	1,278,261
Superintendent of Public Instruction	Federal Grants	5,291,228
Department of Parks and Recreation	Federal Grants	773,636
Division of Professional-Technical Education	Federal Grants	352,025
Total Federal Grants		<u>7,695,150</u>
<u>Transportation</u>		
Department of Transportation	Aeronautics	1,156,610
Department of Transportation	State Highway	155,095,540
Total Transportation		<u>156,252,150</u>
Total Special Revenue Funds		<u>170,425,256</u>
<b>Internal Service Funds</b>		
Legislative Services Office	Professional Services	417,739
Office of the State Controller	Data Processing Services	4,530,896
Total Internal Service Funds		<u>4,948,635</u>
<b>Enterprise Funds</b>		
Lewis-Clark State College	Unrestricted Current	8,257,529
Boise State University	Unrestricted Current	25,192,358
Idaho State University	Unrestricted Current	35,850,648
Total Enterprise Funds		<u>69,300,535</u>
<b>Total Reappropriations Carried Forward Into FY 2013</b>		<u><u>\$ 330,691,068</u></u>

Notes to the Financial Schedules – Budgetary Basis

For the Fiscal Year Ended June 30, 2013

D. Legislative Appropriations

The following schedule 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 2013:

<b>Legislative Appropriations Fiscal Year 2013</b>				
	<b>Original Appropriation</b>	<b>Prior Year Reappropriation</b>	<b>Supplemental Appropriation</b>	<b>Total Legislative Appropriation</b>
<b>Summary by Fund Type-All Funds</b>				
<b>General Fund Accounts</b>				
Miscellaneous General Accounts	\$ 1,470,884,400	\$ 86,016,401	\$ 1,488,400	\$ 1,558,389,201
General Account	746,631,700	241	8,080,600	754,712,541
Total General Fund Accounts	<u>2,217,516,100</u>	<u>86,016,642</u>	<u>9,569,000</u>	<u>2,313,101,742</u>
<b>Special Revenue Funds</b>				
Agriculture and Natural Resources	118,049,900	6,477,956	567,000	125,094,856
Federal	443,768,600	7,695,150	773,000	452,236,750
Fish and Game	93,284,500		8,205,700	101,490,200
Health and Welfare	2,363,579,800		22,891,800	2,386,471,600
Miscellaneous Special Revenue	93,438,900		10,800	93,449,700
Regulatory	46,496,300		(1,131,100)	45,365,200
Transportation	532,184,600	156,252,150		688,436,750
Total Special Revenue Funds	<u>3,690,802,600</u>	<u>170,425,256</u>	<u>31,317,200</u>	<u>3,892,545,056</u>
<b>Permanent Funds</b>				
Endowment Earnings	<u>26,585,400</u>			<u>26,585,400</u>
Total Permanent Funds	<u>26,585,400</u>			<u>26,585,400</u>
<b>Enterprise Funds</b>				
Loan	57,600			57,600
State Liquor	16,735,900			16,735,900
State Lottery	5,274,600			5,274,600
Total Enterprise Funds	<u>22,068,100</u>			<u>22,068,100</u>
<b>Internal Service Funds</b>				
Data Processing	7,130,400	4,530,896		11,661,296
General Services	19,856,900	417,739	49,400	20,324,039
Group Insurance	896,500			896,500
Risk Management	595,600			595,600
Total Internal Service Funds	<u>28,479,400</u>	<u>4,948,635</u>	<u>49,400</u>	<u>33,477,435</u>
<b>Pension Funds</b>	13,442,000			13,442,000
<b>Higher Education Funds</b>	140,467,700	69,300,535		209,768,235
<b>Public Health Fund</b>	9,114,700			9,114,700
<b>TOTAL STATEWIDE</b>	<u>\$ 6,148,476,000</u>	<u>\$ 330,691,068</u>	<u>\$ 40,935,600</u>	<u>\$ 6,520,102,668</u>



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**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

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**E. Continuous Appropriations**

Throughout Idaho Code the Legislature has established continuous, or 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.

**F. Deficiency Warrants**

As authorized by Idaho Code and approved by the Board of Examiners, deficiency warrants may be written on certain funds even though no specific appropriation has been provided and cash is not

sufficient to cover expenditures. When this occurs, requests are made during the next legislative session by the appropriate agencies for legislative authority to transfer cash sufficient to cover the existing deficits and, in some cases, estimated current year expenditures. The following funds may have deficiency warrants: Invasive Species, Special Pest Eradication, Livestock Disease Control, Fire Suppression, and Hazardous Substance Emergency Response. Upon approval of any reimbursement requests, cash transfers are made from the General Fund to the individual warrant deficiency funds. At June 30, 2013, the Hazardous Substance Emergency Response, Pest Control, and Fire Suppression Funds had issued deficiency warrants totaling \$47,863; \$1,461,521; and \$15,726,469 respectively.

**NOTE 2. SUMMARY OF THE GENERAL ACCOUNT - BUDGET TO ACTUAL - BUDGETARY BASIS**

The schedule on the next page reconciles General Account actual revenues and expenditures for fiscal year 2013 to the unassigned fund balance at the end of fiscal year 2013. The General Account is part of the General Fund and excludes the miscellaneous General Fund accounts. The unassigned 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 includes revenues collected by another fund and transferred to the General Account. Transfers Out includes 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 \$12,773,388.

*State of Idaho*

**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

**Summary of the General Account - Budget to Actual - Budgetary Basis  
Fiscal Year 2013**

	<b>Total Adjusted Budget</b>	<b>Transfers</b>	<b>Total Adjusted Budget with Transfers</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>Revenues and Transfers In:</b>					
Sales Tax	\$ 1,107,602,298	\$ 2,226,234	\$ 1,109,828,532	\$ 1,107,602,298	-
Individual Income Tax	1,279,747,170	20,934,105	1,300,681,275	1,279,747,170	-
Corporate Income Tax	164,221,026	18,140,451	182,361,477	164,221,026	-
Premium Tax		59,118,789	59,118,789		-
Other Taxes	31,440,772	2,527	31,443,299	31,440,772	-
Licenses, Permits, and Fees	9,491,742	5,427,512	14,919,254	9,491,742	-
Sales of Services, Goods, and Property	333,533	20,925,000	21,258,533	333,533	-
Unclaimed Property		6,997,488	6,997,488		-
Intergovernmental Revenue and Contributions	46,261		46,261	46,261	-
Interest and Other Investment Income	10,566,239		10,566,239	10,566,239	-
Budget Reserve	3,605,466		3,605,466	3,605,466	
Miscellaneous Revenue		17,423,437	17,423,437		-
Miscellaneous Transfers to General Fund		52,417,032	52,417,032		-
<b>Total Revenues and Transfers In</b>	<b>\$ 2,607,054,507</b>	<b>\$ 203,612,575</b>	<b>\$ 2,810,667,082</b>	<b>2,607,054,507</b>	<b>-</b>
<b>Expenditures and Transfers Out:</b>					
General Government	\$ 96,780,119	\$ 118,445,125	\$ 215,225,244	95,654,682	\$ 1,125,437
Public Safety	260,940,325		260,940,325	257,118,552	3,821,773
Health and Human Services		650,768,400	650,768,400		-
Education	365,717,830	1,279,916,300	1,645,634,130	360,094,206	5,623,624
Economic Development	24,781,800		24,781,800	22,756,179	2,025,621
Natural Resources	16,698,279	20,638,800	37,337,079	16,521,346	176,933
<b>Total Expenditures and Transfers Out</b>	<b>\$ 764,918,353</b>	<b>\$ 2,069,768,625</b>	<b>\$ 2,834,686,978</b>	<b>752,144,965</b>	<b>\$ 12,773,388</b>
<b>Excess of Revenues Over (Under) Expenditures</b>				<b>1,854,909,542</b>	
Transfers In				203,612,575	
Transfers Out				(2,069,768,625)	
Transfers From Prior Fiscal Year					
Net Increase (Decrease) in Accounts Receivable				(4,030)	
Net Increase (Decrease) in Liabilities				509,786	
Expenditures Against Prior Year Encumbrances				(6,682,694)	
Prior Period Adjustment				(306)	
<b>Total Reconciling Items</b>				<b>(1,872,333,295)</b>	
<b>Excess Revenues, Transfers In, and Other Reconciling Items Over (Under) Expenditures and Transfers Out</b>				<b>(17,423,753)</b>	
<b>Fund Balance, Beginning of Year</b>				99,949,735	
Plus Beginning Outstanding Encumbrances				8,923,162	
Less Reserve for Encumbrances				(11,151,244)	
<b>Unassigned Fund Balance, End of Year</b>				<b>\$ 80,297,900</b>	

**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

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**NOTE 3. 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, for the general and major special revenue funds from the fiscal year 2013 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 governmental funds and major permanent funds can be found on pages 116 to 122 within the Combining Financial Statements of the CAFR.

Notes to the Financial Schedules – Budgetary Basis

For the Fiscal Year Ended June 30, 2013

**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund and Major Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 2013**  
*(dollars in thousands)*

	General			Variance with Final Budget
	Original Budget	Final Budget	Actual Amounts Budgetary Basis	
<b>REVENUES</b>				
Sales Tax	\$1,308,589	\$1,308,589	\$1,308,589	
Individual and Corporate Taxes	1,831,847	1,831,847	1,831,847	
Other Taxes	62,321	62,321	62,321	
Licenses, Permits, and Fees	19,489	19,489	19,489	
Sale of Goods and Services	25,782	25,782	25,782	
Grants and Contributions	24,989	24,989	24,989	
Investment Income	15,910	15,910	15,910	
Tobacco Settlement	24,912	24,912	24,912	
Other Income	26,508	26,508	26,508	
<b>Total Revenues</b>	<u>\$3,340,347</u>	<u>\$3,340,347</u>	<u>3,340,347</u>	
<b>EXPENDITURES</b>				
General Government	\$834,202	\$835,379	750,359	\$85,020
Public Safety and Correction	266,311	274,943	269,325	5,618
Health and Human Services	37,527	37,527	37,473	54
Education	1,767,475	1,772,086	1,723,309	48,777
Economic Development	49,437	49,606	42,731	6,875
Natural Resources	27,839	27,854	37,005	(9,151)
<b>Total Expenditures</b>	<u>\$2,982,791</u>	<u>\$2,997,395</u>	<u>2,860,202</u>	<u>\$137,193</u>
<b>Revenues Over (Under) Expenditures</b>			<u>480,145</u>	
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital Lease Acquisitions			178	
Sale of Capital Assets			305	
Transfers In			209,169	
Transfers Out			(883,204)	
<b>Total Other Financing Sources (Uses)</b>			<u>(673,552)</u>	
<b>Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</b>			<u>(193,407)</u>	
<b>Reconciling Items</b>				
Changes Affected by Accrued Revenues			(251,574)	
Changes Affected by Accrued Expenditures			641,982	
<b>Fund Balances - Beginning of Year, as Restated</b>			<u>686,663</u>	
<b>Fund Balances - End of Year</b>			<u>\$883,664</u>	

*State of Idaho*

**Notes to the Financial Schedules – Budgetary Basis**

*For the Fiscal Year Ended June 30, 2013*

<b>Health and Welfare</b>				<b>Transportation</b>			
<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual Amounts Budgetary Basis</b>	<b>Variance with Final Budget</b>
\$39,363	\$39,363	\$39,363		\$225,242	\$225,242	\$225,242	
22,647	22,647	22,647		130,067	130,067	130,067	
\$146,941	146,941	146,941		6,040	6,040	6,040	
1,506,550	1,506,550	1,506,550		310,954	310,954	310,954	
915	915	915		3,290	3,290	3,290	
17,811	17,811	17,811		2,267	2,267	2,267	
<u>\$1,734,227</u>	<u>\$1,734,227</u>	<u>1,734,227</u>		<u>\$677,860</u>	<u>\$677,860</u>	<u>677,860</u>	
\$3,233	\$3,233	\$3,233					
2,379,927	2,403,607	2,326,258	\$77,349				
				\$905,364	\$907,152	698,527	\$208,625
<u>\$2,383,160</u>	<u>\$2,406,840</u>	<u>2,329,491</u>	<u>\$77,349</u>	<u>\$905,364</u>	<u>\$907,152</u>	<u>698,527</u>	<u>\$208,625</u>
		(595,264)				(20,667)	
		67				13,876	
		610,602					
		(39,582)				(15,825)	
		<u>571,087</u>				<u>(1,949)</u>	
		(24,177)				(22,616)	
		252,337				1,745	
		(269,700)				(2,031)	
		41,599				235,423	
		<u>\$59</u>				<u>\$212,521</u>	

**NOTE 4. 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 five entities that are outside the State’s primary government, as defined by GASB Statement No. 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 Idaho Bond Bank Authority and State Insurance Fund received continuous appropriations for fiscal year 2013. The Independent Living Council received a legislative appropriation for fiscal year 2013. The Petroleum Clean Water Trust Fund, a component unit of the State administered by the Petroleum Storage Tank Fund under the State Insurance Fund, also received a continuous appropriation for fiscal year 2013. Appropriation and expenditure information for the Petroleum Storage Tank Fund can be found under the State Insurance Fund agency.

An appendix (beginning on page 430) shows a

crosswalk from the summarized funds and fund titles shown in the Summary Financial Schedules (pages 17-32) to the individual funds and fund titles in the Detail Financial Schedules (beginning on page 35).

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 434-437. 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 17-19 and 25-27) and the Detail Schedules of Appropriations (beginning on page 35):

**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 for certain funds and programs. Expenditures may be made against these appropriations to the extent cash is available.

Notes to the Financial Schedules – Budgetary Basis

For the Fiscal Year Ended June 30, 2013

**Non-cognizable**—Amounts, other than state funds, that become available during the year and were not known at the time appropriations were made. Authority to spend these amounts 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 amounts 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 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 2013 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 20-21 and 28-29) and the Detail Schedule of Prior Year Encumbrances (beginning on page 374):

**Prior Year Encumbrances**—The total of outstanding encumbrances established in any fiscal year prior to fiscal year 2013.

**Expenditures**—Amounts actually paid during fiscal year 2013 for prior year encumbrances.

**Outstanding Prior Year Encumbrances**—Remaining balances of prior year encumbrances as of June 30, 2013.

**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.

For the Summary Schedules of Current Year Appropriations and Expenditures Including Prior Year Encumbrances (pages 22-24 and 30-32), 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 during 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 5. EXPLANATION OF UNFAVORABLE VARIANCES**

During fiscal year 2013, all unfavorable variances at the fund level were the result of deficiency

warrants or rounding. Deficiency warrant funds are described on page 8.





# SUMMARY FINANCIAL SCHEDULES



*Passmore's Old Truck and Barn in Idaho Falls, Idaho*

Photo Courtesy of Mike Hargis



**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Program - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND ACCOUNTS</b>								
GENERAL ACCOUNT - MISCELLANEOUS	\$1,558,389,201	\$635,043,077	\$4,812,600	\$83,882	\$2,198,328,760	\$2,078,537,863	\$21,271,758	\$98,519,139
GENERAL ACCOUNT - STATE	754,712,541	10,063,060		142,752	764,918,353	752,144,965	9,105,823	3,667,565
<b>TOTAL</b>	<b>2,313,101,742</b>	<b>645,106,137</b>	<b>4,812,600</b>	<b>226,634</b>	<b>2,963,247,113</b>	<b>2,830,682,828</b>	<b>30,377,581</b>	<b>102,186,704</b>
<b>SPECIAL REVENUE FUNDS</b>								
AGRICULTURE AND NATURAL RESOURCES	125,094,856	33,067,298	4,000,000	74,730	162,236,884	134,379,128	2,625,650	25,232,106
FEDERAL GRANTS	446,443,089	54,008,463	1,978,781	55,726	502,486,059	425,949,993	15,718,820	60,817,246
FEDERAL STIMULUS	5,793,661			3,000	5,796,661	3,801,689	34,489	1,960,483
FISH AND GAME	101,490,200			62,290	101,552,490	87,214,366	6,409,676	7,928,448
HEALTH AND WELFARE	2,386,471,600	98,167	700,000	89,366	2,387,359,133	2,314,821,357	10,387,695	62,150,081
IDAHO BUILDING AUTHORITY		36,910,000			36,910,000	36,910,000		
MISCELLANEOUS	93,449,700	27,613,771		184,837	121,248,308	109,771,737	1,071,278	10,405,293
REGULATORY	45,365,200	10,577,832		63,199	56,006,231	50,615,920	187,931	5,202,380
TRANSPORTATION	688,436,750	174,376,607		1,785,838	864,599,195	665,538,272	31,250,073	167,810,850
<b>TOTAL</b>	<b>3,892,545,056</b>	<b>336,652,138</b>	<b>6,678,781</b>	<b>2,318,986</b>	<b>4,238,194,961</b>	<b>3,829,002,462</b>	<b>67,685,612</b>	<b>341,506,887</b>
<b>PERMANENT FUNDS</b>								
LAND ENDOWMENTS	26,585,400	5,620,095		20,386	32,225,881	28,682,565	1,271,241	2,272,075
<b>TOTAL</b>	<b>26,585,400</b>	<b>5,620,095</b>		<b>20,386</b>	<b>32,225,881</b>	<b>28,682,565</b>	<b>1,271,241</b>	<b>2,272,075</b>
<b>CAPITAL PROJECT FUNDS</b>								
TRANSPORTATION INFRASTRUCTURE		54,478,232			54,478,232	54,478,232		
<b>TOTAL</b>		<b>54,478,232</b>			<b>54,478,232</b>	<b>54,478,232</b>		

**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Program - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENTERPRISE FUNDS</b>								
CORRECTIONAL INDUSTRIES		9,362,738			9,362,738	9,362,738		
LOAN	57,600	1,204,637			1,262,237	1,211,092		51,145
STATE LIQUOR	16,735,900	115,758,301			132,494,201	132,224,604	48,136	221,461
STATE LOTTERY	5,274,600	35,437,798			40,712,398	40,240,927	211,800	259,671
UNEMPLOYMENT		204,993,179			204,993,179	204,993,179		
<b>TOTAL</b>	<b>22,068,100</b>	<b>366,756,653</b>			<b>388,824,753</b>	<b>388,032,540</b>	<b>259,936</b>	<b>532,277</b>
<b>INTERNAL SERVICE FUNDS</b>								
DATA PROCESSING SERVICES	11,661,296			200	11,661,496	5,979,327		5,682,169
GENERAL SERVICES	20,324,039	7,560,492		45,923	27,930,454	25,239,757	150,709	2,539,988
GROUP INSURANCE	896,500	214,252,548			215,149,048	215,122,451		26,597
RISK MANAGEMENT	595,600	7,703,615			8,299,215	8,251,628		47,587
<b>TOTAL</b>	<b>33,477,435</b>	<b>229,516,655</b>		<b>46,123</b>	<b>263,040,213</b>	<b>254,593,163</b>	<b>150,709</b>	<b>8,296,341</b>
<b>TRUST AND AGENCY FUNDS</b>								
INVESTMENT TRUST		50,780			50,780	50,780		
JUDGES RETIREMENT PLAN		5,189,083			5,189,083	5,189,083		
OTHER CUSTODIAL		4,886			4,886	4,886		
PENSION	13,442,000	179,494,941			192,936,941	185,850,927	6,609,556	476,458
<b>TOTAL</b>	<b>13,442,000</b>	<b>184,739,690</b>			<b>198,181,690</b>	<b>191,095,676</b>	<b>6,609,556</b>	<b>476,458</b>
<b>HIGHER EDUCATION FUNDS</b>								
HIGHER EDUCATION	209,768,235	8,382,003	27,686,518		245,836,756	159,791,845		86,044,911
<b>TOTAL</b>	<b>209,768,235</b>	<b>8,382,003</b>	<b>27,686,518</b>		<b>245,836,756</b>	<b>159,791,845</b>		<b>86,044,911</b>

**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Program - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>								
IDAHO BOND BANK AUTHORITY		24,780			24,780	24,780		
INDEPENDENT LIVING COUNCIL	978,600				978,600	641,753		336,847
PETROLEUM CLEAN WATER TRUST		2,400,270			2,400,270	2,400,270		
PUBLIC HEALTH DISTRICT	8,136,100		43,982,722		52,118,822	49,520,225		2,598,597
STATE INSURANCE		185,963,983			185,963,983	185,963,983		
<b>TOTAL</b>	<b>9,114,700</b>	<b>188,389,033</b>	<b>43,982,722</b>		<b>241,486,455</b>	<b>238,551,011</b>		<b>2,935,444</b>
<b>TOTAL STATEWIDE</b>	<b>\$6,520,102,668</b>	<b>\$2,019,640,636</b>	<b>\$83,160,621</b>	<b>\$2,612,129</b>	<b>\$8,625,516,054</b>	<b>\$7,974,910,322</b>	<b>\$106,354,635</b>	<b>\$544,251,097</b>

**State of Idaho**

**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type and Program - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND ACCOUNTS</b>				
GENERAL ACCOUNT - MISCELLANEOUS	\$25,224,621	\$22,836,142	\$1,344,610	\$1,043,869
GENERAL ACCOUNT - STATE	8,923,162	6,682,694	2,045,421	195,047
<b>TOTAL</b>	<b>34,147,783</b>	<b>29,518,836</b>	<b>3,390,031</b>	<b>1,238,916</b>
<b>SPECIAL REVENUE FUNDS</b>				
AGRICULTURE AND NATURAL RESOURCES	4,775,192	3,850,383	726,191	198,618
FEDERAL GRANTS	13,818,742	11,691,659	1,578,112	548,971
FEDERAL STIMULUS	1,598,937	1,161,918	15,115	421,904
FISH AND GAME	3,437,692	2,654,137	103,054	680,501
HEALTH AND WELFARE	19,480,399	14,669,319	4,800,302	10,778
MISCELLANEOUS	1,229,648	1,102,913	103,189	23,546
REGULATORY	281,303	260,069		21,234
TRANSPORTATION	42,552,307	32,988,834	2,976,075	6,587,398
<b>TOTAL</b>	<b>87,174,220</b>	<b>68,379,232</b>	<b>10,302,038</b>	<b>8,492,950</b>
<b>PERMANENT FUNDS</b>				
LAND ENDOWMENTS	1,182,648	579,071	476,787	126,790
<b>TOTAL</b>	<b>1,182,648</b>	<b>579,071</b>	<b>476,787</b>	<b>126,790</b>
<b>ENTERPRISE FUNDS</b>				
STATE LIQUOR	73,883	71,396		2,487
STATE LOTTERY	168,613	167,200	1,413	
<b>TOTAL</b>	<b>242,496</b>	<b>238,596</b>	<b>1,413</b>	<b>2,487</b>
<b>INTERNAL SERVICE FUNDS</b>				
GENERAL SERVICES	456,513	293,261	133,745	29,507
<b>TOTAL</b>	<b>456,513</b>	<b>293,261</b>	<b>133,745</b>	<b>29,507</b>

**State of Idaho**

**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type and Program - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TRUST AND AGENCY FUNDS</b>				
PENSION	5,634,199	2,002,635	3,604,722	26,842
<b>TOTAL</b>	<b>5,634,199</b>	<b>2,002,635</b>	<b>3,604,722</b>	<b>26,842</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>				
PUBLIC HEALTH DISTRICT	21,725	4,523		17,202
<b>TOTAL</b>	<b>21,725</b>	<b>4,523</b>		<b>17,202</b>
<b>TOTAL STATEWIDE</b>	<b>\$128,859,584</b>	<b>\$101,016,154</b>	<b>\$17,908,736</b>	<b>\$9,934,694</b>

**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND ACCOUNTS</b>								
GENERAL ACCOUNT - MISCELLANEOUS	\$1,583,613,822	\$635,043,077	\$4,812,600	\$83,882	\$2,223,553,381	\$2,101,374,005	\$22,616,368	\$99,563,008
GENERAL ACCOUNT - STATE	763,635,703	10,063,060		142,752	773,841,515	758,827,659	11,151,244	3,862,612
<b>TOTAL</b>	<b>2,347,249,525</b>	<b>645,106,137</b>	<b>4,812,600</b>	<b>226,634</b>	<b>2,997,394,896</b>	<b>2,860,201,664</b>	<b>33,767,612</b>	<b>103,425,620</b>
<b>SPECIAL REVENUE FUNDS</b>								
AGRICULTURE AND NATURAL RESOURCES	129,870,048	33,067,298	4,000,000	74,730	167,012,076	138,229,511	3,351,841	25,430,724
FEDERAL GRANTS	460,261,831	54,008,463	1,978,781	55,726	516,304,801	437,641,652	17,296,932	61,366,217
FEDERAL STIMULUS	7,392,598			3,000	7,395,598	4,963,607	49,604	2,382,387
FISH AND GAME	104,927,892			62,290	104,990,182	89,868,503	6,512,730	8,608,949
HEALTH AND WELFARE	2,405,951,999	98,167	700,000	89,366	2,406,839,532	2,329,490,676	15,187,997	62,160,859
IDAHO BUILDING AUTHORITY		36,910,000			36,910,000	36,910,000		
MISCELLANEOUS	94,679,348	27,613,771		184,837	122,477,956	110,874,650	1,174,467	10,428,839
REGULATORY	45,646,503	10,577,832		63,199	56,287,534	50,875,989	187,931	5,223,614
TRANSPORTATION	730,989,057	174,376,607		1,785,838	907,151,502	698,527,106	34,226,148	174,398,248
<b>TOTAL</b>	<b>3,979,719,276</b>	<b>336,652,138</b>	<b>6,678,781</b>	<b>2,318,986</b>	<b>4,325,369,181</b>	<b>3,897,381,694</b>	<b>77,987,650</b>	<b>349,999,837</b>
<b>PERMANENT FUNDS</b>								
LAND ENDOWMENTS	27,768,048	5,620,095		20,386	33,408,529	29,261,636	1,748,028	2,398,865
<b>TOTAL</b>	<b>27,768,048</b>	<b>5,620,095</b>		<b>20,386</b>	<b>33,408,529</b>	<b>29,261,636</b>	<b>1,748,028</b>	<b>2,398,865</b>
<b>CAPITAL PROJECT FUNDS</b>								
TRANSPORTATION INFRASTRUCTURE		54,478,232			54,478,232	54,478,232		
<b>TOTAL</b>		<b>54,478,232</b>			<b>54,478,232</b>	<b>54,478,232</b>		



**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENTERPRISE FUNDS</b>								
CORRECTIONAL INDUSTRIES		9,362,738			9,362,738	9,362,738		
LOAN	57,600	1,204,637			1,262,237	1,211,092		51,145
STATE LIQUOR	16,809,783	115,758,301			132,568,084	132,296,000	48,136	223,948
STATE LOTTERY	5,443,213	35,437,798			40,881,011	40,408,127	213,213	259,671
UNEMPLOYMENT		204,993,179			204,993,179	204,993,179		
<b>TOTAL</b>	<b>22,310,596</b>	<b>366,756,653</b>			<b>389,067,249</b>	<b>388,271,136</b>	<b>261,349</b>	<b>534,764</b>
<b>INTERNAL SERVICE FUNDS</b>								
DATA PROCESSING SERVICES	11,661,296			200	11,661,496	5,979,327		5,682,169
GENERAL SERVICES	20,780,552	7,560,492		45,923	28,386,967	25,533,018	284,454	2,569,495
GROUP INSURANCE	896,500	214,252,548			215,149,048	215,122,451		26,597
RISK MANAGEMENT	595,600	7,703,615			8,299,215	8,251,628		47,587
<b>TOTAL</b>	<b>33,933,948</b>	<b>229,516,655</b>		<b>46,123</b>	<b>263,496,726</b>	<b>254,886,424</b>	<b>284,454</b>	<b>8,325,848</b>
<b>TRUST AND AGENCY FUNDS</b>								
INVESTMENT TRUST		50,780			50,780	50,780		
JUDGES RETIREMENT PLAN		5,189,083			5,189,083	5,189,083		
OTHER CUSTODIAL		4,886			4,886	4,886		
PENSION	19,076,199	179,494,941			198,571,140	187,853,562	10,214,278	503,300
<b>TOTAL</b>	<b>19,076,199</b>	<b>184,739,690</b>			<b>203,815,889</b>	<b>193,098,311</b>	<b>10,214,278</b>	<b>503,300</b>
<b>HIGHER EDUCATION FUNDS</b>								
HIGHER EDUCATION	209,768,235	8,382,003	27,686,518		245,836,756	159,791,845		86,044,911
<b>TOTAL</b>	<b>209,768,235</b>	<b>8,382,003</b>	<b>27,686,518</b>		<b>245,836,756</b>	<b>159,791,845</b>		<b>86,044,911</b>

**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>								
IDAHO BOND BANK AUTHORITY		24,780			24,780	24,780		
INDEPENDENT LIVING COUNCIL	978,600				978,600	641,753		336,847
PETROLEUM CLEAN WATER TRUST		2,400,270			2,400,270	2,400,270		
PUBLIC HEALTH DISTRICT	8,157,825		43,982,722		52,140,547	49,524,748		2,615,799
STATE INSURANCE		185,963,983			185,963,983	185,963,983		
<b>TOTAL</b>	<b>9,136,425</b>	<b>188,389,033</b>	<b>43,982,722</b>		<b>241,508,180</b>	<b>238,555,534</b>		<b>2,952,646</b>
<b>TOTAL STATEWIDE</b>	<b>\$6,648,962,252</b>	<b>\$2,019,640,636</b>	<b>\$83,160,621</b>	<b>\$2,612,129</b>	<b>\$8,754,375,638</b>	<b>\$8,075,926,476</b>	<b>\$124,263,371</b>	<b>\$554,185,791</b>

**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Object - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND ACCOUNTS</b>								
NO OBJECT		\$6,200,741			\$6,200,741	\$6,200,741		
PERSONNEL COSTS	\$522,746,055	862,081	\$2,198,200	(\$28,182,884)	497,623,452	496,391,723		\$1,231,729
OPERATING EXPENSES	231,438,970	8,991,910	2,428,200	(18,279,602)	224,579,478	216,978,146	\$3,494,286	4,107,046
CAPITAL OUTLAY	142,580,076	35,294,859	186,200	2,463,096	180,524,231	101,486,729	1,088,614	77,948,888
TRUSTEE/BENEFIT PAYMENT	1,416,336,641	593,756,546		44,226,024	2,054,319,211	2,009,625,489	25,794,681	18,899,041
<b>TOTAL</b>	<b>2,313,101,742</b>	<b>645,106,137</b>	<b>4,812,600</b>	<b>226,634</b>	<b>2,963,247,113</b>	<b>2,830,682,828</b>	<b>30,377,581</b>	<b>102,186,704</b>
<b>SPECIAL REVENUE FUNDS</b>								
PERSONNEL COSTS	522,931,713	40,359,861	716,000	(12,531,548)	551,476,026	521,311,872		30,164,154
OPERATING EXPENSES	454,397,957	76,288,005	4,012,000	(2,000,747)	532,697,215	419,762,586	36,814,018	76,120,611
PROMOTION/PUBLICITY		14,185,369			14,185,369	14,185,369		
CAPITAL OUTLAY	492,807,491	1,825,128	595,200	12,938,091	508,165,910	341,294,696	17,499,841	149,371,373
TRUSTEE/BENEFIT PAYMENT	2,422,407,895	153,830,672	1,355,581	3,913,190	2,581,507,338	2,482,284,836	13,371,753	85,850,749
DEBT SERVICE		50,163,103			50,163,103	50,163,103		
<b>TOTAL</b>	<b>3,892,545,056</b>	<b>336,652,138</b>	<b>6,678,781</b>	<b>2,318,986</b>	<b>4,238,194,961</b>	<b>3,829,002,462</b>	<b>67,685,612</b>	<b>341,506,887</b>
<b>PERMANENT FUNDS</b>								
PERSONNEL COSTS	13,653,700				13,653,700	12,922,026		731,674
OPERATING EXPENSES	12,235,900	5,444,445		(222,990)	17,457,355	14,936,339	1,068,689	1,452,327
CAPITAL OUTLAY	695,800	175,650		243,376	1,114,826	824,200	202,552	88,074
<b>TOTAL</b>	<b>26,585,400</b>	<b>5,620,095</b>		<b>20,386</b>	<b>32,225,881</b>	<b>28,682,565</b>	<b>1,271,241</b>	<b>2,272,075</b>

**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Object - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adjusted Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CAPITAL PROJECT FUNDS</b>								
OPERATING EXPENSES		3,951,866			3,951,866	3,951,866		
CAPITAL OUTLAY		50,526,366			50,526,366	50,526,366		
<b>TOTAL</b>		54,478,232			54,478,232	54,478,232		
<b>ENTERPRISE FUNDS</b>								
PERSONNEL COSTS	13,387,700	1,991,123			15,378,823	15,231,592		147,231
OPERATING EXPENSES	7,992,100	155,518,134			163,510,234	162,996,381	181,700	332,153
CAPITAL OUTLAY	688,300	12,656			700,956	569,827	78,236	52,893
TRUSTEE/BENEFIT PAYMENT		209,234,740			209,234,740	209,234,740		
<b>TOTAL</b>	22,068,100	366,756,653			388,824,753	388,032,540	259,936	532,277
<b>INTERNAL SERVICE FUNDS</b>								
PERSONNEL COSTS	14,741,996			(454,064)	14,287,932	13,088,896		1,199,036
OPERATING EXPENSES	18,149,255	11,089,253		(164,589)	29,073,919	22,216,341	99,718	6,757,860
CAPITAL OUTLAY	586,184			664,776	1,250,960	860,524	50,991	339,445
TRUSTEE/BENEFIT PAYMENT		218,427,402			218,427,402	218,427,402		
<b>TOTAL</b>	33,477,435	229,516,655		46,123	263,040,213	254,593,163	150,709	8,296,341
<b>TRUST AND AGENCY FUNDS</b>								
PERSONNEL COSTS	4,043,600				4,043,600	3,918,047		125,553
OPERATING EXPENSES	9,222,400	448,519		(346,500)	9,324,419	2,539,829	6,506,950	277,640
CAPITAL OUTLAY	176,000			346,500	522,500	346,629	102,606	73,265
TRUSTEE/BENEFIT PAYMENT		184,291,171			184,291,171	184,291,171		
<b>TOTAL</b>	13,442,000	184,739,690			198,181,690	191,095,676	6,609,556	476,458

**State of Idaho**

**Summary Schedule of Current Year Appropriations and Expenditures by Fund Type and Object - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>HIGHER EDUCATION FUNDS</b>								
PERSONNEL COSTS	131,754,697	7,457,271	16,393,945	(692,536)	154,913,377	106,041,491		48,871,886
OPERATING EXPENSES	60,739,624	915,827	8,063,173	(3,228,100)	66,490,524	45,961,645		20,528,879
CAPITAL OUTLAY	17,173,914	8,905	3,229,400	3,920,636	24,332,855	7,688,709		16,644,146
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	100,000		
<b>TOTAL</b>	<b>209,768,235</b>	<b>8,382,003</b>	<b>27,686,518</b>		<b>245,836,756</b>	<b>159,791,845</b>		<b>86,044,911</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>								
PERSONNEL COSTS	7,466,000	16,100,627	29,643,536	200,000	53,410,163	52,768,916		641,247
OPERATING EXPENSES	1,167,500	32,321,179	8,950,112	(200,600)	42,238,191	41,306,576		931,615
CAPITAL OUTLAY			3,349,557	600	3,350,157	2,709,800		640,357
TRUSTEE/BENEFIT PAYMENT	481,200	139,967,227	2,039,517		142,487,944	141,765,719		722,225
<b>TOTAL</b>	<b>9,114,700</b>	<b>188,389,033</b>	<b>43,982,722</b>		<b>241,486,455</b>	<b>238,551,011</b>		<b>2,935,444</b>
<b>TOTAL STATEWIDE</b>	<b>\$6,520,102,668</b>	<b>\$2,019,640,636</b>	<b>\$83,160,621</b>	<b>\$2,612,129</b>	<b>\$8,625,516,054</b>	<b>\$7,974,910,322</b>	<b>\$106,354,635</b>	<b>\$544,251,097</b>

**State of Idaho**

**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type and Object - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND ACCOUNTS</b>				
OPERATING EXPENSES	\$5,411,738	\$3,200,708	\$1,111,441	\$1,099,589
CAPITAL OUTLAY	873,866	869,265		4,601
TRUSTEE/BENEFIT PAYMENT	27,862,179	25,448,863	2,278,590	134,726
<b>TOTAL</b>	<b>34,147,783</b>	<b>29,518,836</b>	<b>3,390,031</b>	<b>1,238,916</b>
<b>SPECIAL REVENUE FUNDS</b>				
OPERATING EXPENSES	56,547,336	40,590,296	8,292,291	7,664,749
CAPITAL OUTLAY	18,424,896	16,994,767	1,102,857	327,272
TRUSTEE/BENEFIT PAYMENT	12,201,988	10,794,169	906,890	500,929
<b>TOTAL</b>	<b>87,174,220</b>	<b>68,379,232</b>	<b>10,302,038</b>	<b>8,492,950</b>
<b>PERMANENT FUNDS</b>				
OPERATING EXPENSES	1,044,967	484,682	433,495	126,790
CAPITAL OUTLAY	137,681	94,389	43,292	
<b>TOTAL</b>	<b>1,182,648</b>	<b>579,071</b>	<b>476,787</b>	<b>126,790</b>
<b>ENTERPRISE FUNDS</b>				
OPERATING EXPENSES	168,613	167,200	1,413	
CAPITAL OUTLAY	73,883	71,396		2,487
<b>TOTAL</b>	<b>242,496</b>	<b>238,596</b>	<b>1,413</b>	<b>2,487</b>
<b>INTERNAL SERVICE FUNDS</b>				
OPERATING EXPENSES	239,494	82,076	132,095	25,323
CAPITAL OUTLAY	217,019	211,185	1,650	4,184
<b>TOTAL</b>	<b>456,513</b>	<b>293,261</b>	<b>133,745</b>	<b>29,507</b>

**State of Idaho**

**Summary Schedule of Prior Year Encumbrances and Expenditures by Fund Type and Object - Budgetary Basis  
For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TRUST AND AGENCY FUNDS</b>				
OPERATING EXPENSES	5,634,199	2,002,635	3,604,722	26,842
<b>TOTAL</b>	<b>5,634,199</b>	<b>2,002,635</b>	<b>3,604,722</b>	<b>26,842</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>				
OPERATING EXPENSES	21,725	4,523		17,202
<b>TOTAL</b>	<b>21,725</b>	<b>4,523</b>		<b>17,202</b>
<b>TOTAL STATEWIDE</b>	<b>\$128,859,584</b>	<b>\$101,016,154</b>	<b>\$17,908,736</b>	<b>\$9,934,694</b>

**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND ACCOUNTS</b>								
NO OBJECT		\$6,200,741			\$6,200,741	\$6,200,741		
PERSONNEL COSTS	\$522,746,055	862,081	\$2,198,200	(\$28,182,884)	497,623,452	496,391,723		\$1,231,729
OPERATING EXPENSES	236,850,708	8,991,910	2,428,200	(18,279,602)	229,991,216	220,178,854	\$4,605,727	5,206,635
CAPITAL OUTLAY	143,453,942	35,294,859	186,200	2,463,096	181,398,097	102,355,994	1,088,614	77,953,489
TRUSTEE/BENEFIT PAYMENT	1,444,198,820	593,756,546		44,226,024	2,082,181,390	2,035,074,352	28,073,271	19,033,767
<b>TOTAL</b>	<b>2,347,249,525</b>	<b>645,106,137</b>	<b>4,812,600</b>	<b>226,634</b>	<b>2,997,394,896</b>	<b>2,860,201,664</b>	<b>33,767,612</b>	<b>103,425,620</b>
<b>SPECIAL REVENUE FUNDS</b>								
PERSONNEL COSTS	522,931,713	40,359,861	716,000	(12,531,548)	551,476,026	521,311,872		30,164,154
OPERATING EXPENSES	510,945,293	76,288,005	4,012,000	(2,000,747)	589,244,551	460,352,882	45,106,309	83,785,360
PROMOTION/PUBLICITY		14,185,369			14,185,369	14,185,369		
CAPITAL OUTLAY	511,232,387	1,825,128	595,200	12,938,091	526,590,806	358,289,463	18,602,698	149,698,645
TRUSTEE/BENEFIT PAYMENT	2,434,609,883	153,830,672	1,355,581	3,913,190	2,593,709,326	2,493,079,005	14,278,643	86,351,678
DEBT SERVICE		50,163,103			50,163,103	50,163,103		
<b>TOTAL</b>	<b>3,979,719,276</b>	<b>336,652,138</b>	<b>6,678,781</b>	<b>2,318,986</b>	<b>4,325,369,181</b>	<b>3,897,381,694</b>	<b>77,987,650</b>	<b>349,999,837</b>
<b>PERMANENT FUNDS</b>								
PERSONNEL COSTS	13,653,700				13,653,700	12,922,026		731,674
OPERATING EXPENSES	13,280,867	5,444,445		(222,990)	18,502,322	15,421,021	1,502,184	1,579,117
CAPITAL OUTLAY	833,481	175,650		243,376	1,252,507	918,589	245,844	88,074
<b>TOTAL</b>	<b>27,768,048</b>	<b>5,620,095</b>		<b>20,386</b>	<b>33,408,529</b>	<b>29,261,636</b>	<b>1,748,028</b>	<b>2,398,865</b>



**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CAPITAL PROJECT FUNDS</b>								
OPERATING EXPENSES		3,951,866			3,951,866	3,951,866		
CAPITAL OUTLAY		50,526,366			50,526,366	50,526,366		
<b>TOTAL</b>		54,478,232			54,478,232	54,478,232		
<b>ENTERPRISE FUNDS</b>								
PERSONNEL COSTS	13,387,700	1,991,123			15,378,823	15,231,592		147,231
OPERATING EXPENSES	8,160,713	155,518,134			163,678,847	163,163,581	183,113	332,153
CAPITAL OUTLAY	762,183	12,656			774,839	641,223	78,236	55,380
TRUSTEE/BENEFIT PAYMENT		209,234,740			209,234,740	209,234,740		
<b>TOTAL</b>	22,310,596	366,756,653			389,067,249	388,271,136	261,349	534,764
<b>INTERNAL SERVICE FUNDS</b>								
PERSONNEL COSTS	14,741,996			(454,064)	14,287,932	13,088,896		1,199,036
OPERATING EXPENSES	18,388,749	11,089,253		(164,589)	29,313,413	22,298,417	231,813	6,783,183
CAPITAL OUTLAY	803,203			664,776	1,467,979	1,071,709	52,641	343,629
TRUSTEE/BENEFIT PAYMENT		218,427,402			218,427,402	218,427,402		
<b>TOTAL</b>	33,933,948	229,516,655		46,123	263,496,726	254,886,424	284,454	8,325,848
<b>TRUST AND AGENCY FUNDS</b>								
PERSONNEL COSTS	4,043,600				4,043,600	3,918,047		125,553
OPERATING EXPENSES	14,856,599	448,519		(346,500)	14,958,618	4,542,464	10,111,672	304,482
CAPITAL OUTLAY	176,000			346,500	522,500	346,629	102,606	73,265
TRUSTEE/BENEFIT PAYMENT		184,291,171			184,291,171	184,291,171		
<b>TOTAL</b>	19,076,199	184,739,690			203,815,889	193,098,311	10,214,278	503,300

**State of Idaho**

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

**For the Year Ended June 30, 2013**

**Summary by Fund Type - All Funds**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adjusted Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>HIGHER EDUCATION FUNDS</b>								
PERSONNEL COSTS	131,754,697	7,457,271	16,393,945	(692,536)	154,913,377	106,041,491		48,871,886
OPERATING EXPENSES	60,739,624	915,827	8,063,173	(3,228,100)	66,490,524	45,961,645		20,528,879
CAPITAL OUTLAY	17,173,914	8,905	3,229,400	3,920,636	24,332,855	7,688,709		16,644,146
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	100,000		
<b>TOTAL</b>	<b>209,768,235</b>	<b>8,382,003</b>	<b>27,686,518</b>		<b>245,836,756</b>	<b>159,791,845</b>		<b>86,044,911</b>
<b>ENTITIES OUTSIDE PRIMARY GOVERNMENT</b>								
PERSONNEL COSTS	7,466,000	16,100,627	29,643,536	200,000	53,410,163	52,768,916		641,247
OPERATING EXPENSES	1,189,225	32,321,179	8,950,112	(200,600)	42,259,916	41,311,099		948,817
CAPITAL OUTLAY			3,349,557	600	3,350,157	2,709,800		640,357
TRUSTEE/BENEFIT PAYMENT	481,200	139,967,227	2,039,517		142,487,944	141,765,719		722,225
<b>TOTAL</b>	<b>9,136,425</b>	<b>188,389,033</b>	<b>43,982,722</b>		<b>241,508,180</b>	<b>238,555,534</b>		<b>2,952,646</b>
<b>TOTAL STATEWIDE</b>	<b>\$6,648,962,252</b>	<b>\$2,019,640,636</b>	<b>\$83,160,621</b>	<b>\$2,612,129</b>	<b>\$8,754,375,638</b>	<b>\$8,075,926,476</b>	<b>\$124,263,371</b>	<b>\$554,185,791</b>

DETAIL  
FINANCIAL SCHEDULES  
BY AGENCY, FUND, AND PROGRAM



*Beauty in the Breakdown* Near Winchester, Idaho

Photo Courtesy of Chris Cable



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SENATE - 100**  
**FUND AND PROGRAM**

**LEGISLATIVE - 0060**

SENATE

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
NO OBJECT		\$2,342,765			\$2,342,765	\$2,342,765		
Total Program		2,342,765			2,342,765	2,342,765		
<b>Total Fund - 0060</b>		2,342,765			2,342,765	2,342,765		

**PERMANENT BUILDING - 0365**

SENATE

NO OBJECT		600			600	600		
Total Program		600			600	600		
<b>Total Fund - 0365</b>		600			600	600		
<b>Total Agency - 100</b>		\$2,343,365			\$2,343,365	\$2,343,365		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

HOUSE OF REPRESENTATIVES - 101

FUND AND PROGRAM

LEGISLATIVE - 0060

HOUSE

NO OBJECT

Total Program

**Total Fund - 0060**

**Total Agency - 101**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$3,857,376			\$3,857,376	\$3,857,376		
		3,857,376			3,857,376	3,857,376		
		3,857,376			3,857,376	3,857,376		
		\$3,857,376			\$3,857,376	\$3,857,376		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**LEGISLATIVE SERVICES - 102**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>LEGISLATIVE SERVICES OFFICE</b>								
PERSONNEL COSTS	\$4,118,500			(\$37,000)	\$4,081,500	\$4,023,350		\$58,150
OPERATING EXPENSES	198,000			37,000	235,000	234,384		616
Total Program	4,316,500				4,316,500	4,257,734		58,766
<b>OFFICE OF PERFORMANCE EVALUATION</b>								
PERSONNEL COSTS	663,100			(63,003)	600,097	600,095		2
OPERATING EXPENSES	50,900			59,840	110,740	35,770	\$74,970	
CAPITAL OUTLAY	5,500			3,163	8,663	8,600		63
Total Program	719,500				719,500	644,465	74,970	65
<b>Total Fund - 0001</b>	5,036,000				5,036,000	4,902,199	74,970	58,831
<b>BUDGET STABILIZATION - 0150</b>								
<b>REDISTRICTING COMMISSION</b>								
PERSONNEL COSTS	168				168			168
OPERATING EXPENSES	100				100			100
Total Program	268				268			268
<b>Total Fund - 0150</b>	268				268			268
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>LEGISLATIVE SERVICES OFFICE</b>								
PERSONNEL COSTS	183,911				183,911	91,360		92,551
OPERATING EXPENSES	556,273				556,273	49,785		506,488
CAPITAL OUTLAY	24				24			24
Total Program	740,208				740,208	141,145		599,063
<b>Total Fund - 0349</b>	740,208				740,208	141,145		599,063

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**LEGISLATIVE SERVICES - 102**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PERMANENT BUILDING - 0365</b>								
<b>LEGISLATIVE SERVICES OFFICE</b>								
PERSONNEL COSTS	169,545				169,545			169,545
OPERATING EXPENSES	2,101,430				2,101,430			2,101,430
CAPITAL OUTLAY	252				252			252
Total Program	2,271,227				2,271,227			2,271,227
<b>LEGISLATIVE CAPITOL FACILITIES</b>								
OPERATING EXPENSES		\$23,332			23,332	23,332		
Total Program		23,332			23,332	23,332		
<b>Total Fund - 0365</b>	2,271,227	23,332			2,294,559	23,332		2,271,227
<b>PROFESSIONAL SERVICES - 0475</b>								
<b>LEGISLATIVE SERVICES OFFICE</b>								
PERSONNEL COSTS	1,417,980				1,417,980	1,078,463		339,517
OPERATING EXPENSES	251,659			9,000	260,659	85,868		174,791
CAPITAL OUTLAY	9,000			(9,000)				
Total Program	1,678,639				1,678,639	1,164,331		514,308
<b>Total Fund - 0475</b>	1,678,639				1,678,639	1,164,331		514,308
<b>Total Agency - 102</b>	<b>\$9,726,342</b>	<b>\$23,332</b>			<b>\$9,749,674</b>	<b>\$6,231,007</b>	<b>\$74,970</b>	<b>\$3,443,697</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>SUPREME COURT</b>								
PERSONNEL COSTS	\$3,518,300			(\$199,638)	\$3,318,662	\$3,318,662		
OPERATING EXPENSES	331,900			150,914	482,814	482,795		\$19
TRUSTEE/BENEFIT PAYMENT	186,600			70,399	256,999	256,999		
Total Program	4,036,800			21,675	4,058,475	4,058,456		19
<b>LAW LIBRARY</b>								
PERSONNEL COSTS	115,800			5,325	121,125	121,125		
OPERATING EXPENSES	222,800				222,800	222,680		120
Total Program	338,600			5,325	343,925	343,805		120
<b>DISTRICT COURTS</b>								
PERSONNEL COSTS	9,070,200			531,100	9,601,300	9,600,752		548
OPERATING EXPENSES	449,900				449,900	449,761		139
Total Program	9,520,100			531,100	10,051,200	10,050,513		687
<b>MAGISTRATES DIVISION</b>								
PERSONNEL COSTS	12,206,900			(\$62,708)	11,644,192	11,644,176		16
OPERATING EXPENSES	340,300			(27,000)	313,300	313,298		2
Total Program	12,547,200			(\$89,708)	11,957,492	11,957,474		18
<b>JUDICIAL COUNCIL</b>								
PERSONNEL COSTS	1,800			800	2,600	2,327		273
OPERATING EXPENSES	103,600			(800)	102,800	100,799		2,001
Total Program	105,400				105,400	103,126		2,274
<b>COURT OF APPEALS</b>								
PERSONNEL COSTS	1,530,800			31,608	1,562,408	1,562,408		
OPERATING EXPENSES	54,000				54,000	53,990		10
Total Program	1,584,800			31,608	1,616,408	1,616,398		10

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>SUPREME COURT</b>								
TRUSTEE/BENEFIT PAYMENT	1,594,800				1,594,800	1,594,800		
Total Program	1,594,800				1,594,800	1,594,800		
<b>Total Fund - 0001</b>	29,727,700				29,727,700	29,724,572		3,128
<b>SUBSTANCE ABUSE TREATMENT - 0182</b>								
<b>SUPREME COURT</b>								
PERSONNEL COSTS				131,327	131,327	131,327		
OPERATING EXPENSES				72,837	72,837	72,837		
TRUSTEE/BENEFIT PAYMENT	3,232,900			(204,163)	3,028,737	3,028,737		
Total Program	3,232,900			1	3,232,901	3,232,901		
<b>Total Fund - 0182</b>	3,232,900			1	3,232,901	3,232,901		
<b>GUARDIAN AD LITEM - 0239</b>								
<b>GUARDIAN AD LITEM</b>								
PERSONNEL COSTS	16,700			(9,710)	6,990	6,990		
OPERATING EXPENSES	5,000				5,000	4,941		59
TRUSTEE/BENEFIT PAYMENT	585,000			9,710	594,710	592,021		2,689
Total Program	606,700				606,700	603,952		2,748
<b>Total Fund - 0239</b>	606,700				606,700	603,952		2,748

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

**ISTARS TECHNOLOGY - 0314**

**DISTRICT COURTS**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	886,100				886,100	817,970		68,130
OPERATING EXPENSES	2,812,000				2,812,000	1,252,914		1,559,086
CAPITAL OUTLAY	1,156,200				1,156,200	1,105,235		50,965
Total Program	4,854,300				4,854,300	3,176,119		1,678,181
<b>Total Fund - 0314</b>	4,854,300				4,854,300	3,176,119		1,678,181

**DRUG COURT/FAMILY SERVICES - 0340**

**DISTRICT COURTS**

PERSONNEL COSTS	1,824,000			334,563	2,158,563	2,158,563		
OPERATING EXPENSES	2,857,300			447,745	3,305,045	3,305,045		
Total Program	4,681,300			782,308	5,463,608	5,463,608		

**MAGISTRATES DIVISION**

PERSONNEL COSTS	412,000			(129,517)	282,483	282,483		
OPERATING EXPENSES	1,727,600			(552,791)	1,174,809	1,174,759		50
Total Program	2,139,600			(682,308)	1,457,292	1,457,242		50

**WATER ADJUDICATION**

PERSONNEL COSTS	763,200			(145,896)	617,304	617,304		
OPERATING EXPENSES	121,000			45,896	166,896	166,656		240
Total Program	884,200			(100,000)	784,200	783,960		240
<b>Total Fund - 0340</b>	7,705,100				7,705,100	7,704,810		290

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GUARDIANSHIP PILOT PROJECT - 0341</b>								
<b>MAGISTRATES DIVISION</b>								
PERSONNEL COSTS	2,000			160,400	162,400	160,248		2,152
OPERATING EXPENSES	276,400			(160,400)	116,000	30,690		85,310
Total Program	278,400				278,400	190,938		87,462
<b>Total Fund - 0341</b>	278,400				278,400	190,938		87,462
<b>SENIOR MAGISTRATE JUDGES - 0347</b>								
<b>MAGISTRATES DIVISION</b>								
OPERATING EXPENSES	510,000				510,000	255,098		254,902
Total Program	510,000				510,000	255,098		254,902
<b>Total Fund - 0347</b>	510,000				510,000	255,098		254,902
<b>FEDERAL GRANTS - 0348</b>								
<b>SUPREME COURT</b>								
PERSONNEL COSTS	492,300			(19,900)	472,400	316,312		156,088
OPERATING EXPENSES	1,239,500			(90,600)	1,148,900	597,894		551,006
CAPITAL OUTLAY				90,600	90,600	87,145		3,455
Total Program	1,731,800			(19,900)	1,711,900	1,001,351		710,549
<b>MAGISTRATES DIVISION</b>								
PERSONNEL COSTS				38,900	38,900	32,308		6,592
OPERATING EXPENSES	110,000			(19,000)	91,000	90,880		120
Total Program	110,000			19,900	129,900	123,188		6,712
<b>Total Fund - 0348</b>	1,841,800				1,841,800	1,124,539		717,261

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>SUPREME COURT</b>								
OPERATING EXPENSES	318,500				318,500	270,259		48,241
Total Program	318,500				318,500	270,259		48,241
<b>Total Fund - 0349</b>	318,500				318,500	270,259		48,241
<b>MILLENNIUM INCOME - 0499</b>								
<b>MAGISTRATES DIVISION</b>								
OPERATING EXPENSES	450,000				450,000	450,000		
Total Program	450,000				450,000	450,000		
<b>Total Fund - 0499</b>	450,000				450,000	450,000		
<b>JUDGES RETIREMENT - 0560</b>								
<b>JUDGES RETIREMENT</b>								
OPERATING EXPENSES		\$223,463			223,463	223,463		
TRUSTEE/BENEFIT PAYMENT		4,965,620			4,965,620	4,965,620		
Total Program		5,189,083			5,189,083	5,189,083		
<b>Total Fund - 0560</b>		5,189,083			5,189,083	5,189,083		
<b>Total Agency - 110</b>	\$49,525,400	\$5,189,083		\$1	\$54,714,484	\$51,922,271		\$2,792,213

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**LIEUTENANT GOVERNOR - 120**  
**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**OFFICE OF LIEUTENANT GOVERNOR**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$130,600			(\$12,500)	\$118,100	\$111,699		\$6,401
OPERATING EXPENSES	12,200			12,500	24,700	18,606	\$3,581	2,513
Total Program	142,800				142,800	130,305	3,581	8,914
<b>Total Fund - 0001</b>	142,800				142,800	130,305	3,581	8,914
<b>Total Agency - 120</b>	\$142,800				\$142,800	\$130,305	\$3,581	\$8,914

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SECRETARY OF STATE - 130**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$1,644,500			(\$99,757)	\$1,544,743	\$1,534,173		\$10,570
OPERATING EXPENSES	609,400			75,264	684,664	563,940		120,724
CAPITAL OUTLAY	13,400			24,493	37,893	14,521	\$23,372	
Total Program	2,267,300				2,267,300	2,112,634	23,372	131,294
<b>Total Fund - 0001</b>	2,267,300				2,267,300	2,112,634	23,372	131,294
<b>MISCELLANEOUS GENERAL - 0120</b>								
<b>ADMINISTRATION</b>								
OPERATING EXPENSES	1,370,176				1,370,176	52,229		1,317,947
Total Program	1,370,176				1,370,176	52,229		1,317,947
<b>Total Fund - 0120</b>	1,370,176				1,370,176	52,229		1,317,947
<b>FEDERAL GRANTS - 0348</b>								
<b>DEMOCRACY FUND</b>								
PERSONNEL COSTS		\$76,100			76,100	76,100		
OPERATING EXPENSES		661,081			661,081	661,081		
TRUSTEE/BENEFIT PAYMENT		55,592			55,592	55,592		
Total Program		792,773			792,773	792,773		
<b>Total Fund - 0348</b>		792,773			792,773	792,773		
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>HEALTH CARE DIRECTIVE REGISTRY</b>								
OPERATING EXPENSES		1,490			1,490	1,490		
Total Program		1,490			1,490	1,490		
<b>Total Fund - 0349</b>		1,490			1,490	1,490		
<b>Total Agency - 130</b>	\$3,637,476	\$794,263			\$4,431,739	\$2,959,126	\$23,372	\$1,449,241

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**COMMISSION ON UNIFORM STATE LAWS - 131**

**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**COMMISSION ON UNIFORM LAWS**

OPERATING EXPENSES

Total Program

**Total Fund - 0001**

**Total Agency - 131**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES	\$41,000				\$41,000	\$41,000		
Total Program	41,000				41,000	41,000		
<b>Total Fund - 0001</b>	41,000				41,000	41,000		
<b>Total Agency - 131</b>	\$41,000				\$41,000	\$41,000		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**CODE COMMISSION - 133**  
**FUND AND PROGRAM**

**MISCELLANEOUS REVENUE - 0349**

**IDAHO CODE COMMISSION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS		\$54			\$54	\$54		
OPERATING EXPENSES		435,494			435,494	4,161	\$431,333	
Total Program		435,548			435,548	4,215	431,333	
<b>Total Fund - 0349</b>		435,548			435,548	4,215	431,333	
<b>Total Agency - 133</b>		\$435,548			\$435,548	\$4,215	\$431,333	

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**STATE CONTROLLER - 140**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$396,300			(\$27,019)	\$369,281	\$369,281		
OPERATING EXPENSES	59,100			26,019	85,119	85,119		
CAPITAL OUTLAY				1,000	1,000	1,000		
Total Program	455,400				455,400	455,400		
<b>STATEWIDE ACCOUNTING</b>								
PERSONNEL COSTS	1,560,100			(188,725)	1,371,375	1,371,375		
OPERATING EXPENSES	1,558,500			188,725	1,747,225	1,627,943		\$119,282
Total Program	3,118,600				3,118,600	2,999,318		119,282
<b>STATEWIDE PAYROLL</b>								
PERSONNEL COSTS	1,302,200			(113,295)	1,188,905	1,188,905		
OPERATING EXPENSES	1,360,600			109,175	1,469,775	1,454,751		15,024
CAPITAL OUTLAY				4,120	4,120	4,055		65
Total Program	2,662,800				2,662,800	2,647,711		15,089
<b>Total Fund - 0001</b>	<b>6,236,800</b>				<b>6,236,800</b>	<b>6,102,429</b>		<b>134,371</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>STATEWIDE ACCOUNTING</b>								
OPERATING EXPENSES	20,000				20,000			20,000
Total Program	20,000				20,000			20,000
<b>STATEWIDE PAYROLL</b>								
OPERATING EXPENSES	20,000				20,000			20,000
Total Program	20,000				20,000			20,000
<b>Total Fund - 0349</b>	<b>40,000</b>				<b>40,000</b>			<b>40,000</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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STATE CONTROLLER - 140  
 FUND AND PROGRAM

DATA PROCESSING SERVICES - 0480

COMPUTER CENTER

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	4,613,616			(200,000)	4,413,616	3,978,842		434,774
OPERATING EXPENSES	7,032,296			(200,000)	6,832,296	1,801,493		5,030,803
CAPITAL OUTLAY	15,384			400,200	415,584	198,992		216,592
Total Program	11,661,296			200	11,661,496	5,979,327		5,682,169
<b>Total Fund - 0480</b>	11,661,296			200	11,661,496	5,979,327		5,682,169
<b>Total Agency - 140</b>	\$17,938,096			\$200	\$17,938,296	\$12,081,756		\$5,856,540

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**STATE TREASURER - 150**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>STATE TREASURER ADMINISTRATION</b>								
PERSONNEL COSTS	\$833,700			(\$90,500)	\$743,200	\$742,736		\$464
OPERATING EXPENSES	507,900			62,539	570,439	547,347		23,092
CAPITAL OUTLAY				27,961	27,961	27,868		93
Total Program	1,341,600				1,341,600	1,317,951		23,649
<b>Total Fund - 0001</b>	1,341,600				1,341,600	1,317,951		23,649
<b>PROFESSIONAL SERVICES - 0475</b>								
<b>STATE TREASURER ADMINISTRATION</b>								
PERSONNEL COSTS	749,900			(93,664)	656,236	656,212		24
OPERATING EXPENSES	159,300			80,156	239,456	171,113		68,343
CAPITAL OUTLAY				13,508	13,508	13,508		
Total Program	909,200				909,200	840,833		68,367
<b>Total Fund - 0475</b>	909,200				909,200	840,833		68,367
<b>MILLENNIUM INCOME - 0499</b>								
<b>MILLENNIUM FUND T/B PAYMENTS</b>								
OPERATING EXPENSES	80,000				80,000	60,940		19,060
TRUSTEE/BENEFIT PAYMENT	661,200				661,200	661,200		
Total Program	741,200				741,200	722,140		19,060
<b>Total Fund - 0499</b>	741,200				741,200	722,140		19,060
<b>COLLEGE SAVINGS - 0505</b>								
<b>COLLEGE SAVINGS FUND</b>								
OPERATING EXPENSES		\$50,780			50,780	50,780		
Total Program		50,780			50,780	50,780		
<b>Total Fund - 0505</b>		50,780			50,780	50,780		

State of Idaho  
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**STATE TREASURER - 150**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ABANDONED PROPERTY TRUST - 0518</b>								
<b>STATE TREASURER ADMINISTRATION</b>								
PERSONNEL COSTS	447,900				447,900	446,618		1,282
OPERATING EXPENSES	436,600			(143,995)	292,605	275,052		17,553
CAPITAL OUTLAY				143,995	143,995	123,948	\$14,403	5,644
Total Program	884,500				884,500	845,618	14,403	24,479
<b>UCP ESCHEAT TRUST</b>								
OPERATING EXPENSES		267,516			267,516	267,516		
Total Program		267,516			267,516	267,516		
<b>Total Fund - 0518</b>	884,500	267,516			1,152,016	1,113,134	14,403	24,479
<b>Total Agency - 150</b>	\$3,876,500	\$318,296			\$4,194,796	\$4,044,838	\$14,403	\$135,555

State of Idaho  
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**STATE TREASURER CONTROL - 152**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>CONTROL AGENCY-TAN</b>								
OPERATING EXPENSES		\$10,043,374			\$10,043,374	\$10,043,374		
Total Program		10,043,374			10,043,374	10,043,374		
<b>Total Fund - 0001</b>		10,043,374			10,043,374	10,043,374		
<b>BOND BANK AUTHORITY RESERVE - 0292</b>								
<b>IDAHO BOND BANK</b>								
OPERATING EXPENSES		24,780			24,780	24,780		
Total Program		24,780			24,780	24,780		
<b>Total Fund - 0292</b>		24,780			24,780	24,780		
<b>Total Agency - 152</b>		\$10,068,154			\$10,068,154	\$10,068,154		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**ATTORNEY GENERAL - 160**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>SPECIAL LITIGATION</b>								
OPERATING EXPENSES	\$669,400			\$52,500	\$721,900	\$719,931		\$1,969
Total Program	669,400			52,500	721,900	719,931		1,969
<b>STATE LEGAL SERVICES</b>								
PERSONNEL COSTS	15,155,600			(60,000)	15,095,600	15,094,830		770
OPERATING EXPENSES	689,900			(11,554)	678,346	674,397		3,949
CAPITAL OUTLAY				19,054	19,054	19,054		
Total Program	15,845,500			(52,500)	15,793,000	15,788,281		4,719
<b>Total Fund - 0001</b>	16,514,900				16,514,900	16,508,212		6,688
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>STATE LEGAL SERVICES</b>								
OPERATING EXPENSES	189,200			(9,185)	180,015	74,402		105,613
CAPITAL OUTLAY				3,294	3,294	3,294		
TRUSTEE/BENEFIT PAYMENT				5,891	5,891	5,891		
Total Program	189,200				189,200	83,587		105,613
<b>Total Fund - 0346</b>	189,200				189,200	83,587		105,613
<b>FEDERAL GRANTS - 0348</b>								
<b>STATE LEGAL SERVICES</b>								
PERSONNEL COSTS	698,200				698,200	581,154		117,046
OPERATING EXPENSES	346,600			(32,333)	314,267	95,353		218,914
CAPITAL OUTLAY				23,085	23,085	23,085		
TRUSTEE/BENEFIT PAYMENT				9,248	9,248	9,248		
Total Program	1,044,800				1,044,800	708,840		335,960
<b>Total Fund - 0348</b>	1,044,800				1,044,800	708,840		335,960

**State of Idaho**  
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**ATTORNEY GENERAL - 160**  
**FUND AND PROGRAM**

**MISCELLANEOUS REVENUE - 0349**

**STATE LEGAL SERVICES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	360,600				360,600	360,253		347
OPERATING EXPENSES	176,800			(4,085)	172,715	90,993		81,722
CAPITAL OUTLAY	38,000			4,085	42,085	42,085		
TRUSTEE/BENEFIT PAYMENT	450,000				450,000	394,080	\$40,000	15,920
Total Program	1,025,400				1,025,400	887,411	40,000	97,989
<b>Total Fund - 0349</b>	1,025,400				1,025,400	887,411	40,000	97,989

**PROFESSIONAL SERVICES - 0475**

**STATE LEGAL SERVICES**

PERSONNEL COSTS	431,100				431,100	327,589		103,511
OPERATING EXPENSES	20,000				20,000	243		19,757
Total Program	451,100				451,100	327,832		123,268
<b>Total Fund - 0475</b>	451,100				451,100	327,832		123,268
<b>Total Agency - 160</b>	\$19,225,400				\$19,225,400	\$18,515,882	\$40,000	\$669,518



**State of Idaho**  
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**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
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**GENERAL FUND - 0001**

**STATE DEPARTMENT OF EDUCATION/OPERATING FUND**

PERSONNEL COSTS	\$4,262,900				\$4,262,900	\$4,262,900		
OPERATING EXPENSES	3,983,100			(\$280,782)	3,702,318	3,702,318		
CAPITAL OUTLAY				276,536	276,536	276,536		
TRUSTEE/BENEFIT PAYMENT	24,600			4,834	29,434	29,434		
Total Program	8,270,600			588	8,271,188	8,271,188		
<b>Total Fund - 0001</b>	<b>8,270,600</b>			<b>588</b>	<b>8,271,188</b>	<b>8,271,188</b>		

**INDIRECT COST RECOVERY - 0125**

**STATE DEPARTMENT OF EDUCATION/OPERATING FUND**

PERSONNEL COSTS	577,900				577,900	307,262		\$270,638
OPERATING EXPENSES	512,700			(279,000)	233,700	103,259		130,441
TRUSTEE/BENEFIT PAYMENT				279,000	279,000	278,067		933
Total Program	1,090,600				1,090,600	688,588		402,012
<b>Total Fund - 0125</b>	<b>1,090,600</b>				<b>1,090,600</b>	<b>688,588</b>		<b>402,012</b>

**SCHOOL DISTRICT BUILDING - 0315**

**PUBLIC SCHOOL BOND LEVY-COOPERATIVE**

TRUSTEE/BENEFIT PAYMENT		\$16,793,554			16,793,554	16,793,554		
Total Program		16,793,554			16,793,554	16,793,554		

**PUBLIC SCHOOLS OPERATIONS**

TRUSTEE/BENEFIT PAYMENT	17,350,000				17,350,000	17,350,000		
Total Program	17,350,000				17,350,000	17,350,000		
<b>Total Fund - 0315</b>	<b>17,350,000</b>	<b>16,793,554</b>			<b>34,143,554</b>	<b>34,143,554</b>		

State of Idaho  
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**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DRIVER TRAINING - 0319</b>								
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>								
PERSONNEL COSTS	160,000				160,000	119,152		40,848
OPERATING EXPENSES	150,600				150,600	35,845		114,755
CAPITAL OUTLAY	3,400				3,400			3,400
TRUSTEE/BENEFIT PAYMENT	2,113,300				2,113,300	1,255,114		858,186
Total Program	2,427,300				2,427,300	1,410,111		1,017,189
<b>CONTINUOUS APPROPRIATIONS</b>								
OPERATING EXPENSES		710			710	710		
Total Program		710			710	710		
<b>Total Fund - 0319</b>	2,427,300	710			2,428,010	1,410,821		1,017,189

**PUBLIC INSTRUCTION - 0325**

**STATE DEPARTMENT OF EDUCATION/OPERATING FUND**

PERSONNEL COSTS	629,100				629,100	582,366		46,734
OPERATING EXPENSES	849,800				849,800	560,392		289,408
CAPITAL OUTLAY	19,800				19,800	12,691		7,109
TRUSTEE/BENEFIT PAYMENT	11,400				11,400			11,400
Total Program	1,510,100				1,510,100	1,155,449		354,651
<b>Total Fund - 0325</b>	1,510,100				1,510,100	1,155,449		354,651

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**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>								
PERSONNEL COSTS	4,522,300				4,522,300	3,505,501		1,016,799
OPERATING EXPENSES	16,441,200			(76,348)	16,364,852	9,394,004		6,970,848
CAPITAL OUTLAY	20,400			76,348	96,748	96,748		
TRUSTEE/BENEFIT PAYMENT	82,200				82,200	67,776		14,424
Total Program	21,066,100				21,066,100	13,064,029		8,002,071
<b>PUBLIC SCHOOL CHILDREN'S PROGRAMS</b>								
TRUSTEE/BENEFIT PAYMENT	182,000,000			22,140,318	204,140,318	203,241,084		899,234
Total Program	182,000,000			22,140,318	204,140,318	203,241,084		899,234
<b>PUBLIC SCHOOL DEAF/BLIND SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	121,100				121,100			121,100
Total Program	121,100				121,100			121,100
<b>PUBLIC SCHOOLS OPERATIONS</b>								
TRUSTEE/BENEFIT PAYMENT	8,000,000			(7,540,318)	459,682	378,471		81,211
Total Program	8,000,000			(7,540,318)	459,682	378,471		81,211
<b>PUBLIC SCHOOLS TEACHERS</b>								
TRUSTEE/BENEFIT PAYMENT	35,291,228			(14,600,000)	20,691,228	18,681,770		2,009,458
Total Program	35,291,228			(14,600,000)	20,691,228	18,681,770		2,009,458
<b>Total Fund - 0348</b>	<b>246,478,428</b>				<b>246,478,428</b>	<b>235,365,354</b>		<b>11,113,074</b>

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**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>								
PERSONNEL COSTS	878,000				878,000	725,027		152,973
OPERATING EXPENSES	11,141,800			(2,307,400)	8,834,400	7,162,839		1,671,561
CAPITAL OUTLAY	5,400			29,400	34,800	28,030		6,770
TRUSTEE/BENEFIT PAYMENT				2,278,000	2,278,000	1,801,944		476,056
Total Program	12,025,200				12,025,200	9,717,840		2,307,360
<b>PUBLIC SCHOOL DEAF/BLIND SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	109,200				109,200			109,200
Total Program	109,200				109,200			109,200
<b>Total Fund - 0349</b>	12,134,400				12,134,400	9,717,840		2,416,560

State of Idaho  
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**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INCOME EARNINGS - 0481</b>								
<b>PUBLIC SCHOOLS ADMINISTRATION</b>								
TRUSTEE/BENEFIT PAYMENT	78,996,600				78,996,600	76,632,720	\$1,129,544	1,234,336
Total Program	78,996,600				78,996,600	76,632,720	1,129,544	1,234,336
<b>PUBLIC SCHOOL CHILDREN'S PROGRAMS</b>								
PERSONNEL COSTS	254,000			2,844	256,844	256,844		
OPERATING EXPENSES	4,451,700			(217,990)	4,233,710	3,510,356	537,361	185,993
CAPITAL OUTLAY				1,286	1,286	1,286		
TRUSTEE/BENEFIT PAYMENT	23,093,100			213,860	23,306,960	19,615,857	1,714,969	1,976,134
Total Program	27,798,800				27,798,800	23,384,343	2,252,330	2,162,127
<b>PUBLIC SCHOOL DEAF/BLIND SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	7,486,700				7,486,700	7,486,700		
Total Program	7,486,700				7,486,700	7,486,700		
<b>PUBLIC SCHOOLS OPERATIONS</b>								
PERSONNEL COSTS	316,800			(207,641)	109,159	109,159		
OPERATING EXPENSES	7,532,300			(4,963,467)	2,568,833	843,468	313,030	1,412,335
CAPITAL OUTLAY				1,237	1,237	1,237		
TRUSTEE/BENEFIT PAYMENT	466,230,500			5,169,871	471,400,371	457,160,104	6,404,036	7,836,231
Total Program	474,079,600				474,079,600	458,113,968	6,717,066	9,248,566
<b>PUBLIC SCHOOLS TEACHERS</b>								
TRUSTEE/BENEFIT PAYMENT	723,471,100				723,471,100	709,211,518	9,349,008	4,910,574
Total Program	723,471,100				723,471,100	709,211,518	9,349,008	4,910,574
<b>Total Fund - 0481</b>	<b>1,311,832,800</b>				<b>1,311,832,800</b>	<b>1,274,829,249</b>	<b>19,447,948</b>	<b>17,555,603</b>
<b>Total Agency - 170</b>	<b>\$1,601,094,228</b>	<b>\$16,794,264</b>		<b>\$588</b>	<b>\$1,617,889,080</b>	<b>\$1,565,582,043</b>	<b>\$19,447,948</b>	<b>\$32,859,089</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF FINANCIAL MANAGEMENT - 180**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>DIVISION OF FINANCIAL MANAGEMENT</b>								
PERSONNEL COSTS	\$1,405,100			(\$194,900)	\$1,210,200	\$1,177,563		\$32,637
OPERATING EXPENSES	121,600			169,000	290,600	209,083	\$45,490	36,027
CAPITAL OUTLAY	11,200			25,900	37,100	31,302	5,730	68
Total Program	1,537,900				1,537,900	1,417,948	51,220	68,732
<b>Total Fund - 0001</b>	1,537,900				1,537,900	1,417,948	51,220	68,732
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>DIVISION OF FINANCIAL MANAGEMENT</b>								
PERSONNEL COSTS	33,400				33,400	32,339		1,061
OPERATING EXPENSES	7,100				7,100	6,197		903
Total Program	40,500				40,500	38,536		1,964
<b>Total Fund - 0349</b>	40,500				40,500	38,536		1,964
<b>Total Agency - 180</b>	\$1,578,400				\$1,578,400	\$1,456,484	\$51,220	\$70,696

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF THE GOVERNOR - 181**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>GOVERNOR'S OFFICE ADMINISTRATION</b>								
PERSONNEL COSTS	\$1,688,800			(\$109,800)	\$1,579,000	\$1,522,558		\$56,442
OPERATING EXPENSES	198,200			106,000	304,200	240,303	\$10,313	53,584
CAPITAL OUTLAY				3,800	3,800	3,729		71
Total Program	1,887,000				1,887,000	1,766,590	10,313	110,097
<b>GOVERNOR'S EXPENSE ALLOWANCE</b>								
OPERATING EXPENSES	5,000				5,000	3,486		1,514
Total Program	5,000				5,000	3,486		1,514
<b>ACTING GOVERNOR PAY</b>								
PERSONNEL COSTS	18,200				18,200	13,936		4,264
Total Program	18,200				18,200	13,936		4,264
<b>Total Fund - 0001</b>	1,910,200				1,910,200	1,784,012	10,313	115,875
<b>INEEL SETTLEMENT - 0497</b>								
<b>INEEL SETTLEMENT</b>								
OPERATING EXPENSES		\$22,881			22,881	22,881		
Total Program		22,881			22,881	22,881		
<b>Total Fund - 0497</b>		22,881			22,881	22,881		
<b>Total Agency - 181</b>	\$1,910,200	\$22,881			\$1,933,081	\$1,806,893	\$10,313	\$115,875

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**PUBLIC EMPLOYEE RETIREMENT SYSTEM - 183**

<b>FUND AND PROGRAM</b>	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PENSION - 0550</b>								
<b>RETIREMENT ADMINISTRATION</b>								
PERSONNEL COSTS	\$3,382,800				\$3,382,800	\$3,310,609		\$72,191
OPERATING EXPENSES	9,027,100			(\$346,500)	8,680,600	1,903,488	\$6,506,950	270,162
CAPITAL OUTLAY	159,400			346,500	505,900	343,155	102,606	60,139
Total Program	12,569,300				12,569,300	5,557,252	6,609,556	402,492
<b>PORTFOLIO INVESTMENT</b>								
PERSONNEL COSTS	660,800				660,800	607,438		53,362
OPERATING EXPENSES	195,300				195,300	187,822		7,478
CAPITAL OUTLAY	16,600				16,600	3,474		13,126
Total Program	872,700				872,700	798,734		73,966
<b>DISTRIBUTION RETIREMENT CONTROL</b>								
TRUSTEE/BENEFIT PAYMENT		\$162,736,225			162,736,225	162,736,225		
Total Program		162,736,225			162,736,225	162,736,225		
<b>RETIREMENT MEDICAL INSURANCE</b>								
OPERATING EXPENSES		169,390			169,390	169,390		
TRUSTEE/BENEFIT PAYMENT		16,589,326			16,589,326	16,589,326		
Total Program		16,758,716			16,758,716	16,758,716		
<b>Total Fund - 0550</b>	<b>13,442,000</b>	<b>179,494,941</b>			<b>192,936,941</b>	<b>185,850,927</b>	<b>6,609,556</b>	<b>476,458</b>
<b>Total Agency - 183</b>	<b>\$13,442,000</b>	<b>\$179,494,941</b>			<b>\$192,936,941</b>	<b>\$185,850,927</b>	<b>\$6,609,556</b>	<b>\$476,458</b>



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE LIQUOR DIVISION - 185  
 FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>LIQUOR CONTROL - 0418</b>								
<b>LIQUOR DIVISION OPERATIONS</b>								
PERSONNEL COSTS	\$10,636,000				\$10,636,000	\$10,542,886		\$93,114
OPERATING EXPENSES	5,522,800				5,522,800	5,414,158		108,642
CAPITAL OUTLAY	577,100				577,100	509,259	\$48,136	19,705
Total Program	16,735,900				16,735,900	16,466,303	48,136	221,461
<b>LIQUOR ACQUISITION AND PROFIT DISTRIBUTION</b>								
OPERATING EXPENSES		\$85,813,301			85,813,301	85,813,301		
TRUSTEE/BENEFIT PAYMENT		29,945,000			29,945,000	29,945,000		
Total Program		115,758,301			115,758,301	115,758,301		
<b>Total Fund - 0418</b>	16,735,900	115,758,301			132,494,201	132,224,604	48,136	221,461
<b>Total Agency - 185</b>	\$16,735,900	\$115,758,301			\$132,494,201	\$132,224,604	\$48,136	\$221,461

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**STATE INSURANCE FUND - 186**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PETROLEUM CLEAN WATER TRUST - 0130</b>								
<b>PSTF-PETROLEUM STORAGE TANKS</b>								
PERSONNEL COSTS		\$625,810			\$625,810	\$625,810		
OPERATING EXPENSES		1,774,460			1,774,460	1,774,460		
Total Program		2,400,270			2,400,270	2,400,270		
<b>Total Fund - 0130</b>		2,400,270			2,400,270	2,400,270		
<b>WORKER'S COMPENSATION - 0424</b>								
<b>WORKER'S COMPENSATION</b>								
PERSONNEL COSTS		15,474,817			15,474,817	15,474,817		
OPERATING EXPENSES		22,233,096			22,233,096	22,233,096		
Total Program		37,707,913			37,707,913	37,707,913		
<b>WORKER'S COMPENSATION</b>								
OPERATING EXPENSES		8,288,843			8,288,843	8,288,843		
TRUSTEE/BENEFIT PAYMENT		139,967,227			139,967,227	139,967,227		
Total Program		148,256,070			148,256,070	148,256,070		
<b>Total Fund - 0424</b>		185,963,983			185,963,983	185,963,983		
<b>Total Agency - 186</b>		\$188,364,253			\$188,364,253	\$188,364,253		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO COMMISSION ON AGING - 187**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>COMMISSION ON AGING</b>								
PERSONNEL COSTS	\$447,500				\$447,500	\$447,500		
OPERATING EXPENSES	35,800				35,800	34,125		\$1,675
TRUSTEE/BENEFIT PAYMENT	3,979,900				3,979,900	3,959,099		20,801
Total Program	4,463,200				4,463,200	4,440,724		22,476
<b>Total Fund - 0001</b>	4,463,200				4,463,200	4,440,724		22,476
<b>FEDERAL GRANTS - 0348</b>								
<b>COMMISSION ON AGING</b>								
PERSONNEL COSTS	633,800				633,800	555,461		78,339
OPERATING EXPENSES	333,300				333,300	221,914		111,386
TRUSTEE/BENEFIT PAYMENT	7,569,000				7,569,000	6,954,239		614,761
Total Program	8,536,100				8,536,100	7,731,614		804,486
<b>Total Fund - 0348</b>	8,536,100				8,536,100	7,731,614		804,486
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMISSION ON AGING</b>								
PERSONNEL COSTS	47,000				47,000	17		46,983
OPERATING EXPENSES	85,000				85,000	13,524		71,476
Total Program	132,000				132,000	13,541		118,459
<b>Total Fund - 0349</b>	132,000				132,000	13,541		118,459
<b>Total Agency - 187</b>	\$13,131,300				\$13,131,300	\$12,185,879		\$945,421

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189**

<b>FUND AND PROGRAM</b>	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>COMMISSION FOR THE BLIND</b>								
PERSONNEL COSTS	\$626,500				\$626,500	\$626,497		\$3
OPERATING EXPENSES	48,500				48,500	48,500		
TRUSTEE/BENEFIT PAYMENT	599,200				599,200	579,222	\$19,978	
Total Program	1,274,200				1,274,200	1,254,219	19,978	3
<b>Total Fund - 0001</b>	<b>1,274,200</b>				<b>1,274,200</b>	<b>1,254,219</b>	<b>19,978</b>	<b>3</b>
<b>BUSINESS ENTERPRISE PROGRAMS - 0210</b>								
<b>COMMISSION FOR THE BLIND</b>								
OPERATING EXPENSES	27,300				27,300	17,280		10,020
TRUSTEE/BENEFIT PAYMENT	100,100				100,100	23,766		76,334
Total Program	127,400				127,400	41,046		86,354
<b>Total Fund - 0210</b>	<b>127,400</b>				<b>127,400</b>	<b>41,046</b>		<b>86,354</b>
<b>REHABILITATION REVENUE AND REFUNDS - 0288</b>								
<b>COMMISSION FOR THE BLIND</b>								
OPERATING EXPENSES	34,300				34,300			34,300
CAPITAL OUTLAY				\$5,400	5,400	5,400		
TRUSTEE/BENEFIT PAYMENT	13,000				13,000			13,000
Total Program	47,300			5,400	52,700	5,400		47,300
<b>Total Fund - 0288</b>	<b>47,300</b>			<b>5,400</b>	<b>52,700</b>	<b>5,400</b>		<b>47,300</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189**

<b>FUND AND PROGRAM</b>	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>COMMISSION FOR THE BLIND</b>								
PERSONNEL COSTS	1,738,800				1,738,800	1,738,772		28
OPERATING EXPENSES	536,800			(17,000)	519,800	519,793		7
TRUSTEE/BENEFIT PAYMENT	562,700			17,000	579,700	573,138	6,558	4
Total Program	2,838,300				2,838,300	2,831,703	6,558	39
<b>Total Fund - 0348</b>	2,838,300				2,838,300	2,831,703	6,558	39
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMISSION FOR THE BLIND</b>								
OPERATING EXPENSES	77,400				77,400	70,838		6,562
TRUSTEE/BENEFIT PAYMENT	56,300				56,300	39,996		16,304
Total Program	133,700				133,700	110,834		22,866
<b>Total Fund - 0349</b>	133,700				133,700	110,834		22,866
<b>ADAPTIVE AIDS AND APPLIANCES - 0426</b>								
<b>COMMISSION FOR THE BLIND</b>								
PERSONNEL COSTS	17,600				17,600	17,600		
OPERATING EXPENSES	47,600				47,600	24,720		22,880
Total Program	65,200				65,200	42,320		22,880
<b>Total Fund - 0426</b>	65,200				65,200	42,320		22,880
<b>Total Agency - 189</b>	\$4,486,100			\$5,400	\$4,491,500	\$4,285,522	\$26,536	\$179,442

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**MILITARY DIVISION - 190**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>MILITARY MANAGEMENT</b>								
PERSONNEL COSTS	\$1,524,800			\$70,493	\$1,595,293	\$1,595,293		
OPERATING EXPENSES	249,100			(999)	248,101	248,101		
CAPITAL OUTLAY				999	999	999		
Total Program	1,773,900			70,493	1,844,393	1,844,393		
<b>FEDERAL AND STATE CONTRACTS</b>								
PERSONNEL COSTS	680,700			(29,293)	651,407	651,407		
OPERATING EXPENSES	937,600			(583)	937,017	930,522	\$6,495	
CAPITAL OUTLAY				583	583	583		
Total Program	1,618,300			(29,293)	1,589,007	1,582,512	6,495	
<b>NATIONAL GUARD INSURANCE PAYMENTS</b>								
OPERATING EXPENSES		\$19,686			19,686	19,686		
Total Program		19,686			19,686	19,686		
<b>BUREAU OF HOMELAND SECURITY</b>								
PERSONNEL COSTS	1,295,600			(41,200)	1,254,400	1,254,400		
OPERATING EXPENSES	204,200				204,200	204,200		
Total Program	1,499,800			(41,200)	1,458,600	1,458,600		
<b>Total Fund - 0001</b>	<b>4,892,000</b>	<b>19,686</b>			<b>4,911,686</b>	<b>4,905,191</b>	<b>6,495</b>	
<b>HAZARDOUS SUBSTANCE EMERGENCY RESPONSE-DEFICIENCY - 0100</b>								
<b>HAZARDOUS MATERIALS-DEFICIENCY</b>								
OPERATING EXPENSES						47,863		(\$47,863)
Total Program						47,863		(47,863)
<b>Total Fund - 0100</b>						<b>47,863</b>		<b>(47,863)</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**MILITARY DIVISION - 190**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>MILITARY MANAGEMENT</b>								
PERSONNEL COSTS	318,800			(95,000)	223,800	107,438		116,362
OPERATING EXPENSES	20,700			83,863	104,563	68,888	10,696	24,979
CAPITAL OUTLAY				11,137	11,137	3,664	2,000	5,473
Total Program	339,500				339,500	179,990	12,696	146,814
<b>Total Fund - 0125</b>	339,500				339,500	179,990	12,696	146,814
<b>DISASTER EMERGENCY - 0231</b>								
<b>MILITARY'S EMERGENCY</b>								
PERSONNEL COSTS		799,790			799,790	799,790		
OPERATING EXPENSES		94,734			94,734	84,023	10,711	
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT		3,181,447			3,181,447	3,181,447		
Total Program		4,075,971			4,075,971	4,065,260	10,711	
<b>Total Fund - 0231</b>		4,075,971			4,075,971	4,065,260	10,711	
<b>(ILETS) LAW ENFORCEMENT TELECOMMUNICATION - 0275</b>								
<b>EMERGENCY COMMUNICATIONS</b>								
PERSONNEL COSTS		108,651			108,651	108,651		
OPERATING EXPENSES		121,579			121,579	121,579		
CAPITAL OUTLAY		20,191			20,191		20,191	
TRUSTEE/BENEFIT PAYMENT		1,644,720			1,644,720	1,635,730	8,990	
Total Program		1,895,141			1,895,141	1,865,960	29,181	
<b>Total Fund - 0275</b>		1,895,141			1,895,141	1,865,960	29,181	

State of Idaho  
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**MILITARY DIVISION - 190**  
**FUND AND PROGRAM**

**FEDERAL GRANTS - 0348**

**MILITARY MANAGEMENT**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES	167,200				167,200			167,200
Total Program	167,200				167,200			167,200

**FEDERAL AND STATE CONTRACTS**

PERSONNEL COSTS	11,757,600			(520,000)	11,237,600	10,790,300		447,300
OPERATING EXPENSES	14,445,100			(310,736)	14,134,364	12,470,085	1,523,698	140,581
CAPITAL OUTLAY				831,266	831,266	817,480	13,179	607
Total Program	26,202,700			530	26,203,230	24,077,865	1,536,877	588,488

**BUREAU OF HOMELAND SECURITY**

PERSONNEL COSTS	2,359,600				2,359,600	1,582,599		777,001
OPERATING EXPENSES	5,920,100			(245,383)	5,674,717	1,155,112	486,486	4,033,119
CAPITAL OUTLAY				245,383	245,383	169,271	74,112	2,000
TRUSTEE/BENEFIT PAYMENT	14,937,900				14,937,900	6,552,650	1,494,439	6,890,811
Total Program	23,217,600				23,217,600	9,459,632	2,055,037	11,702,931
<b>Total Fund - 0348</b>	49,587,500			530	49,588,030	33,537,497	3,591,914	12,458,619



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**MILITARY DIVISION - 190**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>MILITARY MANAGEMENT</b>								
OPERATING EXPENSES	115,900			(979)	114,921	46,962		67,959
CAPITAL OUTLAY				979	979	979		
Total Program	115,900				115,900	47,941		67,959
<b>FEDERAL AND STATE CONTRACTS</b>								
PERSONNEL COSTS	84,500				84,500	24,910		59,590
OPERATING EXPENSES	885,800			(10,397)	875,403	6,159	229,407	639,837
CAPITAL OUTLAY				10,397	10,397	9,812	444	141
Total Program	970,300				970,300	40,881	229,851	699,568
<b>EMERGENCY COMMUNICATIONS</b>								
OPERATING EXPENSES		181,764			181,764	108,304	73,460	
Total Program		181,764			181,764	108,304	73,460	
<b>HAZARDOUS MATERIALS-COST RECOVERY</b>								
OPERATING EXPENSES		29,384			29,384	29,384		
Total Program		29,384			29,384	29,384		
<b>Total Fund - 0349</b>	1,086,200	211,148			1,297,348	226,510	303,311	767,527
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>								
<b>BHS (PUBLIC SAFETY)</b>								
PERSONNEL COSTS	1,852,100				1,852,100	1,809,772		42,328
OPERATING EXPENSES	912,500			2,048	914,548	587,723	91,731	235,094
CAPITAL OUTLAY	178,600			42,225	220,825	108,231	42,759	69,835
Total Program	2,943,200			44,273	2,987,473	2,505,726	134,490	347,257
<b>Total Fund - 0450</b>	2,943,200			44,273	2,987,473	2,505,726	134,490	347,257
<b>Total Agency - 190</b>	\$58,848,400	\$6,201,946		\$44,803	\$65,095,149	\$47,333,997	\$4,088,798	\$13,672,354

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF HUMAN RESOURCES - 194**

**FUND AND PROGRAM**

**PROFESSIONAL SERVICES - 0475**

**DIVISION OF HUMAN RESOURCES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,007,400			(\$120,000)	\$887,400	\$853,822		\$33,578
OPERATING EXPENSES	673,100			100,000	773,100	613,109	\$7,987	152,004
CAPITAL OUTLAY				20,000	20,000	11,741	8,232	27
Total Program	1,680,500				1,680,500	1,478,672	16,219	185,609
<b>Total Fund - 0475</b>	1,680,500				1,680,500	1,478,672	16,219	185,609
<b>Total Agency - 194</b>	\$1,680,500				\$1,680,500	\$1,478,672	\$16,219	\$185,609

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**OFFICE OF SPECIES CONSERVATION - 195**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>OFFICE OF SPECIES CONSERVATION</b>								
PERSONNEL COSTS	\$411,400			(\$60,000)	\$351,400	\$335,225		\$16,175
OPERATING EXPENSES	61,800			60,000	121,800	69,850	\$10,000	41,950
Total Program	473,200				473,200	405,075	10,000	58,125
<b>Total Fund - 0001</b>	473,200				473,200	405,075	10,000	58,125
<b>FEDERAL GRANTS - 0348</b>								
<b>OFFICE OF SPECIES CONSERVATION</b>								
PERSONNEL COSTS	547,500				547,500	534,878		12,622
OPERATING EXPENSES	195,600				195,600	131,513		64,087
TRUSTEE/BENEFIT PAYMENT	12,000,000				12,000,000	8,902,772		3,097,228
Total Program	12,743,100				12,743,100	9,569,163		3,173,937
<b>Total Fund - 0348</b>	12,743,100				12,743,100	9,569,163		3,173,937
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>OFFICE OF SPECIES CONSERVATION</b>								
OPERATING EXPENSES	15,000				15,000			15,000
Total Program	15,000				15,000			15,000
<b>Total Fund - 0349</b>	15,000				15,000			15,000
<b>Total Agency - 195</b>	\$13,231,300				\$13,231,300	\$9,974,238	\$10,000	\$3,247,062

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**COMMISSION ON THE ARTS - 196**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>COMMISSION ON THE ARTS</b>								
PERSONNEL COSTS	\$300,700				\$300,700	\$278,978		\$21,722
OPERATING EXPENSES	136,400				136,400	135,903		497
TRUSTEE/BENEFIT PAYMENT	249,700				249,700	249,429		271
Total Program	686,800				686,800	664,310		22,490
<b>Total Fund - 0001</b>	686,800				686,800	664,310		22,490
<b>FEDERAL GRANTS - 0348</b>								
<b>COMMISSION ON THE ARTS</b>								
PERSONNEL COSTS	341,300				341,300	335,185		6,115
OPERATING EXPENSES	209,400				209,400	164,044		45,356
TRUSTEE/BENEFIT PAYMENT	450,200				450,200	404,876		45,324
Total Program	1,000,900				1,000,900	904,105		96,795
<b>Total Fund - 0348</b>	1,000,900				1,000,900	904,105		96,795
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMISSION ON THE ARTS</b>								
OPERATING EXPENSES	85,900				85,900	8,332		77,568
TRUSTEE/BENEFIT PAYMENT	16,300				16,300	10,385		5,915
Total Program	102,200				102,200	18,717		83,483
<b>Total Fund - 0349</b>	102,200				102,200	18,717		83,483
<b>Total Agency - 196</b>	\$1,789,900				\$1,789,900	\$1,587,132		\$202,768

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF DRUG POLICY - 198**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>OFFICE OF DRUG POLICY</b>								
PERSONNEL COSTS	\$231,200			(\$11,500)	\$219,700	\$214,102		\$5,598
OPERATING EXPENSES	54,300			10,000	64,300	40,934	\$2,370	20,996
CAPITAL OUTLAY				1,500	1,500	1,049		451
TRUSTEE/BENEFIT PAYMENT	787,400				787,400	787,400		
Total Program	1,072,900				1,072,900	1,043,485	2,370	27,045
<b>Total Fund - 0001</b>	1,072,900				1,072,900	1,043,485	2,370	27,045
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>OFFICE OF DRUG POLICY</b>								
OPERATING EXPENSES	3,500				3,500			3,500
Total Program	3,500				3,500			3,500
<b>Total Fund - 0349</b>	3,500				3,500			3,500
<b>Total Agency - 198</b>	\$1,076,400				\$1,076,400	\$1,043,485	\$2,370	\$30,545

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF ENERGY RESOURCES - 199**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**INDIRECT COST RECOVERY - 0125**

**ENERGY RESOURCES**

PERSONNEL COSTS	\$434,789				\$434,789	\$162,577		\$272,212
OPERATING EXPENSES	724,232				724,232	52,862		671,370
Total Program	1,159,021				1,159,021	215,439		943,582
<b>Total Fund - 0125</b>	1,159,021				1,159,021	215,439		943,582

**RENEWABLE ENERGY RESOURCES - 0199**

**ENERGY RESOURCES**

PERSONNEL COSTS	296,700				296,700	50,259		246,441
OPERATING EXPENSES	75,500				75,500	23,074		52,426
Total Program	372,200				372,200	73,333		298,867
<b>Total Fund - 0199</b>	372,200				372,200	73,333		298,867

**AMERICAN REINVESTMENT - 0346**

**ENERGY RESOURCES**

PERSONNEL COSTS	297,403				297,403	175,001		122,402
OPERATING EXPENSES	801,619				801,619	447,124	\$19,489	335,006
CAPITAL OUTLAY	5,836				5,836			5,836
TRUSTEE/BENEFIT PAYMENT	173,403				173,403	7,500		165,903
Total Program	1,278,261				1,278,261	629,625	19,489	629,147
<b>Total Fund - 0346</b>	1,278,261				1,278,261	629,625	19,489	629,147

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF ENERGY RESOURCES - 199**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>								
<b>ENERGY RESOURCES</b>								
PERSONNEL COSTS	222,500				222,500	161,733		60,767
OPERATING EXPENSES	720,800			(\$76,000)	644,800	157,679	32,952	454,169
TRUSTEE/BENEFIT PAYMENT				76,000	76,000		76,000	
Total Program	943,300				943,300	319,412	108,952	514,936
<b>Total Fund - 0348</b>	943,300				943,300	319,412	108,952	514,936
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>ENERGY RESOURCES</b>								
PERSONNEL COSTS	84,600				84,600	19,567		65,033
OPERATING EXPENSES	581,400				581,400	14,659		566,741
Total Program	666,000				666,000	34,226		631,774
<b>Total Fund - 0349</b>	666,000				666,000	34,226		631,774
<b>PETROLEUM PRICE VIOLATION - 0494</b>								
<b>ENERGY RESOURCES</b>								
PERSONNEL COSTS	120,000				120,000	34,917		85,083
OPERATING EXPENSES	35,800				35,800	32,407		3,393
Total Program	155,800				155,800	67,324		88,476
<b>Total Fund - 0494</b>	155,800				155,800	67,324		88,476
<b>Total Agency - 199</b>	\$4,574,582				\$4,574,582	\$1,339,359	\$128,441	\$3,106,782

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	\$145,600				\$145,600	\$145,555		\$45
OPERATING EXPENSES	48,300				48,300	42,439		5,861
Total Program	193,900				193,900	187,994		5,906
<b>OFFICE OF CHIEF INFORMATION OFFICER</b>								
PERSONNEL COSTS	974,300				974,300	972,316		1,984
OPERATING EXPENSES	2,196,600				2,196,600	2,131,260	\$65,300	40
CAPITAL OUTLAY	108,000				108,000	107,926		74
Total Program	3,278,900				3,278,900	3,211,502	65,300	2,098
<b>PUBLIC WORKS</b>								
OPERATING EXPENSES	293,100				293,100	293,100		
Total Program	293,100				293,100	293,100		
<b>PURCHASING</b>								
PERSONNEL COSTS	694,800				694,800	691,066		3,734
Total Program	694,800				694,800	691,066		3,734
<b>INFORMATION TECHNOLOGY RESOURCE MANAGEMENT COUNCIL</b>								
PERSONNEL COSTS	69,600				69,600	68,812		788
OPERATING EXPENSES	9,600				9,600	9,595		5
Total Program	79,200				79,200	78,407		793
<b>BOND PAYMENT PROGRAM</b>								
OPERATING EXPENSES	2,687,400			(\$569,882)	2,117,518	2,117,518		
CAPITAL OUTLAY	1,680,200			569,882	2,250,082	2,250,082		
Total Program	4,367,600				4,367,600	4,367,600		
<b>Total Fund - 0001</b>	<b>8,907,500</b>				<b>8,907,500</b>	<b>8,829,669</b>	<b>65,300</b>	<b>12,531</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS GENERAL - 0120</b>								
<b>ARRA-IDAHO EDUCATION NETWORK</b>								
OPERATING EXPENSES	1,275,600				1,275,600	1,245,585	5,000	25,015
CAPITAL OUTLAY	100,000				100,000	73,576	25,360	1,064
Total Program	1,375,600				1,375,600	1,319,161	30,360	26,079
<b>Total Fund - 0120</b>	1,375,600				1,375,600	1,319,161	30,360	26,079
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	647,000				647,000	628,708		18,292
OPERATING EXPENSES	249,500			(3,103)	246,397	243,779		2,618
CAPITAL OUTLAY				3,103	3,103	3,103		
Total Program	896,500				896,500	875,590		20,910
<b>OFFICE OF CHIEF INFORMATION OFFICER</b>								
PERSONNEL COSTS	445,100				445,100	430,458		14,642
OPERATING EXPENSES	68,500				68,500	68,352		148
Total Program	513,600				513,600	498,810		14,790
<b>Total Fund - 0125</b>	1,410,100				1,410,100	1,374,400		35,700

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PERMANENT BUILDING - 0365</b>								
<b>PUBLIC WORKS</b>								
PERSONNEL COSTS	1,759,000				1,759,000	1,693,456		65,544
OPERATING EXPENSES	671,100			(7,458)	663,642	546,057		117,585
CAPITAL OUTLAY				7,458	7,458		7,458	
Total Program	2,430,100				2,430,100	2,239,513	7,458	183,129
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY		\$34,466,132			34,466,132	34,466,132		
Total Program		34,466,132			34,466,132	34,466,132		
<b>BOND PAYMENT PROGRAM</b>								
OPERATING EXPENSES	9,473,200			(4,817,415)	4,655,785	4,263,594		392,191
CAPITAL OUTLAY	18,288,200			4,817,415	23,105,615	23,105,615		
Total Program	27,761,400				27,761,400	27,369,209		392,191
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	103,093				103,093			103,093
Total Program	103,093				103,093			103,093
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	13,195				13,195			13,195
Total Program	13,195				13,195			13,195
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	281				281			281
Total Program	281				281			281
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	55,966				55,966			55,966
Total Program	55,966				55,966			55,966

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PERMANENT BUILDING - 0365</b>								
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	4,299,324				4,299,324	311,455		3,987,869
Total Program	4,299,324				4,299,324	311,455		3,987,869
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	25,074,449				25,074,449	1,464,985		23,609,464
Total Program	25,074,449				25,074,449	1,464,985		23,609,464
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	4,056,092				4,056,092	1,050,411		3,005,681
Total Program	4,056,092				4,056,092	1,050,411		3,005,681
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	7,138,047				7,138,047	4,314,589		2,823,458
Total Program	7,138,047				7,138,047	4,314,589		2,823,458
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	17,227,714				17,227,714	10,794,885		6,432,829
Total Program	17,227,714				17,227,714	10,794,885		6,432,829
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	22,614,500				22,614,500	5,539,540		17,074,960
Total Program	22,614,500				22,614,500	5,539,540		17,074,960
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	13,876				13,876			13,876
Total Program	13,876				13,876			13,876
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	19,021,502				19,021,502	1,144,904		17,876,598
Total Program	19,021,502				19,021,502	1,144,904		17,876,598

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PERMANENT BUILDING - 0365</b>								
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	8,541				8,541			8,541
Total Program	8,541				8,541			8,541
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	515				515			515
Total Program	515				515			515
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	19,108				19,108			19,108
Total Program	19,108				19,108			19,108
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	36,821				36,821			36,821
Total Program	36,821				36,821			36,821
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	716,502				716,502	120		716,382
Total Program	716,502				716,502	120		716,382
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	36,699				36,699	444		36,255
Total Program	36,699				36,699	444		36,255
<b>PUBLIC WORKS</b>								
CAPITAL OUTLAY	269,872				269,872			269,872
Total Program	269,872				269,872			269,872
<b>Total Fund - 0365</b>	130,897,597	34,466,132			165,363,729	88,696,187	7,458	76,660,084

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF ADMINISTRATION - 200

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GOVERNOR'S RESIDENCE - 0366</b>								
<b>PUBLIC WORKS</b>								
OPERATING EXPENSES		160,449			160,449	160,449		
Total Program		160,449			160,449	160,449		
<b>Total Fund - 0366</b>		160,449			160,449	160,449		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	51,200				51,200	18,914		32,286
OPERATING EXPENSES	10,000				10,000			10,000
Total Program	61,200				61,200	18,914		42,286
<b>OFFICE OF CHIEF INFORMATION OFFICER</b>								
PERSONNEL COSTS	566,200				566,200	455,306		110,894
OPERATING EXPENSES	504,200			(100,000)	404,200	228,578		175,622
CAPITAL OUTLAY				100,000	100,000	88,351		11,649
Total Program	1,070,400				1,070,400	772,235		298,165
<b>PUBLIC WORKS</b>								
PERSONNEL COSTS	1,559,900				1,559,900	1,549,033		10,867
OPERATING EXPENSES	5,723,000			(1,900)	5,721,100	5,010,616		710,484
CAPITAL OUTLAY				3,550	3,550	1,958		1,592
Total Program	7,282,900			1,650	7,284,550	6,561,607		722,943
<b>PURCHASING</b>								
PERSONNEL COSTS	798,600				798,600	766,451		32,149
OPERATING EXPENSES	1,056,300				1,056,300	1,027,619		28,681
CAPITAL OUTLAY	124,200				124,200	106,232		17,968
Total Program	1,979,100				1,979,100	1,900,302		78,798
<b>OFFICE OF CHIEF INFORMATION OFFICER</b>								
OPERATING EXPENSES		4,850,217			4,850,217	4,850,217		
Total Program		4,850,217			4,850,217	4,850,217		
<b>PURCHASING</b>								
OPERATING EXPENSES		2,710,275			2,710,275	2,710,275		
Total Program		2,710,275			2,710,275	2,710,275		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
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**ADMINISTRATION AND ACCOUNTING SERVICES - 0450**

**INFORMATION TECHNOLOGY RESOURCE MANAGEMENT COUNCIL**

PERSONNEL COSTS	429,900			(2,200)	427,700	404,706		22,994
OPERATING EXPENSES	138,200			2,200	140,400	140,392		8
Total Program	568,100				568,100	545,098		23,002

**BOND PAYMENT PROGRAM**

OPERATING EXPENSES	424,200			(86,000)	338,200	332,977		5,223
CAPITAL OUTLAY	229,000			86,000	315,000	315,000		
Total Program	653,200				653,200	647,977		5,223

<b>Total Fund - 0450</b>	11,614,900	7,560,492		1,650	19,177,042	18,006,625		1,170,417
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**FEDERAL SURPLUS PROPERTY - 0456**

**PURCHASING**

PERSONNEL COSTS	115,200				115,200	114,877		323
OPERATING EXPENSES	192,200			(8,293)	183,907	176,706		7,201
CAPITAL OUTLAY	30,000			8,293	38,293	16,511		21,782
Total Program	337,400				337,400	308,094		29,306

<b>Total Fund - 0456</b>	337,400				337,400	308,094		29,306
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**GROUP INSURANCE - 0461**

**INSURANCE MANAGEMENT**

TRUSTEE/BENEFIT PAYMENT		214,252,548			214,252,548	214,252,548		
Total Program		214,252,548			214,252,548	214,252,548		

**OFFICE OF INSURANCE MANAGEMENT**

PERSONNEL COSTS	425,900			(38,200)	387,700	361,192		26,508
OPERATING EXPENSES	470,600			38,200	508,800	508,711		89
Total Program	896,500				896,500	869,903		26,597

<b>Total Fund - 0461</b>	896,500	214,252,548			215,149,048	215,122,451		26,597
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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, 2013

**DEPARTMENT OF ADMINISTRATION - 200**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>RETAINED RISK - 0462</b>								
<b>INSURANCE MANAGEMENT</b>								
OPERATING EXPENSES		3,528,761			3,528,761	3,528,761		
TRUSTEE/BENEFIT PAYMENT		4,174,854			4,174,854	4,174,854		
Total Program		7,703,615			7,703,615	7,703,615		
<b>OFFICE OF INSURANCE MANAGEMENT</b>								
PERSONNEL COSTS	413,600				413,600	413,256		344
OPERATING EXPENSES	182,000				182,000	134,757		47,243
Total Program	595,600				595,600	548,013		47,587
<b>Total Fund - 0462</b>	595,600	7,703,615			8,299,215	8,251,628		47,587
<b>PROFESSIONAL SERVICES - 0475</b>								
<b>ADMINISTRATIVE RULES</b>								
PERSONNEL COSTS	209,400				209,400	209,168		232
OPERATING EXPENSES	221,300				221,300	170,272		51,028
Total Program	430,700				430,700	379,440		51,260
<b>Total Fund - 0475</b>	430,700				430,700	379,440		51,260
<b>INCOME EARNINGS - 0481</b>								
<b>CAPITOL COMMISSION</b>								
OPERATING EXPENSES	1,000,687			(18,005)	982,682	752,291		230,391
CAPITAL OUTLAY				18,005	18,005	18,005		
Total Program	1,000,687				1,000,687	770,296		230,391
<b>Total Fund - 0481</b>	1,000,687				1,000,687	770,296		230,391



State of Idaho  
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 For the Year Ended June 30, 2013

**DEPARTMENT OF ADMINISTRATION - 200**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDUSTRIAL SPECIAL INDEMNITY - 0519</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	153,300				153,300	143,810		9,490
OPERATING EXPENSES	107,500				107,500	65,365		42,135
Total Program	260,800				260,800	209,175		51,625
<b>CENTRAL ADMINISTRATION</b>								
TRUSTEE/BENEFIT PAYMENT		4,315,644			4,315,644	4,315,644		
Total Program		4,315,644			4,315,644	4,315,644		
<b>Total Fund - 0519</b>	260,800	4,315,644			4,576,444	4,524,819		51,625
<b>Total Agency - 200</b>	\$157,727,384	\$268,458,880		\$1,650	\$426,187,914	\$347,743,219	\$103,118	\$78,341,577

**State of Idaho**  
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**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$593,500				\$593,500	\$593,500		
OPERATING EXPENSES	394,700				394,700	394,700		
Total Program	988,200				988,200	988,200		
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	1,333,900				1,333,900	1,333,900		
OPERATING EXPENSES	208,700				208,700	208,699		\$1
Total Program	1,542,600				1,542,600	1,542,599		1
<b>AGRICULTURAL RESOURCES</b>								
PERSONNEL COSTS	178,400				178,400	178,400		
OPERATING EXPENSES	130,100				130,100	130,100		
Total Program	308,500				308,500	308,500		
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	1,061,800				1,061,800	1,061,800		
OPERATING EXPENSES	682,400			(\$175,000)	507,400	507,400		
TRUSTEE/BENEFIT PAYMENT	1,288,000			175,000	1,463,000	1,463,000		
Total Program	3,032,200				3,032,200	3,032,200		
<b>AGRICULTURAL INSPECTION</b>								
PERSONNEL COSTS	603,300				603,300	603,300		
OPERATING EXPENSES	139,600				139,600	139,600		
Total Program	742,900				742,900	742,900		
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	366,800				366,800	366,800		
OPERATING EXPENSES	333,400				333,400	333,400		
Total Program	700,200				700,200	700,200		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>ANIMAL DAMAGE CONTROL</b>								
TRUSTEE/BENEFIT PAYMENT	138,800				138,800	138,800		
Total Program	138,800				138,800	138,800		
<b>SHEEP COMMISSION</b>								
PERSONNEL COSTS	56,700				56,700	56,700		
Total Program	56,700				56,700	56,700		
<b>Total Fund - 0001</b>	<b>7,510,100</b>				<b>7,510,100</b>	<b>7,510,099</b>		<b>1</b>
<b>ANIMAL DAMAGE CONTROL - 0052</b>								
<b>ANIMAL DAMAGE CONTROL</b>								
TRUSTEE/BENEFIT PAYMENT	215,700				215,700	100,000		115,700
Total Program	215,700				215,700	100,000		115,700
<b>Total Fund - 0052</b>	<b>215,700</b>				<b>215,700</b>	<b>100,000</b>		<b>115,700</b>
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	994,000				994,000	769,497		224,503
OPERATING EXPENSES	359,300			(10,000)	349,300	163,171		186,129
CAPITAL OUTLAY	71,100			10,000	81,100	78,560		2,540
Total Program	1,424,400				1,424,400	1,011,228		413,172
<b>Total Fund - 0125</b>	<b>1,424,400</b>				<b>1,424,400</b>	<b>1,011,228</b>		<b>413,172</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AGRICULTURAL INSPECTION - 0330</b>								
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	1,494,100			(144,000)	1,350,100	952,863		397,237
OPERATING EXPENSES	624,200			5,217	629,417	390,075		239,342
CAPITAL OUTLAY	26,700			144,000	170,700	30,776	\$98,567	41,357
TRUSTEE/BENEFIT PAYMENT	761,100				761,100	311,603		449,497
Total Program	2,906,100			5,217	2,911,317	1,685,317	98,567	1,127,433
<b>AGRICULTURAL INSPECTION</b>								
PERSONNEL COSTS	267,300			(3,144)	264,156	243,680		20,476
OPERATING EXPENSES	72,000			3,144	75,144	69,750		5,394
CAPITAL OUTLAY	72,400				72,400	43,233		29,167
Total Program	411,700				411,700	356,663		55,037
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	23,500			(12,000)	11,500	8,689		2,811
OPERATING EXPENSES	70,300			12,000	82,300	82,224		76
CAPITAL OUTLAY	40,200				40,200	25,710		14,490
Total Program	134,000				134,000	116,623		17,377
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	38,000				38,000	6,230		31,770
OPERATING EXPENSES	9,700				9,700	361		9,339
Total Program	47,700				47,700	6,591		41,109
<b>Total Fund - 0330</b>	<b>3,499,500</b>			<b>5,217</b>	<b>3,504,717</b>	<b>2,165,194</b>	<b>98,567</b>	<b>1,240,956</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

**PEST CONTROL-DEFICIENCY - 0331**

**PLANT INDUSTRIES - DEFICIENCY**

PERSONNEL COSTS

217,093 (217,093)

OPERATING EXPENSES

1,236,090 (1,236,090)

CAPITAL OUTLAY

8,338 (8,338)

Total Program

1,461,521 (1,461,521)

**Total Fund - 0331**

1,461,521 (1,461,521)

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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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, 2013**

**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AGRICULTURAL FEES - 0332</b>								
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	1,628,200				1,628,200	1,260,921		367,279
OPERATING EXPENSES	604,900			369	605,269	491,198		114,071
CAPITAL OUTLAY	291,600				291,600	156,591		135,009
Total Program	2,524,700			369	2,525,069	1,908,710		616,359
<b>AGRICULTURAL RESOURCES</b>								
PERSONNEL COSTS	1,628,400			(200,000)	1,428,400	1,370,586		57,814
OPERATING EXPENSES	624,700			203,032	827,732	759,538		68,194
CAPITAL OUTLAY	69,400				69,400	58,511		10,889
Total Program	2,322,500			3,032	2,325,532	2,188,635		136,897
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	986,600			(67,000)	919,600	867,207		52,393
OPERATING EXPENSES	309,800			50,000	359,800	288,578		71,222
CAPITAL OUTLAY	67,500			19,970	87,470	86,964		506
Total Program	1,363,900			2,970	1,366,870	1,242,749		124,121
<b>AGRICULTURAL INSPECTION</b>								
PERSONNEL COSTS	218,100				218,100	214,644		3,456
OPERATING EXPENSES	79,700				79,700	72,233		7,467
Total Program	297,800				297,800	286,877		10,923
<b>ANIMAL DAMAGE CONTROL</b>								
OPERATING EXPENSES	200				200			200
TRUSTEE/BENEFIT PAYMENT	167,200				167,200	127,995		39,205
Total Program	167,400				167,400	127,995		39,405

State of Idaho  
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**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>AGRICULTURAL FEES - 0332</b>								
<b>SHEEP COMMISSION</b>								
PERSONNEL COSTS	62,200				62,200	32,991		29,209
OPERATING EXPENSES	37,900				37,900	31,393		6,507
Total Program	100,100				100,100	64,384		35,716
<b>AGRICULTURAL INSPECTIONS AND AQUA CULTURE</b>								
OPERATING EXPENSES		\$2,534			2,534	2,534		
Total Program		2,534			2,534	2,534		
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	77,900				77,900	3,587		74,313
OPERATING EXPENSES	21,700				21,700	708		20,992
Total Program	99,600				99,600	4,295		95,305
<b>Total Fund - 0332</b>	6,876,000	2,534		6,371	6,884,905	5,826,179		1,058,726

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>AGRICULTURAL RESOURCES</b>								
PERSONNEL COSTS	435,900			(45,000)	390,900	330,809		60,091
OPERATING EXPENSES	173,700				173,700	61,904		111,796
CAPITAL OUTLAY				45,000	45,000	37,473		7,527
Total Program	609,600				609,600	430,186		179,414
<b>AGRICULTURAL INSPECTION</b>								
OPERATING EXPENSES	10,000				10,000			10,000
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	90,909		9,091
Total Program	110,000				110,000	90,909		19,091
<b>ANIMAL DAMAGE CONTROL</b>								
TRUSTEE/BENEFIT PAYMENT	150,000				150,000			150,000
Total Program	150,000				150,000			150,000
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	112,700			(31,000)	81,700	80,965		735
OPERATING EXPENSES	175,500			(57,000)	118,500	118,481		19
TRUSTEE/BENEFIT PAYMENT	492,500			166,100	658,600	658,600		
Total Program	780,700			78,100	858,800	858,046		754
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	529,500			(95,100)	434,400	257,585		176,815
OPERATING EXPENSES	334,900				334,900	126,829		208,071
CAPITAL OUTLAY				17,000	17,000	15,358		1,642
TRUSTEE/BENEFIT PAYMENT	183,200				183,200	37,279		145,921
Total Program	1,047,600			(78,100)	969,500	437,051		532,449



State of Idaho  
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**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>								
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	735,300				735,300	407,806		327,494
OPERATING EXPENSES	1,707,900				1,707,900	162,882		1,545,018
CAPITAL OUTLAY	4,200				4,200	4,039		161
TRUSTEE/BENEFIT PAYMENT	2,236,700				2,236,700	1,368,825		867,875
Total Program	4,684,100				4,684,100	1,943,552		2,740,548
<b>Total Fund - 0348</b>	<b>7,382,000</b>				<b>7,382,000</b>	<b>3,759,744</b>		<b>3,622,256</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	75,000				75,000			75,000
OPERATING EXPENSES	50,000				50,000	7,669		42,331
Total Program	125,000				125,000	7,669		117,331
<b>Total Fund - 0349</b>	<b>125,000</b>				<b>125,000</b>	<b>7,669</b>		<b>117,331</b>
<b>SEMINARS AND PUBLICATIONS - 0401</b>								
<b>ANIMAL INDUSTRIES</b>								
OPERATING EXPENSES	98,400				98,400	9,960		88,440
Total Program	98,400				98,400	9,960		88,440
<b>MARKETING AND DEVELOPMENT</b>								
OPERATING EXPENSES	310,600				310,600	194,484		116,116
Total Program	310,600				310,600	194,484		116,116
<b>Total Fund - 0401</b>	<b>409,000</b>				<b>409,000</b>	<b>204,444</b>		<b>204,556</b>

State of Idaho  
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**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>LABORATORY SERVICES - 0402</b>								
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	355,700			(70,000)	285,700	146,756		138,944
OPERATING EXPENSES	70,400			70,000	140,400	81,568		58,832
CAPITAL OUTLAY	34,500			615	35,115	2,927		32,188
Total Program	460,600			615	461,215	231,251		229,964
<b>Total Fund - 0402</b>	460,600			615	461,215	231,251		229,964
<b>LOAN AND GRANT - 0403</b>								
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	9,300				9,300	2,037		7,263
OPERATING EXPENSES	20,000				20,000	4,222		15,778
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	10,500		89,500
Total Program	129,300				129,300	16,759		112,541
<b>Total Fund - 0403</b>	129,300				129,300	16,759		112,541
<b>FRESH FRUIT AND VEGETABLE INSPECTION - 0486</b>								
<b>AGRICULTURAL INSPECTION</b>								
PERSONNEL COSTS	6,272,500			(500,000)	5,772,500	5,149,034		623,466
OPERATING EXPENSES	1,467,100			502,875	1,969,975	1,948,655		21,320
CAPITAL OUTLAY	278,500			1,632	280,132	134,927		145,205
TRUSTEE/BENEFIT PAYMENT	371,100				371,100			371,100
Total Program	8,389,200			4,507	8,393,707	7,232,616		1,161,091
<b>Total Fund - 0486</b>	8,389,200			4,507	8,393,707	7,232,616		1,161,091

State of Idaho  
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**DEPARTMENT OF AGRICULTURE - 210**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DEVELOPMENT LOANS - 0490</b>								
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	12,300				12,300			12,300
OPERATING EXPENSES	15,300				15,300	338		14,962
Total Program	27,600				27,600	338		27,262
<b>Total Fund - 0490</b>	27,600				27,600	338		27,262
<b>COMMODITY INDEMNITY - 0491</b>								
<b>AGRICULTURAL INSPECTIONS AND AQUA CULTURE</b>								
PERSONNEL COSTS		349,705			349,705	349,705		
OPERATING EXPENSES		80,486		230	80,716	80,486		230
CAPITAL OUTLAY		20,807			20,807	20,807		
TRUSTEE/BENEFIT PAYMENT		120,281			120,281	120,281		
Total Program		571,279		230	571,509	571,279		230
<b>Total Fund - 0491</b>		571,279		230	571,509	571,279		230
<b>Total Agency - 210</b>	\$36,448,400	\$573,813		\$16,940	\$37,039,153	\$30,098,321	\$98,567	\$6,842,265

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SOIL AND WATER CONSERVATION COMMISSION - 215**

<b>FUND AND PROGRAM</b>	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>SOIL AND WATER CONSERVATION COMMISSION</b>								
PERSONNEL COSTS	\$993,700				\$993,700	\$993,321		\$379
OPERATING EXPENSES	209,500				209,500	209,151		349
TRUSTEE/BENEFIT PAYMENT	1,103,200				1,103,200	1,103,198		2
Total Program	2,306,400				2,306,400	2,305,670		730
<b>Total Fund - 0001</b>	2,306,400				2,306,400	2,305,670		730
<b>FEDERAL GRANTS - 0348</b>								
<b>SOIL AND WATER CONSERVATION COMMISSION</b>								
OPERATING EXPENSES	80,000			(\$10,526)	69,474	69,474		
CAPITAL OUTLAY				10,526	10,526	10,526		
Total Program	80,000				80,000	80,000		
<b>Total Fund - 0348</b>	80,000				80,000	80,000		
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>								
<b>SOIL AND WATER CONSERVATION COMMISSION</b>								
OPERATING EXPENSES	20,000				20,000	4,451		15,549
Total Program	20,000				20,000	4,451		15,549
<b>Total Fund - 0450</b>	20,000				20,000	4,451		15,549
<b>RESOURCE CONSERVATION - 0522</b>								
<b>SOIL AND WATER CONSERVATION COMMISSION</b>								
PERSONNEL COSTS	144,100				144,100	144,100		
OPERATING EXPENSES	146,000				146,000	132,148		13,852
Total Program	290,100				290,100	276,248		13,852
<b>Total Fund - 0522</b>	290,100				290,100	276,248		13,852

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SOIL AND WATER CONSERVATION COMMISSION - 215**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**WASTEWATER FACILITY LOAN - 0529**

**SOIL AND WATER CONSERVATION COMMISSION**

OPERATING EXPENSES	30,000				30,000	6,117		23,883
Total Program	30,000				30,000	6,117		23,883
<b>Total Fund - 0529</b>	30,000				30,000	6,117		23,883
<b>Total Agency - 215</b>	\$2,726,500				\$2,726,500	\$2,672,486		\$54,014

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF COMMERCE - 220**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>COMMERCE</b>								
PERSONNEL COSTS	\$2,218,300			(\$172,900)	\$2,045,400	\$2,045,392		\$8
OPERATING EXPENSES	885,000			148,900	1,033,900	1,032,539		1,361
CAPITAL OUTLAY				24,000	24,000	12,584	\$11,401	15
TRUSTEE/BENEFIT PAYMENT	2,650,000				2,650,000	776,000	1,830,000	44,000
Total Program	5,753,300				5,753,300	3,866,515	1,841,401	45,384
<b>Total Fund - 0001</b>	5,753,300				5,753,300	3,866,515	1,841,401	45,384
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>COMMERCE</b>								
PERSONNEL COSTS		\$51,107			51,107	51,107		
OPERATING EXPENSES		420			420	420		
Total Program		51,527			51,527	51,527		
<b>Total Fund - 0125</b>		51,527			51,527	51,527		
<b>IDAHO TRAVEL AND CONVENTION - 0212</b>								
<b>COMMERCE</b>								
PERSONNEL COSTS	713,500				713,500	713,416		84
OPERATING EXPENSES	3,885,800				3,885,800	3,209,946		675,854
CAPITAL OUTLAY	16,700				16,700	453	1,260	14,987
TRUSTEE/BENEFIT PAYMENT	3,764,900				3,764,900	3,445,901		318,999
Total Program	8,380,900				8,380,900	7,369,716	1,260	1,009,924
<b>Total Fund - 0212</b>	8,380,900				8,380,900	7,369,716	1,260	1,009,924

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF COMMERCE - 220**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>COMMERCE</b>								
PERSONNEL COSTS	494,300				494,300	357,095		137,205
OPERATING EXPENSES	250,700				250,700	102,590		148,110
CAPITAL OUTLAY	2,400				2,400	453		1,947
TRUSTEE/BENEFIT PAYMENT	24,443,600				24,443,600	17,007,847		7,435,753
Total Program	25,191,000				25,191,000	17,467,985		7,723,015
<b>Total Fund - 0348</b>	25,191,000				25,191,000	17,467,985		7,723,015
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMERCE</b>								
PERSONNEL COSTS	122,300				122,300			122,300
OPERATING EXPENSES	157,400				157,400	76,890		80,510
Total Program	279,700				279,700	76,890		202,810
<b>Total Fund - 0349</b>	279,700				279,700	76,890		202,810
<b>SMALL BUSINESS ASSISTANCE - 0350</b>								
<b>COMMERCE</b>								
TRUSTEE/BENEFIT PAYMENT	50,000				50,000	3,000		47,000
Total Program	50,000				50,000	3,000		47,000
<b>Total Fund - 0350</b>	50,000				50,000	3,000		47,000
<b>SEMINARS AND PUBLICATIONS - 0401</b>								
<b>COMMERCE</b>								
OPERATING EXPENSES	378,400				378,400	260,116		118,284
Total Program	378,400				378,400	260,116		118,284
<b>Total Fund - 0401</b>	378,400				378,400	260,116		118,284
<b>Total Agency - 220</b>	\$40,033,300	\$51,527			\$40,084,827	\$29,095,749	\$1,842,661	\$9,146,417

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**MANAGEMENT SERVICES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$7,093,300			(\$197,000)	\$6,896,300	\$6,830,673		\$65,627
OPERATING EXPENSES	3,246,300			(149,982)	3,096,318	2,974,866	\$106,021	15,431
CAPITAL OUTLAY	400,000			49,424	449,424	145,643	296,341	7,440
TRUSTEE/BENEFIT PAYMENT								
Total Program	10,739,600			(297,558)	10,442,042	9,951,182	402,362	88,498

**EDUCATION AND TREATMENT**

PERSONNEL COSTS	1,545,800			(5,000)	1,540,800	1,539,602		1,198
OPERATING EXPENSES	609,600			(50,726)	558,874	513,020	31,329	14,525
CAPITAL OUTLAY				16,293	16,293	15,083	1,199	11
Total Program	2,155,400			(39,433)	2,115,967	2,067,705	32,528	15,734

**ISCI - BOISE**

PERSONNEL COSTS	18,145,700			294,400	18,440,100	18,436,424		3,676
OPERATING EXPENSES	3,454,800			28,723	3,483,523	3,291,661	191,204	658
CAPITAL OUTLAY	26,600			66,425	93,025	75,376	16,523	1,126
Total Program	21,627,100			389,548	22,016,648	21,803,461	207,727	5,460

**ICI - OROFINO**

PERSONNEL COSTS	6,464,500			(300,000)	6,164,500	6,108,147		56,353
OPERATING EXPENSES	1,380,000			157,045	1,537,045	1,440,510	79,205	17,330
CAPITAL OUTLAY				11,653	11,653	10,743		910
TRUSTEE/BENEFIT PAYMENT								
Total Program	7,844,500			(131,302)	7,713,198	7,559,400	79,205	74,593



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>NICI - COTTONWOOD</b>								
PERSONNEL COSTS	3,950,800				3,950,800	3,920,487		30,313
OPERATING EXPENSES	962,700			8,623	971,323	921,322	43,670	6,331
CAPITAL OUTLAY				10,777	10,777	9,531		1,246
Total Program	4,913,500			19,400	4,932,900	4,851,340	43,670	37,890
<b>SICI - BOISE</b>								
PERSONNEL COSTS	5,278,300			(114,300)	5,164,000	5,141,276		22,724
OPERATING EXPENSES	1,433,300			68,410	1,501,710	1,423,256	61,699	16,755
CAPITAL OUTLAY				20,790	20,790	20,759		31
TRUSTEE/BENEFIT PAYMENT								
Total Program	6,711,600			(25,100)	6,686,500	6,585,291	61,699	39,510
<b>IMSI - BOISE</b>								
PERSONNEL COSTS	8,126,600			(4,400)	8,122,200	8,119,040		3,160
OPERATING EXPENSES	1,851,400			(407,482)	1,443,918	1,377,075	41,866	24,977
CAPITAL OUTLAY	7,400			53,914	61,314	49,818	11,495	1
Total Program	9,985,400			(357,968)	9,627,432	9,545,933	53,361	28,138
<b>SAWC - ST ANTHONY</b>								
PERSONNEL COSTS	1,851,500			(10,000)	1,841,500	1,818,630		22,870
OPERATING EXPENSES	403,100			(28,629)	374,471	358,779	15,611	81
CAPITAL OUTLAY				4,284	4,284	1,594	1,710	980
Total Program	2,254,600			(34,345)	2,220,255	2,179,003	17,321	23,931

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>PWCC - POCATELLO</b>								
PERSONNEL COSTS	4,488,200			(50,000)	4,438,200	4,409,302		28,898
OPERATING EXPENSES	875,200			(4,176)	871,024	822,993	44,951	3,080
CAPITAL OUTLAY				12,276	12,276	12,012		264
TRUSTEE/BENEFIT PAYMENT								
Total Program	5,363,400			(41,900)	5,321,500	5,244,307	44,951	32,242
<b>COMMUNITY SUPERVISION</b>								
PERSONNEL COSTS	11,827,500			(156,000)	11,671,500	11,592,978		78,522
OPERATING EXPENSES	1,284,600			23,503	1,308,103	1,287,659	17,642	2,802
CAPITAL OUTLAY				275,900	275,900	269,421	6,479	
TRUSTEE/BENEFIT PAYMENT								
Total Program	13,112,100			143,403	13,255,503	13,150,058	24,121	81,324
<b>SUBSTANCE USE DISORDER</b>								
PERSONNEL COSTS	1,444,800				1,444,800	1,400,359		44,441
OPERATING EXPENSES	65,800			61,033	126,833	122,702	4,131	
TRUSTEE/BENEFIT PAYMENT	4,016,200			647,000	4,663,200	4,123,723	93,042	446,435
Total Program	5,526,800			708,033	6,234,833	5,646,784	97,173	490,876
<b>PRISONS ADMINISTRATION</b>								
PERSONNEL COSTS	685,000			3,000	688,000	686,206		1,794
OPERATING EXPENSES	61,300			442	61,742	60,896	649	197
CAPITAL OUTLAY				8,434	8,434	7,602		832
Total Program	746,300			11,876	758,176	754,704	649	2,823
<b>PRIVATELY OPERATED STATE PRISON</b>								
OPERATING EXPENSES	29,766,000			(638,000)	29,128,000	29,125,722		2,278
TRUSTEE/BENEFIT PAYMENT								
Total Program	29,766,000			(638,000)	29,128,000	29,125,722		2,278

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>COMMUNITY WORKCENTERS</b>								
PERSONNEL COSTS	2,368,300				2,368,300	2,312,350		55,950
OPERATING EXPENSES	1,600				1,600	110		1,490
Total Program	2,369,900				2,369,900	2,312,460		57,440
<b>MEDICAL SERVICES CONTRACT</b>								
OPERATING EXPENSES	25,839,100			(65,200)	25,773,900	25,742,599		31,301
CAPITAL OUTLAY	180,800			200	181,000	181,000		
TRUSTEE/BENEFIT PAYMENT								
Total Program	26,019,900			(65,000)	25,954,900	25,923,599		31,301
<b>SOUTH BOISE WOMENS CORRECTIONAL CENTER</b>								
PERSONNEL COSTS	2,722,600			(2,700)	2,719,900	2,681,006		38,894
OPERATING EXPENSES	630,700			(86,049)	544,651	513,750	26,421	4,480
CAPITAL OUTLAY				32,749	32,749	7,941	22,343	2,465
Total Program	3,353,300			(56,000)	3,297,300	3,202,697	48,764	45,839
<b>CAPP: CORRECTIONAL ALTERNATIVE PLACEMENT PROGRAM</b>								
OPERATING EXPENSES	7,666,300			407,800	8,074,100	8,074,021		79
CAPITAL OUTLAY	720,800			39,700	760,500	760,422		78
Total Program	8,387,100			447,500	8,834,600	8,834,443		157
<b>COUNTY/OUT OF STATE PLACEMENT</b>								
OPERATING EXPENSES	13,600,000			(20,700)	13,579,300	13,541,138	3,500	34,662
CAPITAL OUTLAY	2,800				2,800			2,800
Total Program	13,602,800			(20,700)	13,582,100	13,541,138	3,500	37,462
<b>Total Fund - 0001</b>	174,479,300			12,454	174,491,754	172,279,227	1,117,031	1,095,496

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>INMATE LABOR - 0282</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	35,500			6,000	41,500	40,865		635
Total Program	35,500			6,000	41,500	40,865		635
<b>EDUCATION AND TREATMENT</b>								
OPERATING EXPENSES	84,100				84,100			84,100
Total Program	84,100				84,100			84,100
<b>ISCI - BOISE</b>								
OPERATING EXPENSES	47,200				47,200	47,200		
Total Program	47,200				47,200	47,200		
<b>ICI - OROFINO</b>								
PERSONNEL COSTS	885,200			(33,000)	852,200	532,623		319,577
OPERATING EXPENSES	640,700			(54,619)	586,081	306,992	62,950	216,139
CAPITAL OUTLAY				57,144	57,144	36,619	16,248	4,277
Total Program	1,525,900			(30,475)	1,495,425	876,234	79,198	539,993
<b>NICI - COTTONWOOD</b>								
OPERATING EXPENSES	32,600				32,600	32,600		
Total Program	32,600				32,600	32,600		
<b>SICI - BOISE</b>								
PERSONNEL COSTS	892,300				892,300	723,851		168,449
OPERATING EXPENSES	453,000			1,954	454,954	277,685	15,199	162,070
CAPITAL OUTLAY	102,100				102,100	95,065		7,035
Total Program	1,447,400			1,954	1,449,354	1,096,601	15,199	337,554
<b>IMSI - BOISE</b>								
OPERATING EXPENSES	23,600				23,600	23,600		
Total Program	23,600				23,600	23,600		

**State of Idaho**  
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**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>INMATE LABOR - 0282</b>								
<b>SAWC - ST ANTHONY</b>								
PERSONNEL COSTS	775,400				775,400	697,076		78,324
OPERATING EXPENSES	511,800			(1,676)	510,124	371,412	18,507	120,205
CAPITAL OUTLAY				7,467	7,467	5,402	1,680	385
Total Program	1,287,200			5,791	1,292,991	1,073,890	20,187	198,914
<b>PWCC - POCATELLO</b>								
PERSONNEL COSTS	249,100				249,100	225,263		23,837
OPERATING EXPENSES	118,100			(7,394)	110,706	93,104	3,012	14,590
CAPITAL OUTLAY	22,300			7,394	29,694	29,443		251
Total Program	389,500				389,500	347,810	3,012	38,678
<b>COMMUNITY WORKCENTERS</b>								
PERSONNEL COSTS	587,700			27,000	614,700	612,888		1,812
OPERATING EXPENSES	1,120,800			13,308	1,134,108	1,080,504	53,318	286
CAPITAL OUTLAY	191,200			5,241	196,441	172,318	7,250	16,873
Total Program	1,899,700			45,549	1,945,249	1,865,710	60,568	18,971
<b>Total Fund - 0282</b>	<b>6,772,700</b>			<b>28,819</b>	<b>6,801,519</b>	<b>5,404,510</b>	<b>178,164</b>	<b>1,218,845</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PAROLEE SUPERVISION - 0284</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	162,000				162,000	145,745		16,255
OPERATING EXPENSES	92,300			36,000	128,300	127,907		393
Total Program	254,300			36,000	290,300	273,652		16,648
<b>COMMUNITY SUPERVISION</b>								
PERSONNEL COSTS	5,322,900				5,322,900	4,812,234		510,666
OPERATING EXPENSES	1,154,800			(49,965)	1,104,835	1,059,402	44,393	1,040
CAPITAL OUTLAY				23,308	23,308	20,597	314	2,397
Total Program	6,477,700			(26,657)	6,451,043	5,892,233	44,707	514,103
<b>Total Fund - 0284</b>	<b>6,732,000</b>			<b>9,343</b>	<b>6,741,343</b>	<b>6,165,885</b>	<b>44,707</b>	<b>530,751</b>
<b>DRUG COURT/FAMILY SERVICES - 0340</b>								
<b>COMMUNITY SUPERVISION</b>								
PERSONNEL COSTS	399,000				399,000	398,985		15
OPERATING EXPENSES	27,200			(1,508)	25,692	24,905	575	212
CAPITAL OUTLAY				1,508	1,508	1,353	57	98
Total Program	426,200				426,200	425,243	632	325
<b>Total Fund - 0340</b>	<b>426,200</b>				<b>426,200</b>	<b>425,243</b>	<b>632</b>	<b>325</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>MANAGEMENT SERVICES</b>								
OPERATING EXPENSES	414,000				414,000	44,533		369,467
Total Program	414,000				414,000	44,533		369,467
<b>EDUCATION AND TREATMENT</b>								
PERSONNEL COSTS	392,900				392,900	342,103		50,797
OPERATING EXPENSES	852,700			(81,200)	771,500	458,327	32,610	280,563
CAPITAL OUTLAY				25,600	25,600	25,272		328
Total Program	1,245,600			(55,600)	1,190,000	825,702	32,610	331,688
<b>ISCI - BOISE</b>								
PERSONNEL COSTS	141,100				141,100	138,488		2,612
Total Program	141,100				141,100	138,488		2,612
<b>NICI - COTTONWOOD</b>								
OPERATING EXPENSES	300,000			(3,205)	296,795	91,101		205,694
CAPITAL OUTLAY	500,000			3,205	503,205	278,636	3,305	221,264
Total Program	800,000				800,000	369,737	3,305	426,958
<b>SICI - BOISE</b>								
PERSONNEL COSTS	56,600				56,600	49,949		6,651
Total Program	56,600				56,600	49,949		6,651
<b>COMMUNITY SUPERVISION</b>								
PERSONNEL COSTS	50,800				50,800			50,800
OPERATING EXPENSES	73,800			(31,901)	41,899	4,300		37,599
CAPITAL OUTLAY				31,901	31,901	27,428		4,473
Total Program	124,600				124,600	31,728		92,872

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF CORRECTION - 230

FUND AND PROGRAM

FEDERAL GRANTS - 0348

PRISONS ADMINISTRATION

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES				18,710	18,710	12,901		5,809
CAPITAL OUTLAY				36,890	36,890	31,052	5,569	269
Total Program				55,600	55,600	43,953	5,569	6,078

COUNTY/OUT OF STATE PLACEMENT

OPERATING EXPENSES	83,700				83,700			83,700
Total Program	83,700				83,700			83,700

<b>Total Fund - 0348</b>	2,865,600				2,865,600	1,504,090	41,484	1,320,026
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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, 2013**

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	404,400			(104,000)	300,400	283,026		17,374
OPERATING EXPENSES	96,400				96,400	81,405		14,995
CAPITAL OUTLAY	1,500			6,600	8,100	6,600		1,500
Total Program	502,300			(97,400)	404,900	371,031		33,869
<b>EDUCATION AND TREATMENT</b>								
PERSONNEL COSTS	178,500			10,000	188,500	170,610		17,890
OPERATING EXPENSES	59,500				59,500	55,337	3,400	763
CAPITAL OUTLAY	48,100				48,100	48,029		71
Total Program	286,100			10,000	296,100	273,976	3,400	18,724
<b>ISCI - BOISE</b>								
PERSONNEL COSTS	536,100			55,000	591,100	584,619		6,481
OPERATING EXPENSES	138,400				138,400	137,720	40	640
Total Program	674,500			55,000	729,500	722,339	40	7,121
<b>ICI - OROFINO</b>								
PERSONNEL COSTS	52,100				52,100	48,214		3,886
OPERATING EXPENSES	53,000				53,000	49,602	152	3,246
Total Program	105,100				105,100	97,816	152	7,132
<b>NICI - COTTONWOOD</b>								
PERSONNEL COSTS	46,200				46,200	37,481		8,719
OPERATING EXPENSES	277,500			(65,343)	212,157	150,296	61,068	793
CAPITAL OUTLAY				46,743	46,743	46,742		1
Total Program	323,700			(18,600)	305,100	234,519	61,068	9,513

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>SICI - BOISE</b>								
PERSONNEL COSTS	89,800			8,000	97,800	97,031		769
OPERATING EXPENSES	47,600				47,600	38,045	2,340	7,215
Total Program	137,400			8,000	145,400	135,076	2,340	7,984
<b>IMSI - BOISE</b>								
PERSONNEL COSTS	56,300			3,000	59,300	58,326		974
OPERATING EXPENSES	50,300				50,300	50,170		130
CAPITAL OUTLAY				24,294	24,294	24,294		
Total Program	106,600			27,294	133,894	132,790		1,104
<b>SAWC - ST ANTHONY</b>								
OPERATING EXPENSES	16,000			(547)	15,453	11,497	310	3,646
CAPITAL OUTLAY				547	547	480		67
Total Program	16,000				16,000	11,977	310	3,713
<b>PWCC - POCATELLO</b>								
PERSONNEL COSTS	220,800			28,000	248,800	245,670		3,130
OPERATING EXPENSES	20,500				20,500	20,329	40	131
Total Program	241,300			28,000	269,300	265,999	40	3,261
<b>COMMUNITY SUPERVISION</b>								
OPERATING EXPENSES				11,358	11,358	5,656		5,702
CAPITAL OUTLAY				15,032	15,032	15,032		
Total Program				26,390	26,390	20,688		5,702
<b>PRISONS ADMINISTRATION</b>								
PERSONNEL COSTS	162,800				162,800	158,639		4,161
OPERATING EXPENSES	53,900			5,502	59,402	50,482	2,772	6,148
CAPITAL OUTLAY				6,498	6,498	698	5,735	65
Total Program	216,700			12,000	228,700	209,819	8,507	10,374

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF CORRECTION - 230

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMUNITY WORKCENTERS</b>								
OPERATING EXPENSES	29,700				29,700	28,440	131	1,129
Total Program	29,700				29,700	28,440	131	1,129
<b>MEDICAL SERVICES CONTRACT</b>								
OPERATING EXPENSES	81,000				81,000	81,000		
Total Program	81,000				81,000	81,000		
<b>SOUTH BOISE WOMENS CORRECTIONAL CENTER</b>								
OPERATING EXPENSES	5,200				5,200	5,200		
Total Program	5,200				5,200	5,200		
<b>CAPP: CORRECTIONAL ALTERNATIVE PLACEMENT PROGRAM</b>								
OPERATING EXPENSES	90,000			(25,277)	64,723	6,190		58,533
CAPITAL OUTLAY				25,277	25,277	25,277		
Total Program	90,000				90,000	31,467		58,533
<b>COUNTY/OUT OF STATE PLACEMENT</b>								
PERSONNEL COSTS	72,900				72,900			72,900
Total Program	72,900				72,900			72,900
<b>Total Fund - 0349</b>	<b>2,888,500</b>			<b>50,684</b>	<b>2,939,184</b>	<b>2,622,137</b>	<b>75,988</b>	<b>241,059</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INCOME EARNINGS - 0481</b>								
<b>ISCI - BOISE</b>								
OPERATING EXPENSES	745,700				745,700	745,700		
CAPITAL OUTLAY	148,700			86,700	235,400	33,579	200,922	899
Total Program	894,400			86,700	981,100	779,279	200,922	899
<b>ICI - OROFINO</b>								
CAPITAL OUTLAY	112,500			21,500	134,000	4,538	89,316	40,146
Total Program	112,500			21,500	134,000	4,538	89,316	40,146
<b>NICI - COTTONWOOD</b>								
CAPITAL OUTLAY	53,800			15,200	69,000	68,309		691
Total Program	53,800			15,200	69,000	68,309		691
<b>SICI - BOISE</b>								
CAPITAL OUTLAY	72,600			23,700	96,300	64,104	32,078	118
Total Program	72,600			23,700	96,300	64,104	32,078	118
<b>IMSI - BOISE</b>								
CAPITAL OUTLAY	42,000			40,000	82,000	81,786		214
Total Program	42,000			40,000	82,000	81,786		214
<b>SAWC - ST ANTHONY</b>								
CAPITAL OUTLAY	17,500			500	18,000		17,842	158
Total Program	17,500			500	18,000		17,842	158
<b>PWCC - POCATELLO</b>								
CAPITAL OUTLAY	13,800			(4,900)	8,900	8,682		218
Total Program	13,800			(4,900)	8,900	8,682		218
<b>SOUTH BOISE WOMENS CORRECTIONAL CENTER</b>								
CAPITAL OUTLAY				8,700	8,700	8,552		148
Total Program				8,700	8,700	8,552		148

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INCOME EARNINGS - 0481</b>								
<b>MANAGEMENT SERVICES</b>								
CAPITAL OUTLAY	191,400			(191,400)				
Total Program	191,400			(191,400)				
<b>Total Fund - 0481</b>	1,398,000				1,398,000	1,015,250	340,158	42,592
<b>MILLENNIUM INCOME - 0499</b>								
<b>SUBSTANCE USE DISORDER</b>								
TRUSTEE/BENEFIT PAYMENT	1,859,200				1,859,200	1,855,838		3,362
Total Program	1,859,200				1,859,200	1,855,838		3,362
<b>Total Fund - 0499</b>	1,859,200				1,859,200	1,855,838		3,362
<b>Total Agency - 230</b>	\$197,421,500			\$101,300	\$197,522,800	\$191,272,180	\$1,798,164	\$4,452,456

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**CORRECTIONAL INDUSTRIES - 231**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**CORRECTIONAL INDUSTRIES BETTERMENT - 0421**

**STATE MANUFACTURED GOODS**

PERSONNEL COSTS		\$1,991,123			\$1,991,123	\$1,991,123		
OPERATING EXPENSES		7,365,408			7,365,408	7,365,408		
CAPITAL OUTLAY		6,207			6,207	6,207		
Total Program		9,362,738			9,362,738	9,362,738		
<b>Total Fund - 0421</b>		9,362,738			9,362,738	9,362,738		
<b>Total Agency - 231</b>		\$9,362,738			\$9,362,738	\$9,362,738		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**COMMISSION OF PARDONS AND PAROLE - 232**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>COMMISSION OF PARDONS AND PAROLE</b>								
PERSONNEL COSTS	\$1,900,900				\$1,900,900	\$1,850,153		\$50,747
OPERATING EXPENSES	374,100				374,100	372,459		1,641
CAPITAL OUTLAY	4,000				4,000	4,000		
Total Program	2,279,000				2,279,000	2,226,612		52,388
<b>Total Fund - 0001</b>	2,279,000				2,279,000	2,226,612		52,388
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMISSION OF PARDONS AND PAROLE</b>								
OPERATING EXPENSES	70,700				70,700	20,250		50,450
Total Program	70,700				70,700	20,250		50,450
<b>Total Fund - 0349</b>	70,700				70,700	20,250		50,450
<b>Total Agency - 232</b>	\$2,349,700				\$2,349,700	\$2,246,862		\$102,838

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>WAGE AND HOUR</b>								
PERSONNEL COSTS	\$233,600				\$233,600	\$229,644		\$3,956
OPERATING EXPENSES	64,500				64,500	57,742		6,758
Total Program	298,100				298,100	287,386		10,714
<b>HUMAN RIGHTS COMMISSION</b>								
PERSONNEL COSTS	137,900				137,900	137,770		130
Total Program	137,900				137,900	137,770		130
<b>Total Fund - 0001</b>	436,000				436,000	425,156		10,844



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>UNEMPLOYMENT PENALTY AND INTEREST - 0302</b>								
<b>LABOR-ADMINISTRATION</b>								
OPERATING EXPENSES		\$3,544,427			3,544,427	3,544,427		
TRUSTEE/BENEFIT PAYMENT		8,014			8,014	8,014		
Total Program		3,552,441			3,552,441	3,552,441		
<b>WAGE AND HOUR</b>								
PERSONNEL COSTS	154,800				154,800	145,320		9,480
OPERATING EXPENSES	63,700				63,700	32,106		31,594
Total Program	218,500				218,500	177,426		41,074
<b>EMPLOYMENT SERVICES</b>								
PERSONNEL COSTS	114,900				114,900	90,573		24,327
OPERATING EXPENSES	750,000				750,000	470,995		279,005
Total Program	864,900				864,900	561,568		303,332
<b>HUMAN RIGHTS COMMISSION</b>								
OPERATING EXPENSES	180,000				180,000	177,847		2,153
Total Program	180,000				180,000	177,847		2,153
<b>CAREER INFORMATION SYSTEMS</b>								
PERSONNEL COSTS	232,100				232,100	204,239		27,861
OPERATING EXPENSES	118,400				118,400	118,400		
Total Program	350,500				350,500	322,639		27,861
<b>Total Fund - 0302</b>	<b>1,613,900</b>	<b>3,552,441</b>			<b>5,166,341</b>	<b>4,791,921</b>		<b>374,420</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>EMPLOYEE SECURITY SPECIAL ADMINISTRATION - 0303</b>								
<b>LABOR-ADMINISTRATION</b>								
OPERATING EXPENSES		6,788,402			6,788,402	6,788,402		
CAPITAL OUTLAY		959,075			959,075	959,075		
Total Program		7,747,477			7,747,477	7,747,477		
<b>HUMAN RIGHTS COMMISSION</b>								
PERSONNEL COSTS	501,600				501,600	501,542		58
Total Program	501,600				501,600	501,542		58
<b>CAREER INFORMATION SYSTEMS</b>								
PERSONNEL COSTS	63,700				63,700	62,442		1,258
OPERATING EXPENSES	56,900				56,900	30,927		25,973
Total Program	120,600				120,600	93,369		27,231
<b>Total Fund - 0303</b>	622,200	7,747,477			8,369,677	8,342,388		27,289
<b>WORKFORCE DEVELOPMENT TRAINING - 0305</b>								
<b>LABOR-ADMINISTRATION</b>								
OPERATING EXPENSES		866,340			866,340	866,340		
TRUSTEE/BENEFIT PAYMENT		6,542,818			6,542,818	6,542,818		
Total Program		7,409,158			7,409,158	7,409,158		
<b>Total Fund - 0305</b>		7,409,158			7,409,158	7,409,158		

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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>								
<b>LABOR-ADMINISTRATION</b>								
PERSONNEL COSTS		39,694,107			39,694,107	39,694,107		
OPERATING EXPENSES		2,265,292			2,265,292	2,265,292		
CAPITAL OUTLAY		122,256			122,256	122,256		
TRUSTEE/BENEFIT PAYMENT		11,134,035			11,134,035	11,134,035		
Total Program		53,215,690			53,215,690	53,215,690		
<b>SERVE IDAHO</b>								
PERSONNEL COSTS	273,500				273,500	153,188		120,312
OPERATING EXPENSES	323,700				323,700	60,407		263,293
TRUSTEE/BENEFIT PAYMENT	2,050,000				2,050,000	1,819,000		231,000
Total Program	2,647,200				2,647,200	2,032,595		614,605
<b>HUMAN RIGHTS COMMISSION</b>								
OPERATING EXPENSES	221,100				221,100	107,350		113,750
Total Program	221,100				221,100	107,350		113,750
<b>Total Fund - 0348</b>	2,868,300	53,215,690			56,083,990	55,355,635		728,355

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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>LABOR-ADMINISTRATION</b>								
OPERATING EXPENSES		(2,828,107)			(2,828,107)	(2,828,107)		
CAPITAL OUTLAY		826,959			826,959	826,959		
Total Program		(2,001,148)			(2,001,148)	(2,001,148)		
<b>WAGE AND HOUR</b>								
OPERATING EXPENSES	10,600				10,600			10,600
Total Program	10,600				10,600			10,600
<b>WAGE AND HOUR</b>								
OPERATING EXPENSES		35,611			35,611	35,611		
Total Program		35,611			35,611	35,611		
<b>SERVE IDAHO</b>								
OPERATING EXPENSES	46,400				46,400	46,400		
Total Program	46,400				46,400	46,400		
<b>HUMAN RIGHTS COMMISSION</b>								
OPERATING EXPENSES	700				700	273		427
Total Program	700				700	273		427
<b>CAREER INFORMATION SYSTEMS</b>								
PERSONNEL COSTS	93,800				93,800	90,394		3,406
OPERATING EXPENSES	50,800				50,800	50,800		
Total Program	144,600				144,600	141,194		3,406
<b>Total Fund - 0349</b>	<b>202,300</b>	<b>(1,965,537)</b>			<b>(1,763,237)</b>	<b>(1,777,670)</b>		<b>14,433</b>

State of Idaho  
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**DEPARTMENT OF LABOR - 240**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>UNEMPLOYMENT COMPENSATION - 0514</b>								
<b>LABOR-UNEMPLOYMENT INSURANCE BENEFITS</b>								
OPERATING EXPENSES		25,507			25,507	25,507		
TRUSTEE/BENEFIT PAYMENT		154,833,722			154,833,722	154,833,722		
Total Program		154,859,229			154,859,229	154,859,229		
<b>BOND INTEREST PAYMENT ACCOUNT</b>								
OPERATING EXPENSES		6,708,950			6,708,950	6,708,950		
Total Program		6,708,950			6,708,950	6,708,950		
<b>BOND PRINCIPAL PAYMENT ACCOUNT</b>								
OPERATING EXPENSES		43,425,000			43,425,000	43,425,000		
Total Program		43,425,000			43,425,000	43,425,000		
<b>Total Fund - 0514</b>		204,993,179			204,993,179	204,993,179		
<b>Total Agency - 240</b>	\$5,742,700	\$274,952,408			\$280,695,108	\$279,539,767		\$1,155,341

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>REINVESTMENT PILOT INITIATIVE - 0184</b>								
<b>HAZARDOUS WASTE EMERGENCY</b>								
TRUSTEE/BENEFIT PAYMENT		\$300,000			\$300,000	\$300,000		
Total Program		300,000			300,000	300,000		
<b>Total Fund - 0184</b>		300,000			300,000	300,000		
<b>HAZARDOUS WASTE EMERGENCY - 0185</b>								
<b>HAZARDOUS WASTE EMERGENCY</b>								
OPERATING EXPENSES		4,881			4,881	4,881		
Total Program		4,881			4,881	4,881		
<b>Total Fund - 0185</b>		4,881			4,881	4,881		
<b>ENVIRONMENTAL REMEDIATION - 0201</b>								
<b>WASTE MANAGEMENT AND REMEDIATION</b>								
PERSONNEL COSTS	\$107,500				107,500	4,044		\$103,456
OPERATING EXPENSES	918,100			(\$170,000)	748,100	44,108		703,992
TRUSTEE/BENEFIT PAYMENT	150,500			160,000	310,500	299,117		11,383
Total Program	1,176,100			(10,000)	1,166,100	347,269		818,831
<b>COEUR D' ALENE BASIN COMMISSION</b>								
PERSONNEL COSTS	61,700				61,700	35,663		26,037
OPERATING EXPENSES	15,500			10,000	25,500	15,558		9,942
Total Program	77,200			10,000	87,200	51,221		35,979
<b>Total Fund - 0201</b>	1,253,300				1,253,300	398,490		854,810

**State of Idaho**  
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**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COOPERATIVE WELFARE DEQ - 0225</b>								
<b>INEEL OVERSIGHT</b>								
PERSONNEL COSTS	930,200				930,200	767,672		162,528
OPERATING EXPENSES	477,500			450,000	927,500	698,039		229,461
CAPITAL OUTLAY	40,000				40,000			40,000
TRUSTEE/BENEFIT PAYMENT	596,900			(450,000)	146,900	19,000		127,900
Total Program	2,044,600				2,044,600	1,484,711		559,889
<b>ADMINISTRATION AND SUPPORT SERVICE</b>								
PERSONNEL COSTS	3,969,400				3,969,400	3,706,770		262,630
OPERATING EXPENSES	3,365,300				3,365,300	3,045,945		319,355
CAPITAL OUTLAY	109,700			3,160	112,860	73,725		39,135
Total Program	7,444,400			3,160	7,447,560	6,826,440		621,120
<b>AIR QUALITY</b>								
PERSONNEL COSTS	5,124,400			225,000	5,349,400	5,127,393		222,007
OPERATING EXPENSES	1,307,500			(60,000)	1,247,500	1,098,551		148,949
CAPITAL OUTLAY	32,000			60,000	92,000	79,787		12,213
TRUSTEE/BENEFIT PAYMENT	81,400				81,400	31,186		50,214
Total Program	6,545,300			225,000	6,770,300	6,336,917		433,383
<b>WATER QUALITY</b>								
PERSONNEL COSTS	10,770,100			(65,000)	10,705,100	10,433,581		271,519
OPERATING EXPENSES	3,101,600			(174,000)	2,927,600	1,976,675	\$90,000	860,925
CAPITAL OUTLAY				224,000	224,000	207,781		16,219
TRUSTEE/BENEFIT PAYMENT	3,874,300			(50,000)	3,824,300	2,867,662		956,638
Total Program	17,746,000			(65,000)	17,681,000	15,485,699	90,000	2,105,301

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COOPERATIVE WELFARE DEQ - 0225</b>								
<b>WASTE MANAGEMENT AND REMEDIATION</b>								
PERSONNEL COSTS	5,920,800			(160,000)	5,760,800	4,985,823		774,977
OPERATING EXPENSES	17,798,200		\$4,000,000	(150,000)	21,648,200	17,280,404		4,367,796
TRUSTEE/BENEFIT PAYMENT	201,900			150,000	351,900	209,975		141,925
Total Program	23,920,900		4,000,000	(160,000)	27,760,900	22,476,202		5,284,698
<b>COEUR D' ALENE BASIN COMMISSION</b>								
PERSONNEL COSTS	113,800				113,800	97,971		15,829
OPERATING EXPENSES	263,600				263,600	4,730		258,870
TRUSTEE/BENEFIT PAYMENT	50,000				50,000			50,000
Total Program	427,400				427,400	102,701		324,699
<b>Total Fund - 0225</b>	<b>58,128,600</b>		<b>4,000,000</b>	<b>3,160</b>	<b>62,131,760</b>	<b>52,712,670</b>	<b>90,000</b>	<b>9,329,090</b>
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>WASTE MANAGEMENT AND REMEDIATION</b>								
OPERATING EXPENSES	300,000				300,000	267,337	15,000	17,663
Total Program	300,000				300,000	267,337	15,000	17,663
<b>Total Fund - 0346</b>	<b>300,000</b>				<b>300,000</b>	<b>267,337</b>	<b>15,000</b>	<b>17,663</b>



State of Idaho  
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**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BUNKER HILL CONSENT DECREE - 0511</b>								
<b>ADMINISTRATION AND SUPPORT SERVICE</b>								
OPERATING EXPENSES	11,200				11,200	225		10,975
Total Program	11,200				11,200	225		10,975
<b>WASTE MANAGEMENT AND REMEDIATION</b>								
PERSONNEL COSTS	41,300				41,300	762		40,538
OPERATING EXPENSES	1,920,000				1,920,000	911,601		1,008,399
TRUSTEE/BENEFIT PAYMENT	300,000				300,000	132,266		167,734
Total Program	2,261,300				2,261,300	1,044,629		1,216,671
<b>Total Fund - 0511</b>	<b>2,272,500</b>				<b>2,272,500</b>	<b>1,044,854</b>		<b>1,227,646</b>
<b>Total Agency - 245</b>	<b>\$61,954,400</b>	<b>\$304,881</b>	<b>\$4,000,000</b>	<b>\$3,160</b>	<b>\$66,262,441</b>	<b>\$54,728,232</b>	<b>\$105,000</b>	<b>\$11,429,209</b>

State of Idaho  
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**DEPARTMENT OF FINANCE - 250**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>DEPARTMENT OF FINANCE</b>								
PERSONNEL COSTS	\$4,773,300			(\$35,000)	\$4,738,300	\$4,697,881		\$40,419
OPERATING EXPENSES	1,555,100			(50,000)	1,505,100	1,422,986		82,114
CAPITAL OUTLAY	21,400			85,000	106,400	106,333		67
Total Program	6,349,800				6,349,800	6,227,200		122,600
<b>Total Fund - 0229</b>	6,349,800				6,349,800	6,227,200		122,600
<b>PUBLIC INSTRUCTION - 0325</b>								
<b>DEPARTMENT OF FINANCE</b>								
PERSONNEL COSTS	50,000			(50,000)				
OPERATING EXPENSES				50,000	50,000	49,972		28
Total Program	50,000				50,000	49,972		28
<b>Total Fund - 0325</b>	50,000				50,000	49,972		28
<b>Total Agency - 250</b>	\$6,399,800				\$6,399,800	\$6,277,172		\$122,628

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FISH AND GAME - 0050</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$7,653,300				\$7,653,300	\$6,883,729		\$769,571
OPERATING EXPENSES	4,391,600			\$119,322	4,510,922	3,282,310	\$982,667	245,945
CAPITAL OUTLAY	2,999,200			(171,800)	2,827,400	2,510,406	294,219	22,775
Total Program	15,044,100			(52,478)	14,991,622	12,676,445	1,276,886	1,038,291
<b>ENFORCEMENT</b>								
PERSONNEL COSTS	7,714,100				7,714,100	7,177,664		536,436
OPERATING EXPENSES	2,030,400			125,175	2,155,575	2,071,516		84,059
CAPITAL OUTLAY	150,200			56,000	206,200	45,248	87,226	73,726
Total Program	9,894,700			181,175	10,075,875	9,294,428	87,226	694,221
<b>FISHERIES</b>								
PERSONNEL COSTS	16,597,800			(550,000)	16,047,800	14,835,072		1,212,728
OPERATING EXPENSES	13,608,000			(265,599)	13,342,401	12,813,269	140,961	388,171
CAPITAL OUTLAY	16,119,000			547,390	16,666,390	12,009,261	4,078,515	578,614
Total Program	46,324,800			(268,209)	46,056,591	39,657,602	4,219,476	2,179,513
<b>WILDLIFE</b>								
PERSONNEL COSTS	8,512,800			550,000	9,062,800	8,577,155		485,645
OPERATING EXPENSES	8,294,800			(710,298)	7,584,502	7,043,966	128,709	411,827
CAPITAL OUTLAY	206,300			405,600	611,900	512,944	59,500	39,456
TRUSTEE/BENEFIT PAYMENT	174,800			6,500	181,300	181,201		99
Total Program	17,188,700			251,802	17,440,502	16,315,266	188,209	937,027
<b>COMMUNICATIONS</b>								
PERSONNEL COSTS	2,571,900				2,571,900	2,316,875		255,025
OPERATING EXPENSES	1,118,200			(58,300)	1,059,900	947,190		112,710
CAPITAL OUTLAY	751,300			103,300	854,600	217,566	587,536	49,498
Total Program	4,441,400			45,000	4,486,400	3,481,631	587,536	417,233

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

**FISH AND GAME - 0050**

**ENGINEERING**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	858,600				858,600	833,335		25,265
OPERATING EXPENSES	72,800			(25,900)	46,900	16,302		30,598
CAPITAL OUTLAY	6,600			5,900	12,500	5,273		7,227
Total Program	938,000			(20,000)	918,000	854,910		63,090

**WINTER FEEDING AND HABITAT IMPROVEMENT**

PERSONNEL COSTS	1,477,300				1,477,300	978,062		499,238
OPERATING EXPENSES	1,011,700			(146,950)	864,750	719,495	18,293	126,962
CAPITAL OUTLAY	11,700			71,950	83,650	66,462	1,609	15,579
Total Program	2,500,700			(75,000)	2,425,700	1,764,019	19,902	641,779
<b>Total Fund - 0050</b>	<b>96,332,400</b>			<b>62,290</b>	<b>96,394,690</b>	<b>84,044,301</b>	<b>6,379,235</b>	<b>5,971,154</b>

**State of Idaho**  
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**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

**FISH AND GAME SET-ASIDE - 0051**

**ADMINISTRATION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	17,800				17,800			17,800
OPERATING EXPENSES	54,700				54,700	5,667		49,033
Total Program	72,500				72,500	5,667		66,833

**ENFORCEMENT**

OPERATING EXPENSES	20,600				20,600	8,295		12,305
Total Program	20,600				20,600	8,295		12,305

**FISHERIES**

PERSONNEL COSTS	292,100				292,100	153,916		138,184
OPERATING EXPENSES	262,700			(10,000)	252,700	138,522		114,178
CAPITAL OUTLAY				10,000	10,000	9,389		611
Total Program	554,800				554,800	301,827		252,973

**WILDLIFE**

PERSONNEL COSTS	789,300				789,300	398,893		390,407
OPERATING EXPENSES	365,200			(56,300)	308,900	171,266		137,634
CAPITAL OUTLAY				41,300	41,300	41,275		25
Total Program	1,154,500			(15,000)	1,139,500	611,434		528,066

**COMMUNICATIONS**

PERSONNEL COSTS	97,500				97,500	92,443		5,057
OPERATING EXPENSES	37,200				37,200	35,655		1,545
Total Program	134,700				134,700	128,098		6,602

**WINTER FEEDING AND HABITAT IMPROVEMENT**

PERSONNEL COSTS	144,700				144,700	119,201		25,499
OPERATING EXPENSES	1,334,100			(755,000)	579,100	233,597	2,210	343,293
CAPITAL OUTLAY	45,000			770,000	815,000	786,197	19,000	9,803
Total Program	1,523,800			15,000	1,538,800	1,138,995	21,210	378,595

State of Idaho  
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**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FISH AND GAME SET-ASIDE - 0051</b>								
<b>Total Fund - 0051</b>	3,460,900				3,460,900	2,194,316	21,210	1,245,374
<b>DEPREDATION - 0055</b>								
<b>WINTER FEEDING AND HABITAT IMPROVEMENT</b>								
TRUSTEE/BENEFIT PAYMENT	600,000				600,000	222,092		377,908
Total Program	600,000				600,000	222,092		377,908
<b>ADMINISTRATION</b>								
OPERATING EXPENSES	2,900				2,900	77		2,823
Total Program	2,900				2,900	77		2,823
<b>Total Fund - 0055</b>	602,900				602,900	222,169		380,731

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**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FISH AND GAME EXPENDABLE TRUST - 0524</b>								
<b>ADMINISTRATION</b>								
OPERATING EXPENSES	7,300			(5,500)	1,800	1,152		648
Total Program	7,300			(5,500)	1,800	1,152		648
<b>ENFORCEMENT</b>								
OPERATING EXPENSES	26,400			(13,600)	12,800	10,029		2,771
CAPITAL OUTLAY				10,600	10,600		9,231	1,369
Total Program	26,400			(3,000)	23,400	10,029	9,231	4,140
<b>FISHERIES</b>								
PERSONNEL COSTS	49,200				49,200	2,578		46,622
OPERATING EXPENSES	34,200			40,000	74,200	67,415		6,785
CAPITAL OUTLAY				8,000	8,000	7,993		7
Total Program	83,400			48,000	131,400	77,986		53,414
<b>WILDLIFE</b>								
PERSONNEL COSTS	351,200			(10,000)	341,200	254,915		86,285
OPERATING EXPENSES	295,700			(103,000)	192,700	180,021		12,679
Total Program	646,900			(113,000)	533,900	434,936		98,964
<b>COMMUNICATIONS</b>								
PERSONNEL COSTS	29,400			10,000	39,400	34,950		4,450
OPERATING EXPENSES	34,700			63,500	98,200	89,454		8,746
Total Program	64,100			73,500	137,600	124,404		13,196
<b>Total Fund - 0524</b>	<b>828,100</b>				<b>828,100</b>	<b>648,507</b>	<b>9,231</b>	<b>170,362</b>

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**DEPARTMENT OF FISH AND GAME - 260**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FISH AND GAME NON-EXPENDABLE TRUST - 0530</b>								
<b>ADMINISTRATION</b>								
OPERATING EXPENSES	3,600				3,600	81		3,519
Total Program	3,600				3,600	81		3,519
<b>FISHERIES</b>								
OPERATING EXPENSES	33,200				33,200			33,200
Total Program	33,200				33,200			33,200
<b>WILDLIFE</b>								
PERSONNEL COSTS	10,900				10,900	3,089		7,811
OPERATING EXPENSES	2,300				2,300	1,903		397
Total Program	13,200				13,200	4,992		8,208
<b>COMMUNICATIONS</b>								
OPERATING EXPENSES	200				200			200
Total Program	200				200			200
<b>Total Fund - 0530</b>	50,200				50,200	5,073		45,127
<b>Total Agency - 260</b>	\$101,274,500			\$62,290	\$101,336,790	\$87,114,366	\$6,409,676	\$7,812,748



State of Idaho  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**IDAHO IMMUNIZATION DEDICATED VACCINE - 0172**

**PUBLIC HEALTH SERVICES**

OPERATING EXPENSES	\$17,300,000				\$17,300,000	\$14,834,434		\$2,465,566
Total Program	17,300,000				17,300,000	14,834,434		2,465,566
<b>Total Fund - 0172</b>	17,300,000				17,300,000	14,834,434		2,465,566

**IDAHO HEALTH INSURANCE ACCESS CARD - 0173**

**MEDICAL ADMINISTRATION**

OPERATING EXPENSES	152,000				152,000	328		151,672
Total Program	152,000				152,000	328		151,672

**ENHANCED MEDICAID PLAN**

TRUSTEE/BENEFIT PAYMENT	1,551,400				1,551,400	301,648		1,249,752
Total Program	1,551,400				1,551,400	301,648		1,249,752

**BASIC MEDICAID PLAN**

TRUSTEE/BENEFIT PAYMENT	4,077,100				4,077,100	348,562		3,728,538
Total Program	4,077,100				4,077,100	348,562		3,728,538
<b>Total Fund - 0173</b>	5,780,500				5,780,500	650,538		5,129,962

**PREVENTION OF MINORS' ACCESS TO TOBACCO - 0174**

**SUBSTANCE ABUSE SERVICES**

PERSONNEL COSTS	6,500				6,500			6,500
OPERATING EXPENSES	43,800				43,800			43,800
Total Program	50,300				50,300			50,300
<b>Total Fund - 0174</b>	50,300				50,300			50,300

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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DOMESTIC VIOLENCE PROJECT - 0175</b>								
<b>DOMESTIC VIOLENCE COUNCIL</b>								
PERSONNEL COSTS	155,200				155,200	125,362		29,838
OPERATING EXPENSES	163,200				163,200	94,482		68,718
TRUSTEE/BENEFIT PAYMENT	171,800				171,800	171,752		48
Total Program	490,200				490,200	391,596		98,604
<b>Total Fund - 0175</b>	490,200				490,200	391,596		98,604
<b>CANCER CONTROL - 0176</b>								
<b>PUBLIC HEALTH SERVICES</b>								
PERSONNEL COSTS	49,200				49,200	49,168		32
OPERATING EXPENSES	228,200				228,200	153,162	\$31,860	43,178
TRUSTEE/BENEFIT PAYMENT	123,400				123,400	72,580		50,820
Total Program	400,800				400,800	274,910	31,860	94,030
<b>Total Fund - 0176</b>	400,800				400,800	274,910	31,860	94,030
<b>EMERGENCY MEDICAL SERVICES - 0178</b>								
<b>EMERGENCY MEDICAL SERVICES</b>								
PERSONNEL COSTS	1,499,900				1,499,900	1,451,126		48,774
OPERATING EXPENSES	909,100				909,100	645,121		263,979
TRUSTEE/BENEFIT PAYMENT	220,000				220,000	135,000		85,000
Total Program	2,629,000				2,629,000	2,231,247		397,753
<b>Total Fund - 0178</b>	2,629,000				2,629,000	2,231,247		397,753

State of Idaho  
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 For the Year Ended June 30, 2013

**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MEDICAL ASSISTANCE - 0179</b>								
<b>ENHANCED MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	2,500				2,500			2,500
Total Program	2,500				2,500			2,500
<b>SOUTHWEST IDAHO TREATMENT CENTER</b>								
OPERATING EXPENSES	3,500				3,500			3,500
Total Program	3,500				3,500			3,500
<b>Total Fund - 0179</b>	<b>6,000</b>				<b>6,000</b>			<b>6,000</b>
<b>CENTRAL CANCER REGISTRY - 0181</b>								
<b>PUBLIC HEALTH SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	182,700				182,700	111,834	10,166	60,700
Total Program	182,700				182,700	111,834	10,166	60,700
<b>Total Fund - 0181</b>	<b>182,700</b>				<b>182,700</b>	<b>111,834</b>	<b>10,166</b>	<b>60,700</b>
<b>HEALTH AND WELFARE - EMS III - 0190</b>								
<b>EMERGENCY MEDICAL SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	1,400,000				1,400,000	1,329,492		70,508
Total Program	1,400,000				1,400,000	1,329,492		70,508
<b>Total Fund - 0190</b>	<b>1,400,000</b>				<b>1,400,000</b>	<b>1,329,492</b>		<b>70,508</b>

State of Idaho  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

**HOSPITAL ASSESSMENT - 0219**

**COORDINATED MEDICAID PLAN**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
TRUSTEE/BENEFIT PAYMENT	25,319,000				25,319,000	7,354,527		17,964,473
Total Program	25,319,000				25,319,000	7,354,527		17,964,473

**ENHANCED MEDICAID PLAN**

TRUSTEE/BENEFIT PAYMENT	11,347,600				11,347,600	8,137,023		3,210,577
Total Program	11,347,600				11,347,600	8,137,023		3,210,577

**BASIC MEDICAID PLAN**

TRUSTEE/BENEFIT PAYMENT	22,322,700				22,322,700	22,322,700		
Total Program	22,322,700				22,322,700	22,322,700		

<b>Total Fund - 0219</b>	58,989,300				58,989,300	37,814,250		21,175,050
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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, 2013**

**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

**COOPERATIVE WELFARE - 0220**

**INDIRECT SUPPORT SERVICES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	20,295,900		\$700,000	(\$1,159,200)	19,836,700	19,019,434		817,266
OPERATING EXPENSES	16,610,400			(39,257)	16,571,143	15,935,249	253,182	382,712
CAPITAL OUTLAY	1,373,000			195,208	1,568,208	1,475,515	48,900	43,793
Total Program	38,279,300		700,000	(1,003,249)	37,976,051	36,430,198	302,082	1,243,771

**PUBLIC HEALTH SERVICES**

PERSONNEL COSTS	8,361,700			517,900	8,879,600	8,878,986		614
OPERATING EXPENSES	11,605,000			1,562,400	13,167,400	12,061,667		1,105,733
CAPITAL OUTLAY				13,400	13,400	13,090		310
TRUSTEE/BENEFIT PAYMENT	54,269,200			44,800	54,314,000	51,678,578	114,030	2,521,392
Total Program	74,235,900			2,138,500	76,374,400	72,632,321	114,030	3,628,049

**EMERGENCY MEDICAL SERVICES**

PERSONNEL COSTS	534,000			(102,100)	431,900	426,576		5,324
OPERATING EXPENSES	791,300			(409,200)	382,100	381,315		785
TRUSTEE/BENEFIT PAYMENT	175,000				175,000	59,090		115,910
Total Program	1,500,300			(511,300)	989,000	866,981		122,019

**LABORATORY SERVICES**

PERSONNEL COSTS	2,728,600			(149,800)	2,578,800	2,578,752		48
OPERATING EXPENSES	1,564,600			(315,159)	1,249,441	1,183,102		66,339
CAPITAL OUTLAY	31,600			121,200	152,800	85,944		66,856
Total Program	4,324,800			(343,759)	3,981,041	3,847,798		133,243

**SELF-RELIANCE PROGRAMS**

PERSONNEL COSTS	33,066,700			304,400	33,371,100	33,366,381		4,719
OPERATING EXPENSES	34,231,300			(74,300)	34,157,000	28,064,492	5,800,757	291,751
CAPITAL OUTLAY				104,410	104,410	95,237		9,173
Total Program	67,298,000			334,510	67,632,510	61,526,110	5,800,757	305,643

**State of Idaho**  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COOPERATIVE WELFARE - 0220</b>								
<b>TAFI/AABD BENEFIT PAYMENTS</b>								
TRUSTEE/BENEFIT PAYMENT	77,299,300			1,451,000	78,750,300	75,041,548		3,708,752
Total Program	77,299,300			1,451,000	78,750,300	75,041,548		3,708,752
<b>ADULT MENTAL HEALTH SERVICES</b>								
PERSONNEL COSTS	15,012,400			(1,339,600)	13,672,800	13,558,860		113,940
OPERATING EXPENSES	2,686,000			(83,600)	2,602,400	2,595,938		6,462
CAPITAL OUTLAY				1,300	1,300	1,272		28
TRUSTEE/BENEFIT PAYMENT	1,331,200			576,300	1,907,500	1,535,622		371,878
Total Program	19,029,600			(845,600)	18,184,000	17,691,692		492,308
<b>STATE HOSPITAL NORTH</b>								
PERSONNEL COSTS	6,157,000			123,600	6,280,600	6,270,592		10,008
OPERATING EXPENSES	512,500			69,300	581,800	569,771		12,029
TRUSTEE/BENEFIT PAYMENT	17,700				17,700	17,700		
Total Program	6,687,200			192,900	6,880,100	6,858,063		22,037
<b>STATE HOSPITAL SOUTH</b>								
PERSONNEL COSTS	14,297,000			486,700	14,783,700	14,776,695		7,005
OPERATING EXPENSES	2,403,800			289,200	2,693,000	2,689,629		3,371
CAPITAL OUTLAY	69,600			133,663	203,263	203,105		158
TRUSTEE/BENEFIT PAYMENT	233,800			60,000	293,800	293,433		367
Total Program	17,004,200			969,563	17,973,763	17,962,862		10,901
<b>COMMUNITY HOSPITALIZATION</b>								
TRUSTEE/BENEFIT PAYMENT	2,790,000			20,000	2,810,000	2,809,637		363
Total Program	2,790,000			20,000	2,810,000	2,809,637		363

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

**COOPERATIVE WELFARE - 0220**

**CHILDREN'S MENTAL HEALTH**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	5,681,800			(26,800)	5,655,000	5,163,970		491,030
OPERATING EXPENSES	1,990,200			(14,000)	1,976,200	921,747		1,054,453
CAPITAL OUTLAY				14,000	14,000	13,911		89
TRUSTEE/BENEFIT PAYMENT	4,586,100			(20,000)	4,566,100	3,528,306		1,037,794
Total Program	12,258,100			(46,800)	12,211,300	9,627,934		2,583,366

**SUBSTANCE ABUSE SERVICES**

PERSONNEL COSTS	1,302,200			(280,500)	1,021,700	921,050		100,650
OPERATING EXPENSES	4,877,700			162,000	5,039,700	4,571,110		468,590
TRUSTEE/BENEFIT PAYMENT	13,070,400				13,070,400	12,052,869		1,017,531
Total Program	19,250,300			(118,500)	19,131,800	17,545,029		1,586,771

**DOMESTIC VIOLENCE COUNCIL**

PERSONNEL COSTS	112,800				112,800	107,216		5,584
OPERATING EXPENSES	108,200				108,200	15,184		93,016
TRUSTEE/BENEFIT PAYMENT	3,415,400				3,415,400	3,230,506		184,894
Total Program	3,636,400				3,636,400	3,352,906		283,494

**DEVELOPMENTAL DISABILITIES COUNCIL**

PERSONNEL COSTS	380,900				380,900	348,339		32,561
OPERATING EXPENSES	223,400			(10,000)	213,400	191,089		22,311
TRUSTEE/BENEFIT PAYMENT	31,600			10,000	41,600	41,333		267
Total Program	635,900				635,900	580,761		55,139

**State of Idaho**  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COOPERATIVE WELFARE - 0220</b>								
<b>MEDICAL ADMINISTRATION</b>								
PERSONNEL COSTS	14,841,100			(1,029,400)	13,811,700	13,648,619		163,081
OPERATING EXPENSES	53,707,800			(850,100)	52,857,700	44,597,568	4,128,800	4,131,332
CAPITAL OUTLAY	41,000				41,000			41,000
TRUSTEE/BENEFIT PAYMENT	2,857,800				2,857,800	1,175,550		1,682,250
Total Program	71,447,700			(1,879,500)	69,568,200	59,421,737	4,128,800	6,017,663
<b>COORDINATED MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	392,261,600			(56,000,000)	336,261,600	335,291,207		970,393
Total Program	392,261,600			(56,000,000)	336,261,600	335,291,207		970,393
<b>ENHANCED MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	880,398,900			82,000,000	962,398,900	957,583,621		4,815,279
Total Program	880,398,900			82,000,000	962,398,900	957,583,621		4,815,279
<b>BASIC MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	507,617,900			(26,000,000)	481,617,900	480,944,800		673,100
Total Program	507,617,900			(26,000,000)	481,617,900	480,944,800		673,100
<b>CHILD WELFARE</b>								
PERSONNEL COSTS	22,509,800			331,600	22,841,400	22,728,749		112,651
OPERATING EXPENSES	6,762,800			(43,400)	6,719,400	6,475,403		243,997
Total Program	29,272,600			288,200	29,560,800	29,204,152		356,648
<b>FOSTER AND ASSISTANCE PAYMENTS</b>								
TRUSTEE/BENEFIT PAYMENT	26,653,400			563,500	27,216,900	25,969,388		1,247,512
Total Program	26,653,400			563,500	27,216,900	25,969,388		1,247,512



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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COOPERATIVE WELFARE - 0220</b>								
<b>COMMUNITY DEVELOPMENTAL DISABILITIES</b>								
PERSONNEL COSTS	10,847,600			(402,700)	10,444,900	10,443,982		918
OPERATING EXPENSES	2,205,900			49,300	2,255,200	2,170,707		84,493
CAPITAL OUTLAY				4,200	4,200	4,050		150
TRUSTEE/BENEFIT PAYMENT	5,166,700			365,100	5,531,800	4,563,753		968,047
Total Program	18,220,200			15,900	18,236,100	17,182,492		1,053,608
<b>SOUTHWEST IDAHO TREATMENT CENTER</b>								
PERSONNEL COSTS	12,951,700			(1,471,600)	11,480,100	9,227,061		2,253,039
OPERATING EXPENSES	2,393,300			(53,500)	2,339,800	1,896,010		443,790
TRUSTEE/BENEFIT PAYMENT	231,100			(32,800)	198,300	190,725		7,575
Total Program	15,576,100			(1,557,900)	14,018,200	11,313,796		2,704,404
<b>SERVICE INTEGRATION</b>								
PERSONNEL COSTS	1,918,000			3,900	1,921,900	1,921,360		540
OPERATING EXPENSES	290,200			64,600	354,800	340,488		14,312
TRUSTEE/BENEFIT PAYMENT	2,950,000			20,500	2,970,500	2,855,351		115,149
Total Program	5,158,200			89,000	5,247,200	5,117,199		130,001
<b>MEDICALLY INDIGENT</b>								
PERSONNEL COSTS	117,600			(9,600)	108,000	106,252		1,748
OPERATING EXPENSES	15,100			9,600	24,700	3,379		21,321
Total Program	132,700				132,700	109,631		23,069
<b>LICENSING AND CERTIFICATION</b>								
PERSONNEL COSTS	4,142,300			293,900	4,436,200	4,208,198		228,002
OPERATING EXPENSES	899,000			39,000	938,000	731,927		206,073
Total Program	5,041,300			332,900	5,374,200	4,940,125		434,075
<b>Total Fund - 0220</b>	<b>2,296,009,900</b>		<b>700,000</b>	<b>89,365</b>	<b>2,296,799,265</b>	<b>2,253,851,988</b>	<b>10,345,669</b>	<b>32,601,608</b>

State of Idaho  
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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>DHW TRUST/CHILDRENS TRUST</b>								
PERSONNEL COSTS		\$104			104	104		
TRUSTEE/BENEFIT PAYMENT		91,090			91,090	91,090		
Total Program		91,194			91,194	91,194		
<b>Total Fund - 0349</b>		91,194			91,194	91,194		
<b>INCOME EARNINGS - 0481</b>								
<b>STATE HOSPITAL NORTH</b>								
PERSONNEL COSTS	231,100			(231,100)				
OPERATING EXPENSES	526,800			231,100	757,900	727,413		30,487
TRUSTEE/BENEFIT PAYMENT	44,500				44,500	41,682		2,818
Total Program	802,400				802,400	769,095		33,305
<b>STATE HOSPITAL SOUTH</b>								
PERSONNEL COSTS	2,428,400				2,428,400	2,428,383		17
OPERATING EXPENSES	461,100				461,100	461,100		
Total Program	2,889,500				2,889,500	2,889,483		17
<b>Total Fund - 0481</b>	3,691,900				3,691,900	3,658,578		33,322
<b>CHILDRENS TRUST - 0483</b>								
<b>DHW TRUST/CHILDRENS TRUST</b>								
PERSONNEL COSTS		66,474			66,474	66,474		
OPERATING EXPENSES		31,693			31,693	31,693		
Total Program		98,167			98,167	98,167		
<b>Total Fund - 0483</b>		98,167			98,167	98,167		

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**DEPARTMENT OF HEALTH AND WELFARE - 270**

**FUND AND PROGRAM**

**MILLENNIUM INCOME - 0499**

**PUBLIC HEALTH SERVICES**

OPERATING EXPENSES 2,250,000 (250,000) 2,000,000 2,000,000

TRUSTEE/BENEFIT PAYMENT 250,000 250,000 250,000

Total Program 2,250,000 2,250,000 2,250,000

**Total Fund - 0499** 2,250,000 2,250,000 2,250,000

**Total Agency - 270** \$2,389,180,600 \$189,361 \$700,000 \$89,365 \$2,390,159,326 \$2,317,588,228 \$10,387,695 \$62,183,403

State of Idaho  
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**DEPARTMENT OF INSURANCE - 280**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>INSURANCE REGULATION</b>								
PERSONNEL COSTS	\$3,867,000				\$3,867,000	\$3,768,922		\$98,078
OPERATING EXPENSES	2,510,100			(\$15,179)	2,494,921	1,856,339	\$8,830	629,752
CAPITAL OUTLAY	99,400			16,000	115,400	92,277	17,128	5,995
Total Program	6,476,500			821	6,477,321	5,717,538	25,958	733,825
<b>STATE FIRE MARSHAL</b>								
PERSONNEL COSTS	632,400				632,400	615,438		16,962
OPERATING EXPENSES	336,200			(5,400)	330,800	215,993	374	114,433
CAPITAL OUTLAY	83,900			5,400	89,300	88,708		592
Total Program	1,052,500				1,052,500	920,139	374	131,987
<b>INDIVIDUAL HIGH RISK REINSURANCE</b>								
TRUSTEE/BENEFIT PAYMENT		\$4,015,191			4,015,191	4,015,191		
Total Program		4,015,191			4,015,191	4,015,191		
<b>Total Fund - 0229</b>	7,529,000	4,015,191		821	11,545,012	10,652,868	26,332	865,812
<b>FEDERAL GRANTS - 0348</b>								
<b>INSURANCE REGULATION</b>								
PERSONNEL COSTS	239,300				239,300	207,429		31,871
OPERATING EXPENSES	395,000				395,000	269,689		125,311
Total Program	634,300				634,300	477,118		157,182
<b>Total Fund - 0348</b>	634,300				634,300	477,118		157,182
<b>INSURANCE REFUND - 0515</b>								
<b>INSURANCE REFUNDS</b>								
TRUSTEE/BENEFIT PAYMENT		2,931,863			2,931,863	2,931,863		
Total Program		2,931,863			2,931,863	2,931,863		
<b>Total Fund - 0515</b>		2,931,863			2,931,863	2,931,863		

State of Idaho  
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**DEPARTMENT OF INSURANCE - 280**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**DEPARTMENT OF INSURANCE LIQUIDATION TRUST - 0520**

**LIQUIDATIONS**

OPERATING EXPENSES		4,886			4,886	4,886		
Total Program		4,886			4,886	4,886		
<b>Total Fund - 0520</b>		4,886			4,886	4,886		

**INSURANCE INSOLVENCY - 0523**

**INSURANCE INSOLVENCY ADMINISTRATION**

PERSONNEL COSTS	100,000				100,000			100,000
OPERATING EXPENSES	100,000				100,000			100,000
Total Program	200,000				200,000			200,000
<b>Total Fund - 0523</b>	200,000				200,000			200,000
<b>Total Agency - 280</b>	\$8,363,300	\$6,951,940		\$821	\$15,316,061	\$14,066,735	\$26,332	\$1,222,994

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**JUVENILE CORRECTIONS - 285**

**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**ADMINISTRATION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,945,700				\$1,945,700	\$1,906,007		\$39,693
OPERATING EXPENSES	771,100			(\$4,067)	767,033	725,201		41,832
CAPITAL OUTLAY				4,067	4,067	4,067		
TRUSTEE/BENEFIT PAYMENT	20,000				20,000	15,409		4,591
Total Program	2,736,800				2,736,800	2,650,684		86,116

**COMMUNITY OPERATIONS AND PROGRAM SERVICES**

PERSONNEL COSTS	1,184,000				1,184,000	1,132,031		51,969
OPERATING EXPENSES	181,100			(4,831)	176,269	135,635		40,634
CAPITAL OUTLAY				4,831	4,831	4,831		
TRUSTEE/BENEFIT PAYMENT	4,243,900				4,243,900	4,193,601		50,299
Total Program	5,609,000				5,609,000	5,466,098		142,902

**INSTITUTIONS**

PERSONNEL COSTS	17,919,100				17,919,100	17,884,696		34,404
OPERATING EXPENSES	1,769,600			42,084	1,811,684	1,785,730		25,954
CAPITAL OUTLAY				72,459	72,459	64,481	\$7,954	24
TRUSTEE/BENEFIT PAYMENT	4,651,500			(114,543)	4,536,957	4,536,957		
Total Program	24,340,200				24,340,200	24,271,864	7,954	60,382

**COMMUNITY-BASED SUBSTANCE ABUSE/MHS**

PERSONNEL COSTS	145,900				145,900	117,755		28,145
OPERATING EXPENSES	54,900			(257)	54,643	19,599		35,044
CAPITAL OUTLAY				257	257	257		
TRUSTEE/BENEFIT PAYMENT	3,830,700				3,830,700	3,014,366	293,565	522,769
Total Program	4,031,500				4,031,500	3,151,977	293,565	585,958

<b>Total Fund - 0001</b>	<b>36,717,500</b>				<b>36,717,500</b>	<b>35,540,623</b>	<b>301,519</b>	<b>875,358</b>
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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, 2013

**JUVENILE CORRECTIONS - 285**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>JUVENILE CORRECTIONS - 0188</b>								
<b>COMMUNITY OPERATIONS AND PROGRAM SERVICES</b>								
PERSONNEL COSTS	97,600				97,600	97,077		523
OPERATING EXPENSES	84,700				84,700	83,972		728
TRUSTEE/BENEFIT PAYMENT	5,125,000				5,125,000	4,260,245		864,755
Total Program	5,307,300				5,307,300	4,441,294		866,006
<b>Total Fund - 0188</b>	5,307,300				5,307,300	4,441,294		866,006

**FEDERAL GRANTS - 0348**

**COMMUNITY OPERATIONS AND PROGRAM SERVICES**

PERSONNEL COSTS	142,300				142,300	111,249		31,051
OPERATING EXPENSES	174,600			(1,254)	173,346	94,270		79,076
CAPITAL OUTLAY				8,589	8,589	8,589		
TRUSTEE/BENEFIT PAYMENT	1,600,000			(93,256)	1,506,744	1,028,131		478,613
Total Program	1,916,900			(85,921)	1,830,979	1,242,239		588,740

**INSTITUTIONS**

PERSONNEL COSTS	175,900			(30,000)	145,900	143,232		2,668
OPERATING EXPENSES	570,100			61,346	631,446	599,568		31,878
CAPITAL OUTLAY				100,654	100,654	96,743		3,911
TRUSTEE/BENEFIT PAYMENT	1,180,400			(46,079)	1,134,321	1,134,320		1
Total Program	1,926,400			85,921	2,012,321	1,973,863		38,458
<b>Total Fund - 0348</b>	3,843,300				3,843,300	3,216,102		627,198

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUVENILE CORRECTIONS - 285**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	70,100				70,100	69,746		354
OPERATING EXPENSES	21,400				21,400	14,685		6,715
Total Program	91,500				91,500	84,431		7,069
<b>COMMUNITY OPERATIONS AND PROGRAM SERVICES</b>								
OPERATING EXPENSES	117,300				117,300	87,981		29,319
CAPITAL OUTLAY	9,000				9,000	8,062		938
TRUSTEE/BENEFIT PAYMENT	327,000				327,000	320,705		6,295
Total Program	453,300				453,300	416,748		36,552
<b>INSTITUTIONS</b>								
PERSONNEL COSTS	13,400				13,400	12,901		499
OPERATING EXPENSES	328,000			(13,929)	314,071	92,317		221,754
CAPITAL OUTLAY	32,400			13,929	46,329	42,769		3,560
TRUSTEE/BENEFIT PAYMENT	460,000				460,000	86,651		373,349
Total Program	833,800				833,800	234,638		599,162
<b>Total Fund - 0349</b>	<b>1,378,600</b>				<b>1,378,600</b>	<b>735,817</b>		<b>642,783</b>
<b>INCOME EARNINGS - 0481</b>								
<b>ADMINISTRATION</b>								
CAPITAL OUTLAY	99,000				99,000	98,367		633
Total Program	99,000				99,000	98,367		633
<b>INSTITUTIONS</b>								
OPERATING EXPENSES	790,600				790,600	790,600		
Total Program	790,600				790,600	790,600		
<b>Total Fund - 0481</b>	<b>889,600</b>				<b>889,600</b>	<b>888,967</b>		<b>633</b>
<b>Total Agency - 285</b>	<b>\$48,136,300</b>				<b>\$48,136,300</b>	<b>\$44,822,803</b>	<b>\$301,519</b>	<b>\$3,011,978</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO TRANSPORTATION DEPARTMENT - 290**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE AERONAUTICS - 0221</b>								
<b>CAPITAL FACILITIES UNIT</b>								
CAPITAL OUTLAY	\$50,000				\$50,000	\$50,000		
Total Program	50,000				50,000	50,000		
<b>AERONAUTICS DIVISION</b>								
PERSONNEL COSTS	1,011,300				1,011,300	907,488		\$103,812
OPERATING EXPENSES	907,800				907,800	519,862	\$281,670	106,268
CAPITAL OUTLAY	34,800				34,800	5,906	6,990	21,904
TRUSTEE/BENEFIT PAYMENT	1,631,610				1,631,610	343,823		1,287,787
Total Program	3,585,510				3,585,510	1,777,079	288,660	1,519,771
<b>Total Fund - 0221</b>	<b>3,635,510</b>				<b>3,635,510</b>	<b>1,827,079</b>	<b>288,660</b>	<b>1,519,771</b>
<b>LOCAL HIGHWAY - 0259</b>								
<b>LOCAL ASSISTANCE</b>								
PERSONNEL COSTS		\$14,379			14,379	14,379		
OPERATING EXPENSES		6,118			6,118	6,118		
CAPITAL OUTLAY		695,972			695,972	695,972		
TRUSTEE/BENEFIT PAYMENT		16,710			16,710	16,710		
Total Program		733,179			733,179	733,179		
<b>TRUST REFUND/DISTRIBUTION</b>								
TRUSTEE/BENEFIT PAYMENT		120,643,564			120,643,564	120,643,564		
Total Program		120,643,564			120,643,564	120,643,564		
<b>Total Fund - 0259</b>		<b>121,376,743</b>			<b>121,376,743</b>	<b>121,376,743</b>		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO TRANSPORTATION DEPARTMENT - 290**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE HIGHWAY - 0260</b>								
<b>ADMINISTRATIVE SERVICES DIVISION</b>								
PERSONNEL COSTS	14,338,100			(\$914,600)	13,423,500	13,000,712		422,788
OPERATING EXPENSES	7,294,700			681,208	7,975,908	6,521,781	1,107,697	346,430
CAPITAL OUTLAY	597,600			82,700	680,300	580,279	96,573	3,448
TRUSTEE/BENEFIT PAYMENT	330,000				330,000	107,610		222,390
Total Program	22,560,400			(150,692)	22,409,708	20,210,382	1,204,270	995,056
<b>MOTOR VEHICLES DIVISION</b>								
PERSONNEL COSTS	12,846,900			(130,000)	12,716,900	12,237,632		479,268
OPERATING EXPENSES	18,669,300			(118,678)	18,550,622	9,230,365	4,798,329	4,521,928
CAPITAL OUTLAY	409,800			188,256	598,056	363,811	138,136	96,109
Total Program	31,926,000			(60,422)	31,865,578	21,831,808	4,936,465	5,097,305
<b>HIGHWAY OPERATIONS DIVISION</b>								
PERSONNEL COSTS	86,156,062			(4,557,190)	81,598,872	78,877,210		2,721,662
OPERATING EXPENSES	51,980,568			455,936	52,436,504	39,083,699	11,748,603	1,604,202
CAPITAL OUTLAY	24,533,700			1,869,711	26,403,411	16,930,121	9,462,535	10,755
TRUSTEE/BENEFIT PAYMENT	2,405,000				2,405,000	2,007,857	221,565	175,578
Total Program	165,075,330			(2,231,543)	162,843,787	136,898,887	21,432,703	4,512,197
<b>CAPITAL FACILITIES UNIT</b>								
CAPITAL OUTLAY	2,800,000			15,950	2,815,950	1,209,287	1,606,663	
Total Program	2,800,000			15,950	2,815,950	1,209,287	1,606,663	
<b>CONTRACT CONSTRUCTION/RIGHT-OF-WAY</b>								
OPERATING EXPENSES	20,681,937			(2,057,500)	18,624,437	5,205,061		13,419,376
CAPITAL OUTLAY	424,219,537			4,256,545	428,476,082	287,969,882		140,506,200
TRUSTEE/BENEFIT PAYMENT	6,205,661			1,000,000	7,205,661	5,848,324		1,357,337
Total Program	451,107,135			3,199,045	454,306,180	299,023,267		155,282,913

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**IDAHO TRANSPORTATION DEPARTMENT - 290**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE HIGHWAY - 0260</b>								
<b>AERONAUTICS DIVISION</b>								
CAPITAL OUTLAY	77,600				77,600	12,280		65,320
Total Program	77,600				77,600	12,280		65,320
<b>TRANSPORTATION PERFORMANCE</b>								
PERSONNEL COSTS	988,300				988,300	832,846		155,454
OPERATING EXPENSES	908,053			521,586	1,429,639	649,514	618,712	161,413
CAPITAL OUTLAY	2,600				2,600	2,590		10
TRUSTEE/BENEFIT PAYMENT	9,355,822			491,914	9,847,736	8,663,725	1,162,600	21,411
Total Program	11,254,775			1,013,500	12,268,275	10,148,675	1,781,312	338,288
<b>Total Fund - 0260</b>	684,801,240			1,785,838	686,587,078	489,334,586	30,961,413	166,291,079
<b>PLATE MANUFACTURING - 0262</b>								
<b>PLATE MANUFACTURING FUND</b>								
OPERATING EXPENSES		2,835,346			2,835,346	2,835,346		
Total Program		2,835,346			2,835,346	2,835,346		
<b>Total Fund - 0262</b>		2,835,346			2,835,346	2,835,346		
<b>ABANDONED VEHICLE TRUST - 0277</b>								
<b>TRUST REFUND/DISTRIBUTION</b>								
OPERATING EXPENSES		1,415			1,415	1,415		
Total Program		1,415			1,415	1,415		
<b>Total Fund - 0277</b>		1,415			1,415	1,415		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**IDAHO TRANSPORTATION DEPARTMENT - 290**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GARVEE CAPITAL PROJECT - 0374</b>								
<b>GARVEE PROGRAM</b>								
OPERATING EXPENSES		3,951,866			3,951,866	3,951,866		
CAPITAL OUTLAY		50,526,366			50,526,366	50,526,366		
Total Program		54,478,232			54,478,232	54,478,232		
<b>Total Fund - 0374</b>		54,478,232			54,478,232	54,478,232		
<b>GARVEE DEBT SERVICE - 0375</b>								
<b>GARVEE PROGRAM</b>								
DEBT SERVICE		50,163,103			50,163,103	50,163,103		
Total Program		50,163,103			50,163,103	50,163,103		
<b>Total Fund - 0375</b>		50,163,103			50,163,103	50,163,103		
<b>Total Agency - 290</b>	\$688,436,750	\$228,854,839		\$1,785,838	\$919,077,427	\$720,016,504	\$31,250,073	\$167,810,850

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**INDUSTRIAL COMMISSION - 300**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**INDUSTRIAL ADMINISTRATION - 0300**

**COMPENSATION**

PERSONNEL COSTS	\$2,986,600			\$54,000	\$3,040,600	\$3,038,400		\$2,200
OPERATING EXPENSES	1,048,900				1,048,900	840,380		208,520
CAPITAL OUTLAY	54,100			7,240	61,340	58,544	\$2,473	323
TRUSTEE/BENEFIT PAYMENT	1,103,100				1,103,100	1,101,391		1,709
Total Program	5,192,700			61,240	5,253,940	5,038,715	2,473	212,752

**REHABILITATION**

PERSONNEL COSTS	2,929,000			(15,000)	2,914,000	2,894,710		19,290
OPERATING EXPENSES	632,100				632,100	553,445		78,655
CAPITAL OUTLAY	8,300				8,300	6,773	463	1,064
Total Program	3,569,400			(15,000)	3,554,400	3,454,928	463	99,009

**ADJUDICATION**

PERSONNEL COSTS	1,752,500			(39,000)	1,713,500	1,710,851		2,649
OPERATING EXPENSES	562,400				562,400	463,208		99,192
CAPITAL OUTLAY	11,300				11,300	9,117	1,476	707
Total Program	2,326,200			(39,000)	2,287,200	2,183,176	1,476	102,548
<b>Total Fund - 0300</b>	11,088,300			7,240	11,095,540	10,676,819	4,412	414,309

**PEACE/DETENTION OFFICER DISABILITY - 0312**

**COMPENSATION**

PERSONNEL COSTS	3,900				3,900	1,453		2,447
OPERATING EXPENSES	3,800				3,800	673		3,127
TRUSTEE/BENEFIT PAYMENT	160,000				160,000	51,747		108,253
Total Program	167,700				167,700	53,873		113,827
<b>Total Fund - 0312</b>	167,700				167,700	53,873		113,827

State of Idaho  
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**INDUSTRIAL COMMISSION - 300**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CRIME VICTIM COMPENSATION - 0313</b>								
<b>CRIME VICTIMS COMPENSATION</b>								
PERSONNEL COSTS	722,000				722,000	720,611		1,389
OPERATING EXPENSES	233,800				233,800	178,722		55,078
CAPITAL OUTLAY	42,300				42,300	41,069		1,231
TRUSTEE/BENEFIT PAYMENT	2,000,000				2,000,000	2,000,000		
Total Program	2,998,100				2,998,100	2,940,402		57,698
<b>Total Fund - 0313</b>	2,998,100				2,998,100	2,940,402		57,698
<b>FEDERAL GRANTS - 0348</b>								
<b>COMPENSATION</b>								
PERSONNEL COSTS	3,700				3,700	355		3,345
OPERATING EXPENSES	1,400				1,400	125		1,275
Total Program	5,100				5,100	480		4,620
<b>CRIME VICTIMS COMPENSATION</b>								
TRUSTEE/BENEFIT PAYMENT	800,000		\$130,000		930,000	930,000		
Total Program	800,000		130,000		930,000	930,000		
<b>Total Fund - 0348</b>	805,100		130,000		935,100	930,480		4,620
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMPENSATION</b>								
OPERATING EXPENSES	35,500				35,500	30,065		5,435
Total Program	35,500				35,500	30,065		5,435
<b>Total Fund - 0349</b>	35,500				35,500	30,065		5,435
<b>Total Agency - 300</b>	\$15,094,700		\$130,000	\$7,240	\$15,231,940	\$14,631,639	\$4,412	\$595,889

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DEPARTMENT OF LANDS - 320**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	\$336,500			\$13,857	\$350,357	\$350,357		
OPERATING EXPENSES	242,300				242,300	240,870	\$489	\$941
Total Program	578,800			13,857	592,657	591,227	489	941
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	730,500			(2,337)	728,163	728,157		6
OPERATING EXPENSES	64,700				64,700	62,131	2,300	269
CAPITAL OUTLAY	24,800			6,851	31,651	24,969		6,682
Total Program	820,000			4,514	824,514	815,257	2,300	6,957
<b>LAND RANGE/MINERAL RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	850,200			(11,520)	838,680	730,750		107,930
OPERATING EXPENSES	80,500			(2,278)	78,222	71,479		6,743
CAPITAL OUTLAY	27,200			4,528	31,728	6,583	25,146	(1)
Total Program	957,900			(9,270)	948,630	808,812	25,146	114,672
<b>FOREST AND RANGE FIRE PROTECTION</b>								
PERSONNEL COSTS	964,800			186,400	1,151,200	1,151,188		12
OPERATING EXPENSES	269,400			(186,400)	83,000	66,182	16,800	18
TRUSTEE/BENEFIT PAYMENT	667,100				667,100	667,100		
Total Program	1,901,300				1,901,300	1,884,470	16,800	30
<b>Total Fund - 0001</b>	<b>4,258,000</b>			<b>9,101</b>	<b>4,267,101</b>	<b>4,099,766</b>	<b>44,735</b>	<b>122,600</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF LANDS - 320**  
**FUND AND PROGRAM**

**DEPARTMENT OF LANDS - 0075**

**SUPPORT SERVICES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	426,000			2,687	428,687	428,687		
OPERATING EXPENSES	296,700				296,700	286,243	450	10,007
CAPITAL OUTLAY	133,400				133,400	90,258	43,075	67
Total Program	856,100			2,687	858,787	805,188	43,525	10,074

**FOREST RESOURCES MANAGEMENT**

PERSONNEL COSTS	631,800				631,800	499,944		131,856
OPERATING EXPENSES	371,800				371,800	130,441		241,359
CAPITAL OUTLAY	52,400				52,400	51,988		412
Total Program	1,056,000				1,056,000	682,373		373,627

**LAND RANGE/MINERAL RESOURCES MANAGEMENT**

PERSONNEL COSTS	249,400				249,400	107,919		141,481
OPERATING EXPENSES	1,144,600				1,144,600	90,666		1,053,934
Total Program	1,394,000				1,394,000	198,585		1,195,415

**FOREST AND RANGE FIRE PROTECTION**

PERSONNEL COSTS	2,693,800			(2,687)	2,691,113	2,666,608		24,505
OPERATING EXPENSES	714,100				714,100	612,482	80,286	21,332
CAPITAL OUTLAY	397,400			20,608	418,008	335,227	80,418	2,363
TRUSTEE/BENEFIT PAYMENT	873,000				873,000	852,184		20,816
Total Program	4,678,300			17,921	4,696,221	4,466,501	160,704	69,016

**SCALING PRACTICES**

PERSONNEL COSTS	181,000				181,000	155,136		25,864
OPERATING EXPENSES	46,700			(5,000)	41,700	20,805		20,895
CAPITAL OUTLAY	9,100			5,000	14,100	5,482	8,618	
Total Program	236,800				236,800	181,423	8,618	46,759

<b>Total Fund - 0075</b>	<b>8,221,200</b>			<b>20,608</b>	<b>8,241,808</b>	<b>6,334,070</b>	<b>212,847</b>	<b>1,694,891</b>
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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, 2013

**DEPARTMENT OF LANDS - 320**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FIRE SUPPRESSION-DEFICIENCY - 0076</b>								
<b>FOREST AND RANGE FIRE PROTECTION-DEFICIENCY</b>								
PERSONNEL COSTS	129,500				129,500	3,775,476		(3,645,976)
OPERATING EXPENSES	22,100				22,100	11,990,704		(11,968,604)
CAPITAL OUTLAY						111,889		(111,889)
Total Program	151,600				151,600	15,878,069		(15,726,469)
<b>Total Fund - 0076</b>	151,600				151,600	15,878,069		(15,726,469)
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	87,800			38,576	126,376	126,376		
OPERATING EXPENSES	128,500				128,500	6,055	12,668	109,777
Total Program	216,300			38,576	254,876	132,431	12,668	109,777
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	82,800			(38,576)	44,224	43,308		916
OPERATING EXPENSES	760,700				760,700	13,712	422,850	324,138
CAPITAL OUTLAY	13,600				13,600	12,984		616
Total Program	857,100			(38,576)	818,524	70,004	422,850	325,670
<b>Total Fund - 0125</b>	1,073,400				1,073,400	202,435	435,518	435,447

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF LANDS - 320**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>FOREST AND RANGE FIRE PROTECTION</b>								
PERSONNEL COSTS	68,800			(36,300)	32,500	587		31,913
TRUSTEE/BENEFIT PAYMENT				36,300	36,300	36,270		30
Total Program	68,800				68,800	36,857		31,943
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	86,000				86,000	529		85,471
Total Program	86,000				86,000	529		85,471
<b>Total Fund - 0346</b>	154,800				154,800	37,386		117,414
<b>FEDERAL GRANTS - 0348</b>								
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	441,100				441,100	331,930		109,170
OPERATING EXPENSES	962,700				962,700	673,652		289,048
TRUSTEE/BENEFIT PAYMENT	1,306,300				1,306,300	297,034		1,009,266
Total Program	2,710,100				2,710,100	1,302,616		1,407,484
<b>FOREST AND RANGE FIRE PROTECTION</b>								
PERSONNEL COSTS	829,500				829,500	526,300		303,200
OPERATING EXPENSES	538,500				538,500	239,733		298,767
TRUSTEE/BENEFIT PAYMENT	2,059,100				2,059,100	1,386,045		673,055
Total Program	3,427,100				3,427,100	2,152,078		1,275,022
<b>Total Fund - 0348</b>	6,137,200				6,137,200	3,454,694		2,682,506

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF LANDS - 320  
 FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ENDOWMENT EARNINGS RESERVE - 0482</b>								
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	2,402,200			64,957	2,467,157	2,467,157		
OPERATING EXPENSES	2,429,000				2,429,000	1,779,153	1,049	648,798
CAPITAL OUTLAY	345,200			296	345,496	213,216	126,195	6,085
Total Program	5,176,400			65,253	5,241,653	4,459,526	127,244	654,883
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	9,210,700				9,210,700	8,510,549		700,151
OPERATING EXPENSES	7,494,200				7,494,200	5,806,366	931,693	756,141
CAPITAL OUTLAY	348,000			19,400	367,400	220,309	69,063	78,028
Total Program	17,052,900			19,400	17,072,300	14,537,224	1,000,756	1,534,320
<b>LAND RANGE/MINERAL RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	1,739,900			(64,957)	1,674,943	1,643,421		31,522
OPERATING EXPENSES	2,132,200			(222,990)	1,909,210	1,726,355	135,947	46,908
CAPITAL OUTLAY				223,680	223,680	213,919	7,294	2,467
Total Program	3,872,100			(64,267)	3,807,833	3,583,695	143,241	80,897
<b>Total Fund - 0482</b>	<b>26,101,400</b>			<b>20,386</b>	<b>26,121,786</b>	<b>22,580,445</b>	<b>1,271,241</b>	<b>2,270,100</b>
<b>COMMUNITY FORESTRY - 0495</b>								
<b>FOREST RESOURCES MANAGEMENT</b>								
OPERATING EXPENSES	20,000				20,000	12,422		7,578
TRUSTEE/BENEFIT PAYMENT	20,000				20,000			20,000
Total Program	40,000				40,000	12,422		27,578
<b>Total Fund - 0495</b>	<b>40,000</b>				<b>40,000</b>	<b>12,422</b>		<b>27,578</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF LANDS - 320  
 FUND AND PROGRAM

LAND BANK - 0527

LAND BANK

CAPITAL OUTLAY  
 Total Program

**Total Fund - 0527**

**Total Agency - 320**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
CAPITAL OUTLAY		\$175,650			175,650	175,650		
Total Program		175,650			175,650	175,650		
<b>Total Fund - 0527</b>		175,650			175,650	175,650		
<b>Total Agency - 320</b>	\$46,137,600	\$175,650		\$50,095	\$46,363,345	\$52,774,937	\$1,964,341	(\$8,375,933)

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**ENDOWMENT FUND INVESTMENT BOARD - 322**

<b>FUND AND PROGRAM</b>	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>ENDOWMENT FUND INVESTMENT BOARD</b>								
PERSONNEL COSTS	\$101,400				\$101,400	\$101,400		
OPERATING EXPENSES	21,500				21,500	21,500		
CAPITAL OUTLAY	700				700	700		
Total Program	123,600				123,600	123,600		
<b>Total Fund - 0349</b>	123,600				123,600	123,600		
<b>ENDOWMENT EARNINGS RESERVE - 0482</b>								
<b>ENDOWMENT FUND INVESTMENT BOARD</b>								
PERSONNEL COSTS	300,900				300,900	300,899		\$1
OPERATING EXPENSES	180,500				180,500	180,020		480
CAPITAL OUTLAY	2,600				2,600	1,106		1,494
Total Program	484,000				484,000	482,025		1,975
<b>INVESTMENT MANAGEMENT - EFIB</b>								
OPERATING EXPENSES		\$5,444,445			5,444,445	5,444,445		
Total Program		5,444,445			5,444,445	5,444,445		
<b>Total Fund - 0482</b>	484,000	5,444,445			5,928,445	5,926,470		1,975
<b>Total Agency - 322</b>	\$607,600	\$5,444,445			\$6,052,045	\$6,050,070		\$1,975

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>DIRECTORS OFFICE</b>								
PERSONNEL COSTS	\$1,699,100			(\$29,979)	\$1,669,121	\$1,669,121		
OPERATING EXPENSES	353,100			24,535	377,635	376,164	\$1,436	\$35
CAPITAL OUTLAY				6,459	6,459	2,716	3,743	
Total Program	2,052,200			1,015	2,053,215	2,048,001	5,179	35
<b>INVESTIGATIONS</b>								
PERSONNEL COSTS	4,985,000			(49,984)	4,935,016	4,935,016		
OPERATING EXPENSES	664,000			95,958	759,958	715,630	44,299	29
CAPITAL OUTLAY				49,379	49,379	24,845	24,534	
Total Program	5,649,000			95,353	5,744,353	5,675,491	68,833	29
<b>PATROL</b>								
PERSONNEL COSTS	1,710,300			(40,542)	1,669,758	1,669,758		
OPERATING EXPENSES	1,374,900			(194,262)	1,180,638	1,056,231	124,407	
CAPITAL OUTLAY	1,054,800			283,103	1,337,903	1,323,543	14,360	
Total Program	4,140,000			48,299	4,188,299	4,049,532	138,767	
<b>LAW ENFORCEMENT PROGRAMS</b>								
PERSONNEL COSTS	307,700			(34,077)	273,623	273,623		
OPERATING EXPENSES	262,900			(22,416)	240,484	240,483		1
CAPITAL OUTLAY				10	10			10
Total Program	570,600			(56,483)	514,117	514,106		11
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	1,251,100			(118,149)	1,132,951	1,132,951		
OPERATING EXPENSES	575,400			(30,606)	544,794	533,717	11,043	34
CAPITAL OUTLAY				148,933	148,933	16,117	132,816	
Total Program	1,826,500			178	1,826,678	1,682,785	143,859	34

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>FORENSIC SERVICES</b>								
PERSONNEL COSTS	2,512,000			(43,609)	2,468,391	2,468,391		
OPERATING EXPENSES	479,500			(99,402)	380,098	373,730	6,367	1
CAPITAL OUTLAY				124,099	124,099	110,362	13,737	
Total Program	2,991,500			(18,912)	2,972,588	2,952,483	20,104	1
<b>EXECUTIVE PROTECTION</b>								
PERSONNEL COSTS	323,500			30,881	354,381	354,381		
OPERATING EXPENSES	63,300			7,440	70,740	70,739		1
CAPITAL OUTLAY								
Total Program	386,800			38,321	425,121	425,120		1
<b>Total Fund - 0001</b>	17,616,600			107,771	17,724,371	17,347,518	376,742	111
<b>ALCOHOL BEVERAGE CONTROL - 0254</b>								
<b>LAW ENFORCEMENT PROGRAMS</b>								
PERSONNEL COSTS	832,400			(39,100)	793,300	452,581		340,719
OPERATING EXPENSES	280,800			(7,785)	273,015	114,372	15,435	143,208
CAPITAL OUTLAY	386,800			46,885	433,685	393,158	40,527	
Total Program	1,500,000				1,500,000	960,111	55,962	483,927
<b>Total Fund - 0254</b>	1,500,000				1,500,000	960,111	55,962	483,927
<b>VICTIM NOTIFICATION - 0255</b>								
<b>SPECIAL PROGRAMS</b>								
PERSONNEL COSTS		\$1,600			1,600	1,600		
TRUSTEE/BENEFIT PAYMENT		128,148			128,148	128,148		
Total Program		129,748			129,748	129,748		
<b>Total Fund - 0255</b>		129,748			129,748	129,748		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE POLICE - 0264</b>								
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>								
PERSONNEL COSTS	121,200				121,200	114,328		6,872
OPERATING EXPENSES	2,500				2,500	2,500		
Total Program	123,700				123,700	116,828		6,872
<b>DIRECTORS OFFICE</b>								
PERSONNEL COSTS	271,600			(26,465)	245,135	238,069		7,066
OPERATING EXPENSES	2,700				2,700	2,700		
Total Program	274,300			(26,465)	247,835	240,769		7,066
<b>INVESTIGATIONS</b>								
PERSONNEL COSTS	635,400				635,400	609,945		25,455
OPERATING EXPENSES	8,200				8,200	8,200		
Total Program	643,600				643,600	618,145		25,455
<b>PATROL</b>								
PERSONNEL COSTS	17,786,500			(535,804)	17,250,696	16,875,703		374,993
OPERATING EXPENSES	2,444,000			498,941	2,942,941	2,589,887	312,441	40,613
CAPITAL OUTLAY	192,400			136,977	329,377	174,810	38,874	115,693
Total Program	20,422,900			100,114	20,523,014	19,640,400	351,315	531,299
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	94,600			656	95,256	95,256		
Total Program	94,600			656	95,256	95,256		
<b>FORENSIC SERVICES</b>								
PERSONNEL COSTS	243,700				243,700	241,972		1,728
OPERATING EXPENSES	3,800				3,800	3,800		
Total Program	247,500				247,500	245,772		1,728



State of Idaho  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE POLICE - 0264</b>								
<b>EXECUTIVE PROTECTION</b>								
PERSONNEL COSTS	50,100			6,672	56,772	56,772		
OPERATING EXPENSES	600				600	600		
Total Program	50,700			6,672	57,372	57,372		
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	196,300			(21,000)	175,300	168,544		6,756
OPERATING EXPENSES	4,800				4,800	4,800		
Total Program	201,100			(21,000)	180,100	173,344		6,756
<b>LAW ENFORCEMENT PROGRAMS</b>								
PERSONNEL COSTS	44,500			45,000	89,500	88,040		1,460
OPERATING EXPENSES	700				700	700		
Total Program	45,200			45,000	90,200	88,740		1,460
<b>Total Fund - 0264</b>	22,103,600			104,977	22,208,577	21,276,626	351,315	580,636
<b>SEARCH AND RESCUE - 0266</b>								
<b>SPECIAL PROGRAMS</b>								
PERSONNEL COSTS		126			126	126		
OPERATING EXPENSES		519			519	519		
TRUSTEE/BENEFIT PAYMENT		166,167			166,167	166,167		
Total Program		166,812			166,812	166,812		
<b>Total Fund - 0266</b>		166,812			166,812	166,812		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PEACE OFFICERS STANDARDS AND TRAINING - 0272</b>								
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>								
PERSONNEL COSTS	1,760,100				1,760,100	1,616,579		143,521
OPERATING EXPENSES	1,890,600			(61,500)	1,829,100	1,598,678	125,267	105,155
CAPITAL OUTLAY	171,200			65,802	237,002	135,434	92,930	8,638
TRUSTEE/BENEFIT PAYMENT	95,400				95,400	95,400		
Total Program	3,917,300			4,302	3,921,602	3,446,091	218,197	257,314
<b>DIRECTORS OFFICE</b>								
PERSONNEL COSTS	800				800			800
Total Program	800				800			800
<b>Total Fund - 0272</b>	3,918,100			4,302	3,922,402	3,446,091	218,197	258,114
<b>DRUG ENFORCEMENT - 0273</b>								
<b>INVESTIGATIONS</b>								
PERSONNEL COSTS	200,000				200,000	110,294		89,706
OPERATING EXPENSES	399,900			(17,800)	382,100	287,379	9,039	85,682
CAPITAL OUTLAY				42,556	42,556	18,349		24,207
Total Program	599,900			24,756	624,656	416,022	9,039	199,595
<b>FORENSIC SERVICES</b>								
OPERATING EXPENSES	296,500			(3,000)	293,500	261,240	3,561	28,699
CAPITAL OUTLAY				3,000	3,000	2,748		252
Total Program	296,500				296,500	263,988	3,561	28,951
<b>Total Fund - 0273</b>	896,400			24,756	921,156	680,010	12,600	228,546

State of Idaho  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HAZARDOUS MATERIALS/WASTE TRANSPORT ENFORCEMENT - 0274</b>								
<b>PATROL</b>								
PERSONNEL COSTS	374,200			(13,000)	361,200	314,672		46,528
OPERATING EXPENSES	67,700			(1,128)	66,572	53,357		13,215
CAPITAL OUTLAY				14,128	14,128	1,458	11,270	1,400
TRUSTEE/BENEFIT PAYMENT	69,100				69,100	67,800		1,300
Total Program	511,000				511,000	437,287	11,270	62,443
<b>Total Fund - 0274</b>	511,000				511,000	437,287	11,270	62,443
<b>(ILETS) LAW ENFORCEMENT TELECOMMUNICATION - 0275</b>								
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	422,200			2,403	424,603	424,603		
OPERATING EXPENSES	678,200			(22,300)	655,900	620,393	26,400	9,107
CAPITAL OUTLAY				19,897	19,897	16,935		2,962
Total Program	1,100,400				1,100,400	1,061,931	26,400	12,069
<b>Total Fund - 0275</b>	1,100,400				1,100,400	1,061,931	26,400	12,069
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>PATROL</b>								
PERSONNEL COSTS	416,300				416,300	222,763		193,537
OPERATING EXPENSES	138,300			(14,000)	124,300	123,289		1,011
CAPITAL OUTLAY				16,100	16,100	16,064		36
TRUSTEE/BENEFIT PAYMENT	2,396,400			(2,100)	2,394,300	1,591,812		802,488
Total Program	2,951,000				2,951,000	1,953,928		997,072
<b>Total Fund - 0346</b>	2,951,000				2,951,000	1,953,928		997,072

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

**FEDERAL GRANTS - 0348**

**PEACE OFFICER STANDARDS/TRAINING ACADEMY**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	35,000				35,000	17,354		17,646
OPERATING EXPENSES	221,200				221,200	71,578		149,622
Total Program	256,200				256,200	88,932		167,268

**INVESTIGATIONS**

PERSONNEL COSTS	188,800				188,800	104,416		84,384
OPERATING EXPENSES	773,500			(80,400)	693,100	303,391	1,468	388,241
CAPITAL OUTLAY	66,000			25,553	91,553	49,639		41,914
TRUSTEE/BENEFIT PAYMENT	201,600			76,300	277,900	273,876		4,024
Total Program	1,229,900			21,453	1,251,353	731,322	1,468	518,563

**PATROL**

PERSONNEL COSTS	2,599,300				2,599,300	2,333,661		265,639
OPERATING EXPENSES	1,235,500			(122,745)	1,112,755	665,882	29,013	417,860
CAPITAL OUTLAY	226,000			53,847	279,847	243,985	9,813	26,049
TRUSTEE/BENEFIT PAYMENT	2,707,600				2,707,600	1,973,165		734,435
Total Program	6,768,400			(68,898)	6,699,502	5,216,693	38,826	1,443,983

**LAW ENFORCEMENT PROGRAMS**

PERSONNEL COSTS	50,600			10,600	61,200	60,577		623
OPERATING EXPENSES	30,600			(10,600)	20,000	8,078		11,922
Total Program	81,200				81,200	68,655		12,545

**DIRECTOR'S OFFICE**

PERSONNEL COSTS	74,800				74,800	52,405		22,395
OPERATING EXPENSES	18,100				18,100	2,506		15,594
Total Program	92,900				92,900	54,911		37,989

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

**FEDERAL GRANTS - 0348**

**SUPPORT SERVICES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES	35,800			10,210	46,010			46,010
CAPITAL OUTLAY				12,090	12,090			12,090
TRUSTEE/BENEFIT PAYMENT	1,201,000				1,201,000	1,156,013		44,987
Total Program	1,236,800			22,300	1,259,100	1,156,013		103,087

**FORENSIC SERVICES**

PERSONNEL COSTS				58,351	58,351	36,756		21,595
OPERATING EXPENSES	270,200			(191,967)	78,233	28,045		50,188
CAPITAL OUTLAY				208,061	208,061	94,855	113,103	103
Total Program	270,200			74,445	344,645	159,656	113,103	71,886
<b>Total Fund - 0348</b>	9,935,600			49,300	9,984,900	7,476,182	153,397	2,355,321

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>								
OPERATING EXPENSES	29,000				29,000			29,000
Total Program	29,000				29,000			29,000
<b>DIRECTORS OFFICE</b>								
OPERATING EXPENSES	56,400				56,400	23,997		32,403
Total Program	56,400				56,400	23,997		32,403
<b>LAW ENFORCEMENT PROGRAMS</b>								
OPERATING EXPENSES	12,500				12,500			12,500
Total Program	12,500				12,500			12,500
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	910,300			(4,369)	905,931	874,597		31,334
OPERATING EXPENSES	1,255,900				1,255,900	1,089,703	8,089	158,108
CAPITAL OUTLAY	25,000			15	25,015	19,367	2,546	3,102
Total Program	2,191,200			(4,354)	2,186,846	1,983,667	10,635	192,544
<b>FORENSIC SERVICES</b>								
PERSONNEL COSTS	72,500			847	73,347	73,347		
OPERATING EXPENSES	130,200				130,200	130,199		1
Total Program	202,700			847	203,547	203,546		1
<b>EXECUTIVE PROTECTION</b>								
PERSONNEL COSTS	80,100			10,922	91,022	91,022		
OPERATING EXPENSES	12,800			(7,400)	5,400	5,353		47
Total Program	92,900			3,522	96,422	96,375		47
<b>PATROL</b>								
PERSONNEL COSTS	188,500				188,500	34,338		154,162
OPERATING EXPENSES	29,000				29,000	11,346		17,654
Total Program	217,500				217,500	45,684		171,816

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE POLICE - 330**  
**FUND AND PROGRAM**

**MISCELLANEOUS REVENUE - 0349**

**Total Fund - 0349**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>Total Fund - 0349</b>	2,802,200			15	2,802,215	2,353,269	10,635	438,311
<b>MILLENNIUM INCOME - 0499</b>								
<b>LAW ENFORCEMENT PROGRAMS</b>								
OPERATING EXPENSES	94,000				94,000	94,000		
Total Program	94,000				94,000	94,000		
<b>Total Fund - 0499</b>	94,000				94,000	94,000		
<b>Total Agency - 330</b>	\$63,428,900	\$296,560		\$291,121	\$64,016,581	\$57,383,513	\$1,216,518	\$5,416,550

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BRAND INSPECTOR - 331**  
**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**BRAND INSPECTION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$2,112,400				\$2,112,400	\$2,046,214		\$66,186
OPERATING EXPENSES	387,400				387,400	349,108		38,292
CAPITAL OUTLAY	84,500			\$11,393	95,893	83,028		12,865
Total Program	2,584,300			11,393	2,595,693	2,478,350		117,343
<b>Total Fund - 0229</b>	2,584,300			11,393	2,595,693	2,478,350		117,343
<b>Total Agency - 331</b>	\$2,584,300			\$11,393	\$2,595,693	\$2,478,350		\$117,343



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO STATE RACING COMMISSION - 332**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE REGULATORY - 0229</b>								
<b>RACING COMMISSION</b>								
PERSONNEL COSTS	\$398,500				\$398,500	\$189,827		\$208,673
OPERATING EXPENSES	270,100			(\$1,700)	268,400	120,602		147,798
CAPITAL OUTLAY				1,700	1,700	1,376		324
Total Program	668,600				668,600	311,805		356,795
<b>Total Fund - 0229</b>	668,600				668,600	311,805		356,795
<b>PARI-MUTUEL DISTRIBUTIONS - 0485</b>								
<b>RACING COMMISSION</b>								
TRUSTEE/BENEFIT PAYMENT	30,000				30,000	9,470		20,530
Total Program	30,000				30,000	9,470		20,530
<b>RACING COMMISSION</b>								
TRUSTEE/BENEFIT PAYMENT		\$1,178,994			1,178,994	1,178,994		
Total Program		1,178,994			1,178,994	1,178,994		
<b>Total Fund - 0485</b>	30,000	1,178,994			1,208,994	1,188,464		20,530
<b>Total Agency - 332</b>	\$698,600	\$1,178,994			\$1,877,594	\$1,500,269		\$377,325

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	\$328,500				\$328,500	\$328,500		
OPERATING EXPENSES	250,600				250,600	250,599		\$1
Total Program	579,100				579,100	579,099		1
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	292,800				292,800	292,800		
OPERATING EXPENSES	450,700			(\$749)	449,951	449,951		
CAPITAL OUTLAY				2,274	2,274	2,274		
Total Program	743,500			1,525	745,025	745,025		
<b>Total Fund - 0001</b>	1,322,600			1,525	1,324,125	1,324,124		1
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	205,000				205,000	193,421		11,579
OPERATING EXPENSES	347,800				347,800	328,377		19,423
CAPITAL OUTLAY	77,600				77,600	74,294		3,306
Total Program	630,400				630,400	596,092		34,308
<b>PARK OPERATIONS</b>								
OPERATING EXPENSES	2,400				2,400			2,400
Total Program	2,400				2,400			2,400
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	113,820				113,820	11,628		102,192
Total Program	113,820				113,820	11,628		102,192
<b>Total Fund - 0125</b>	746,620				746,620	607,720		138,900

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BUDGET STABILIZATION - 0150</b>								
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	153,661				153,661	153,563		98
Total Program	153,661				153,661	153,563		98
<b>Total Fund - 0150</b>	153,661				153,661	153,563		98
<b>PARKS AND RECREATION - 0243</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	1,076,500				1,076,500	989,421		87,079
OPERATING EXPENSES	1,157,000			(103,300)	1,053,700	842,971		210,729
TRUSTEE/BENEFIT PAYMENT	205,000			43,300	248,300	190,768	\$53,720	3,812
Total Program	2,438,500			(60,000)	2,378,500	2,023,160	53,720	301,620
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	3,520,200				3,520,200	3,501,358		18,842
OPERATING EXPENSES	1,365,800			72,867	1,438,667	1,366,531	11,514	60,622
CAPITAL OUTLAY				1,349	1,349	1,349		
Total Program	4,886,000			74,216	4,960,216	4,869,238	11,514	79,464
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	54,418				54,418	8,486		45,932
Total Program	54,418				54,418	8,486		45,932
<b>Total Fund - 0243</b>	7,378,918			14,216	7,393,134	6,900,884	65,234	427,016

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>RECREATIONAL FUELS - 0247</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	516,000				516,000	484,947		31,053
OPERATING EXPENSES	86,600				86,600	42,802		43,798
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT	2,221,800			(425,829)	1,795,971	929,923	802,348	63,700
Total Program	2,824,400			(425,829)	2,398,571	1,457,672	802,348	138,551
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	125,300				125,300	84,158		41,142
OPERATING EXPENSES	244,600			13,822	258,422	212,911	16,312	29,199
CAPITAL OUTLAY	1,247,400			(22,436)	1,224,964	1,154,989	11,678	58,297
Total Program	1,617,300			(8,614)	1,608,686	1,452,058	27,990	128,638
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	2,039,777			450,379	2,490,156	1,016,432	74,518	1,399,206
Total Program	2,039,777			450,379	2,490,156	1,016,432	74,518	1,399,206
<b>Total Fund - 0247</b>	<b>6,481,477</b>			<b>15,936</b>	<b>6,497,413</b>	<b>3,926,162</b>	<b>904,856</b>	<b>1,666,395</b>

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PARKS AND RECREATION REGISTRATION - 0250</b>								
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	387,300				387,300	255,467		131,833
OPERATING EXPENSES	145,800				145,800	109,300		36,500
TRUSTEE/BENEFIT PAYMENT	5,901,200				5,901,200	4,351,014	1,127,973	422,213
Total Program	6,434,300				6,434,300	4,715,781	1,127,973	590,546
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	2,279,200				2,279,200	2,195,808		83,392
OPERATING EXPENSES	801,300				801,300	559,893	7,150	234,257
CAPITAL OUTLAY	54,000			4,100	58,100	49,256		8,844
TRUSTEE/BENEFIT PAYMENT	200,000				200,000	73,420		126,580
Total Program	3,334,500			4,100	3,338,600	2,878,377	7,150	453,073
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	3,378,661				3,378,661	796,646	107,677	2,474,338
Total Program	3,378,661				3,378,661	796,646	107,677	2,474,338
<b>Total Fund - 0250</b>	13,147,461			4,100	13,151,561	8,390,804	1,242,800	3,517,957

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>								
<b>MANAGEMENT SERVICES</b>								
OPERATING EXPENSES	2,600				2,600			2,600
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT	1,997,100			(210,000)	1,787,100	167,259	1,099,021	520,820
Total Program	1,999,700			(210,000)	1,789,700	167,259	1,099,021	523,420
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	1,022,600				1,022,600	896,299		126,301
OPERATING EXPENSES	628,600			(6,000)	622,600	331,902	63,850	226,848
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT	1,227,500			216,388	1,227,500	233,625	610,377	383,498
Total Program	2,878,700			210,388	3,089,088	1,677,205	674,227	737,656
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	983,636				983,636	563,667	79,871	340,098
Total Program	983,636				983,636	563,667	79,871	340,098
<b>Total Fund - 0348</b>	<b>5,862,036</b>			<b>388</b>	<b>5,862,424</b>	<b>2,408,131</b>	<b>1,853,119</b>	<b>1,601,174</b>

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>MANAGEMENT SERVICES</b>								
OPERATING EXPENSES	15,600				15,600			15,600
Total Program	15,600				15,600			15,600
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	3,000				3,000	2,449		551
OPERATING EXPENSES	76,500				76,500	9,386		67,114
Total Program	79,500				79,500	11,835		67,665
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	1,543,122				1,543,122	55,697		1,487,425
Total Program	1,543,122				1,543,122	55,697		1,487,425
<b>Total Fund - 0349</b>	<b>1,638,222</b>				<b>1,638,222</b>	<b>67,532</b>		<b>1,570,690</b>
<b>PUBLIC RECREATION - 0410</b>								
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	696,600				696,600	632,616		63,984
OPERATING EXPENSES	1,239,000			(26,329)	1,212,671	1,029,075		183,596
CAPITAL OUTLAY				26,329	26,329	18,125	6,750	1,454
Total Program	1,935,600				1,935,600	1,679,816	6,750	249,034
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	703,943				703,943	44,269		659,674
Total Program	703,943				703,943	44,269		659,674
<b>Total Fund - 0410</b>	<b>2,639,543</b>				<b>2,639,543</b>	<b>1,724,085</b>	<b>6,750</b>	<b>908,708</b>

State of Idaho  
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**DEPARTMENT OF PARKS AND RECREATION - 340**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PARKS AND RECREATION EXPENDABLE TRUST - 0496</b>								
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	477,700				477,700	428,883		48,817
OPERATING EXPENSES	405,600			(9,417)	396,183	293,824		102,359
CAPITAL OUTLAY	19,000			9,417	28,417	23,275	4,596	546
Total Program	902,300				902,300	745,982	4,596	151,722
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	1,255,857				1,255,857	33,418		1,222,439
Total Program	1,255,857				1,255,857	33,418		1,222,439
<b>Total Fund - 0496</b>	2,158,157				2,158,157	779,400	4,596	1,374,161
<b>Total Agency - 340</b>	\$41,528,695			\$36,165	\$41,564,860	\$26,282,405	\$4,077,355	\$11,205,100



State of Idaho  
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**LAVA HOT SPRINGS FOUNDATION - 341**

**FUND AND PROGRAM**

**PUBLIC RECREATION - 0410**

**LAVA HOT SPRINGS**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$940,700				\$940,700	\$905,988		\$34,712
OPERATING EXPENSES	740,000				740,000	677,489		62,511
CAPITAL OUTLAY	1,649,600				1,649,600	1,634,901		14,699
Total Program	3,330,300				3,330,300	3,218,378		111,922
<b>Total Fund - 0410</b>	3,330,300				3,330,300	3,218,378		111,922
<b>Total Agency - 341</b>	\$3,330,300				\$3,330,300	\$3,218,378		\$111,922

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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STATE BOARD OF TAX APPEALS - 351

FUND AND PROGRAM

GENERAL FUND - 0001

BOARD OF TAX APPEALS

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$409,400			(\$5,000)	\$404,400	\$395,781		\$8,619
OPERATING EXPENSES	68,500			5,000	73,500	71,738	\$1,362	400
Total Program	477,900				477,900	467,519	1,362	9,019
<b>Total Fund - 0001</b>	477,900				477,900	467,519	1,362	9,019
<b>Total Agency - 351</b>	\$477,900				\$477,900	\$467,519	\$1,362	\$9,019

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**STATE TAX COMMISSION - 352**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>GENERAL SERVICES</b>								
PERSONNEL COSTS	\$4,207,900			\$101,476	\$4,309,376	\$4,309,376		
OPERATING EXPENSES	2,585,500				2,585,500	2,520,713	\$47,096	\$17,691
CAPITAL OUTLAY				96,759	96,759	52,816	43,943	
Total Program	6,793,400			198,235	6,991,635	6,882,905	91,039	17,691
<b>AUDIT AND COLLECTIONS</b>								
PERSONNEL COSTS	12,485,500			(302,425)	12,183,075	12,182,733		342
OPERATING EXPENSES	1,939,500				1,939,500	1,900,740	36,875	1,885
Total Program	14,425,000			(302,425)	14,122,575	14,083,473	36,875	2,227
<b>REVENUE OPERATIONS</b>								
PERSONNEL COSTS	3,316,300			59,658	3,375,958	3,375,958		
OPERATING EXPENSES	1,919,200			(60,000)	1,859,200	1,852,544		6,656
CAPITAL OUTLAY	61,800				61,800	61,800		
Total Program	5,297,300			(342)	5,296,958	5,290,302		6,656
<b>PROPERTY TAX</b>								
PERSONNEL COSTS	2,548,100			110,291	2,658,391	2,658,391		
OPERATING EXPENSES	371,300				371,300	369,355		1,945
Total Program	2,919,400			110,291	3,029,691	3,027,746		1,945
<b>Total Fund - 0001</b>	<b>29,435,100</b>			<b>5,759</b>	<b>29,440,859</b>	<b>29,284,426</b>	<b>127,914</b>	<b>28,519</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE TAX COMMISSION - 352  
 FUND AND PROGRAM

MULTI-STATE TAX COMPACT - 0276

AUDIT AND COLLECTIONS

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS		1,294,800			1,294,800	1,294,800		
OPERATING EXPENSES		475,500			475,500	472,636		2,864
Total Program		1,770,300			1,770,300	1,767,436		2,864

GENERAL SERVICES

OPERATING EXPENSES		323,600			323,600	156,510		167,090
CAPITAL OUTLAY		41,300			41,300	41,293		7
Total Program		364,900			364,900	197,803		167,097

REVENUE OPERATIONS II

OPERATING EXPENSES		31,500			31,500	30,047		1,453
CAPITAL OUTLAY		6,000			6,000	5,142		858
Total Program		37,500			37,500	35,189		2,311

<b>Total Fund - 0276</b>		2,172,700			2,172,700	2,000,428		172,272
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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, 2013

STATE TAX COMMISSION - 352  
 FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INTERNAL ACCOUNTING AND ADMINISTRATIVE SERVICE - 0338</b>								
<b>GENERAL SERVICES</b>								
PERSONNEL COSTS	452,100				452,100	451,100		1,000
OPERATING EXPENSES	573,600			(87,000)	486,600	414,950	1,425	70,225
CAPITAL OUTLAY	62,500			120,000	182,500	181,349		1,151
Total Program	1,088,200			33,000	1,121,200	1,047,399	1,425	72,376
<b>AUDIT AND COLLECTIONS</b>								
PERSONNEL COSTS	1,632,600				1,632,600	1,621,700		10,900
OPERATING EXPENSES	418,000				418,000	365,112		52,888
Total Program	2,050,600				2,050,600	1,986,812		63,788
<b>REVENUE OPERATIONS</b>								
PERSONNEL COSTS	638,500				638,500	630,600		7,900
OPERATING EXPENSES	397,800			(33,000)	364,800	342,353		22,447
CAPITAL OUTLAY	10,900				10,900	10,900		
Total Program	1,047,200			(33,000)	1,014,200	983,853		30,347
<b>Total Fund - 0338</b>	<b>4,186,000</b>				<b>4,186,000</b>	<b>4,018,064</b>	<b>1,425</b>	<b>166,511</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>AUDIT AND COLLECTIONS</b>								
PERSONNEL COSTS	71,000				71,000	60,582		10,418
OPERATING EXPENSES	25,000				25,000	22,815		2,185
Total Program	96,000				96,000	83,397		12,603
<b>REVENUE OPERATIONS II</b>								
PERSONNEL COSTS	12,000				12,000	12,000		
Total Program	12,000				12,000	12,000		
<b>Total Fund - 0348</b>	<b>108,000</b>				<b>108,000</b>	<b>95,397</b>		<b>12,603</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE TAX COMMISSION - 352**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>SEMINARS AND PUBLICATIONS - 0401</b>								
<b>GENERAL SERVICES</b>								
OPERATING EXPENSES	9,100				9,100	9,040		60
Total Program	9,100				9,100	9,040		60
<b>REVENUE OPERATIONS</b>								
OPERATING EXPENSES	14,400				14,400	3,979		10,421
Total Program	14,400				14,400	3,979		10,421
<b>PROPERTY TAX</b>								
OPERATING EXPENSES	131,000				131,000	108,598		22,402
CAPITAL OUTLAY	8,800				8,800			8,800
Total Program	139,800				139,800	108,598		31,202
<b>Total Fund - 0401</b>	<b>163,300</b>				<b>163,300</b>	<b>121,617</b>		<b>41,683</b>
<b>SALES TAX - 0502</b>								
<b>REFUNDS SALES/INHERITANCE TAX PASSTHROUGH</b>								
TRUSTEE/BENEFIT PAYMENT		\$184,257,177			184,257,177	184,257,177		
Total Program		184,257,177			184,257,177	184,257,177		
<b>Total Fund - 0502</b>		<b>184,257,177</b>			<b>184,257,177</b>	<b>184,257,177</b>		
<b>TAX COMMISSION REFUNDS - 0516</b>								
<b>REFUNDS SALES/INHERITANCE TAX PASSTHROUGH</b>								
TRUSTEE/BENEFIT PAYMENT		358,083,037			358,083,037	358,083,037		
Total Program		358,083,037			358,083,037	358,083,037		
<b>Total Fund - 0516</b>		<b>358,083,037</b>			<b>358,083,037</b>	<b>358,083,037</b>		
<b>Total Agency - 352</b>	<b>\$36,065,100</b>	<b>\$542,340,214</b>		<b>\$5,759</b>	<b>\$578,411,073</b>	<b>\$577,860,146</b>	<b>\$129,339</b>	<b>\$421,588</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF WATER RESOURCES - 360**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>MANAGEMENT AND SUPPORT SERVICES</b>								
PERSONNEL COSTS	\$818,500				\$818,500	\$818,500		
OPERATING EXPENSES	668,800			(\$8,840)	659,960	659,960		
CAPITAL OUTLAY	50,000			8,840	58,840	58,836		\$4
Total Program	1,537,300				1,537,300	1,537,296		4
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS	2,120,600				2,120,600	2,120,600		
OPERATING EXPENSES	582,400			(210)	582,190	582,190		
CAPITAL OUTLAY				4,160	4,160	4,160		
TRUSTEE/BENEFIT PAYMENT	554,000				554,000	554,000		
Total Program	3,257,000			3,950	3,260,950	3,260,950		
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	3,896,100				3,896,100	3,896,100		
OPERATING EXPENSES	1,950,200			(17,635)	1,932,565	1,932,565		
CAPITAL OUTLAY	80,800			19,238	100,038	90,446	\$9,569	23
Total Program	5,927,100			1,603	5,928,703	5,919,111	9,569	23
<b>NORTH IDAHO ADJUDICATION COEUR D' ALENE BASIN</b>								
PERSONNEL COSTS	222,000				222,000	222,000		
OPERATING EXPENSES	158,100			(9,324)	148,776	148,776		
CAPITAL OUTLAY				9,324	9,324	9,323		1
Total Program	380,100				380,100	380,099		1
<b>Total Fund - 0001</b>	<b>11,101,500</b>			<b>5,553</b>	<b>11,107,053</b>	<b>11,097,456</b>	<b>9,569</b>	<b>28</b>

State of Idaho  
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

**DEPARTMENT OF WATER RESOURCES - 360**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>MANAGEMENT AND SUPPORT SERVICES</b>								
PERSONNEL COSTS	308,900				308,900	308,900		
OPERATING EXPENSES	142,000			(1,369)	140,631	139,654		977
CAPITAL OUTLAY				1,369	1,369	1,369		
Total Program	450,900				450,900	449,923		977
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS	66,700				66,700	66,700		
OPERATING EXPENSES	12,700				12,700	5,066		7,634
Total Program	79,400				79,400	71,766		7,634
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	52,800				52,800	52,800		
OPERATING EXPENSES	4,800				4,800	2,530		2,270
Total Program	57,600				57,600	55,330		2,270
<b>Total Fund - 0125</b>	587,900				587,900	577,019		10,881
<b>AQUIFER PLANNING AND MANAGEMENT - 0129</b>								
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS	372,900				372,900	290,389		82,511
OPERATING EXPENSES	2,384,500			(43,876)	2,340,624	461,934		1,878,690
CAPITAL OUTLAY				43,876	43,876	43,772		104
Total Program	2,757,400				2,757,400	796,095		1,961,305
<b>PLANNING AND TECHNICAL SERVICE</b>								
OPERATING EXPENSES		\$345,294			345,294	345,294		
Total Program		345,294			345,294	345,294		
<b>Total Fund - 0129</b>	2,757,400	345,294			3,102,694	1,141,389		1,961,305



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF WATER RESOURCES - 360**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>MANAGEMENT AND SUPPORT SERVICES</b>								
PERSONNEL COSTS	43,500				43,500	24,300		19,200
OPERATING EXPENSES	21,900				21,900	3,602		18,298
Total Program	65,400				65,400	27,902		37,498
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	1,058,100				1,058,100	766,183		291,917
OPERATING EXPENSES	618,900				618,900	520,620		98,280
Total Program	1,677,000				1,677,000	1,286,803		390,197
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS		48,719			48,719	48,719		
OPERATING EXPENSES		249			249	249		
Total Program		48,968			48,968	48,968		
<b>Total Fund - 0229</b>	1,742,400	48,968			1,791,368	1,363,673		427,695
<b>WATER CLAIMS ADJUDICATION - 0337</b>								
<b>NORTH IDAHO ADJUDICATION COEUR D' ALENE BASIN</b>								
PERSONNEL COSTS	70,900				70,900	70,900		
OPERATING EXPENSES	35,000				35,000	186		34,814
Total Program	105,900				105,900	71,086		34,814
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	35,000				35,000	35,000		
Total Program	35,000				35,000	35,000		
<b>Total Fund - 0337</b>	140,900				140,900	106,086		34,814

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF WATER RESOURCES - 360**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS	487,800				487,800	320,185		167,615
OPERATING EXPENSES	2,288,400			(46,100)	2,242,300	355,536		1,886,764
CAPITAL OUTLAY				1,100	1,100	1,091		9
Total Program	2,776,200			(45,000)	2,731,200	676,812		2,054,388
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	492,800				492,800	319,224		173,576
OPERATING EXPENSES	312,100			(20,391)	291,709	285,314		6,395
CAPITAL OUTLAY				65,391	65,391	65,121		270
Total Program	804,900			45,000	849,900	669,659		180,241
<b>Total Fund - 0348</b>	<b>3,581,100</b>				<b>3,581,100</b>	<b>1,346,471</b>		<b>2,234,629</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>MANAGEMENT AND SUPPORT SERVICES</b>								
OPERATING EXPENSES	138,100				138,100	138,096		4
Total Program	138,100				138,100	138,096		4
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS				3,800	3,800	2,732		1,068
OPERATING EXPENSES	165,000				165,000	35,138		129,862
Total Program	165,000			3,800	168,800	37,870		130,930
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	672,300			(3,800)	668,500	573,337		95,163
OPERATING EXPENSES	246,800				246,800	240,956		5,844
Total Program	919,100			(3,800)	915,300	814,293		101,007
<b>Total Fund - 0349</b>	<b>1,222,200</b>				<b>1,222,200</b>	<b>990,259</b>		<b>231,941</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DEPARTMENT OF WATER RESOURCES - 360**

**FUND AND PROGRAM**

**DEVELOPMENT LOANS - 0490**

**PLANNING AND TECHNICAL SERVICE**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES		1,198,188			1,198,188	1,198,188		
CAPITAL OUTLAY		6,449			6,449	6,449		
Total Program		1,204,637			1,204,637	1,204,637		
<b>Total Fund - 0490</b>		1,204,637			1,204,637	1,204,637		
<b>Total Agency - 360</b>	\$21,133,400	\$1,598,899		\$5,553	\$22,737,852	\$17,826,990	\$9,569	\$4,901,293

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**STATE BOARD OF PHARMACY - 421**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**BOARD OF PHARMACY**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$827,800				\$827,800	\$783,398		\$44,402
OPERATING EXPENSES	620,200			(\$3,399)	616,801	446,605		170,196
CAPITAL OUTLAY				11,229	11,229	11,229		
Total Program	1,448,000			7,830	1,455,830	1,241,232		214,598
<b>Total Fund - 0229</b>	1,448,000			7,830	1,455,830	1,241,232		214,598

**FEDERAL GRANTS - 0348**

**BOARD OF PHARMACY**

OPERATING EXPENSES	148,300			(4,771)	143,529	43,131	\$12,800	87,598
CAPITAL OUTLAY				4,771	4,771	4,771		
Total Program	148,300				148,300	47,902	12,800	87,598
<b>Total Fund - 0348</b>	148,300				148,300	47,902	12,800	87,598
<b>Total Agency - 421</b>	\$1,596,300			\$7,830	\$1,604,130	\$1,289,134	\$12,800	\$302,196

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF ACCOUNTANCY - 422

FUND AND PROGRAM

STATE REGULATORY - 0229

BOARD OF ACCOUNTANCY

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$255,600				\$255,600	\$240,652		\$14,948
OPERATING EXPENSES	254,100				254,100	179,753		74,347
Total Program	509,700				509,700	420,405		89,295
<b>Total Fund - 0229</b>	509,700				509,700	420,405		89,295
<b>Total Agency - 422</b>	\$509,700				\$509,700	\$420,405		\$89,295

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF DENTISTRY - 423

FUND AND PROGRAM

STATE REGULATORY - 0229

BOARD OF DENTISTRY

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$233,000				\$233,000	\$202,856		\$30,144
OPERATING EXPENSES	247,200				247,200	214,357		32,843
CAPITAL OUTLAY	7,000				7,000	5,988		1,012
Total Program	487,200				487,200	423,201		63,999
<b>Total Fund - 0229</b>	487,200				487,200	423,201		63,999
<b>Total Agency - 423</b>	\$487,200				\$487,200	\$423,201		\$63,999

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS - 424**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$361,300				\$361,300	\$357,917		\$3,383
OPERATING EXPENSES	224,400				224,400	170,884		53,516
CAPITAL OUTLAY	700				700			700
Total Program	586,400				586,400	528,801		57,599
<b>Total Fund - 0229</b>	586,400				586,400	528,801		57,599
<b>Total Agency - 424</b>	\$586,400				\$586,400	\$528,801		\$57,599

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF MEDICINE - 425

FUND AND PROGRAM

STATE REGULATORY - 0229

BOARD OF MEDICINE

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$818,700				\$818,700	\$818,684		\$16
OPERATING EXPENSES	708,800				708,800	620,372		88,428
CAPITAL OUTLAY	24,200				24,200	19,516		4,684
Total Program	1,551,700				1,551,700	1,458,572		93,128
<b>Total Fund - 0229</b>	1,551,700				1,551,700	1,458,572		93,128
<b>Total Agency - 425</b>	\$1,551,700				\$1,551,700	\$1,458,572		\$93,128



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF NURSING - 426

FUND AND PROGRAM

STATE REGULATORY - 0229

BOARD OF NURSING

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$617,600				\$617,600	\$591,886		\$25,714
OPERATING EXPENSES	515,700				515,700	430,296		85,404
CAPITAL OUTLAY	2,600				2,600	2,039		561
Total Program	1,135,900				1,135,900	1,024,221		111,679
<b>Total Fund - 0229</b>	<b>1,135,900</b>				<b>1,135,900</b>	<b>1,024,221</b>		<b>111,679</b>
<b>Total Agency - 426</b>	<b>\$1,135,900</b>				<b>\$1,135,900</b>	<b>\$1,024,221</b>		<b>\$111,679</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BUREAU OF OCCUPATIONAL LICENSES - 427**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**BUREAU OF OCCUPATIONAL LICENSES**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,992,400				\$1,992,400	\$1,883,343		\$109,057
OPERATING EXPENSES	1,267,000			(\$4,600)	1,262,400	1,201,921		60,479
CAPITAL OUTLAY				4,600	4,600	4,561		39
TRUSTEE/BENEFIT PAYMENT	52,500				52,500	48,278		4,222
Total Program	3,311,900				3,311,900	3,138,103		173,797
<b>Total Fund - 0229</b>	<b>3,311,900</b>				<b>3,311,900</b>	<b>3,138,103</b>		<b>173,797</b>
<b>Total Agency - 427</b>	<b>\$3,311,900</b>				<b>\$3,311,900</b>	<b>\$3,138,103</b>		<b>\$173,797</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**REAL ESTATE COMMISSION - 429**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**IDAHO REAL ESTATE COMMISSION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$890,700				\$890,700	\$773,622		\$117,078
OPERATING EXPENSES	555,000				555,000	475,358		79,642
Total Program	1,445,700				1,445,700	1,248,980		196,720
<b>Total Fund - 0229</b>	1,445,700				1,445,700	1,248,980		196,720
<b>Total Agency - 429</b>	\$1,445,700				\$1,445,700	\$1,248,980		\$196,720

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OUTFITTERS AND GUIDES - 434**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**OUTFITTERS AND GUIDES BOARD**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$348,800			(\$2,500)	\$346,300	\$311,991		\$34,309
OPERATING EXPENSES	201,700			2,500	204,200	204,196		4
Total Program	550,500				550,500	516,187		34,313
<b>Total Fund - 0229</b>	550,500				550,500	516,187		34,313
<b>Total Agency - 434</b>	\$550,500				\$550,500	\$516,187		\$34,313

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BOARD OF VETERINARY MEDICINE - 435**

**FUND AND PROGRAM**

**STATE REGULATORY - 0229**

**BOARD OF VETERINARY MEDICINE**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$140,400				\$140,400	\$140,371		\$29
OPERATING EXPENSES	155,300				155,300	88,628		66,672
CAPITAL OUTLAY	2,800				2,800	2,142		658
Total Program	298,500				298,500	231,141		67,359
<b>Total Fund - 0229</b>	298,500				298,500	231,141		67,359
<b>Total Agency - 435</b>	\$298,500				\$298,500	\$231,141		\$67,359

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE LOTTERY - 440**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>LOTTERY - 0419</b>								
<b>LOTTERY ADMINISTRATION</b>								
PERSONNEL COSTS	\$2,739,400				\$2,739,400	\$2,697,583		\$41,817
OPERATING EXPENSES	2,424,000				2,424,000	2,057,634	\$181,700	184,666
CAPITAL OUTLAY	111,200				111,200	47,912	30,100	33,188
Total Program	5,274,600				5,274,600	4,803,129	211,800	259,671
<b>LOTTERY</b>								
OPERATING EXPENSES		\$10,981,780			10,981,780	10,981,780		
TRUSTEE/BENEFIT PAYMENT		24,456,018			24,456,018	24,456,018		
Total Program		35,437,798			35,437,798	35,437,798		
<b>Total Fund - 0419</b>	5,274,600	35,437,798			40,712,398	40,240,927	211,800	259,671
<b>Total Agency - 440</b>	\$5,274,600	\$35,437,798			\$40,712,398	\$40,240,927	\$211,800	\$259,671

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**HISPANIC COMMISSION - 441**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>COMMISSION ON HISPANIC AFFAIRS</b>								
PERSONNEL COSTS	\$89,800			(\$161)	\$89,639	\$89,635		\$4
OPERATING EXPENSES	4,900			161	5,061	5,060		1
Total Program	94,700				94,700	94,695		5
<b>Total Fund - 0001</b>	94,700				94,700	94,695		5
<b>FEDERAL GRANTS - 0348</b>								
<b>COMMISSION ON HISPANIC AFFAIRS</b>								
PERSONNEL COSTS	12,700		\$3,500	(300)	15,900	15,900		
OPERATING EXPENSES	16,000			300	16,300	16,294		6
Total Program	28,700		3,500		32,200	32,194		6
<b>Total Fund - 0348</b>	28,700		3,500		32,200	32,194		6
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>COMMISSION ON HISPANIC AFFAIRS</b>								
PERSONNEL COSTS	48,700				48,700	48,700		
OPERATING EXPENSES	48,800				48,800	48,634		166
Total Program	97,500				97,500	97,334		166
<b>Total Fund - 0349</b>	97,500				97,500	97,334		166
<b>Total Agency - 441</b>	\$220,900		\$3,500		\$224,400	\$224,223		\$177

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**STATE APPELLATE PUBLIC DEFENDER - 443**

**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**STATE APPELLATE PUBLIC DEFENDER**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,672,100			(\$98,000)	\$1,574,100	\$1,573,002		\$1,098
OPERATING EXPENSES	481,200			87,000	568,200	474,000		94,200
CAPITAL OUTLAY				11,000	11,000	10,816		184
Total Program	2,153,300				2,153,300	2,057,818		95,482
<b>Total Fund - 0001</b>	2,153,300				2,153,300	2,057,818		95,482
<b>Total Agency - 443</b>	\$2,153,300				\$2,153,300	\$2,057,818		\$95,482



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF VETERANS SERVICES - 444**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**GENERAL FUND - 0001**

**DIVISION OF VETERANS SERVICES**

PERSONNEL COSTS	\$1,018,500				\$1,018,500	\$1,018,500		
TRUSTEE/BENEFIT PAYMENT	48,900				48,900	35,860		\$13,040
Total Program	1,067,400				1,067,400	1,054,360		13,040
<b>Total Fund - 0001</b>	1,067,400				1,067,400	1,054,360		13,040

**VETERANS CEMETERY MAINTENANCE - 0211**

**DVS - CEMETERY LICENSE PLATES**

OPERATING EXPENSES		\$14,074			14,074	14,074		
CAPITAL OUTLAY		6,827			6,827	6,827		
Total Program		20,901			20,901	20,901		
<b>Total Fund - 0211</b>		20,901			20,901	20,901		

**VETERANS SUPPORT - 0213**

**DVS - VETERANS SUPPORT FUND**

OPERATING EXPENSES		11,957			11,957	11,957		
TRUSTEE/BENEFIT PAYMENT		73,770			73,770	73,770		
Total Program		85,727			85,727	85,727		
<b>Total Fund - 0213</b>		85,727			85,727	85,727		

**FEDERAL GRANTS - 0348**

**DIVISION OF VETERANS SERVICES**

PERSONNEL COSTS	5,217,200				5,217,200	5,125,933		91,267
OPERATING EXPENSES	14,290,600				14,290,600	8,146,039	\$3,358,493	2,786,068
CAPITAL OUTLAY	1,331,600				1,331,600	1,278,051	16,218	37,331
Total Program	20,839,400				20,839,400	14,550,023	3,374,711	2,914,666
<b>Total Fund - 0348</b>	20,839,400				20,839,400	14,550,023	3,374,711	2,914,666

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF VETERANS SERVICES - 444**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>DIVISION OF VETERANS SERVICES</b>								
PERSONNEL COSTS	11,084,100				11,084,100	10,465,917		618,183
OPERATING EXPENSES	4,034,500			\$7,850	4,042,350	3,622,618		419,732
CAPITAL OUTLAY	1,777,000			152	1,777,152	1,696,466	18,115	62,571
Total Program	16,895,600			8,002	16,903,602	15,785,001	18,115	1,100,486
<b>Total Fund - 0349</b>	16,895,600			8,002	16,903,602	15,785,001	18,115	1,100,486
<b>INCOME EARNINGS - 0481</b>								
<b>DIVISION OF VETERANS SERVICES</b>								
OPERATING EXPENSES	492,600				492,600	492,600		
TRUSTEE/BENEFIT PAYMENT	1,500				1,500	1,500		
Total Program	494,100				494,100	494,100		
<b>Total Fund - 0481</b>	494,100				494,100	494,100		
<b>Total Agency - 444</b>	\$39,296,500	\$106,628		\$8,002	\$39,411,130	\$31,990,112	\$3,392,826	\$4,028,192

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF BUILDING SAFETY - 450**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>BUILDING SAFETY-SELF GOVERNING</b>								
PERSONNEL COSTS	\$8,038,200			(\$330,000)	\$7,708,200	\$5,938,673		\$1,769,527
OPERATING EXPENSES	1,809,200				1,809,200	1,646,648		162,552
CAPITAL OUTLAY	201,400			371,300	572,700	545,732		26,968
Total Program	10,048,800			41,300	10,090,100	8,131,053		1,959,047
<b>Total Fund - 0229</b>	10,048,800			41,300	10,090,100	8,131,053		1,959,047
<b>FEDERAL GRANTS - 0348</b>								
<b>BUILDING SAFETY</b>								
PERSONNEL COSTS	36,500				36,500	24,883		11,617
OPERATING EXPENSES	6,000				6,000	3,237		2,763
Total Program	42,500				42,500	28,120		14,380
<b>Total Fund - 0348</b>	42,500				42,500	28,120		14,380
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>BUILDING SAFETY</b>								
PERSONNEL COSTS	934,500				934,500	693,090		241,410
OPERATING EXPENSES	164,100			1,850	165,950	165,950		
CAPITAL OUTLAY	40,600			13,500	54,100	49,754		4,346
Total Program	1,139,200			15,350	1,154,550	908,794		245,756
<b>Total Fund - 0349</b>	1,139,200			15,350	1,154,550	908,794		245,756
<b>Total Agency - 450</b>	\$11,230,500			\$56,650	\$11,287,150	\$9,067,967		\$2,219,183

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE BOARD OF EDUCATION - 501**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>OFFICE OF THE STATE BOARD</b>								
PERSONNEL COSTS	\$1,472,100				\$1,472,100	\$1,471,887		\$213
OPERATING EXPENSES	428,700				428,700	421,789	\$6,509	402
Total Program	1,900,800				1,900,800	1,893,676	6,509	615
<b>CHARTER SCHOOL COMMISSION</b>								
PERSONNEL COSTS	219,100				219,100	212,348		6,752
OPERATING EXPENSES	40,600				40,600	24,476		16,124
Total Program	259,700				259,700	236,824		22,876
<b>COLLEGE OF SOUTHERN IDAHO</b>								
PERSONNEL COSTS	8,776,400			(\$8,776,400)				
OPERATING EXPENSES	1,627,700			(1,627,700)				
CAPITAL OUTLAY	1,140,200			(1,140,200)				
TRUSTEE/BENEFIT PAYMENT				11,544,300	11,544,300	11,544,300		
Total Program	11,544,300				11,544,300	11,544,300		
<b>NORTH IDAHO COLLEGE</b>								
PERSONNEL COSTS	8,823,500			(8,823,500)				
OPERATING EXPENSES	853,700			(853,700)				
TRUSTEE/BENEFIT PAYMENT				9,677,200	9,677,200	9,677,200		
Total Program	9,677,200				9,677,200	9,677,200		
<b>COLLEGE OF WESTERN IDAHO</b>								
PERSONNEL COSTS	3,209,300			(3,209,300)				
OPERATING EXPENSES	2,319,100			(2,319,100)				
TRUSTEE/BENEFIT PAYMENT	1,000,000			5,528,400	6,528,400	6,528,400		
Total Program	6,528,400				6,528,400	6,528,400		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF EDUCATION - 501

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>SYSTEMWIDE NEEDS AND RESEARCH</b>								
PERSONNEL COSTS	1,400,000			(1,400,000)				
OPERATING EXPENSES	1,007,550			(75,000)	932,550	870,512	55,173	6,865
CAPITAL OUTLAY	525,000			(525,000)				
TRUSTEE/BENEFIT PAYMENT	(2,000,000)			2,000,000				
Total Program	932,550				932,550	870,512	55,173	6,865
<b>UNIVERSITY OF UTAH MEDICAL EDUCATION</b>								
TRUSTEE/BENEFIT PAYMENT	1,257,200				1,257,200	1,257,088		112
Total Program	1,257,200				1,257,200	1,257,088		112
<b>FAMILY PRACTICE RESIDENCY</b>								
TRUSTEE/BENEFIT PAYMENT	1,080,900				1,080,900	1,080,900		
Total Program	1,080,900				1,080,900	1,080,900		
<b>BOISE INTERNAL MEDICINE</b>								
TRUSTEE/BENEFIT PAYMENT	141,700				141,700	141,100		600
Total Program	141,700				141,700	141,100		600
<b>PSYCHIATRY RESIDENCY</b>								
TRUSTEE/BENEFIT PAYMENT	111,400				111,400	111,400		
Total Program	111,400				111,400	111,400		
<b>SCHOLARSHIPS AND GRANTS</b>								
TRUSTEE/BENEFIT PAYMENT	6,663,541				6,663,541	6,359,642		303,899
Total Program	6,663,541				6,663,541	6,359,642		303,899
<b>Total Fund - 0001</b>	<b>40,097,691</b>				<b>40,097,691</b>	<b>39,701,042</b>	<b>61,682</b>	<b>334,967</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE BOARD OF EDUCATION - 501**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>INDIRECT COST RECOVERY - 0125</b>								
<b>OFFICE OF THE STATE BOARD</b>								
PERSONNEL COSTS	29,900				29,900	24,541		5,359
OPERATING EXPENSES	208,900				208,900	124,857	1,499	82,544
Total Program	238,800				238,800	149,398	1,499	87,903
<b>Total Fund - 0125</b>	238,800				238,800	149,398	1,499	87,903
<b>FEDERAL GRANTS - 0348</b>								
<b>OFFICE OF THE STATE BOARD</b>								
PERSONNEL COSTS	137,500				137,500	67,663		69,837
OPERATING EXPENSES	1,488,500				1,488,500	1,121,996	119,347	247,157
TRUSTEE/BENEFIT PAYMENT	374,800		\$1,000,000		1,374,800	439,825	817,916	117,059
Total Program	2,000,800		1,000,000		3,000,800	1,629,484	937,263	434,053
<b>SCHOLARSHIPS AND GRANTS</b>								
PERSONNEL COSTS	17,200				17,200	5,182		12,018
OPERATING EXPENSES	1,000				1,000	150		850
TRUSTEE/BENEFIT PAYMENT	1,299,000				1,299,000	528,591		770,409
Total Program	1,317,200				1,317,200	533,923		783,277
<b>Total Fund - 0348</b>	3,318,000		1,000,000		4,318,000	2,163,407	937,263	1,217,330

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**STATE BOARD OF EDUCATION - 501**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>OFFICE OF THE STATE BOARD</b>								
PERSONNEL COSTS	78,200				78,200	74,163		4,037
OPERATING EXPENSES	30,000				30,000	5,886		24,114
Total Program	108,200				108,200	80,049		28,151
<b>RURAL PHYSICIAN INCENTIVE PROGRAM</b>								
OPERATING EXPENSES		\$175			175	175		
TRUSTEE/BENEFIT PAYMENT		20,000			20,000	20,000		
Total Program		20,175			20,175	20,175		
<b>Total Fund - 0349</b>	108,200	20,175			128,375	100,224		28,151
<b>LOAN AND GRANT - 0403</b>								
<b>OPPORTUNITY SCHOLARSHIP</b>								
PERSONNEL COSTS		11,026			11,026	11,026		
OPERATING EXPENSES		200			200	200		
TRUSTEE/BENEFIT PAYMENT		312,167			312,167	312,167		
Total Program		323,393			323,393	323,393		
<b>Total Fund - 0403</b>		323,393			323,393	323,393		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
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**STATE BOARD OF EDUCATION - 501**

**FUND AND PROGRAM**

**COMMUNITY COLLEGE - 0506**

**COLLEGE OF SOUTHERN IDAHO**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	155,200				155,200			155,200
OPERATING EXPENSES	27,800				27,800			27,800
CAPITAL OUTLAY	17,000				17,000			17,000
Total Program	200,000				200,000			200,000

**NORTH IDAHO COLLEGE**

PERSONNEL COSTS	122,200				122,200			122,200
OPERATING EXPENSES	52,800				52,800			52,800
CAPITAL OUTLAY	25,000				25,000			25,000
Total Program	200,000				200,000			200,000

**COLLEGE OF WESTERN IDAHO**

OPERATING EXPENSES	200,000				200,000			200,000
Total Program	200,000				200,000			200,000

<b>Total Fund - 0506</b>	600,000				600,000			600,000
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<b>Total Agency - 501</b>	\$44,362,691	\$343,568	\$1,000,000		\$45,706,259	\$42,437,464	\$1,000,444	\$2,268,351
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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, 2013

**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>STATE LEADERSHIP AND TECHNICAL ASSISTANCE</b>								
PERSONNEL COSTS	\$1,615,500				\$1,615,500	\$1,512,681		\$102,819
OPERATING EXPENSES	276,500				276,500	216,326		60,174
Total Program	1,892,000				1,892,000	1,729,007		162,993
<b>GENERAL PROGRAMS</b>								
PERSONNEL COSTS	188,600				188,600	181,716		6,884
OPERATING EXPENSES	22,000				22,000	17,804		4,196
TRUSTEE/BENEFIT PAYMENT	10,279,600				10,279,600	7,435,302	\$2,844,298	
Total Program	10,490,200				10,490,200	7,634,822	2,844,298	11,080
<b>POST SECONDARY PROGRAMS</b>								
TRUSTEE/BENEFIT PAYMENT	34,906,800				34,906,800	33,148,385	1,758,415	
Total Program	34,906,800				34,906,800	33,148,385	1,758,415	
<b>RELATED SERVICES</b>								
PERSONNEL COSTS	119,000				119,000	113,170		5,830
OPERATING EXPENSES	10,700				10,700	3,021		7,679
TRUSTEE/BENEFIT PAYMENT	840,900				840,900	540,238	300,662	
Total Program	970,600				970,600	656,429	300,662	13,509
<b>Total Fund - 0001</b>	<b>48,259,600</b>				<b>48,259,600</b>	<b>43,168,643</b>	<b>4,903,375</b>	<b>187,582</b>
<b>DISPLACED HOMEMAKER - 0218</b>								
<b>UNDERPREPARED ADULTS/DISPLACED HOMEMAKER</b>								
TRUSTEE/BENEFIT PAYMENT	170,000				170,000	100,622	69,378	
Total Program	170,000				170,000	100,622	69,378	
<b>Total Fund - 0218</b>	<b>170,000</b>				<b>170,000</b>	<b>100,622</b>	<b>69,378</b>	

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**HAZARDOUS MATERIALS/WASTE TRANSPORT ENFORCEMENT - 0274**

**GENERAL PROGRAMS-HAZARD MATERIAL TRAINING**

TRUSTEE/BENEFIT PAYMENT	67,800				67,800		67,800	
Total Program	67,800				67,800		67,800	
<b>Total Fund - 0274</b>	67,800				67,800		67,800	

**DRIVER TRAINING - 0319**

**MOTORCYCLE SAFETY PROGRAM**

TRUSTEE/BENEFIT PAYMENT		\$855,161			855,161	855,161		
Total Program		855,161			855,161	855,161		
<b>Total Fund - 0319</b>		855,161			855,161	855,161		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**

**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FEDERAL GRANTS - 0348</b>								
<b>STATE LEADERSHIP AND TECHNICAL ASSISTANCE</b>								
PERSONNEL COSTS	377,104			(\$58,304)	318,800	235,503		83,297
OPERATING EXPENSES	240,012			(99,821)	140,191	78,661		61,530
CAPITAL OUTLAY	2,326			(2,326)				
Total Program	619,442			(160,451)	458,991	314,164		144,827
<b>GENERAL PROGRAMS</b>								
PERSONNEL COSTS	207,397				207,397	167,491		39,906
OPERATING EXPENSES	18,854				18,854	6,131		12,723
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT	4,252,400			160,451	4,412,851	612,042	3,738,461	62,348
Total Program	4,478,651			160,451	4,639,102	785,664	3,738,461	114,977
<b>UNDERPREPARED ADULTS/DISPLACED HOMEMAKER</b>								
TRUSTEE/BENEFIT PAYMENT	1,747,300				1,747,300	872,080	845,022	30,198
Total Program	1,747,300				1,747,300	872,080	845,022	30,198
<b>RELATED SERVICES</b>								
PERSONNEL COSTS	62,147				62,147	41,074		21,073
OPERATING EXPENSES	53,614			(32,213)	21,401	5,982		15,419
TRUSTEE/BENEFIT PAYMENT	2,038,971		\$225,581	32,213	2,296,765	1,251,205	1,045,389	171
Total Program	2,154,732		225,581		2,380,313	1,298,261	1,045,389	36,663
<b>Total Fund - 0348</b>	<b>9,000,125</b>		<b>225,581</b>		<b>9,225,706</b>	<b>3,270,169</b>	<b>5,628,872</b>	<b>326,665</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>RELATED SERVICES</b>								
PERSONNEL COSTS	426,595			(50,200)	376,395	114,766		261,629
OPERATING EXPENSES	62,569			50,200	112,769	94,811		17,958
Total Program	489,164				489,164	209,577		279,587
<b>Total Fund - 0349</b>	489,164				489,164	209,577		279,587
<b>SEMINARS AND PUBLICATIONS - 0401</b>								
<b>RELATED SERVICES</b>								
OPERATING EXPENSES	201,250				201,250	69,690		131,560
Total Program	201,250				201,250	69,690		131,560
<b>Total Fund - 0401</b>	201,250				201,250	69,690		131,560
<b>Total Agency - 503</b>	\$58,187,939	\$855,161	\$225,581		\$59,268,681	\$47,673,862	\$10,669,425	\$925,394

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**EASTERN IDAHO TECH COLLEGE - 504**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HIGHER EDUCATION - 0650</b>								
<b>EASTERN IDAHO TECH COLLEGE</b>								
PERSONNEL COSTS		\$4,867,164			\$4,867,164	\$4,867,164		
OPERATING EXPENSES		777,194			777,194	777,194		
CAPITAL OUTLAY		4,079			4,079	4,079		
Total Program		5,648,437			5,648,437	5,648,437		
<b>Total Fund - 0650</b>		5,648,437			5,648,437	5,648,437		
<b>HIGHER EDUCATION - 0660</b>								
<b>EASTERN IDAHO TECH COLLEGE</b>								
PERSONNEL COSTS		2,590,107			2,590,107	2,590,107		
OPERATING EXPENSES		138,633			138,633	138,633		
CAPITAL OUTLAY		4,826			4,826	4,826		
Total Program		2,733,566			2,733,566	2,733,566		
<b>Total Fund - 0660</b>		2,733,566			2,733,566	2,733,566		
<b>Total Agency - 504</b>		\$8,382,003			\$8,382,003	\$8,382,003		

State of Idaho  
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

**LEWIS-CLARK STATE COLLEGE - 511**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>LEWIS-CLARK STATE COLLEGE</b>								
PERSONNEL COSTS	\$11,276,200			\$366,800	\$11,643,000	\$11,643,000		
OPERATING EXPENSES	1,141,600			(369,100)	772,500	772,500		
CAPITAL OUTLAY	431,700			2,300	434,000	434,000		
Total Program	12,849,500				12,849,500	12,849,500		
<b>Total Fund - 0001</b>	12,849,500				12,849,500	12,849,500		
<b>INCOME EARNINGS - 0481</b>								
<b>LEWIS-CLARK STATE COLLEGE</b>								
OPERATING EXPENSES	1,335,000				1,335,000	1,335,000		
Total Program	1,335,000				1,335,000	1,335,000		
<b>Total Fund - 0481</b>	1,335,000				1,335,000	1,335,000		
<b>HIGHER EDUCATION - 0650</b>								
<b>LEWIS-CLARK STATE COLLEGE</b>								
PERSONNEL COSTS	10,301,243		\$175,800	(1,722,836)	8,754,207	8,754,208		(\$1)
OPERATING EXPENSES	3,366,569				3,366,569	2,781,606		584,963
CAPITAL OUTLAY	6,700,917		3,229,400	1,722,836	11,653,153	317,146		11,336,007
Total Program	20,368,729		3,405,200		23,773,929	11,852,960		11,920,969
<b>Total Fund - 0650</b>	20,368,729		3,405,200		23,773,929	11,852,960		11,920,969
<b>HIGHER EDUCATION - 0651</b>								
<b>LEWIS-CLARK STATE COLLEGE</b>								
PERSONNEL COSTS			13,000,000		13,000,000	10,871,736		2,128,264
Total Program			13,000,000		13,000,000	10,871,736		2,128,264
<b>Total Fund - 0651</b>			13,000,000		13,000,000	10,871,736		2,128,264
<b>Total Agency - 511</b>	\$34,553,229		\$16,405,200		\$50,958,429	\$36,909,196		\$14,049,233

State of Idaho  
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

**BOISE STATE UNIVERSITY - 512**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>BOISE STATE UNIVERSITY</b>								
PERSONNEL COSTS	\$64,913,600				\$64,913,600	\$64,913,600		
OPERATING EXPENSES	6,399,750				6,399,750	6,399,750		
CAPITAL OUTLAY	3,757,800				3,757,800	3,757,800		
Total Program	75,071,150				75,071,150	75,071,150		
<b>SMALL BUSINESS DEVELOPMENT CENTER</b>								
PERSONNEL COSTS	247,500			(\$199,766)	47,734	47,734		
OPERATING EXPENSES				199,766	199,766	179,092	\$20,674	
Total Program	247,500				247,500	226,826	20,674	
<b>TECHNICAL HELP</b>								
PERSONNEL COSTS	143,900			(46,564)	97,336	97,336		
OPERATING EXPENSES				46,564	46,564	24,102	1,344	\$21,118
Total Program	143,900				143,900	121,438	1,344	21,118
<b>Total Fund - 0001</b>	75,462,550				75,462,550	75,419,414	22,018	21,118
<b>HIGHER EDUCATION - 0650</b>								
<b>BOISE STATE UNIVERSITY</b>								
PERSONNEL COSTS	72,287,370			2,655,800	74,943,170	54,266,697		20,676,473
OPERATING EXPENSES	21,882,940		\$8,055,273	(2,234,600)	27,703,613	19,057,341		8,646,272
CAPITAL OUTLAY	3,406,748			(421,200)	2,985,548	1,575,363		1,410,185
Total Program	97,577,058		8,055,273		105,632,331	74,899,401		30,732,930
<b>Total Fund - 0650</b>	97,577,058		8,055,273		105,632,331	74,899,401		30,732,930
<b>Total Agency - 512</b>	\$173,039,608		\$8,055,273		\$181,094,881	\$150,318,815	\$22,018	\$30,754,048

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE UNIVERSITY - 513**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>IDAHO STATE UNIVERSITY</b>								
PERSONNEL COSTS	\$58,328,600			\$3,880,600	\$62,209,200	\$62,209,200		
OPERATING EXPENSES	1,871,100			(1,603,600)	267,500	267,500		
CAPITAL OUTLAY	2,432,100			(2,277,000)	155,100	155,100		
Total Program	62,631,800				62,631,800	62,631,800		
<b>IDAHO DENTAL EDUCATION PROGRAM</b>								
PERSONNEL COSTS	222,800				222,800	222,800		
TRUSTEE/BENEFIT PAYMENT	1,184,800				1,184,800	1,114,118		\$70,682
Total Program	1,407,600				1,407,600	1,336,918		70,682
<b>ISU FAMILY PRACTICE</b>								
PERSONNEL COSTS	582,000			(2,627)	579,373	579,373		
OPERATING EXPENSES	291,000			2,627	293,627	293,627		
Total Program	873,000				873,000	873,000		
<b>MUSEUM OF NATURAL HISTORY</b>								
PERSONNEL COSTS	438,700			(592)	438,108	438,108		
OPERATING EXPENSES	13,800			592	14,392	14,392		
Total Program	452,500				452,500	452,500		
<b>Total Fund - 0001</b>	65,364,900				65,364,900	65,294,218		70,682
<b>INCOME EARNINGS - 0481</b>								
<b>IDAHO STATE UNIVERSITY</b>								
PERSONNEL COSTS	2,125,600				2,125,600	2,125,600		
Total Program	2,125,600				2,125,600	2,125,600		
<b>Total Fund - 0481</b>	2,125,600				2,125,600	2,125,600		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE UNIVERSITY - 513**  
**FUND AND PROGRAM**

**HIGHER EDUCATION - 0650**

**IDAHO STATE UNIVERSITY**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	48,705,879		\$3,222,917	(1,625,500)	50,303,296	24,582,494		25,720,802
OPERATING EXPENSES	35,421,792			(993,500)	34,428,292	23,179,404		11,248,888
CAPITAL OUTLAY	7,060,099			2,619,000	9,679,099	5,781,860		3,897,239
Total Program	91,187,770		3,222,917		94,410,687	53,543,758		40,866,929

**IDAHO DENTAL EDUCATION PROGRAM**

PERSONNEL COSTS	460,205		(4,772)		455,433	109,085		346,348
OPERATING EXPENSES	18,323		7,900		26,223	12,910		13,313
CAPITAL OUTLAY	6,150				6,150	5,435		715
Total Program	484,678		3,128		487,806	127,430		360,376

<b>Total Fund - 0650</b>	91,672,448		3,226,045		94,898,493	53,671,188		41,227,305
<b>Total Agency - 513</b>	\$159,162,948		\$3,226,045		\$162,388,993	\$121,091,006		\$41,297,987

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**UNIVERSITY OF IDAHO - 514**  
**FUND AND PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>								
<b>UNIVERSITY OF IDAHO</b>								
PERSONNEL COSTS	\$66,513,900				\$66,513,900	\$66,513,900		
OPERATING EXPENSES	6,418,600				6,418,600	6,418,600		
CAPITAL OUTLAY	3,533,000				3,533,000	3,533,000		
Total Program	76,465,500				76,465,500	76,465,500		
<b>AGRICULTURAL RESEARCH</b>								
PERSONNEL COSTS	21,419,700			(\$2,375,000)	19,044,700	19,044,700		
OPERATING EXPENSES	1,709,400			2,375,000	4,084,400	4,084,400		
CAPITAL OUTLAY	475,000				475,000	475,000		
Total Program	23,604,100				23,604,100	23,604,100		
<b>WOI VETERINARY EDUCATION</b>								
PERSONNEL COSTS	517,100				517,100	517,100		
OPERATING EXPENSES	1,244,300				1,244,300	1,244,300		
CAPITAL OUTLAY	20,900				20,900	20,900		
Total Program	1,782,300				1,782,300	1,782,300		
<b>WWAMI MEDICAL EDUCATION</b>								
PERSONNEL COSTS	479,600				479,600	479,600		
OPERATING EXPENSES	26,700				26,700	26,700		
TRUSTEE/BENEFIT PAYMENT	2,958,900				2,958,900	2,958,900		
Total Program	3,465,200				3,465,200	3,465,200		
<b>FOREST UTILIZATION RESEARCH</b>								
PERSONNEL COSTS	454,800				454,800	454,800		
OPERATING EXPENSES	48,300				48,300	48,300		
CAPITAL OUTLAY	1,000				1,000	1,000		
Total Program	504,100				504,100	504,100		

State of Idaho  
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**UNIVERSITY OF IDAHO - 514**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>IDAHO GEOLOGICAL SURVEY</b>								
PERSONNEL COSTS	679,200			(64,134)	615,066	615,066		
OPERATING EXPENSES	16,000			7,345	23,345	23,345		
CAPITAL OUTLAY	6,000			56,789	62,789	62,789		
Total Program	701,200				701,200	701,200		
<b>Total Fund - 0001</b>	106,522,400				106,522,400	106,522,400		
<b>INCOME EARNINGS - 0481</b>								
<b>UNIVERSITY OF IDAHO</b>								
PERSONNEL COSTS	4,679,900			(4,679,900)				
OPERATING EXPENSES	212,200			(212,200)				
CAPITAL OUTLAY	1,574,700			(1,574,700)				
TRUSTEE/BENEFIT PAYMENT				6,466,800	6,466,800	6,466,800		
Total Program	6,466,800				6,466,800	6,466,800		
<b>Total Fund - 0481</b>	6,466,800				6,466,800	6,466,800		
<b>HIGHER EDUCATION - 0660</b>								
<b>AGRICULTURAL RESEARCH</b>								
OPERATING EXPENSES	50,000				50,000	14,557		\$35,443
Total Program	50,000				50,000	14,557		35,443
<b>WOI VETERINARY EDUCATION</b>								
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	100,000		
Total Program	100,000				100,000	100,000		
<b>Total Fund - 0660</b>	150,000				150,000	114,557		35,443
<b>Total Agency - 514</b>	\$113,139,200				\$113,139,200	\$113,103,757		\$35,443

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO PUBLIC TELEVISION - 520**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>EDUCATIONAL TV - PUBLIC BROADCASTING</b>								
PERSONNEL COSTS	\$738,700				\$738,700	\$738,700		
OPERATING EXPENSES	658,700				658,700	658,700		
CAPITAL OUTLAY	189,600				189,600	189,600		
Total Program	1,587,000				1,587,000	1,587,000		
<b>Total Fund - 0001</b>	1,587,000				1,587,000	1,587,000		
<b>FEDERAL GRANTS - 0348</b>								
<b>EDUCATIONAL TV - PUBLIC BROADCASTING</b>								
PERSONNEL COSTS			\$12,500		12,500	4,422		\$8,078
OPERATING EXPENSES			12,000		12,000	9,174		2,826
CAPITAL OUTLAY			595,200		595,200	348,733		246,467
Total Program			619,700		619,700	362,329		257,371
<b>Total Fund - 0348</b>			619,700		619,700	362,329		257,371
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>EDUCATIONAL TV - PUBLIC BROADCASTING</b>								
PERSONNEL COSTS	955,700		2,198,200		3,153,900	2,951,273		202,627
OPERATING EXPENSES	10,000		2,428,200	\$358	2,438,558	2,013,146		425,412
CAPITAL OUTLAY			186,200		186,200	40,964		145,236
Total Program	965,700		4,812,600	358	5,778,658	5,005,383		773,275
<b>Total Fund - 0349</b>	965,700		4,812,600	358	5,778,658	5,005,383		773,275
<b>Total Agency - 520</b>	\$2,552,700		\$5,432,300	\$358	\$7,985,358	\$6,954,712		\$1,030,646

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO COMMISSION FOR LIBRARIES - 521**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>IDAHO COMMISSION FOR LIBRARIES</b>								
PERSONNEL COSTS	\$1,713,300			(\$15,200)	\$1,698,100	\$1,697,486		\$614
OPERATING EXPENSES	1,322,200			12,993	1,335,193	1,330,967		4,226
CAPITAL OUTLAY				2,207	2,207	2,036		171
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	99,999		1
Total Program	3,135,500				3,135,500	3,130,488		5,012
<b>Total Fund - 0001</b>	3,135,500				3,135,500	3,130,488		5,012
<b>LIBRARY SERVICES IMPROVEMENT - 0304</b>								
<b>LIBRARY SERVICES IMPROVEMENT</b>								
OPERATING EXPENSES		\$72,527			72,527	72,527		
Total Program		72,527			72,527	72,527		
<b>Total Fund - 0304</b>		72,527			72,527	72,527		
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>IDAHO COMMISSION FOR LIBRARIES</b>								
OPERATING EXPENSES	700,000				700,000	669,232		30,768
Total Program	700,000				700,000	669,232		30,768
<b>Total Fund - 0346</b>	700,000				700,000	669,232		30,768

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO COMMISSION FOR LIBRARIES - 521**  
**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>								
<b>IDAHO COMMISSION FOR LIBRARIES</b>								
PERSONNEL COSTS	499,300				499,300	468,729		30,571
OPERATING EXPENSES	693,400			250,000	943,400	906,806		36,594
CAPITAL OUTLAY	25,000				25,000	8,930		16,070
TRUSTEE/BENEFIT PAYMENT	284,400			(250,000)	34,400	28,428		5,972
Total Program	1,502,100				1,502,100	1,412,893		89,207
<b>Total Fund - 0348</b>	1,502,100				1,502,100	1,412,893		89,207
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>IDAHO COMMISSION FOR LIBRARIES</b>								
OPERATING EXPENSES	24,300			25,250	49,550	24,451		25,099
CAPITAL OUTLAY	25,000				25,000			25,000
TRUSTEE/BENEFIT PAYMENT	26,000			(25,250)	750	750		
Total Program	75,300				75,300	25,201		50,099
<b>Total Fund - 0349</b>	75,300				75,300	25,201		50,099
<b>Total Agency - 521</b>	\$5,412,900	\$72,527			\$5,485,427	\$5,310,341		\$175,086

State of Idaho  
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For the Year Ended June 30, 2013

STATE HISTORICAL SOCIETY - 522

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>								
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	\$1,441,200			(\$16,448)	\$1,424,752	\$1,424,752		
OPERATING EXPENSES	812,300			(1,313)	810,987	797,266	\$13,712	\$9
CAPITAL OUTLAY	40,000			17,761	57,761	57,761		
TRUSTEE/BENEFIT PAYMENT	31,600				31,600	31,599		1
Total Program	2,325,100				2,325,100	2,311,378	13,712	10
<b>Total Fund - 0001</b>	2,325,100				2,325,100	2,311,378	13,712	10
<b>FEDERAL GRANTS - 0348</b>								
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	929,500				929,500	695,205		234,295
OPERATING EXPENSES	326,500				326,500	104,884		221,616
CAPITAL OUTLAY	29,000				29,000	28,103		897
TRUSTEE/BENEFIT PAYMENT	130,000				130,000	110,110		19,890
Total Program	1,415,000				1,415,000	938,302		476,698
<b>Total Fund - 0348</b>	1,415,000				1,415,000	938,302		476,698
<b>MISCELLANEOUS REVENUE - 0349</b>								
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	485,300				485,300	441,848		43,452
OPERATING EXPENSES	628,200			(77,324)	550,876	286,137	90,200	174,539
CAPITAL OUTLAY				81,188	81,188	81,166		22
TRUSTEE/BENEFIT PAYMENT				5,609	5,609	5,609		
Total Program	1,113,500			9,473	1,122,973	814,760	90,200	218,013
<b>Total Fund - 0349</b>	1,113,500			9,473	1,122,973	814,760	90,200	218,013

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**STATE HISTORICAL SOCIETY - 522**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>								
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	100,000				100,000	91,293		8,707
OPERATING EXPENSES	158,400				158,400	132,460		25,940
Total Program	258,400				258,400	223,753		34,647
<b>Total Fund - 0450</b>	258,400				258,400	223,753		34,647
<b>INCOME EARNINGS - 0481</b>								
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	58,600				58,600	57,392		1,208
OPERATING EXPENSES	48,500				48,500	44,849		3,651
Total Program	107,100				107,100	102,241		4,859
<b>Total Fund - 0481</b>	107,100				107,100	102,241		4,859
<b>Total Agency - 522</b>	\$5,219,100			\$9,473	\$5,228,573	\$4,390,434	\$103,912	\$734,227



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**VOCATIONAL REHABILITATION - 523**

**FUND AND PROGRAM**

**GENERAL FUND - 0001**

**RENAL DISEASE**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$35,000			(\$6,278)	\$28,722	\$28,722		
TRUSTEE/BENEFIT PAYMENT	187,700			6,278	193,978	173,265	\$17,164	\$3,549
Total Program	222,700				222,700	201,987	17,164	3,549

**VOCATIONAL REHABILITATION**

PERSONNEL COSTS	1,531,900				1,531,900	1,531,900		
OPERATING EXPENSES	254,200			1,000	255,200	255,200		
TRUSTEE/BENEFIT PAYMENT	1,413,900			(1,000)	1,412,900	1,412,899		1
Total Program	3,200,000				3,200,000	3,199,999		1

**CSE WORK SERVICES**

PERSONNEL COSTS	433,600			(25,135)	408,465	408,465		
OPERATING EXPENSES	23,700			(17,420)	6,280	5,572		708
TRUSTEE/BENEFIT PAYMENT	3,248,300			42,556	3,290,856	3,290,856		
Total Program	3,705,600			1	3,705,601	3,704,893		708

**COUNCIL DEAF AND HARD OF HEARING**

PERSONNEL COSTS	152,000			(3,093)	148,907	148,907		
OPERATING EXPENSES	22,700			2,052	24,752	23,974		778
CAPITAL OUTLAY				1,041	1,041	1,041		
Total Program	174,700				174,700	173,922		778

<b>Total Fund - 0001</b>	<b>7,303,000</b>			<b>1</b>	<b>7,303,001</b>	<b>7,280,801</b>	<b>17,164</b>	<b>5,036</b>
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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, 2013

**VOCATIONAL REHABILITATION - 523**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**REHABILITATION REVENUE AND REFUNDS - 0288**

**VOCATIONAL REHABILITATION**

PERSONNEL COSTS	1,078,500			(625,000)	453,500			453,500
TRUSTEE/BENEFIT PAYMENT	3,000			625,000	628,000	595,662		32,338
Total Program	1,081,500				1,081,500	595,662		485,838
<b>Total Fund - 0288</b>	1,081,500				1,081,500	595,662		485,838

**AMERICAN REINVESTMENT - 0346**

**VOCATIONAL REHABILITATION**

CAPITAL OUTLAY				3,000	3,000	3,000		
TRUSTEE/BENEFIT PAYMENT						(4,169)		4,169
Total Program				3,000	3,000	(1,169)		4,169
<b>Total Fund - 0346</b>				3,000	3,000	(1,169)		4,169

**FEDERAL GRANTS - 0348**

**VOCATIONAL REHABILITATION**

PERSONNEL COSTS	6,839,100				6,839,100	6,341,590		497,510
OPERATING EXPENSES	1,171,700			455,133	1,626,833	1,602,964		23,869
CAPITAL OUTLAY	82,200			20,000	102,200	94,414		7,786
TRUSTEE/BENEFIT PAYMENT	7,629,500			(470,000)	7,159,500	4,549,604		2,609,896
Total Program	15,722,500			5,133	15,727,633	12,588,572		3,139,061
<b>Total Fund - 0348</b>	15,722,500			5,133	15,727,633	12,588,572		3,139,061

State of Idaho  
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**VOCATIONAL REHABILITATION - 523**

**FUND AND PROGRAM**

**MISCELLANEOUS REVENUE - 0349**

**VOCATIONAL REHABILITATION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
TRUSTEE/BENEFIT PAYMENT	970,700			(2,000)	968,700	610,328		358,372
Total Program	970,700			(2,000)	968,700	610,328		358,372

**COUNCIL DEAF AND HARD OF HEARING**

OPERATING EXPENSES				2,000	2,000	1,936		64
TRUSTEE/BENEFIT PAYMENT								
Total Program				2,000	2,000	1,936		64

<b>Total Fund - 0349</b>	970,700				970,700	612,264		358,436
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<b>Total Agency - 523</b>	\$25,077,700			\$8,134	\$25,085,834	\$21,076,130	\$17,164	\$3,992,540
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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, 2013

**PUBLIC UTILITIES COMMISSION - 900**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	\$3,564,300			(\$23,000)	\$3,541,300	\$3,491,497		\$49,803
OPERATING EXPENSES	1,317,200			17,700	1,334,900	1,172,821	\$161,599	480
CAPITAL OUTLAY	35,300			6,925	42,225	42,137		88
Total Program	4,916,800			1,625	4,918,425	4,706,455	161,599	50,371
<b>Total Fund - 0229</b>	4,916,800			1,625	4,918,425	4,706,455	161,599	50,371
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	149,400				149,400	126,402		22,998
OPERATING EXPENSES	71,000				71,000	35,361		35,639
Total Program	220,400				220,400	161,763		58,637
<b>Total Fund - 0346</b>	220,400				220,400	161,763		58,637
<b>FEDERAL GRANTS - 0348</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	89,700			(1,000)	88,700	79,133		9,567
OPERATING EXPENSES	29,000			1,000	30,000	19,920	9,750	330
CAPITAL OUTLAY				375	375			375
Total Program	118,700			375	119,075	99,053	9,750	10,272
<b>Total Fund - 0348</b>	118,700			375	119,075	99,053	9,750	10,272
<b>Total Agency - 900</b>	\$5,255,900			\$2,000	\$5,257,900	\$4,967,271	\$171,349	\$119,280

State of Idaho  
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 For the Year Ended June 30, 2013

**CATASTROPHIC HEALTH CARE - 903**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CATASTROPHIC HEALTH CARE - 0301</b>								
<b>CATASTROPHIC HEALTH CARE</b>								
OPERATING EXPENSES		\$341,543			\$341,543	\$341,543		
CAPITAL OUTLAY		1,768			1,768	1,768		
TRUSTEE/BENEFIT PAYMENT		30,718,074			30,718,074	30,718,074		
Total Program		31,061,385			31,061,385	31,061,385		
<b>Total Fund - 0301</b>		31,061,385			31,061,385	31,061,385		
<b>Total Agency - 903</b>		\$31,061,385			\$31,061,385	\$31,061,385		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**IDAHO STATE INDEPENDENT LIVING COUNCIL - 905**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDEPENDENT LIVING COUNCIL - 0291</b>								
<b>INDEPENDENT LIVING COUNCIL</b>								
PERSONNEL COSTS	\$314,700				\$314,700	\$262,980		\$51,720
OPERATING EXPENSES	182,700			(\$600)	182,100	165,424		16,676
CAPITAL OUTLAY				600	600	559		41
TRUSTEE/BENEFIT PAYMENT	481,200				481,200	212,790		268,410
Total Program	978,600				978,600	641,753		336,847
<b>Total Fund - 0291</b>	978,600				978,600	641,753		336,847
<b>Total Agency - 905</b>	\$978,600				\$978,600	\$641,753		\$336,847

State of Idaho  
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**PANHANDLE HEALTH DISTRICT I - 951**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT I**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$951,600		\$5,904,700	\$200,000	\$7,056,300	\$6,989,258		\$67,042
OPERATING EXPENSES	131,000		2,366,700	(200,000)	2,297,700	2,282,813		14,887
CAPITAL OUTLAY			413,400		413,400	355,256		58,144
TRUSTEE/BENEFIT PAYMENT			217,300		217,300	181,888		35,412
Total Program	1,082,600		8,902,100		9,984,700	9,809,215		175,485
<b>Total Fund - 0290</b>	1,082,600		8,902,100		9,984,700	9,809,215		175,485

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT I**

PERSONNEL COSTS	26,509			10,274	36,783	36,783		
OPERATING EXPENSES	26,951			(10,274)	16,677	16,677		
Total Program	53,460				53,460	53,460		
<b>Total Fund - 0499</b>	53,460				53,460	53,460		
<b>Total Agency - 951</b>	\$1,136,060		\$8,902,100		\$10,038,160	\$9,862,675		\$175,485

State of Idaho  
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**NORTH CENTRAL HEALTH DISTRICT II - 952**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT II</b>								
PERSONNEL COSTS	\$612,500		\$2,429,900		\$3,042,400	\$3,042,365		\$35
OPERATING EXPENSES	84,400		695,700		780,100	698,302		81,798
CAPITAL OUTLAY			40,000		40,000	38,500		1,500
TRUSTEE/BENEFIT PAYMENT			150,000		150,000	146,854		3,146
Total Program	696,900		3,315,600		4,012,500	3,926,021		86,479
<b>Total Fund - 0290</b>	696,900		3,315,600		4,012,500	3,926,021		86,479
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT II</b>								
PERSONNEL COSTS	25,894			\$2,146	28,040	28,040		
OPERATING EXPENSES	23,325			(2,146)	21,179	20,774		405
Total Program	49,219				49,219	48,814		405
<b>Total Fund - 0499</b>	49,219				49,219	48,814		405
<b>Total Agency - 952</b>	\$746,119		\$3,315,600		\$4,061,719	\$3,974,835		\$86,884



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**SOUTHWEST HEALTH DISTRICT III - 953**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT III</b>								
PERSONNEL COSTS	\$1,102,300		\$4,164,399		\$5,266,699	\$5,033,854		\$232,845
OPERATING EXPENSES	151,800		911,578		1,063,378	935,043		128,335
CAPITAL OUTLAY			700,057		700,057	690,007		10,050
TRUSTEE/BENEFIT PAYMENT			181,610		181,610	181,610		
Total Program	1,254,100		5,957,644		7,211,744	6,840,514		371,230
<b>Total Fund - 0290</b>	1,254,100		5,957,644		7,211,744	6,840,514		371,230
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT III</b>								
PERSONNEL COSTS	31,719			(\$5,003)	26,716	26,716		
OPERATING EXPENSES	32,247			5,003	37,250	37,250		
Total Program	63,966				63,966	63,966		
<b>Total Fund - 0499</b>	63,966				63,966	63,966		
<b>Total Agency - 953</b>	\$1,318,066		\$5,957,644		\$7,275,710	\$6,904,480		\$371,230

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**CENTRAL HEALTH DISTRICT IV - 954**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT IV**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,720,300		\$5,755,300		\$7,475,600	\$7,434,165		\$41,435
OPERATING EXPENSES	236,900		1,186,900		1,423,800	1,288,120		135,680
CAPITAL OUTLAY			550,000		550,000	220,302		329,698
TRUSTEE/BENEFIT PAYMENT			773,300		773,300	577,278		196,022
Total Program	1,957,200		8,265,500		10,222,700	9,519,865		702,835
<b>Total Fund - 0290</b>	1,957,200		8,265,500		10,222,700	9,519,865		702,835

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT IV**

PERSONNEL COSTS	36,025			(\$437)	35,588	35,588		
OPERATING EXPENSES	39,625			437	40,062	40,062		
Total Program	75,650				75,650	75,650		
<b>Total Fund - 0499</b>	75,650				75,650	75,650		
<b>Total Agency - 954</b>	\$2,032,850		\$8,265,500		\$10,298,350	\$9,595,515		\$702,835

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**SOUTH CENTRAL PUBLIC HEALTH DISTRICT V - 955**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT V</b>								
PERSONNEL COSTS	\$931,100		\$3,645,937		\$4,577,037	\$4,561,298		\$15,739
OPERATING EXPENSES	128,200		1,228,965		1,357,165	972,228		384,937
CAPITAL OUTLAY			174,400		174,400	93,970		80,430
TRUSTEE/BENEFIT PAYMENT			166,265		166,265	166,265		
Total Program	1,059,300		5,215,567		6,274,867	5,793,761		481,106
<b>Total Fund - 0290</b>	1,059,300		5,215,567		6,274,867	5,793,761		481,106
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT V</b>								
PERSONNEL COSTS	25,702			\$6,182	31,884	31,884		
OPERATING EXPENSES	26,130			(6,182)	19,948	19,754		194
Total Program	51,832				51,832	51,638		194
<b>Total Fund - 0499</b>	51,832				51,832	51,638		194
<b>Total Agency - 955</b>	\$1,111,132		\$5,215,567		\$6,326,699	\$5,845,399		\$481,300

State of Idaho  
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**SOUTHEAST HEALTH DISTRICT VI - 956**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT VI**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$902,900		\$3,748,200		\$4,651,100	\$4,434,971		\$216,129
OPERATING EXPENSES	124,300		955,100		1,079,400	1,051,282		28,118
CAPITAL OUTLAY			227,700		227,700	218,811		8,889
TRUSTEE/BENEFIT PAYMENT			320,280		320,280	161,740		158,540
Total Program	1,027,200		5,251,280		6,278,480	5,866,804		411,676
<b>Total Fund - 0290</b>	1,027,200		5,251,280		6,278,480	5,866,804		411,676

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT VI**

PERSONNEL COSTS	22,587			\$6,502	29,089	29,089		
OPERATING EXPENSES	22,964			(6,502)	16,462	16,462		
Total Program	45,551				45,551	45,551		
<b>Total Fund - 0499</b>	45,551				45,551	45,551		
<b>Total Agency - 956</b>	\$1,072,751		\$5,251,280		\$6,324,031	\$5,912,355		\$411,676

State of Idaho  
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**EASTERN IDAHO HEALTH DISTRICT VII - 957**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT VII</b>								
PERSONNEL COSTS	\$930,600		\$3,995,100		\$4,925,700	\$4,909,398		\$16,302
OPERATING EXPENSES	128,200		1,605,169		1,733,369	1,592,185		141,184
CAPITAL OUTLAY			1,244,000		1,244,000	1,092,395		151,605
TRUSTEE/BENEFIT PAYMENT			230,762		230,762	170,067		60,695
Total Program	1,058,800		7,075,031		8,133,831	7,764,045		369,786
<b>Total Fund - 0290</b>	<b>1,058,800</b>		<b>7,075,031</b>		<b>8,133,831</b>	<b>7,764,045</b>		<b>369,786</b>
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT VII</b>								
PERSONNEL COSTS	29,911			(\$12,972)	16,939	16,939		
OPERATING EXPENSES	30,411			12,972	43,383	43,383		
Total Program	60,322				60,322	60,322		
<b>Total Fund - 0499</b>	<b>60,322</b>				<b>60,322</b>	<b>60,322</b>		
<b>Total Agency - 957</b>	<b>\$1,119,122</b>		<b>\$7,075,031</b>		<b>\$8,194,153</b>	<b>\$7,824,367</b>		<b>\$369,786</b>

State of Idaho  
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**IDAHO STATE BAR - 960**  
**FUND AND PROGRAM**

**STATE BAR - 1300**

**IDAHO STATE BAR**

OPERATING EXPENSES

Total Program

**Total Fund - 1300**

**Total Agency - 960**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$3,010,531			\$3,010,531	\$3,010,531		
		3,010,531			3,010,531	3,010,531		
		3,010,531			3,010,531	3,010,531		
		\$3,010,531			\$3,010,531	\$3,010,531		

State of Idaho  
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**POTATO COMMISSION - 962**  
**FUND AND PROGRAM**

**POTATO COMMISSION - 1400**

**POTATO COMMISSION**

PROMOTION/PUBLICITY

Total Program

**Total Fund - 1400**

**Total Agency - 962**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$14,185,369			\$14,185,369	\$14,185,369		
		14,185,369			14,185,369	14,185,369		
		14,185,369			14,185,369	14,185,369		
		\$14,185,369			\$14,185,369	\$14,185,369		

State of Idaho  
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**DAIRY COMMISSION - 964**  
**FUND AND PROGRAM**

**DAIRY PRODUCTS COMMISSION - 1401**

**DAIRY PRODUCTS COMMISSION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES		\$16,242,015			\$16,242,015	\$16,242,015		
Total Program		16,242,015			16,242,015	16,242,015		
<b>Total Fund - 1401</b>		16,242,015			16,242,015	16,242,015		
<b>Total Agency - 964</b>		\$16,242,015			\$16,242,015	\$16,242,015		



State of Idaho  
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**WHEAT COMMISSION - 966**  
**FUND AND PROGRAM**

**WHEAT COMMISSION - 1402**

**WHEAT COMMISSION**

OPERATING EXPENSES

Total Program

**Total Fund - 1402**

**Total Agency - 966**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$2,632,499			\$2,632,499	\$2,632,499		
		2,632,499			2,632,499	2,632,499		
		2,632,499			2,632,499	2,632,499		
		\$2,632,499			\$2,632,499	\$2,632,499		

State of Idaho  
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STATE BUILDING AUTHORITY - 968

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO BUILDING AUTHORITY - 1490</b>								
<b>IDAHO STATE BUILDING AUTHORITY</b>								
OPERATING EXPENSES		\$36,910,000			\$36,910,000	\$36,910,000		
Total Program		36,910,000			36,910,000	36,910,000		
<b>Total Fund - 1490</b>		36,910,000			36,910,000	36,910,000		
<b>Total Agency - 968</b>		\$36,910,000			\$36,910,000	\$36,910,000		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TOTAL STATEWIDE</b>	\$6,520,102,668	\$2,019,640,636	\$83,160,621	\$2,612,129	\$8,625,516,054	\$7,974,910,322	\$106,354,635	\$544,251,097

State of Idaho  
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**VOCATIONAL REHABILITATION - 523**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
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**REHABILITATION REVENUE AND REFUNDS - 0288**

**VOCATIONAL REHABILITATION**

PERSONNEL COSTS	1,078,500			(625,000)	453,500			453,500
TRUSTEE/BENEFIT PAYMENT	3,000			625,000	628,000	595,662		32,338
Total Program	1,081,500				1,081,500	595,662		485,838
<b>Total Fund - 0288</b>	1,081,500				1,081,500	595,662		485,838

**AMERICAN REINVESTMENT - 0346**

**VOCATIONAL REHABILITATION**

CAPITAL OUTLAY				3,000	3,000	3,000		
TRUSTEE/BENEFIT PAYMENT						(4,169)		4,169
Total Program				3,000	3,000	(1,169)		4,169
<b>Total Fund - 0346</b>				3,000	3,000	(1,169)		4,169

**FEDERAL GRANTS - 0348**

**VOCATIONAL REHABILITATION**

PERSONNEL COSTS	6,839,100				6,839,100	6,341,590		497,510
OPERATING EXPENSES	1,171,700			455,133	1,626,833	1,602,964		23,869
CAPITAL OUTLAY	82,200			20,000	102,200	94,414		7,786
TRUSTEE/BENEFIT PAYMENT	7,629,500			(470,000)	7,159,500	4,549,604		2,609,896
Total Program	15,722,500			5,133	15,727,633	12,588,572		3,139,061
<b>Total Fund - 0348</b>	15,722,500			5,133	15,727,633	12,588,572		3,139,061

State of Idaho  
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**VOCATIONAL REHABILITATION - 523**

**FUND AND PROGRAM**

**MISCELLANEOUS REVENUE - 0349**

**VOCATIONAL REHABILITATION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
TRUSTEE/BENEFIT PAYMENT	970,700			(2,000)	968,700	610,328		358,372
Total Program	970,700			(2,000)	968,700	610,328		358,372

**COUNCIL DEAF AND HARD OF HEARING**

OPERATING EXPENSES				2,000	2,000	1,936		64
TRUSTEE/BENEFIT PAYMENT								
Total Program				2,000	2,000	1,936		64

<b>Total Fund - 0349</b>	970,700				970,700	612,264		358,436
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<b>Total Agency - 523</b>	\$25,077,700			\$8,134	\$25,085,834	\$21,076,130	\$17,164	\$3,992,540
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State of Idaho  
Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**PUBLIC UTILITIES COMMISSION - 900**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE REGULATORY - 0229</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	\$3,564,300			(\$23,000)	\$3,541,300	\$3,491,497		\$49,803
OPERATING EXPENSES	1,317,200			17,700	1,334,900	1,172,821	\$161,599	480
CAPITAL OUTLAY	35,300			6,925	42,225	42,137		88
Total Program	4,916,800			1,625	4,918,425	4,706,455	161,599	50,371
<b>Total Fund - 0229</b>	4,916,800			1,625	4,918,425	4,706,455	161,599	50,371
<b>AMERICAN REINVESTMENT - 0346</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	149,400				149,400	126,402		22,998
OPERATING EXPENSES	71,000				71,000	35,361		35,639
Total Program	220,400				220,400	161,763		58,637
<b>Total Fund - 0346</b>	220,400				220,400	161,763		58,637
<b>FEDERAL GRANTS - 0348</b>								
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	89,700			(1,000)	88,700	79,133		9,567
OPERATING EXPENSES	29,000			1,000	30,000	19,920	9,750	330
CAPITAL OUTLAY				375	375			375
Total Program	118,700			375	119,075	99,053	9,750	10,272
<b>Total Fund - 0348</b>	118,700			375	119,075	99,053	9,750	10,272
<b>Total Agency - 900</b>	\$5,255,900			\$2,000	\$5,257,900	\$4,967,271	\$171,349	\$119,280

State of Idaho  
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**CATASTROPHIC HEALTH CARE - 903**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CATASTROPHIC HEALTH CARE - 0301</b>								
<b>CATASTROPHIC HEALTH CARE</b>								
OPERATING EXPENSES		\$341,543			\$341,543	\$341,543		
CAPITAL OUTLAY		1,768			1,768	1,768		
TRUSTEE/BENEFIT PAYMENT		30,718,074			30,718,074	30,718,074		
Total Program		31,061,385			31,061,385	31,061,385		
<b>Total Fund - 0301</b>		31,061,385			31,061,385	31,061,385		
<b>Total Agency - 903</b>		\$31,061,385			\$31,061,385	\$31,061,385		

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**IDAHO STATE INDEPENDENT LIVING COUNCIL - 905**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDEPENDENT LIVING COUNCIL - 0291</b>								
<b>INDEPENDENT LIVING COUNCIL</b>								
PERSONNEL COSTS	\$314,700				\$314,700	\$262,980		\$51,720
OPERATING EXPENSES	182,700			(\$600)	182,100	165,424		16,676
CAPITAL OUTLAY				600	600	559		41
TRUSTEE/BENEFIT PAYMENT	481,200				481,200	212,790		268,410
Total Program	978,600				978,600	641,753		336,847
<b>Total Fund - 0291</b>	978,600				978,600	641,753		336,847
<b>Total Agency - 905</b>	\$978,600				\$978,600	\$641,753		\$336,847



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**PANHANDLE HEALTH DISTRICT I - 951**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT I**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$951,600		\$5,904,700	\$200,000	\$7,056,300	\$6,989,258		\$67,042
OPERATING EXPENSES	131,000		2,366,700	(200,000)	2,297,700	2,282,813		14,887
CAPITAL OUTLAY			413,400		413,400	355,256		58,144
TRUSTEE/BENEFIT PAYMENT			217,300		217,300	181,888		35,412
Total Program	1,082,600		8,902,100		9,984,700	9,809,215		175,485
<b>Total Fund - 0290</b>	1,082,600		8,902,100		9,984,700	9,809,215		175,485

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT I**

PERSONNEL COSTS	26,509			10,274	36,783	36,783		
OPERATING EXPENSES	26,951			(10,274)	16,677	16,677		
Total Program	53,460				53,460	53,460		
<b>Total Fund - 0499</b>	53,460				53,460	53,460		
<b>Total Agency - 951</b>	\$1,136,060		\$8,902,100		\$10,038,160	\$9,862,675		\$175,485

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**NORTH CENTRAL HEALTH DISTRICT II - 952**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT II</b>								
PERSONNEL COSTS	\$612,500		\$2,429,900		\$3,042,400	\$3,042,365		\$35
OPERATING EXPENSES	84,400		695,700		780,100	698,302		81,798
CAPITAL OUTLAY			40,000		40,000	38,500		1,500
TRUSTEE/BENEFIT PAYMENT			150,000		150,000	146,854		3,146
Total Program	696,900		3,315,600		4,012,500	3,926,021		86,479
<b>Total Fund - 0290</b>	696,900		3,315,600		4,012,500	3,926,021		86,479
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT II</b>								
PERSONNEL COSTS	25,894			\$2,146	28,040	28,040		
OPERATING EXPENSES	23,325			(2,146)	21,179	20,774		405
Total Program	49,219				49,219	48,814		405
<b>Total Fund - 0499</b>	49,219				49,219	48,814		405
<b>Total Agency - 952</b>	\$746,119		\$3,315,600		\$4,061,719	\$3,974,835		\$86,884

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**SOUTHWEST HEALTH DISTRICT III - 953**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT III**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,102,300		\$4,164,399		\$5,266,699	\$5,033,854		\$232,845
OPERATING EXPENSES	151,800		911,578		1,063,378	935,043		128,335
CAPITAL OUTLAY			700,057		700,057	690,007		10,050
TRUSTEE/BENEFIT PAYMENT			181,610		181,610	181,610		
Total Program	1,254,100		5,957,644		7,211,744	6,840,514		371,230
<b>Total Fund - 0290</b>	1,254,100		5,957,644		7,211,744	6,840,514		371,230

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT III**

PERSONNEL COSTS	31,719			(\$5,003)	26,716	26,716		
OPERATING EXPENSES	32,247			5,003	37,250	37,250		
Total Program	63,966				63,966	63,966		
<b>Total Fund - 0499</b>	63,966				63,966	63,966		
<b>Total Agency - 953</b>	\$1,318,066		\$5,957,644		\$7,275,710	\$6,904,480		\$371,230

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**CENTRAL HEALTH DISTRICT IV - 954**

**FUND AND PROGRAM**

**PUBLIC HEALTH - 0290**

**HEALTH DISTRICT IV**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PERSONNEL COSTS	\$1,720,300		\$5,755,300		\$7,475,600	\$7,434,165		\$41,435
OPERATING EXPENSES	236,900		1,186,900		1,423,800	1,288,120		135,680
CAPITAL OUTLAY			550,000		550,000	220,302		329,698
TRUSTEE/BENEFIT PAYMENT			773,300		773,300	577,278		196,022
Total Program	1,957,200		8,265,500		10,222,700	9,519,865		702,835
<b>Total Fund - 0290</b>	1,957,200		8,265,500		10,222,700	9,519,865		702,835

**MILLENNIUM INCOME - 0499**

**HEALTH DISTRICT IV**

PERSONNEL COSTS	36,025			(\$437)	35,588	35,588		
OPERATING EXPENSES	39,625			437	40,062	40,062		
Total Program	75,650				75,650	75,650		
<b>Total Fund - 0499</b>	75,650				75,650	75,650		
<b>Total Agency - 954</b>	\$2,032,850		\$8,265,500		\$10,298,350	\$9,595,515		\$702,835

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**SOUTH CENTRAL PUBLIC HEALTH DISTRICT V - 955**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT V</b>								
PERSONNEL COSTS	\$931,100		\$3,645,937		\$4,577,037	\$4,561,298		\$15,739
OPERATING EXPENSES	128,200		1,228,965		1,357,165	972,228		384,937
CAPITAL OUTLAY			174,400		174,400	93,970		80,430
TRUSTEE/BENEFIT PAYMENT			166,265		166,265	166,265		
Total Program	1,059,300		5,215,567		6,274,867	5,793,761		481,106
<b>Total Fund - 0290</b>	1,059,300		5,215,567		6,274,867	5,793,761		481,106
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT V</b>								
PERSONNEL COSTS	25,702			\$6,182	31,884	31,884		
OPERATING EXPENSES	26,130			(6,182)	19,948	19,754		194
Total Program	51,832				51,832	51,638		194
<b>Total Fund - 0499</b>	51,832				51,832	51,638		194
<b>Total Agency - 955</b>	\$1,111,132		\$5,215,567		\$6,326,699	\$5,845,399		\$481,300

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**SOUTHEAST HEALTH DISTRICT VI - 956**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT VI</b>								
PERSONNEL COSTS	\$902,900		\$3,748,200		\$4,651,100	\$4,434,971		\$216,129
OPERATING EXPENSES	124,300		955,100		1,079,400	1,051,282		28,118
CAPITAL OUTLAY			227,700		227,700	218,811		8,889
TRUSTEE/BENEFIT PAYMENT			320,280		320,280	161,740		158,540
Total Program	1,027,200		5,251,280		6,278,480	5,866,804		411,676
<b>Total Fund - 0290</b>	1,027,200		5,251,280		6,278,480	5,866,804		411,676
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT VI</b>								
PERSONNEL COSTS	22,587			\$6,502	29,089	29,089		
OPERATING EXPENSES	22,964			(6,502)	16,462	16,462		
Total Program	45,551				45,551	45,551		
<b>Total Fund - 0499</b>	45,551				45,551	45,551		
<b>Total Agency - 956</b>	\$1,072,751		\$5,251,280		\$6,324,031	\$5,912,355		\$411,676

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**EASTERN IDAHO HEALTH DISTRICT VII - 957**

**FUND AND PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH - 0290</b>								
<b>HEALTH DISTRICT VII</b>								
PERSONNEL COSTS	\$930,600		\$3,995,100		\$4,925,700	\$4,909,398		\$16,302
OPERATING EXPENSES	128,200		1,605,169		1,733,369	1,592,185		141,184
CAPITAL OUTLAY			1,244,000		1,244,000	1,092,395		151,605
TRUSTEE/BENEFIT PAYMENT			230,762		230,762	170,067		60,695
Total Program	1,058,800		7,075,031		8,133,831	7,764,045		369,786
<b>Total Fund - 0290</b>	1,058,800		7,075,031		8,133,831	7,764,045		369,786
<b>MILLENNIUM INCOME - 0499</b>								
<b>HEALTH DISTRICT VII</b>								
PERSONNEL COSTS	29,911			(\$12,972)	16,939	16,939		
OPERATING EXPENSES	30,411			12,972	43,383	43,383		
Total Program	60,322				60,322	60,322		
<b>Total Fund - 0499</b>	60,322				60,322	60,322		
<b>Total Agency - 957</b>	\$1,119,122		\$7,075,031		\$8,194,153	\$7,824,367		\$369,786

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE BAR - 960**  
**FUND AND PROGRAM**

**STATE BAR - 1300**

**IDAHO STATE BAR**

OPERATING EXPENSES

Total Program

**Total Fund - 1300**

**Total Agency - 960**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$3,010,531			\$3,010,531	\$3,010,531		
		3,010,531			3,010,531	3,010,531		
		3,010,531			3,010,531	3,010,531		
		\$3,010,531			\$3,010,531	\$3,010,531		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**POTATO COMMISSION - 962**  
**FUND AND PROGRAM**

**POTATO COMMISSION - 1400**

**POTATO COMMISSION**

PROMOTION/PUBLICITY

Total Program

**Total Fund - 1400**

**Total Agency - 962**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
PROMOTION/PUBLICITY		\$14,185,369			\$14,185,369	\$14,185,369		
Total Program		14,185,369			14,185,369	14,185,369		
<b>Total Fund - 1400</b>		14,185,369			14,185,369	14,185,369		
<b>Total Agency - 962</b>		\$14,185,369			\$14,185,369	\$14,185,369		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**DAIRY COMMISSION - 964**  
**FUND AND PROGRAM**

**DAIRY PRODUCTS COMMISSION - 1401**

**DAIRY PRODUCTS COMMISSION**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
OPERATING EXPENSES		\$16,242,015			\$16,242,015	\$16,242,015		
Total Program		16,242,015			16,242,015	16,242,015		
<b>Total Fund - 1401</b>		16,242,015			16,242,015	16,242,015		
<b>Total Agency - 964</b>		\$16,242,015			\$16,242,015	\$16,242,015		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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**WHEAT COMMISSION - 966**  
**FUND AND PROGRAM**

**WHEAT COMMISSION - 1402**

**WHEAT COMMISSION**

OPERATING EXPENSES

Total Program

**Total Fund - 1402**

**Total Agency - 966**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
		\$2,632,499			\$2,632,499	\$2,632,499		
		2,632,499			2,632,499	2,632,499		
		2,632,499			2,632,499	2,632,499		
		\$2,632,499			\$2,632,499	\$2,632,499		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis  
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STATE BUILDING AUTHORITY - 968

FUND AND PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO BUILDING AUTHORITY - 1490</b>								
<b>IDAHO STATE BUILDING AUTHORITY</b>								
OPERATING EXPENSES		\$36,910,000			\$36,910,000	\$36,910,000		
Total Program		36,910,000			36,910,000	36,910,000		
<b>Total Fund - 1490</b>		36,910,000			36,910,000	36,910,000		
<b>Total Agency - 968</b>		\$36,910,000			\$36,910,000	\$36,910,000		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TOTAL STATEWIDE</b>	\$6,520,102,668	\$2,019,640,636	\$83,160,621	\$2,612,129	\$8,625,516,054	\$7,974,910,322	\$106,354,635	\$544,251,097

# DETAIL FINANCIAL SCHEDULES

BY AGENCY AND PROGRAM



*Grain Elevator* in Tetonia, Idaho

Photo Courtesy of Mike Hargis



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**SENATE - 100**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>SENATE</b>								
NO OBJECT		\$2,343,365			\$2,343,365	\$2,343,365		
Total Program		2,343,365			2,343,365	2,343,365		
<b>Total Agency - 100</b>		\$2,343,365			\$2,343,365	\$2,343,365		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

HOUSE OF REPRESENTATIVES - 101  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
HOUSE								
NO OBJECT		\$3,857,376			\$3,857,376	\$3,857,376		
Total Program		3,857,376			3,857,376	3,857,376		
<b>Total Agency - 101</b>		\$3,857,376			\$3,857,376	\$3,857,376		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**LEGISLATIVE SERVICES - 102**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>LEGISLATIVE CAPITOL FACILITIES</b>								
OPERATING EXPENSES		\$23,332			\$23,332	\$23,332		
Total Program		23,332			23,332	23,332		
<b>LEGISLATIVE SERVICES OFFICE</b>								
PERSONNEL COSTS	\$5,889,936			(\$37,000)	5,852,936	5,193,173		\$659,763
OPERATING EXPENSES	3,107,362			46,000	3,153,362	370,037		2,783,325
CAPITAL OUTLAY	9,276			(9,000)	276			276
Total Program	9,006,574				9,006,574	5,563,210		3,443,364
<b>OFFICE OF PERFORMANCE EVALUATION</b>								
PERSONNEL COSTS	663,100			(63,003)	600,097	600,095		2
OPERATING EXPENSES	50,900			59,840	110,740	35,770	\$74,970	
CAPITAL OUTLAY	5,500			3,163	8,663	8,600		63
Total Program	719,500				719,500	644,465	74,970	65
<b>REDISTRICTING COMMISSION</b>								
PERSONNEL COSTS	168				168			168
OPERATING EXPENSES	100				100			100
Total Program	268				268			268
<b>Total Agency - 102</b>	<b>\$9,726,342</b>	<b>\$23,332</b>			<b>\$9,749,674</b>	<b>\$6,231,007</b>	<b>\$74,970</b>	<b>\$3,443,697</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUDICIAL BRANCH - 110**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COURT OF APPEALS</b>								
PERSONNEL COSTS	\$1,530,800			\$31,608	\$1,562,408	\$1,562,408		
OPERATING EXPENSES	54,000				54,000	53,990		\$10
Total Program	1,584,800			31,608	1,616,408	1,616,398		10
<b>DISTRICT COURTS</b>								
PERSONNEL COSTS	11,780,300			865,663	12,645,963	12,577,285		68,678
OPERATING EXPENSES	6,119,200			447,745	6,566,945	5,007,720		1,559,225
CAPITAL OUTLAY	1,156,200				1,156,200	1,105,235		50,965
Total Program	19,055,700			1,313,408	20,369,108	18,690,240		1,678,868
<b>GUARDIAN AD LITEM</b>								
PERSONNEL COSTS	16,700			(9,710)	6,990	6,990		
OPERATING EXPENSES	5,000				5,000	4,941		59
TRUSTEE/BENEFIT PAYMENT	585,000			9,710	594,710	592,021		2,689
Total Program	606,700				606,700	603,952		2,748
<b>JUDGES RETIREMENT</b>								
OPERATING EXPENSES		\$223,463			223,463	223,463		
TRUSTEE/BENEFIT PAYMENT		4,965,620			4,965,620	4,965,620		
Total Program		5,189,083			5,189,083	5,189,083		
<b>JUDICIAL COUNCIL</b>								
PERSONNEL COSTS	1,800			800	2,600	2,327		273
OPERATING EXPENSES	103,600			(800)	102,800	100,799		2,001
Total Program	105,400				105,400	103,126		2,274
<b>LAW LIBRARY</b>								
PERSONNEL COSTS	115,800			5,325	121,125	121,125		
OPERATING EXPENSES	222,800				222,800	222,680		120
Total Program	338,600			5,325	343,925	343,805		120

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**JUDICIAL BRANCH - 110  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MAGISTRATES DIVISION</b>								
PERSONNEL COSTS	12,620,900			(492,925)	12,127,975	12,119,215		8,760
OPERATING EXPENSES	3,414,300			(759,191)	2,655,109	2,314,725		340,384
Total Program	16,035,200			(1,252,116)	14,783,084	14,433,940		349,144
<b>SUPREME COURT</b>								
PERSONNEL COSTS	4,010,600			(88,211)	3,922,389	3,766,301		156,088
OPERATING EXPENSES	1,889,900			133,151	2,023,051	1,423,785		599,266
CAPITAL OUTLAY				90,600	90,600	87,145		3,455
TRUSTEE/BENEFIT PAYMENT	5,014,300			(133,764)	4,880,536	4,880,536		
Total Program	10,914,800			1,776	10,916,576	10,157,767		758,809
<b>WATER ADJUDICATION</b>								
PERSONNEL COSTS	763,200			(145,896)	617,304	617,304		
OPERATING EXPENSES	121,000			45,896	166,896	166,656		240
Total Program	884,200			(100,000)	784,200	783,960		240
<b>Total Agency - 110</b>	<b>\$49,525,400</b>	<b>\$5,189,083</b>		<b>\$1</b>	<b>\$54,714,484</b>	<b>\$51,922,271</b>		<b>\$2,792,213</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**LIEUTENANT GOVERNOR - 120  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>OFFICE OF LIEUTENANT GOVERNOR</b>								
PERSONNEL COSTS	\$130,600			(\$12,500)	\$118,100	\$111,699		\$6,401
OPERATING EXPENSES	12,200			12,500	24,700	18,606	\$3,581	2,513
Total Program	142,800				142,800	130,305	3,581	8,914
<b>Total Agency - 120</b>	\$142,800				\$142,800	\$130,305	\$3,581	\$8,914

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**SECRETARY OF STATE - 130  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$1,644,500			(\$99,757)	\$1,544,743	\$1,534,173		\$10,570
OPERATING EXPENSES	1,979,576			75,264	2,054,840	616,169		1,438,671
CAPITAL OUTLAY	13,400			24,493	37,893	14,521	\$23,372	
Total Program	3,637,476				3,637,476	2,164,863	23,372	1,449,241
<b>DEMOCRACY FUND</b>								
PERSONNEL COSTS		\$76,100			76,100	76,100		
OPERATING EXPENSES		661,081			661,081	661,081		
TRUSTEE/BENEFIT PAYMENT		55,592			55,592	55,592		
Total Program		792,773			792,773	792,773		
<b>HEALTH CARE DIRECTIVE REGISTRY</b>								
OPERATING EXPENSES		1,490			1,490	1,490		
Total Program		1,490			1,490	1,490		
<b>Total Agency - 130</b>	<b>\$3,637,476</b>	<b>\$794,263</b>			<b>\$4,431,739</b>	<b>\$2,959,126</b>	<b>\$23,372</b>	<b>\$1,449,241</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

COMMISSION ON UNIFORM STATE LAWS - 131  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMISSION ON UNIFORM LAWS</b>								
OPERATING EXPENSES	\$41,000				\$41,000	\$41,000		
Total Program	41,000				41,000	41,000		
<b>Total Agency - 131</b>	\$41,000				\$41,000	\$41,000		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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CODE COMMISSION - 133  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO CODE COMMISSION</b>								
PERSONNEL COSTS		\$54			\$54	\$54		
OPERATING EXPENSES		435,494			435,494	4,161	\$431,333	
Total Program		435,548			435,548	4,215	431,333	
<b>Total Agency - 133</b>		\$435,548			\$435,548	\$4,215	\$431,333	



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
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**STATE CONTROLLER - 140**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$396,300			(\$27,019)	\$369,281	\$369,281		
OPERATING EXPENSES	59,100			26,019	85,119	85,119		
CAPITAL OUTLAY				1,000	1,000	1,000		
Total Program	455,400				455,400	455,400		
<b>COMPUTER CENTER</b>								
PERSONNEL COSTS	4,613,616			(200,000)	4,413,616	3,978,842		\$434,774
OPERATING EXPENSES	7,032,296			(200,000)	6,832,296	1,801,493		5,030,803
CAPITAL OUTLAY	15,384			400,200	415,584	198,992		216,592
Total Program	11,661,296			200	11,661,496	5,979,327		5,682,169
<b>STATEWIDE ACCOUNTING</b>								
PERSONNEL COSTS	1,560,100			(188,725)	1,371,375	1,371,375		
OPERATING EXPENSES	1,578,500			188,725	1,767,225	1,627,943		139,282
Total Program	3,138,600				3,138,600	2,999,318		139,282
<b>STATEWIDE PAYROLL</b>								
PERSONNEL COSTS	1,302,200			(113,295)	1,188,905	1,188,905		
OPERATING EXPENSES	1,380,600			109,175	1,489,775	1,454,751		35,024
CAPITAL OUTLAY				4,120	4,120	4,055		65
Total Program	2,682,800				2,682,800	2,647,711		35,089
<b>Total Agency - 140</b>	<b>\$17,938,096</b>			<b>\$200</b>	<b>\$17,938,296</b>	<b>\$12,081,756</b>		<b>\$5,856,540</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE TREASURER - 150**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>COLLEGE SAVINGS FUND</b>								
OPERATING EXPENSES		\$50,780			\$50,780	\$50,780		
Total Program		50,780			50,780	50,780		
<b>MILLENNIUM FUND T/B PAYMENTS</b>								
OPERATING EXPENSES	\$80,000				80,000	60,940		\$19,060
TRUSTEE/BENEFIT PAYMENT	661,200				661,200	661,200		
Total Program	741,200				741,200	722,140		19,060
<b>STATE TREASURER ADMINISTRATION</b>								
PERSONNEL COSTS	2,031,500			(\$184,164)	1,847,336	1,845,566		1,770
OPERATING EXPENSES	1,103,800			(1,300)	1,102,500	993,512		108,988
CAPITAL OUTLAY				185,464	185,464	165,324	\$14,403	5,737
Total Program	3,135,300				3,135,300	3,004,402	14,403	116,495
<b>UCP ESCHEAT TRUST</b>								
OPERATING EXPENSES		267,516			267,516	267,516		
Total Program		267,516			267,516	267,516		
<b>Total Agency - 150</b>	<b>\$3,876,500</b>	<b>\$318,296</b>			<b>\$4,194,796</b>	<b>\$4,044,838</b>	<b>\$14,403</b>	<b>\$135,555</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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STATE TREASURER CONTROL - 152  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CONTROL AGENCY-TAN</b>								
OPERATING EXPENSES		\$10,043,374			\$10,043,374	\$10,043,374		
Total Program		10,043,374			10,043,374	10,043,374		
<b>IDAHO BOND BANK</b>								
OPERATING EXPENSES		24,780			24,780	24,780		
Total Program		24,780			24,780	24,780		
<b>Total Agency - 152</b>		\$10,068,154			\$10,068,154	\$10,068,154		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**ATTORNEY GENERAL - 160  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>SPECIAL LITIGATION</b>								
OPERATING EXPENSES	\$669,400			\$52,500	\$721,900	\$719,931		\$1,969
Total Program	669,400			52,500	721,900	719,931		1,969
<b>STATE LEGAL SERVICES</b>								
PERSONNEL COSTS	16,645,500			(60,000)	16,585,500	16,363,826		221,674
OPERATING EXPENSES	1,422,500			(57,157)	1,365,343	935,388		429,955
CAPITAL OUTLAY	38,000			49,518	87,518	87,518		
TRUSTEE/BENEFIT PAYMENT	450,000			15,139	465,139	409,219	\$40,000	15,920
Total Program	18,556,000			(52,500)	18,503,500	17,795,951	40,000	667,549
<b>Total Agency - 160</b>	<b>\$19,225,400</b>				<b>\$19,225,400</b>	<b>\$18,515,882</b>	<b>\$40,000</b>	<b>\$669,518</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CONTINUOUS APPROPRIATIONS</b>								
OPERATING EXPENSES		\$710			\$710	\$710		
Total Program		710			710	710		
<b>PUBLIC SCHOOL BOND LEVY-COOPERATIVE</b>								
TRUSTEE/BENEFIT PAYMENT		16,793,554			16,793,554	16,793,554		
Total Program		16,793,554			16,793,554	16,793,554		
<b>PUBLIC SCHOOL CHILDREN'S PROGRAMS</b>								
PERSONNEL COSTS	\$254,000			\$2,844	256,844	256,844		
OPERATING EXPENSES	4,451,700			(217,990)	4,233,710	3,510,356	\$537,361	\$185,993
CAPITAL OUTLAY				1,286	1,286	1,286		
TRUSTEE/BENEFIT PAYMENT	205,093,100			22,354,178	227,447,278	222,856,941	1,714,969	2,875,368
Total Program	209,798,800			22,140,318	231,939,118	226,625,427	2,252,330	3,061,361
<b>PUBLIC SCHOOL DEAF/BLIND SERVICES</b>								
TRUSTEE/BENEFIT PAYMENT	7,717,000				7,717,000	7,486,700		230,300
Total Program	7,717,000				7,717,000	7,486,700		230,300
<b>PUBLIC SCHOOLS ADMINISTRATION</b>								
TRUSTEE/BENEFIT PAYMENT	78,996,600				78,996,600	76,632,720	1,129,544	1,234,336
Total Program	78,996,600				78,996,600	76,632,720	1,129,544	1,234,336
<b>PUBLIC SCHOOLS OPERATIONS</b>								
PERSONNEL COSTS	316,800			(207,641)	109,159	109,159		
OPERATING EXPENSES	7,532,300			(4,963,467)	2,568,833	843,468	313,030	1,412,335
CAPITAL OUTLAY				1,237	1,237	1,237		
TRUSTEE/BENEFIT PAYMENT	491,580,500			(2,370,447)	489,210,053	474,888,575	6,404,036	7,917,442
Total Program	499,429,600			(7,540,318)	491,889,282	475,842,439	6,717,066	9,329,777
<b>PUBLIC SCHOOLS TEACHERS</b>								
TRUSTEE/BENEFIT PAYMENT	758,762,328			(14,600,000)	744,162,328	727,893,288	9,349,008	6,920,032
Total Program	758,762,328			(14,600,000)	744,162,328	727,893,288	9,349,008	6,920,032

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SUPERINTENDENT OF PUBLIC INSTRUCTION - 170  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>								
PERSONNEL COSTS	11,030,200				11,030,200	9,502,208		1,527,992
OPERATING EXPENSES	33,079,200			(2,943,530)	30,135,670	20,958,657		9,177,013
CAPITAL OUTLAY	49,000			382,284	431,284	414,005		17,279
TRUSTEE/BENEFIT PAYMENT	2,231,500			2,561,834	4,793,334	3,432,335		1,360,999
Total Program	46,389,900			588	46,390,488	34,307,205		12,083,283
<b>Total Agency - 170</b>	<b>\$1,601,094,228</b>	<b>\$16,794,264</b>		<b>\$588</b>	<b>\$1,617,889,080</b>	<b>\$1,565,582,043</b>	<b>\$19,447,948</b>	<b>\$32,859,089</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF FINANCIAL MANAGEMENT - 180**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DIVISION OF FINANCIAL MANAGEMENT</b>								
PERSONNEL COSTS	\$1,438,500			(\$194,900)	\$1,243,600	\$1,209,902		\$33,698
OPERATING EXPENSES	128,700			169,000	297,700	215,280	\$45,490	36,930
CAPITAL OUTLAY	11,200			25,900	37,100	31,302	5,730	68
Total Program	1,578,400				1,578,400	1,456,484	51,220	70,696
<b>Total Agency - 180</b>	<b>\$1,578,400</b>				<b>\$1,578,400</b>	<b>\$1,456,484</b>	<b>\$51,220</b>	<b>\$70,696</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**OFFICE OF THE GOVERNOR - 181**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ACTING GOVERNOR PAY</b>								
PERSONNEL COSTS	\$18,200				\$18,200	\$13,936		\$4,264
Total Program	18,200				18,200	13,936		4,264
<b>GOVERNOR'S EXPENSE ALLOWANCE</b>								
OPERATING EXPENSES	5,000				5,000	3,486		1,514
Total Program	5,000				5,000	3,486		1,514
<b>GOVERNOR'S OFFICE ADMINISTRATION</b>								
PERSONNEL COSTS	1,688,800			(\$109,800)	1,579,000	1,522,558		56,442
OPERATING EXPENSES	198,200			106,000	304,200	240,303	\$10,313	53,584
CAPITAL OUTLAY				3,800	3,800	3,729		71
Total Program	1,887,000				1,887,000	1,766,590	10,313	110,097
<b>INEEL SETTLEMENT</b>								
OPERATING EXPENSES		\$22,881			22,881	22,881		
Total Program		22,881			22,881	22,881		
<b>Total Agency - 181</b>	<b>\$1,910,200</b>	<b>\$22,881</b>			<b>\$1,933,081</b>	<b>\$1,806,893</b>	<b>\$10,313</b>	<b>\$115,875</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**PUBLIC EMPLOYEE RETIREMENT SYSTEM - 183**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DISTRIBUTION RETIREMENT CONTROL</b>								
TRUSTEE/BENEFIT PAYMENT		\$162,736,225			\$162,736,225	\$162,736,225		
Total Program		162,736,225			162,736,225	162,736,225		
<b>PORTFOLIO INVESTMENT</b>								
PERSONNEL COSTS	\$660,800				660,800	607,438		\$53,362
OPERATING EXPENSES	195,300				195,300	187,822		7,478
CAPITAL OUTLAY	16,600				16,600	3,474		13,126
Total Program	872,700				872,700	798,734		73,966
<b>RETIREMENT ADMINISTRATION</b>								
PERSONNEL COSTS	3,382,800				3,382,800	3,310,609		72,191
OPERATING EXPENSES	9,027,100			(\$346,500)	8,680,600	1,903,488	\$6,506,950	270,162
CAPITAL OUTLAY	159,400			346,500	505,900	343,155	102,606	60,139
Total Program	12,569,300				12,569,300	5,557,252	6,609,556	402,492
<b>RETIREMENT MEDICAL INSURANCE</b>								
OPERATING EXPENSES		169,390			169,390	169,390		
TRUSTEE/BENEFIT PAYMENT		16,589,326			16,589,326	16,589,326		
Total Program		16,758,716			16,758,716	16,758,716		
<b>Total Agency - 183</b>	<b>\$13,442,000</b>	<b>\$179,494,941</b>			<b>\$192,936,941</b>	<b>\$185,850,927</b>	<b>\$6,609,556</b>	<b>\$476,458</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE LIQUOR DIVISION - 185**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>LIQUOR ACQUISITION AND PROFIT DISTRIBUTION</b>								
OPERATING EXPENSES		\$85,813,301			\$85,813,301	\$85,813,301		
TRUSTEE/BENEFIT PAYMENT		29,945,000			29,945,000	29,945,000		
Total Program		115,758,301			115,758,301	115,758,301		
<b>LIQUOR DIVISION OPERATIONS</b>								
PERSONNEL COSTS	\$10,636,000				10,636,000	10,542,886		\$93,114
OPERATING EXPENSES	5,522,800				5,522,800	5,414,158		108,642
CAPITAL OUTLAY	577,100				577,100	509,259	\$48,136	19,705
Total Program	16,735,900				16,735,900	16,466,303	48,136	221,461
<b>Total Agency - 185</b>	<b>\$16,735,900</b>	<b>\$115,758,301</b>			<b>\$132,494,201</b>	<b>\$132,224,604</b>	<b>\$48,136</b>	<b>\$221,461</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE INSURANCE FUND - 186**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PSTF-PETROLEUM STORAGE TANKS</b>								
PERSONNEL COSTS		\$625,810			\$625,810	\$625,810		
OPERATING EXPENSES		1,774,460			1,774,460	1,774,460		
Total Program		2,400,270			2,400,270	2,400,270		
<b>WORKER'S COMPENSATION</b>								
PERSONNEL COSTS		15,474,817			15,474,817	15,474,817		
OPERATING EXPENSES		30,521,939			30,521,939	30,521,939		
TRUSTEE/BENEFIT PAYMENT		139,967,227			139,967,227	139,967,227		
Total Program		185,963,983			185,963,983	185,963,983		
<b>Total Agency - 186</b>		\$188,364,253			\$188,364,253	\$188,364,253		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

IDAHO COMMISSION ON AGING - 187  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMISSION ON AGING</b>								
PERSONNEL COSTS	\$1,128,300				\$1,128,300	\$1,002,978		\$125,322
OPERATING EXPENSES	454,100				454,100	269,563		184,537
TRUSTEE/BENEFIT PAYMENT	11,548,900				11,548,900	10,913,338		635,562
Total Program	13,131,300				13,131,300	12,185,879		945,421
<b>Total Agency - 187</b>	\$13,131,300				\$13,131,300	\$12,185,879		\$945,421

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMISSION FOR THE BLIND</b>								
PERSONNEL COSTS	\$2,382,900				\$2,382,900	\$2,382,869		\$31
OPERATING EXPENSES	771,900			(\$17,000)	754,900	681,131		73,769
CAPITAL OUTLAY				5,400	5,400	5,400		
TRUSTEE/BENEFIT PAYMENT	1,331,300			17,000	1,348,300	1,216,122	\$26,536	105,642
Total Program	4,486,100			5,400	4,491,500	4,285,522	26,536	179,442
<b>Total Agency - 189</b>	<b>\$4,486,100</b>			<b>\$5,400</b>	<b>\$4,491,500</b>	<b>\$4,285,522</b>	<b>\$26,536</b>	<b>\$179,442</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**MILITARY DIVISION - 190**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>BHS (PUBLIC SAFETY)</b>								
PERSONNEL COSTS	\$1,852,100				\$1,852,100	\$1,809,772		\$42,328
OPERATING EXPENSES	912,500			\$2,048	914,548	587,723	\$91,731	235,094
CAPITAL OUTLAY	178,600			42,225	220,825	108,231	42,759	69,835
Total Program	2,943,200			44,273	2,987,473	2,505,726	134,490	347,257
<b>BUREAU OF HOMELAND SECURITY</b>								
PERSONNEL COSTS	3,655,200			(41,200)	3,614,000	2,836,999		777,001
OPERATING EXPENSES	6,124,300			(245,383)	5,878,917	1,359,312	486,486	4,033,119
CAPITAL OUTLAY				245,383	245,383	169,271	74,112	2,000
TRUSTEE/BENEFIT PAYMENT	14,937,900				14,937,900	6,552,650	1,494,439	6,890,811
Total Program	24,717,400			(41,200)	24,676,200	10,918,232	2,055,037	11,702,931
<b>EMERGENCY COMMUNICATIONS</b>								
PERSONNEL COSTS		\$108,651			108,651	108,651		
OPERATING EXPENSES		303,343			303,343	229,883	73,460	
CAPITAL OUTLAY		20,191			20,191		20,191	
TRUSTEE/BENEFIT PAYMENT		1,644,720			1,644,720	1,635,730	8,990	
Total Program		2,076,905			2,076,905	1,974,264	102,641	
<b>FEDERAL AND STATE CONTRACTS</b>								
PERSONNEL COSTS	12,522,800			(549,293)	11,973,507	11,466,617		506,890
OPERATING EXPENSES	16,268,500			(321,716)	15,946,784	13,406,766	1,759,600	780,418
CAPITAL OUTLAY				842,246	842,246	827,875	13,623	748
Total Program	28,791,300			(28,763)	28,762,537	25,701,258	1,773,223	1,288,056
<b>HAZARDOUS MATERIALS-COST RECOVERY</b>								
OPERATING EXPENSES		29,384			29,384	29,384		
Total Program		29,384			29,384	29,384		
<b>HAZARDOUS MATERIALS-DEFICIENCY</b>								
OPERATING EXPENSES						47,863		(47,863)
Total Program						47,863		(47,863)

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**MILITARY DIVISION - 190**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MILITARY MANAGEMENT</b>								
PERSONNEL COSTS	1,843,600			(24,507)	1,819,093	1,702,731		116,362
OPERATING EXPENSES	552,900			81,885	634,785	363,951	10,696	260,138
CAPITAL OUTLAY				13,115	13,115	5,642	2,000	5,473
Total Program	2,396,500			70,493	2,466,993	2,072,324	12,696	381,973
<b>MILITARY'S EMERGENCY</b>								
PERSONNEL COSTS		799,790			799,790	799,790		
OPERATING EXPENSES		94,734			94,734	84,023	10,711	
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT		3,181,447			3,181,447	3,181,447		
Total Program		4,075,971			4,075,971	4,065,260	10,711	
<b>NATIONAL GUARD INSURANCE PAYMENTS</b>								
OPERATING EXPENSES		19,686			19,686	19,686		
Total Program		19,686			19,686	19,686		
<b>Total Agency - 190</b>	<b>\$58,848,400</b>	<b>\$6,201,946</b>		<b>\$44,803</b>	<b>\$65,095,149</b>	<b>\$47,333,997</b>	<b>\$4,088,798</b>	<b>\$13,672,354</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**DIVISION OF HUMAN RESOURCES - 194  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DIVISION OF HUMAN RESOURCES</b>								
PERSONNEL COSTS	\$1,007,400			(\$120,000)	\$887,400	\$853,822		\$33,578
OPERATING EXPENSES	673,100			100,000	773,100	613,109	\$7,987	152,004
CAPITAL OUTLAY				20,000	20,000	11,741	8,232	27
Total Program	1,680,500				1,680,500	1,478,672	16,219	185,609
<b>Total Agency - 194</b>	<b>\$1,680,500</b>				<b>\$1,680,500</b>	<b>\$1,478,672</b>	<b>\$16,219</b>	<b>\$185,609</b>



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF SPECIES CONSERVATION - 195  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>OFFICE OF SPECIES CONSERVATION</b>								
PERSONNEL COSTS	\$958,900			(\$60,000)	\$898,900	\$870,103		\$28,797
OPERATING EXPENSES	272,400			60,000	332,400	201,363	\$10,000	121,037
TRUSTEE/BENEFIT PAYMENT	12,000,000				12,000,000	8,902,772		3,097,228
Total Program	13,231,300				13,231,300	9,974,238	10,000	3,247,062
<b>Total Agency - 195</b>	\$13,231,300				\$13,231,300	\$9,974,238	\$10,000	\$3,247,062

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

COMMISSION ON THE ARTS - 196  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
COMMISSION ON THE ARTS								
PERSONNEL COSTS	\$642,000				\$642,000	\$614,163		\$27,837
OPERATING EXPENSES	431,700				431,700	308,279		123,421
TRUSTEE/BENEFIT PAYMENT	716,200				716,200	664,690		51,510
Total Program	1,789,900				1,789,900	1,587,132		202,768
<b>Total Agency - 196</b>	\$1,789,900				\$1,789,900	\$1,587,132		\$202,768

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OFFICE OF DRUG POLICY - 198  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>OFFICE OF DRUG POLICY</b>								
PERSONNEL COSTS	\$231,200			(\$11,500)	\$219,700	\$214,102		\$5,598
OPERATING EXPENSES	57,800			10,000	67,800	40,934	\$2,370	24,496
CAPITAL OUTLAY				1,500	1,500	1,049		451
TRUSTEE/BENEFIT PAYMENT	787,400				787,400	787,400		
Total Program	1,076,400				1,076,400	1,043,485	2,370	30,545
<b>Total Agency - 198</b>	<b>\$1,076,400</b>				<b>\$1,076,400</b>	<b>\$1,043,485</b>	<b>\$2,370</b>	<b>\$30,545</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**OFFICE OF ENERGY RESOURCES - 199**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENERGY RESOURCES</b>								
PERSONNEL COSTS	\$1,455,992				\$1,455,992	\$604,054		\$851,938
OPERATING EXPENSES	2,939,351			(\$76,000)	2,863,351	727,805	\$52,441	2,083,105
CAPITAL OUTLAY	5,836				5,836			5,836
TRUSTEE/BENEFIT PAYMENT	173,403			76,000	249,403	7,500	76,000	165,903
Total Program	4,574,582				4,574,582	1,339,359	128,441	3,106,782
<b>Total Agency - 199</b>	<b>\$4,574,582</b>				<b>\$4,574,582</b>	<b>\$1,339,359</b>	<b>\$128,441</b>	<b>\$3,106,782</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATIVE RULES</b>								
PERSONNEL COSTS	\$209,400				\$209,400	\$209,168		\$232
OPERATING EXPENSES	221,300				221,300	170,272		51,028
Total Program	430,700				430,700	379,440		51,260
<b>ARRA-IDAHO EDUCATION NETWORK</b>								
OPERATING EXPENSES	1,275,600				1,275,600	1,245,585	\$5,000	25,015
CAPITAL OUTLAY	100,000				100,000	73,576	25,360	1,064
Total Program	1,375,600				1,375,600	1,319,161	30,360	26,079
<b>BOND PAYMENT PROGRAM</b>								
OPERATING EXPENSES	12,584,800			(\$5,473,297)	7,111,503	6,714,089		397,414
CAPITAL OUTLAY	20,197,400			5,473,297	25,670,697	25,670,697		
Total Program	32,782,200				32,782,200	32,384,786		397,414
<b>CAPITOL COMMISSION</b>								
OPERATING EXPENSES	1,000,687			(18,005)	982,682	752,291		230,391
CAPITAL OUTLAY				18,005	18,005	18,005		
Total Program	1,000,687				1,000,687	770,296		230,391
<b>CENTRAL ADMINISTRATION</b>								
TRUSTEE/BENEFIT PAYMENT		\$4,315,644			4,315,644	4,315,644		
Total Program		4,315,644			4,315,644	4,315,644		
<b>INFORMATION TECHNOLOGY RESOURCE MANAGEMENT COUNCIL</b>								
PERSONNEL COSTS	499,500			(2,200)	497,300	473,518		23,782
OPERATING EXPENSES	147,800			2,200	150,000	149,987		13
Total Program	647,300				647,300	623,505		23,795
<b>INSURANCE MANAGEMENT</b>								
OPERATING EXPENSES		3,528,761			3,528,761	3,528,761		
TRUSTEE/BENEFIT PAYMENT		218,427,402			218,427,402	218,427,402		
Total Program		221,956,163			221,956,163	221,956,163		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ADMINISTRATION - 200**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	997,100				997,100	936,987		60,113
OPERATING EXPENSES	415,300			(3,103)	412,197	351,583		60,614
CAPITAL OUTLAY				3,103	3,103	3,103		
Total Program	1,412,400				1,412,400	1,291,673		120,727
<b>OFFICE OF CHIEF INFORMATION OFFICER</b>								
PERSONNEL COSTS	1,985,600				1,985,600	1,858,080		127,520
OPERATING EXPENSES	2,769,300	4,850,217		(100,000)	7,519,517	7,278,407	65,300	175,810
CAPITAL OUTLAY	108,000			100,000	208,000	196,277		11,723
Total Program	4,862,900	4,850,217			9,713,117	9,332,764	65,300	315,053
<b>OFFICE OF INSURANCE MANAGEMENT</b>								
PERSONNEL COSTS	839,500			(38,200)	801,300	774,448		26,852
OPERATING EXPENSES	652,600			38,200	690,800	643,468		47,332
Total Program	1,492,100				1,492,100	1,417,916		74,184
<b>PUBLIC WORKS</b>								
PERSONNEL COSTS	3,318,900				3,318,900	3,242,489		76,411
OPERATING EXPENSES	6,687,200	160,449		(9,358)	6,838,291	6,010,222		828,069
CAPITAL OUTLAY	100,706,097	34,466,132		11,008	135,183,237	59,089,423	7,458	76,086,356
Total Program	110,712,197	34,626,581		1,650	145,340,428	68,342,134	7,458	76,990,836
<b>PURCHASING</b>								
PERSONNEL COSTS	1,608,600				1,608,600	1,572,394		36,206
OPERATING EXPENSES	1,248,500	2,710,275		(8,293)	3,950,482	3,914,600		35,882
CAPITAL OUTLAY	154,200			8,293	162,493	122,743		39,750
Total Program	3,011,300	2,710,275			5,721,575	5,609,737		111,838
<b>Total Agency - 200</b>	<b>\$157,727,384</b>	<b>\$268,458,880</b>		<b>\$1,650</b>	<b>\$426,187,914</b>	<b>\$347,743,219</b>	<b>\$103,118</b>	<b>\$78,341,577</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$1,587,500				\$1,587,500	\$1,362,997		\$224,503
OPERATING EXPENSES	754,000			(\$10,000)	744,000	557,871		186,129
CAPITAL OUTLAY	71,100			10,000	81,100	78,560		2,540
Total Program	2,412,600				2,412,600	1,999,428		413,172
<b>AGRICULTURAL INSPECTION</b>								
PERSONNEL COSTS	7,361,200			(503,144)	6,858,056	6,210,658		647,398
OPERATING EXPENSES	1,768,400			506,019	2,274,419	2,230,238		44,181
CAPITAL OUTLAY	350,900			1,632	352,532	178,160		174,372
TRUSTEE/BENEFIT PAYMENT	471,100				471,100	90,909		380,191
Total Program	9,951,600			4,507	9,956,107	8,709,965		1,246,142
<b>AGRICULTURAL INSPECTIONS AND AQUA CULTURE</b>								
PERSONNEL COSTS		\$349,705			349,705	349,705		
OPERATING EXPENSES		83,020		230	83,250	83,020		230
CAPITAL OUTLAY		20,807			20,807	20,807		
TRUSTEE/BENEFIT PAYMENT		120,281			120,281	120,281		
Total Program		573,813		230	574,043	573,813		230
<b>AGRICULTURAL RESOURCES</b>								
PERSONNEL COSTS	2,242,700			(245,000)	1,997,700	1,879,795		117,905
OPERATING EXPENSES	928,500			203,032	1,131,532	951,542		179,990
CAPITAL OUTLAY	69,400			45,000	114,400	95,984		18,416
Total Program	3,240,600			3,032	3,243,632	2,927,321		316,311
<b>ANIMAL DAMAGE CONTROL</b>								
OPERATING EXPENSES	200				200			200
TRUSTEE/BENEFIT PAYMENT	671,700				671,700	366,795		304,905
Total Program	671,900				671,900	366,795		305,105

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ANIMAL INDUSTRIES</b>								
PERSONNEL COSTS	3,607,500			(95,100)	3,512,400	2,862,223		650,177
OPERATING EXPENSES	1,278,300			369	1,278,669	837,755		440,914
CAPITAL OUTLAY	291,600			17,000	308,600	171,949		136,651
TRUSTEE/BENEFIT PAYMENT	183,200				183,200	37,279		145,921
Total Program	5,360,600			(77,731)	5,282,869	3,909,206		1,373,663
<b>MARKETING AND DEVELOPMENT</b>								
PERSONNEL COSTS	599,600			(43,000)	556,600	458,491		98,109
OPERATING EXPENSES	975,100			(45,000)	930,100	740,818		189,282
CAPITAL OUTLAY	40,200				40,200	25,710		14,490
TRUSTEE/BENEFIT PAYMENT	592,500			166,100	758,600	669,100		89,500
Total Program	2,207,400			78,100	2,285,500	1,894,119		391,381
<b>PLANT INDUSTRIES</b>								
PERSONNEL COSTS	4,633,500			(281,000)	4,352,500	3,436,432		916,068
OPERATING EXPENSES	3,394,700			(49,783)	3,344,917	1,430,503		1,914,414
CAPITAL OUTLAY	132,900			164,585	297,485	124,706	\$98,567	74,212
TRUSTEE/BENEFIT PAYMENT	4,285,800			175,000	4,460,800	3,143,428		1,317,372
Total Program	12,446,900			8,802	12,455,702	8,135,069	98,567	4,222,066
<b>PLANT INDUSTRIES - DEFICIENCY</b>								
PERSONNEL COSTS						217,093		(217,093)
OPERATING EXPENSES						1,236,090		(1,236,090)
CAPITAL OUTLAY						8,338		(8,338)
Total Program						1,461,521		(1,461,521)
<b>SHEEP COMMISSION</b>								
PERSONNEL COSTS	118,900				118,900	89,691		29,209
OPERATING EXPENSES	37,900				37,900	31,393		6,507
Total Program	156,800				156,800	121,084		35,716



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF AGRICULTURE - 210  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 210	\$36,448,400	\$573,813		\$16,940	\$37,039,153	\$30,098,321	\$98,567	\$6,842,265

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SOIL AND WATER CONSERVATION COMMISSION - 215  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>SOIL AND WATER CONSERVATION COMMISSION</b>								
PERSONNEL COSTS	\$1,137,800				\$1,137,800	\$1,137,421		\$379
OPERATING EXPENSES	485,500			(\$10,526)	474,974	421,341		53,633
CAPITAL OUTLAY				10,526	10,526	10,526		
TRUSTEE/BENEFIT PAYMENT	1,103,200				1,103,200	1,103,198		2
Total Program	2,726,500				2,726,500	2,672,486		54,014
<b>Total Agency - 215</b>	<b>\$2,726,500</b>				<b>\$2,726,500</b>	<b>\$2,672,486</b>		<b>\$54,014</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF COMMERCE - 220  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMERCE</b>								
PERSONNEL COSTS	\$3,548,400	\$51,107		(\$172,900)	\$3,426,607	\$3,167,010		\$259,597
OPERATING EXPENSES	5,557,300	420		148,900	5,706,620	4,682,501		1,024,119
CAPITAL OUTLAY	19,100			24,000	43,100	13,490	\$12,661	16,949
TRUSTEE/BENEFIT PAYMENT	30,908,500				30,908,500	21,232,748	1,830,000	7,845,752
Total Program	40,033,300	51,527			40,084,827	29,095,749	1,842,661	9,146,417
<b>Total Agency - 220</b>	<b>\$40,033,300</b>	<b>\$51,527</b>			<b>\$40,084,827</b>	<b>\$29,095,749</b>	<b>\$1,842,661</b>	<b>\$9,146,417</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CAPP: CORRECTIONAL ALTERNATIVE PLACEMENT PROGRAM</b>								
OPERATING EXPENSES	\$7,756,300			\$382,523	\$8,138,823	\$8,080,211		\$58,612
CAPITAL OUTLAY	720,800			64,977	785,777	785,699		78
Total Program	8,477,100			447,500	8,924,600	8,865,910		58,690
<b>COMMUNITY SUPERVISION</b>								
PERSONNEL COSTS	17,600,200			(156,000)	17,444,200	16,804,197		640,003
OPERATING EXPENSES	2,540,400			(48,513)	2,491,887	2,381,922	\$62,610	47,355
CAPITAL OUTLAY				347,649	347,649	333,831	6,850	6,968
TRUSTEE/BENEFIT PAYMENT								
Total Program	20,140,600			143,136	20,283,736	19,519,950	69,460	694,326
<b>COMMUNITY WORKCENTERS</b>								
PERSONNEL COSTS	2,956,000			27,000	2,983,000	2,925,238		57,762
OPERATING EXPENSES	1,152,100			13,308	1,165,408	1,109,054	53,449	2,905
CAPITAL OUTLAY	191,200			5,241	196,441	172,318	7,250	16,873
Total Program	4,299,300			45,549	4,344,849	4,206,610	60,699	77,540
<b>COUNTY/OUT OF STATE PLACEMENT</b>								
PERSONNEL COSTS	72,900				72,900			72,900
OPERATING EXPENSES	13,683,700			(20,700)	13,663,000	13,541,138	3,500	118,362
CAPITAL OUTLAY	2,800				2,800			2,800
Total Program	13,759,400			(20,700)	13,738,700	13,541,138	3,500	194,062
<b>EDUCATION AND TREATMENT</b>								
PERSONNEL COSTS	2,117,200			5,000	2,122,200	2,052,315		69,885
OPERATING EXPENSES	1,605,900			(131,926)	1,473,974	1,026,684	67,339	379,951
CAPITAL OUTLAY	48,100			41,893	89,993	88,384	1,199	410
Total Program	3,771,200			(85,033)	3,686,167	3,167,383	68,538	450,246

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ICI - OROFINO</b>								
PERSONNEL COSTS	7,401,800			(333,000)	7,068,800	6,688,984		379,816
OPERATING EXPENSES	2,073,700			102,426	2,176,126	1,797,104	142,307	236,715
CAPITAL OUTLAY	112,500			90,297	202,797	51,900	105,564	45,333
TRUSTEE/BENEFIT PAYMENT								
Total Program	9,588,000			(140,277)	9,447,723	8,537,988	247,871	661,864
<b>IMSI - BOISE</b>								
PERSONNEL COSTS	8,182,900			(1,400)	8,181,500	8,177,366		4,134
OPERATING EXPENSES	1,925,300			(407,482)	1,517,818	1,450,845	41,866	25,107
CAPITAL OUTLAY	49,400			118,208	167,608	155,898	11,495	215
Total Program	10,157,600			(290,674)	9,866,926	9,784,109	53,361	29,456
<b>ISCI - BOISE</b>								
PERSONNEL COSTS	18,822,900			349,400	19,172,300	19,159,531		12,769
OPERATING EXPENSES	4,386,100			28,723	4,414,823	4,222,281	191,244	1,298
CAPITAL OUTLAY	175,300			153,125	328,425	108,955	217,445	2,025
Total Program	23,384,300			531,248	23,915,548	23,490,767	408,689	16,092
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	7,695,200			(295,000)	7,400,200	7,300,309		99,891
OPERATING EXPENSES	3,849,000			(113,982)	3,735,018	3,228,711	106,021	400,286
CAPITAL OUTLAY	592,900			(135,376)	457,524	152,243	296,341	8,940
TRUSTEE/BENEFIT PAYMENT								
Total Program	12,137,100			(544,358)	11,592,742	10,681,263	402,362	509,117
<b>MEDICAL SERVICES CONTRACT</b>								
OPERATING EXPENSES	25,920,100			(65,200)	25,854,900	25,823,599		31,301
CAPITAL OUTLAY	180,800			200	181,000	181,000		
TRUSTEE/BENEFIT PAYMENT								
Total Program	26,100,900			(65,000)	26,035,900	26,004,599		31,301

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>NICI - COTTONWOOD</b>								
PERSONNEL COSTS	3,997,000				3,997,000	3,957,968		39,032
OPERATING EXPENSES	1,572,800			(59,925)	1,512,875	1,195,319	104,738	212,818
CAPITAL OUTLAY	553,800			75,925	629,725	403,218	3,305	223,202
Total Program	6,123,600			16,000	6,139,600	5,556,505	108,043	475,052
<b>PRISONS ADMINISTRATION</b>								
PERSONNEL COSTS	847,800			3,000	850,800	844,845		5,955
OPERATING EXPENSES	115,200			24,654	139,854	124,279	3,421	12,154
CAPITAL OUTLAY				51,822	51,822	39,352	11,304	1,166
Total Program	963,000			79,476	1,042,476	1,008,476	14,725	19,275
<b>PRIVATELY OPERATED STATE PRISON</b>								
OPERATING EXPENSES	29,766,000			(638,000)	29,128,000	29,125,722		2,278
TRUSTEE/BENEFIT PAYMENT								
Total Program	29,766,000			(638,000)	29,128,000	29,125,722		2,278
<b>PWCC - POCATELLO</b>								
PERSONNEL COSTS	4,958,100			(22,000)	4,936,100	4,880,235		55,865
OPERATING EXPENSES	1,013,800			(11,570)	1,002,230	936,426	48,003	17,801
CAPITAL OUTLAY	36,100			14,770	50,870	50,137		733
TRUSTEE/BENEFIT PAYMENT								
Total Program	6,008,000			(18,800)	5,989,200	5,866,798	48,003	74,399
<b>SAWC - ST ANTHONY</b>								
PERSONNEL COSTS	2,626,900			(10,000)	2,616,900	2,515,706		101,194
OPERATING EXPENSES	930,900			(30,852)	900,048	741,688	34,428	123,932
CAPITAL OUTLAY	17,500			12,798	30,298	7,476	21,232	1,590
Total Program	3,575,300			(28,054)	3,547,246	3,264,870	55,660	226,716

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>SICI - BOISE</b>								
PERSONNEL COSTS	6,317,000			(106,300)	6,210,700	6,012,107		198,593
OPERATING EXPENSES	1,933,900			70,364	2,004,264	1,738,986	79,238	186,040
CAPITAL OUTLAY	174,700			44,490	219,190	179,928	32,078	7,184
TRUSTEE/BENEFIT PAYMENT								
Total Program	8,425,600			8,554	8,434,154	7,931,021	111,316	391,817
<b>SOUTH BOISE WOMENS CORRECTIONAL CENTER</b>								
PERSONNEL COSTS	2,722,600			(2,700)	2,719,900	2,681,006		38,894
OPERATING EXPENSES	635,900			(86,049)	549,851	518,950	26,421	4,480
CAPITAL OUTLAY				41,449	41,449	16,493	22,343	2,613
Total Program	3,358,500			(47,300)	3,311,200	3,216,449	48,764	45,987
<b>SUBSTANCE USE DISORDER</b>								
PERSONNEL COSTS	1,444,800				1,444,800	1,400,359		44,441
OPERATING EXPENSES	65,800			61,033	126,833	122,702	4,131	
TRUSTEE/BENEFIT PAYMENT	5,875,400			647,000	6,522,400	5,979,561	93,042	449,797
Total Program	7,386,000			708,033	8,094,033	7,502,622	97,173	494,238
<b>Total Agency - 230</b>	<b>\$197,421,500</b>			<b>\$101,300</b>	<b>\$197,522,800</b>	<b>\$191,272,180</b>	<b>\$1,798,164</b>	<b>\$4,452,456</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**CORRECTIONAL INDUSTRIES - 231  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE MANUFACTURED GOODS</b>								
PERSONNEL COSTS		\$1,991,123			\$1,991,123	\$1,991,123		
OPERATING EXPENSES		7,365,408			7,365,408	7,365,408		
CAPITAL OUTLAY		6,207			6,207	6,207		
Total Program		9,362,738			9,362,738	9,362,738		
<b>Total Agency - 231</b>		\$9,362,738			\$9,362,738	\$9,362,738		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

COMMISSION OF PARDONS AND PAROLE - 232  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMISSION OF PARDONS AND PAROLE</b>								
PERSONNEL COSTS	\$1,900,900				\$1,900,900	\$1,850,153		\$50,747
OPERATING EXPENSES	444,800				444,800	392,709		52,091
CAPITAL OUTLAY	4,000				4,000	4,000		
Total Program	2,349,700				2,349,700	2,246,862		102,838
<b>Total Agency - 232</b>	<b>\$2,349,700</b>				<b>\$2,349,700</b>	<b>\$2,246,862</b>		<b>\$102,838</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF LABOR - 240**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOND INTEREST PAYMENT ACCOUNT</b>								
OPERATING EXPENSES		\$6,708,950			\$6,708,950	\$6,708,950		
Total Program		6,708,950			6,708,950	6,708,950		
<b>BOND PRINCIPAL PAYMENT ACCOUNT</b>								
OPERATING EXPENSES		43,425,000			43,425,000	43,425,000		
Total Program		43,425,000			43,425,000	43,425,000		
<b>CAREER INFORMATION SYSTEMS</b>								
PERSONNEL COSTS	\$389,600				389,600	357,075		\$32,525
OPERATING EXPENSES	226,100				226,100	200,127		25,973
Total Program	615,700				615,700	557,202		58,498
<b>EMPLOYMENT SERVICES</b>								
PERSONNEL COSTS	114,900				114,900	90,573		24,327
OPERATING EXPENSES	750,000				750,000	470,995		279,005
Total Program	864,900				864,900	561,568		303,332
<b>HUMAN RIGHTS COMMISSION</b>								
PERSONNEL COSTS	639,500				639,500	639,312		188
OPERATING EXPENSES	401,800				401,800	285,470		116,330
Total Program	1,041,300				1,041,300	924,782		116,518
<b>LABOR-ADMINISTRATION</b>								
PERSONNEL COSTS		39,694,107			39,694,107	39,694,107		
OPERATING EXPENSES		10,636,354			10,636,354	10,636,354		
CAPITAL OUTLAY		1,908,290			1,908,290	1,908,290		
TRUSTEE/BENEFIT PAYMENT		17,684,867			17,684,867	17,684,867		
Total Program		69,923,618			69,923,618	69,923,618		
<b>LABOR-UNEMPLOYMENT INSURANCE BENEFITS</b>								
OPERATING EXPENSES		25,507			25,507	25,507		
TRUSTEE/BENEFIT PAYMENT		154,833,722			154,833,722	154,833,722		
Total Program		154,859,229			154,859,229	154,859,229		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF LABOR - 240  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>SERVE IDAHO</b>								
PERSONNEL COSTS	273,500				273,500	153,188		120,312
OPERATING EXPENSES	370,100				370,100	106,807		263,293
TRUSTEE/BENEFIT PAYMENT	2,050,000				2,050,000	1,819,000		231,000
Total Program	2,693,600				2,693,600	2,078,995		614,605
<b>WAGE AND HOUR</b>								
PERSONNEL COSTS	388,400				388,400	374,964		13,436
OPERATING EXPENSES	138,800	35,611			174,411	125,459		48,952
Total Program	527,200	35,611			562,811	500,423		62,388
<b>Total Agency - 240</b>	<b>\$5,742,700</b>	<b>\$274,952,408</b>			<b>\$280,695,108</b>	<b>\$279,539,767</b>		<b>\$1,155,341</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION AND SUPPORT SERVICE</b>								
PERSONNEL COSTS	\$3,969,400				\$3,969,400	\$3,706,770		\$262,630
OPERATING EXPENSES	3,376,500				3,376,500	3,046,170		330,330
CAPITAL OUTLAY	109,700			\$3,160	112,860	73,725		39,135
Total Program	7,455,600			3,160	7,458,760	6,826,665		632,095
<b>AIR QUALITY</b>								
PERSONNEL COSTS	5,124,400			225,000	5,349,400	5,127,393		222,007
OPERATING EXPENSES	1,307,500			(60,000)	1,247,500	1,098,551		148,949
CAPITAL OUTLAY	32,000			60,000	92,000	79,787		12,213
TRUSTEE/BENEFIT PAYMENT	81,400				81,400	31,186		50,214
Total Program	6,545,300			225,000	6,770,300	6,336,917		433,383
<b>COEUR D' ALENE BASIN COMMISSION</b>								
PERSONNEL COSTS	175,500				175,500	133,634		41,866
OPERATING EXPENSES	279,100			10,000	289,100	20,288		268,812
TRUSTEE/BENEFIT PAYMENT	50,000				50,000			50,000
Total Program	504,600			10,000	514,600	153,922		360,678
<b>HAZARDOUS WASTE EMERGENCY</b>								
OPERATING EXPENSES		\$4,881			4,881	4,881		
TRUSTEE/BENEFIT PAYMENT		300,000			300,000	300,000		
Total Program		304,881			304,881	304,881		
<b>INEEL OVERSIGHT</b>								
PERSONNEL COSTS	930,200				930,200	767,672		162,528
OPERATING EXPENSES	477,500			450,000	927,500	698,039		229,461
CAPITAL OUTLAY	40,000				40,000			40,000
TRUSTEE/BENEFIT PAYMENT	596,900			(450,000)	146,900	19,000		127,900
Total Program	2,044,600				2,044,600	1,484,711		559,889

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF ENVIRONMENTAL QUALITY - 245  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>WASTE MANAGEMENT AND REMEDIATION</b>								
PERSONNEL COSTS	6,069,600			(160,000)	5,909,600	4,990,629		918,971
OPERATING EXPENSES	20,936,300		\$4,000,000	(320,000)	24,616,300	18,503,450	\$15,000	6,097,850
TRUSTEE/BENEFIT PAYMENT	652,400			310,000	962,400	641,358		321,042
Total Program	27,658,300		4,000,000	(170,000)	31,488,300	24,135,437	15,000	7,337,863
<b>WATER QUALITY</b>								
PERSONNEL COSTS	10,770,100			(65,000)	10,705,100	10,433,581		271,519
OPERATING EXPENSES	3,101,600			(174,000)	2,927,600	1,976,675	90,000	860,925
CAPITAL OUTLAY				224,000	224,000	207,781		16,219
TRUSTEE/BENEFIT PAYMENT	3,874,300			(50,000)	3,824,300	2,867,662		956,638
Total Program	17,746,000			(65,000)	17,681,000	15,485,699	90,000	2,105,301
<b>Total Agency - 245</b>	<b>\$61,954,400</b>	<b>\$304,881</b>	<b>\$4,000,000</b>	<b>\$3,160</b>	<b>\$66,262,441</b>	<b>\$54,728,232</b>	<b>\$105,000</b>	<b>\$11,429,209</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF FINANCE - 250  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
DEPARTMENT OF FINANCE								
PERSONNEL COSTS	\$4,823,300			(\$85,000)	\$4,738,300	\$4,697,881		\$40,419
OPERATING EXPENSES	1,555,100				1,555,100	1,472,958		82,142
CAPITAL OUTLAY	21,400			85,000	106,400	106,333		67
Total Program	6,399,800				6,399,800	6,277,172		122,628
<b>Total Agency - 250</b>	<b>\$6,399,800</b>				<b>\$6,399,800</b>	<b>\$6,277,172</b>		<b>\$122,628</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF FISH AND GAME - 260**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$7,671,100				\$7,671,100	\$6,883,729		\$787,371
OPERATING EXPENSES	4,460,100			\$113,822	4,573,922	3,289,287	\$982,667	301,968
CAPITAL OUTLAY	2,999,200			(171,800)	2,827,400	2,510,406	294,219	22,775
Total Program	15,130,400			(57,978)	15,072,422	12,683,422	1,276,886	1,112,114
<b>COMMUNICATIONS</b>								
PERSONNEL COSTS	2,698,800			10,000	2,708,800	2,444,268		264,532
OPERATING EXPENSES	1,190,300			5,200	1,195,500	1,072,299		123,201
CAPITAL OUTLAY	751,300			103,300	854,600	217,566	587,536	49,498
Total Program	4,640,400			118,500	4,758,900	3,734,133	587,536	437,231
<b>ENFORCEMENT</b>								
PERSONNEL COSTS	7,714,100				7,714,100	7,177,664		536,436
OPERATING EXPENSES	2,077,400			111,575	2,188,975	2,089,840		99,135
CAPITAL OUTLAY	150,200			66,600	216,800	45,248	96,457	75,095
Total Program	9,941,700			178,175	10,119,875	9,312,752	96,457	710,666
<b>ENGINEERING</b>								
PERSONNEL COSTS	858,600				858,600	833,335		25,265
OPERATING EXPENSES	72,800			(25,900)	46,900	16,302		30,598
CAPITAL OUTLAY	6,600			5,900	12,500	5,273		7,227
Total Program	938,000			(20,000)	918,000	854,910		63,090
<b>FISHERIES</b>								
PERSONNEL COSTS	16,939,100			(550,000)	16,389,100	14,991,566		1,397,534
OPERATING EXPENSES	13,938,100			(235,599)	13,702,501	13,019,206	140,961	542,334
CAPITAL OUTLAY	16,119,000			565,390	16,684,390	12,026,643	4,078,515	579,232
Total Program	46,996,200			(220,209)	46,775,991	40,037,415	4,219,476	2,519,100

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF FISH AND GAME - 260**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>WILDLIFE</b>								
PERSONNEL COSTS	9,664,200			540,000	10,204,200	9,234,052		970,148
OPERATING EXPENSES	8,958,000			(869,598)	8,088,402	7,397,156	128,709	562,537
CAPITAL OUTLAY	206,300			446,900	653,200	554,219	59,500	39,481
TRUSTEE/BENEFIT PAYMENT	174,800			6,500	181,300	181,201		99
Total Program	19,003,300			123,802	19,127,102	17,366,628	188,209	1,572,265
<b>WINTER FEEDING AND HABITAT IMPROVEMENT</b>								
PERSONNEL COSTS	1,622,000				1,622,000	1,097,263		524,737
OPERATING EXPENSES	2,345,800			(901,950)	1,443,850	953,092	20,503	470,255
CAPITAL OUTLAY	56,700			841,950	898,650	852,659	20,609	25,382
TRUSTEE/BENEFIT PAYMENT	600,000				600,000	222,092		377,908
Total Program	4,624,500			(60,000)	4,564,500	3,125,106	41,112	1,398,282
<b>Total Agency - 260</b>	<b>\$101,274,500</b>			<b>\$62,290</b>	<b>\$101,336,790</b>	<b>\$87,114,366</b>	<b>\$6,409,676</b>	<b>\$7,812,748</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADULT MENTAL HEALTH SERVICES</b>								
PERSONNEL COSTS	\$15,012,400			(\$1,339,600)	\$13,672,800	\$13,558,860		\$113,940
OPERATING EXPENSES	2,686,000			(83,600)	2,602,400	2,595,938		6,462
CAPITAL OUTLAY				1,300	1,300	1,272		28
TRUSTEE/BENEFIT PAYMENT	1,331,200			576,300	1,907,500	1,535,622		371,878
Total Program	19,029,600			(845,600)	18,184,000	17,691,692		492,308
<b>BASIC MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	534,017,700			(26,000,000)	508,017,700	503,616,062		4,401,638
Total Program	534,017,700			(26,000,000)	508,017,700	503,616,062		4,401,638
<b>CHILD WELFARE</b>								
PERSONNEL COSTS	22,509,800			331,600	22,841,400	22,728,749		112,651
OPERATING EXPENSES	6,762,800			(43,400)	6,719,400	6,475,403		243,997
Total Program	29,272,600			288,200	29,560,800	29,204,152		356,648
<b>CHILDREN'S MENTAL HEALTH</b>								
PERSONNEL COSTS	5,681,800			(26,800)	5,655,000	5,163,970		491,030
OPERATING EXPENSES	1,990,200			(14,000)	1,976,200	921,747		1,054,453
CAPITAL OUTLAY				14,000	14,000	13,911		89
TRUSTEE/BENEFIT PAYMENT	4,586,100			(20,000)	4,566,100	3,528,306		1,037,794
Total Program	12,258,100			(46,800)	12,211,300	9,627,934		2,583,366
<b>COMMUNITY DEVELOPMENTAL DISABILITIES</b>								
PERSONNEL COSTS	10,847,600			(402,700)	10,444,900	10,443,982		918
OPERATING EXPENSES	2,205,900			49,300	2,255,200	2,170,707		84,493
CAPITAL OUTLAY				4,200	4,200	4,050		150
TRUSTEE/BENEFIT PAYMENT	5,166,700			365,100	5,531,800	4,563,753		968,047
Total Program	18,220,200			15,900	18,236,100	17,182,492		1,053,608
<b>COMMUNITY HOSPITALIZATION</b>								
TRUSTEE/BENEFIT PAYMENT	2,790,000			20,000	2,810,000	2,809,637		363
Total Program	2,790,000			20,000	2,810,000	2,809,637		363

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COORDINATED MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	417,580,600			(56,000,000)	361,580,600	342,645,734		18,934,866
Total Program	417,580,600			(56,000,000)	361,580,600	342,645,734		18,934,866
<b>DEVELOPMENTAL DISABILITIES COUNCIL</b>								
PERSONNEL COSTS	380,900				380,900	348,339		32,561
OPERATING EXPENSES	223,400			(10,000)	213,400	191,089		22,311
TRUSTEE/BENEFIT PAYMENT	31,600			10,000	41,600	41,333		267
Total Program	635,900				635,900	580,761		55,139
<b>DHW TRUST/CHILDRENS TRUST</b>								
PERSONNEL COSTS		\$66,578			66,578	66,578		
OPERATING EXPENSES		31,693			31,693	31,693		
TRUSTEE/BENEFIT PAYMENT		91,090			91,090	91,090		
Total Program		189,361			189,361	189,361		
<b>DOMESTIC VIOLENCE COUNCIL</b>								
PERSONNEL COSTS	268,000				268,000	232,578		35,422
OPERATING EXPENSES	271,400				271,400	109,666		161,734
TRUSTEE/BENEFIT PAYMENT	3,587,200				3,587,200	3,402,258		184,942
Total Program	4,126,600				4,126,600	3,744,502		382,098
<b>EMERGENCY MEDICAL SERVICES</b>								
PERSONNEL COSTS	2,033,900			(102,100)	1,931,800	1,877,702		54,098
OPERATING EXPENSES	1,700,400			(409,200)	1,291,200	1,026,436		264,764
TRUSTEE/BENEFIT PAYMENT	1,795,000				1,795,000	1,523,582		271,418
Total Program	5,529,300			(511,300)	5,018,000	4,427,720		590,280
<b>ENHANCED MEDICAID PLAN</b>								
TRUSTEE/BENEFIT PAYMENT	893,300,400			82,000,000	975,300,400	966,022,292		9,278,108
Total Program	893,300,400			82,000,000	975,300,400	966,022,292		9,278,108

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FOSTER AND ASSISTANCE PAYMENTS</b>								
TRUSTEE/BENEFIT PAYMENT	26,653,400			563,500	27,216,900	25,969,388		1,247,512
Total Program	26,653,400			563,500	27,216,900	25,969,388		1,247,512
<b>INDIRECT SUPPORT SERVICES</b>								
PERSONNEL COSTS	20,295,900		\$700,000	(1,159,200)	19,836,700	19,019,434		817,266
OPERATING EXPENSES	16,610,400			(39,257)	16,571,143	15,935,249	\$253,182	382,712
CAPITAL OUTLAY	1,373,000			195,208	1,568,208	1,475,515	48,900	43,793
Total Program	38,279,300		700,000	(1,003,249)	37,976,051	36,430,198	302,082	1,243,771
<b>LABORATORY SERVICES</b>								
PERSONNEL COSTS	2,728,600			(149,800)	2,578,800	2,578,752		48
OPERATING EXPENSES	1,564,600			(315,159)	1,249,441	1,183,102		66,339
CAPITAL OUTLAY	31,600			121,200	152,800	85,944		66,856
Total Program	4,324,800			(343,759)	3,981,041	3,847,798		133,243
<b>LICENSING AND CERTIFICATION</b>								
PERSONNEL COSTS	4,142,300			293,900	4,436,200	4,208,198		228,002
OPERATING EXPENSES	899,000			39,000	938,000	731,927		206,073
Total Program	5,041,300			332,900	5,374,200	4,940,125		434,075
<b>MEDICAL ADMINISTRATION</b>								
PERSONNEL COSTS	14,841,100			(1,029,400)	13,811,700	13,648,619		163,081
OPERATING EXPENSES	53,859,800			(850,100)	53,009,700	44,597,896	4,128,800	4,283,004
CAPITAL OUTLAY	41,000				41,000			41,000
TRUSTEE/BENEFIT PAYMENT	2,857,800				2,857,800	1,175,550		1,682,250
Total Program	71,599,700			(1,879,500)	69,720,200	59,422,065	4,128,800	6,169,335
<b>MEDICALLY INDIGENT</b>								
PERSONNEL COSTS	117,600			(9,600)	108,000	106,252		1,748
OPERATING EXPENSES	15,100			9,600	24,700	3,379		21,321
Total Program	132,700				132,700	109,631		23,069

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC HEALTH SERVICES</b>								
PERSONNEL COSTS	8,410,900			517,900	8,928,800	8,928,154		646
OPERATING EXPENSES	31,383,200			1,312,400	32,695,600	29,049,263	31,860	3,614,477
CAPITAL OUTLAY				13,400	13,400	13,090		310
TRUSTEE/BENEFIT PAYMENT	54,575,300			294,800	54,870,100	52,112,992	124,196	2,632,912
Total Program	94,369,400			2,138,500	96,507,900	90,103,499	156,056	6,248,345
<b>SELF-RELIANCE PROGRAMS</b>								
PERSONNEL COSTS	33,066,700			304,400	33,371,100	33,366,381		4,719
OPERATING EXPENSES	34,231,300			(74,300)	34,157,000	28,064,492	5,800,757	291,751
CAPITAL OUTLAY				104,410	104,410	95,237		9,173
Total Program	67,298,000			334,510	67,632,510	61,526,110	5,800,757	305,643
<b>SERVICE INTEGRATION</b>								
PERSONNEL COSTS	1,918,000			3,900	1,921,900	1,921,360		540
OPERATING EXPENSES	290,200			64,600	354,800	340,488		14,312
TRUSTEE/BENEFIT PAYMENT	2,950,000			20,500	2,970,500	2,855,351		115,149
Total Program	5,158,200			89,000	5,247,200	5,117,199		130,001
<b>SOUTHWEST IDAHO TREATMENT CENTER</b>								
PERSONNEL COSTS	12,951,700			(1,471,600)	11,480,100	9,227,061		2,253,039
OPERATING EXPENSES	2,396,800			(53,500)	2,343,300	1,896,010		447,290
TRUSTEE/BENEFIT PAYMENT	231,100			(32,800)	198,300	190,725		7,575
Total Program	15,579,600			(1,557,900)	14,021,700	11,313,796		2,707,904
<b>STATE HOSPITAL NORTH</b>								
PERSONNEL COSTS	6,388,100			(107,500)	6,280,600	6,270,592		10,008
OPERATING EXPENSES	1,039,300			300,400	1,339,700	1,297,184		42,516
TRUSTEE/BENEFIT PAYMENT	62,200				62,200	59,382		2,818
Total Program	7,489,600			192,900	7,682,500	7,627,158		55,342

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF HEALTH AND WELFARE - 270  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE HOSPITAL SOUTH</b>								
PERSONNEL COSTS	16,725,400			486,700	17,212,100	17,205,078		7,022
OPERATING EXPENSES	2,864,900			289,200	3,154,100	3,150,729		3,371
CAPITAL OUTLAY	69,600			133,663	203,263	203,105		158
TRUSTEE/BENEFIT PAYMENT	233,800			60,000	293,800	293,433		367
Total Program	19,893,700			969,563	20,863,263	20,852,345		10,918
<b>SUBSTANCE ABUSE SERVICES</b>								
PERSONNEL COSTS	1,308,700			(280,500)	1,028,200	921,050		107,150
OPERATING EXPENSES	4,921,500			162,000	5,083,500	4,571,110		512,390
TRUSTEE/BENEFIT PAYMENT	13,070,400				13,070,400	12,052,869		1,017,531
Total Program	19,300,600			(118,500)	19,182,100	17,545,029		1,637,071
<b>TAFI/AABD BENEFIT PAYMENTS</b>								
TRUSTEE/BENEFIT PAYMENT	77,299,300			1,451,000	78,750,300	75,041,548		3,708,752
Total Program	77,299,300			1,451,000	78,750,300	75,041,548		3,708,752
<b>Total Agency - 270</b>	<b>\$2,389,180,600</b>	<b>\$189,361</b>	<b>\$700,000</b>	<b>\$89,365</b>	<b>\$2,390,159,326</b>	<b>\$2,317,588,228</b>	<b>\$10,387,695</b>	<b>\$62,183,403</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF INSURANCE - 280**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDIVIDUAL HIGH RISK REINSURANCE</b>								
TRUSTEE/BENEFIT PAYMENT		\$4,015,191			\$4,015,191	\$4,015,191		
Total Program		4,015,191			4,015,191	4,015,191		
<b>INSURANCE INSOLVENCY ADMINISTRATION</b>								
PERSONNEL COSTS	\$100,000				100,000			\$100,000
OPERATING EXPENSES	100,000				100,000			100,000
Total Program	200,000				200,000			200,000
<b>INSURANCE REFUNDS</b>								
TRUSTEE/BENEFIT PAYMENT		2,931,863			2,931,863	2,931,863		
Total Program		2,931,863			2,931,863	2,931,863		
<b>INSURANCE REGULATION</b>								
PERSONNEL COSTS	4,106,300				4,106,300	3,976,351		129,949
OPERATING EXPENSES	2,905,100			(\$15,179)	2,889,921	2,126,028	\$8,830	755,063
CAPITAL OUTLAY	99,400			16,000	115,400	92,277	17,128	5,995
Total Program	7,110,800			821	7,111,621	6,194,656	25,958	891,007
<b>LIQUIDATIONS</b>								
OPERATING EXPENSES		4,886			4,886	4,886		
Total Program		4,886			4,886	4,886		
<b>STATE FIRE MARSHAL</b>								
PERSONNEL COSTS	632,400				632,400	615,438		16,962
OPERATING EXPENSES	336,200			(5,400)	330,800	215,993	374	114,433
CAPITAL OUTLAY	83,900			5,400	89,300	88,708		592
Total Program	1,052,500				1,052,500	920,139	374	131,987
<b>Total Agency - 280</b>	<b>\$8,363,300</b>	<b>\$6,951,940</b>		<b>\$821</b>	<b>\$15,316,061</b>	<b>\$14,066,735</b>	<b>\$26,332</b>	<b>\$1,222,994</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**JUVENILE CORRECTIONS - 285**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ADMINISTRATION</b>								
PERSONNEL COSTS	\$2,015,800				\$2,015,800	\$1,975,753		\$40,047
OPERATING EXPENSES	792,500			(\$4,067)	788,433	739,886		48,547
CAPITAL OUTLAY	99,000			4,067	103,067	102,434		633
TRUSTEE/BENEFIT PAYMENT	20,000				20,000	15,409		4,591
Total Program	2,927,300				2,927,300	2,833,482		93,818
<b>COMMUNITY OPERATIONS AND PROGRAM SERVICES</b>								
PERSONNEL COSTS	1,423,900				1,423,900	1,340,357		83,543
OPERATING EXPENSES	557,700			(6,085)	551,615	401,858		149,757
CAPITAL OUTLAY	9,000			13,420	22,420	21,482		938
TRUSTEE/BENEFIT PAYMENT	11,295,900			(93,256)	11,202,644	9,802,682		1,399,962
Total Program	13,286,500			(85,921)	13,200,579	11,566,379		1,634,200
<b>COMMUNITY-BASED SUBSTANCE ABUSE/MHS</b>								
PERSONNEL COSTS	145,900				145,900	117,755		28,145
OPERATING EXPENSES	54,900			(257)	54,643	19,599		35,044
CAPITAL OUTLAY				257	257	257		
TRUSTEE/BENEFIT PAYMENT	3,830,700				3,830,700	3,014,366	\$293,565	522,769
Total Program	4,031,500				4,031,500	3,151,977	293,565	585,958
<b>INSTITUTIONS</b>								
PERSONNEL COSTS	18,108,400			(30,000)	18,078,400	18,040,829		37,571
OPERATING EXPENSES	3,458,300			89,501	3,547,801	3,268,215		279,586
CAPITAL OUTLAY	32,400			187,042	219,442	203,993	7,954	7,495
TRUSTEE/BENEFIT PAYMENT	6,291,900			(160,622)	6,131,278	5,757,928		373,350
Total Program	27,891,000			85,921	27,976,921	27,270,965	7,954	698,002
<b>Total Agency - 285</b>	<b>\$48,136,300</b>				<b>\$48,136,300</b>	<b>\$44,822,803</b>	<b>\$301,519</b>	<b>\$3,011,978</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO TRANSPORTATION DEPARTMENT - 290**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATIVE SERVICES DIVISION</b>								
PERSONNEL COSTS	\$14,338,100			(\$914,600)	\$13,423,500	\$13,000,712		\$422,788
OPERATING EXPENSES	7,294,700			681,208	7,975,908	6,521,781	\$1,107,697	346,430
CAPITAL OUTLAY	597,600			82,700	680,300	580,279	96,573	3,448
TRUSTEE/BENEFIT PAYMENT	330,000				330,000	107,610		222,390
Total Program	22,560,400			(150,692)	22,409,708	20,210,382	1,204,270	995,056
<b>AERONAUTICS DIVISION</b>								
PERSONNEL COSTS	1,011,300				1,011,300	907,488		103,812
OPERATING EXPENSES	907,800				907,800	519,862	281,670	106,268
CAPITAL OUTLAY	112,400				112,400	18,186	6,990	87,224
TRUSTEE/BENEFIT PAYMENT	1,631,610				1,631,610	343,823		1,287,787
Total Program	3,663,110				3,663,110	1,789,359	288,660	1,585,091
<b>CAPITAL FACILITIES UNIT</b>								
CAPITAL OUTLAY	2,850,000			15,950	2,865,950	1,259,287	1,606,663	
Total Program	2,850,000			15,950	2,865,950	1,259,287	1,606,663	
<b>CONTRACT CONSTRUCTION/RIGHT-OF-WAY</b>								
OPERATING EXPENSES	20,681,937			(2,057,500)	18,624,437	5,205,061		13,419,376
CAPITAL OUTLAY	424,219,537			4,256,545	428,476,082	287,969,882		140,506,200
TRUSTEE/BENEFIT PAYMENT	6,205,661			1,000,000	7,205,661	5,848,324		1,357,337
Total Program	451,107,135			3,199,045	454,306,180	299,023,267		155,282,913
<b>GARVEE PROGRAM</b>								
OPERATING EXPENSES		\$3,951,866			3,951,866	3,951,866		
CAPITAL OUTLAY		50,526,366			50,526,366	50,526,366		
DEBT SERVICE		50,163,103			50,163,103	50,163,103		
Total Program		104,641,335			104,641,335	104,641,335		



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO TRANSPORTATION DEPARTMENT - 290**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>HIGHWAY OPERATIONS DIVISION</b>								
PERSONNEL COSTS	86,156,062			(4,557,190)	81,598,872	78,877,210		2,721,662
OPERATING EXPENSES	51,980,568			455,936	52,436,504	39,083,699	11,748,603	1,604,202
CAPITAL OUTLAY	24,533,700			1,869,711	26,403,411	16,930,121	9,462,535	10,755
TRUSTEE/BENEFIT PAYMENT	2,405,000				2,405,000	2,007,857	221,565	175,578
Total Program	165,075,330			(2,231,543)	162,843,787	136,898,887	21,432,703	4,512,197
<b>LOCAL ASSISTANCE</b>								
PERSONNEL COSTS		14,379			14,379	14,379		
OPERATING EXPENSES		6,118			6,118	6,118		
CAPITAL OUTLAY		695,972			695,972	695,972		
TRUSTEE/BENEFIT PAYMENT		16,710			16,710	16,710		
Total Program		733,179			733,179	733,179		
<b>MOTOR VEHICLES DIVISION</b>								
PERSONNEL COSTS	12,846,900			(130,000)	12,716,900	12,237,632		479,268
OPERATING EXPENSES	18,669,300			(118,678)	18,550,622	9,230,365	4,798,329	4,521,928
CAPITAL OUTLAY	409,800			188,256	598,056	363,811	138,136	96,109
Total Program	31,926,000			(60,422)	31,865,578	21,831,808	4,936,465	5,097,305
<b>PLATE MANUFACTURING FUND</b>								
OPERATING EXPENSES		2,835,346			2,835,346	2,835,346		
Total Program		2,835,346			2,835,346	2,835,346		
<b>TRANSPORTATION PERFORMANCE</b>								
PERSONNEL COSTS	988,300				988,300	832,846		155,454
OPERATING EXPENSES	908,053			521,586	1,429,639	649,514	618,712	161,413
CAPITAL OUTLAY	2,600				2,600	2,590		10
TRUSTEE/BENEFIT PAYMENT	9,355,822			491,914	9,847,736	8,663,725	1,162,600	21,411
Total Program	11,254,775			1,013,500	12,268,275	10,148,675	1,781,312	338,288

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO TRANSPORTATION DEPARTMENT - 290  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>TRUST REFUND/DISTRIBUTION</b>								
OPERATING EXPENSES		1,415			1,415	1,415		
TRUSTEE/BENEFIT PAYMENT		120,643,564			120,643,564	120,643,564		
Total Program		120,644,979			120,644,979	120,644,979		
<b>Total Agency - 290</b>	\$688,436,750	\$228,854,839		\$1,785,838	\$919,077,427	\$720,016,504	\$31,250,073	\$167,810,850

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**INDUSTRIAL COMMISSION - 300**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ADJUDICATION</b>								
PERSONNEL COSTS	\$1,752,500			(\$39,000)	\$1,713,500	\$1,710,851		\$2,649
OPERATING EXPENSES	562,400				562,400	463,208		99,192
CAPITAL OUTLAY	11,300				11,300	9,117	\$1,476	707
Total Program	2,326,200			(39,000)	2,287,200	2,183,176	1,476	102,548
<b>COMPENSATION</b>								
PERSONNEL COSTS	2,994,200			54,000	3,048,200	3,040,208		7,992
OPERATING EXPENSES	1,089,600				1,089,600	871,243		218,357
CAPITAL OUTLAY	54,100			7,240	61,340	58,544	2,473	323
TRUSTEE/BENEFIT PAYMENT	1,263,100				1,263,100	1,153,138		109,962
Total Program	5,401,000			61,240	5,462,240	5,123,133	2,473	336,634
<b>CRIME VICTIMS COMPENSATION</b>								
PERSONNEL COSTS	722,000				722,000	720,611		1,389
OPERATING EXPENSES	233,800				233,800	178,722		55,078
CAPITAL OUTLAY	42,300				42,300	41,069		1,231
TRUSTEE/BENEFIT PAYMENT	2,800,000		\$130,000		2,930,000	2,930,000		
Total Program	3,798,100		130,000		3,928,100	3,870,402		57,698
<b>REHABILITATION</b>								
PERSONNEL COSTS	2,929,000			(15,000)	2,914,000	2,894,710		19,290
OPERATING EXPENSES	632,100				632,100	553,445		78,655
CAPITAL OUTLAY	8,300				8,300	6,773	463	1,064
Total Program	3,569,400			(15,000)	3,554,400	3,454,928	463	99,009
<b>Total Agency - 300</b>	<b>\$15,094,700</b>		<b>\$130,000</b>	<b>\$7,240</b>	<b>\$15,231,940</b>	<b>\$14,631,639</b>	<b>\$4,412</b>	<b>\$595,889</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF LANDS - 320**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>FOREST AND RANGE FIRE PROTECTION</b>								
PERSONNEL COSTS	\$4,556,900			\$147,413	\$4,704,313	\$4,344,683		\$359,630
OPERATING EXPENSES	1,522,000			(186,400)	1,335,600	918,397	\$97,086	320,117
CAPITAL OUTLAY	397,400			20,608	418,008	335,227	80,418	2,363
TRUSTEE/BENEFIT PAYMENT	3,599,200			36,300	3,635,500	2,941,599		693,901
Total Program	10,075,500			17,921	10,093,421	8,539,906	177,504	1,376,011
<b>FOREST AND RANGE FIRE PROTECTION-DEFICIENCY</b>								
PERSONNEL COSTS	129,500				129,500	3,775,476		(3,645,976)
OPERATING EXPENSES	22,100				22,100	11,990,704		(11,968,604)
CAPITAL OUTLAY						111,889		(111,889)
Total Program	151,600				151,600	15,878,069		(15,726,469)
<b>FOREST RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	11,182,900			(40,913)	11,141,987	10,114,417		1,027,570
OPERATING EXPENSES	9,674,100				9,674,100	6,698,724	1,356,843	1,618,533
CAPITAL OUTLAY	438,800			26,251	465,051	310,250	69,063	85,738
TRUSTEE/BENEFIT PAYMENT	1,326,300				1,326,300	297,034		1,029,266
Total Program	22,622,100			(14,662)	22,607,438	17,420,425	1,425,906	3,761,107
<b>LAND BANK</b>								
CAPITAL OUTLAY		\$175,650			175,650	175,650		
Total Program		175,650			175,650	175,650		
<b>LAND RANGE/MINERAL RESOURCES MANAGEMENT</b>								
PERSONNEL COSTS	2,839,500			(76,477)	2,763,023	2,482,090		280,933
OPERATING EXPENSES	3,357,300			(225,268)	3,132,032	1,888,500	135,947	1,107,585
CAPITAL OUTLAY	27,200			228,208	255,408	220,502	32,440	2,466
Total Program	6,224,000			(73,537)	6,150,463	4,591,092	168,387	1,390,984

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

DEPARTMENT OF LANDS - 320  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>SCALING PRACTICES</b>								
PERSONNEL COSTS	181,000				181,000	155,136		25,864
OPERATING EXPENSES	46,700			(5,000)	41,700	20,805		20,895
CAPITAL OUTLAY	9,100			5,000	14,100	5,482	8,618	
Total Program	236,800				236,800	181,423	8,618	46,759
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	3,252,500			120,077	3,372,577	3,372,577		
OPERATING EXPENSES	3,096,500				3,096,500	2,312,321	14,656	769,523
CAPITAL OUTLAY	478,600			296	478,896	303,474	169,270	6,152
Total Program	6,827,600			120,373	6,947,973	5,988,372	183,926	775,675
<b>Total Agency - 320</b>	<b>\$46,137,600</b>	<b>\$175,650</b>		<b>\$50,095</b>	<b>\$46,363,345</b>	<b>\$52,774,937</b>	<b>\$1,964,341</b>	<b>(\$8,375,933)</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**ENDOWMENT FUND INVESTMENT BOARD - 322**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ENDOWMENT FUND INVESTMENT BOARD</b>								
PERSONNEL COSTS	\$402,300				\$402,300	\$402,299		\$1
OPERATING EXPENSES	202,000				202,000	201,520		480
CAPITAL OUTLAY	3,300				3,300	1,806		1,494
Total Program	607,600				607,600	605,625		1,975
<b>INVESTMENT MANAGEMENT - EFIB</b>								
OPERATING EXPENSES		\$5,444,445			5,444,445	5,444,445		
Total Program		5,444,445			5,444,445	5,444,445		
<b>Total Agency - 322</b>	<b>\$607,600</b>	<b>\$5,444,445</b>			<b>\$6,052,045</b>	<b>\$6,050,070</b>		<b>\$1,975</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO STATE POLICE - 330**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>DIRECTORS OFFICE</b>								
PERSONNEL COSTS	\$1,971,500			(\$56,444)	\$1,915,056	\$1,907,190		\$7,866
OPERATING EXPENSES	412,200			24,535	436,735	402,861	\$1,436	32,438
CAPITAL OUTLAY				6,459	6,459	2,716	3,743	
Total Program	2,383,700			(25,450)	2,358,250	2,312,767	5,179	40,304
<b>DIRECTOR'S OFFICE</b>								
PERSONNEL COSTS	74,800				74,800	52,405		22,395
OPERATING EXPENSES	18,100				18,100	2,506		15,594
Total Program	92,900				92,900	54,911		37,989
<b>EXECUTIVE PROTECTION</b>								
PERSONNEL COSTS	453,700			48,475	502,175	502,175		
OPERATING EXPENSES	76,700			40	76,740	76,692		48
CAPITAL OUTLAY								
Total Program	530,400			48,515	578,915	578,867		48
<b>FORENSIC SERVICES</b>								
PERSONNEL COSTS	2,828,200			15,589	2,843,789	2,820,466		23,323
OPERATING EXPENSES	1,180,200			(294,369)	885,831	797,014	9,928	78,889
CAPITAL OUTLAY				335,160	335,160	207,965	126,840	355
Total Program	4,008,400			56,380	4,064,780	3,825,445	136,768	102,567
<b>INVESTIGATIONS</b>								
PERSONNEL COSTS	6,009,200			(49,984)	5,959,216	5,759,671		199,545
OPERATING EXPENSES	1,845,600			(2,242)	1,843,358	1,314,600	54,806	473,952
CAPITAL OUTLAY	66,000			117,488	183,488	92,833	24,534	66,121
TRUSTEE/BENEFIT PAYMENT	201,600			76,300	277,900	273,876		4,024
Total Program	8,122,400			141,562	8,263,962	7,440,980	79,340	743,642

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**IDAHO STATE POLICE - 330**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>LAW ENFORCEMENT PROGRAMS</b>								
PERSONNEL COSTS	1,235,200			(17,577)	1,217,623	874,821		342,802
OPERATING EXPENSES	681,500			(40,801)	640,699	457,633	15,435	167,631
CAPITAL OUTLAY	386,800			46,895	433,695	393,158	40,527	10
Total Program	2,303,500			(11,483)	2,292,017	1,725,612	55,962	510,443
<b>PATROL</b>								
PERSONNEL COSTS	23,075,100			(589,346)	22,485,754	21,450,895		1,034,859
OPERATING EXPENSES	5,289,400			166,806	5,456,206	4,499,992	465,861	490,353
CAPITAL OUTLAY	1,473,200			504,155	1,977,355	1,759,860	74,317	143,178
TRUSTEE/BENEFIT PAYMENT	5,173,100			(2,100)	5,171,000	3,632,777		1,538,223
Total Program	35,010,800			79,515	35,090,315	31,343,524	540,178	3,206,613
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>								
PERSONNEL COSTS	1,916,300				1,916,300	1,748,261		168,039
OPERATING EXPENSES	2,143,300			(61,500)	2,081,800	1,672,756	125,267	283,777
CAPITAL OUTLAY	171,200			65,802	237,002	135,434	92,930	8,638
TRUSTEE/BENEFIT PAYMENT	95,400				95,400	95,400		
Total Program	4,326,200			4,302	4,330,502	3,651,851	218,197	460,454
<b>SPECIAL PROGRAMS</b>								
PERSONNEL COSTS		\$1,726			1,726	1,726		
OPERATING EXPENSES		519			519	519		
TRUSTEE/BENEFIT PAYMENT		294,315			294,315	294,315		
Total Program		296,560			296,560	296,560		



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

IDAHO STATE POLICE - 330  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>SUPPORT SERVICES</b>								
PERSONNEL COSTS	2,874,500			(140,459)	2,734,041	2,695,951		38,090
OPERATING EXPENSES	2,550,100			(42,696)	2,507,404	2,248,613	45,532	213,259
CAPITAL OUTLAY	25,000			180,935	205,935	52,419	135,362	18,154
TRUSTEE/BENEFIT PAYMENT	1,201,000				1,201,000	1,156,013		44,987
Total Program	6,650,600			(2,220)	6,648,380	6,152,996	180,894	314,490
<b>Total Agency - 330</b>	<b>\$63,428,900</b>	<b>\$296,560</b>		<b>\$291,121</b>	<b>\$64,016,581</b>	<b>\$57,383,513</b>	<b>\$1,216,518</b>	<b>\$5,416,550</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BRAND INSPECTOR - 331  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BRAND INSPECTION</b>								
PERSONNEL COSTS	\$2,112,400				\$2,112,400	\$2,046,214		\$66,186
OPERATING EXPENSES	387,400				387,400	349,108		38,292
CAPITAL OUTLAY	84,500			\$11,393	95,893	83,028		12,865
Total Program	2,584,300			11,393	2,595,693	2,478,350		117,343
<b>Total Agency - 331</b>	<b>\$2,584,300</b>			<b>\$11,393</b>	<b>\$2,595,693</b>	<b>\$2,478,350</b>		<b>\$117,343</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

IDAHO STATE RACING COMMISSION - 332  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>RACING COMMISSION</b>								
PERSONNEL COSTS	\$398,500				\$398,500	\$189,827		\$208,673
OPERATING EXPENSES	270,100			(\$1,700)	268,400	120,602		147,798
CAPITAL OUTLAY				1,700	1,700	1,376		324
TRUSTEE/BENEFIT PAYMENT	30,000	\$1,178,994			1,208,994	1,188,464		20,530
Total Program	698,600	1,178,994			1,877,594	1,500,269		377,325
<b>Total Agency - 332</b>	<b>\$698,600</b>	<b>\$1,178,994</b>			<b>\$1,877,594</b>	<b>\$1,500,269</b>		<b>\$377,325</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF PARKS AND RECREATION - 340**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>CAPITAL DEVELOPMENT</b>								
CAPITAL OUTLAY	\$10,226,895			\$450,379	\$10,677,274	\$2,683,806	\$262,066	\$7,731,402
Total Program	10,226,895			450,379	10,677,274	2,683,806	262,066	7,731,402
<b>MANAGEMENT SERVICES</b>								
PERSONNEL COSTS	2,513,300				2,513,300	2,251,756		261,544
OPERATING EXPENSES	2,006,000			(103,300)	1,902,700	1,574,049		328,651
CAPITAL OUTLAY	77,600				77,600	74,294		3,306
TRUSTEE/BENEFIT PAYMENT	10,325,100			(592,529)	9,732,571	5,638,964	3,083,062	1,010,545
Total Program	14,922,000			(695,829)	14,226,171	9,539,063	3,083,062	1,604,046
<b>PARK OPERATIONS</b>								
PERSONNEL COSTS	8,417,400				8,417,400	8,034,371		383,029
OPERATING EXPENSES	5,214,500			44,194	5,258,694	4,253,473	98,826	906,395
CAPITAL OUTLAY	1,320,400			237,421	1,557,821	1,464,647	23,024	70,150
TRUSTEE/BENEFIT PAYMENT	1,427,500				1,427,500	307,045	610,377	510,078
Total Program	16,379,800			281,615	16,661,415	14,059,536	732,227	1,869,652
<b>Total Agency - 340</b>	<b>\$41,528,695</b>			<b>\$36,165</b>	<b>\$41,564,860</b>	<b>\$26,282,405</b>	<b>\$4,077,355</b>	<b>\$11,205,100</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

LAVA HOT SPRINGS FOUNDATION - 341  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
LAVA HOT SPRINGS								
PERSONNEL COSTS	\$940,700				\$940,700	\$905,988		\$34,712
OPERATING EXPENSES	740,000				740,000	677,489		62,511
CAPITAL OUTLAY	1,649,600				1,649,600	1,634,901		14,699
Total Program	3,330,300				3,330,300	3,218,378		111,922
<b>Total Agency - 341</b>	<b>\$3,330,300</b>				<b>\$3,330,300</b>	<b>\$3,218,378</b>		<b>\$111,922</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF TAX APPEALS - 351  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF TAX APPEALS</b>								
PERSONNEL COSTS	\$409,400			(\$5,000)	\$404,400	\$395,781		\$8,619
OPERATING EXPENSES	68,500			5,000	73,500	71,738	\$1,362	400
Total Program	477,900				477,900	467,519	1,362	9,019
<b>Total Agency - 351</b>	\$477,900				\$477,900	\$467,519	\$1,362	\$9,019

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE TAX COMMISSION - 352**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AUDIT AND COLLECTIONS</b>								
PERSONNEL COSTS	\$15,483,900			(\$302,425)	\$15,181,475	\$15,159,815		\$21,660
OPERATING EXPENSES	2,858,000				2,858,000	2,761,303	\$36,875	59,822
Total Program	18,341,900			(302,425)	18,039,475	17,921,118	36,875	81,482
<b>GENERAL SERVICES</b>								
PERSONNEL COSTS	4,660,000			101,476	4,761,476	4,760,476		1,000
OPERATING EXPENSES	3,491,800			(87,000)	3,404,800	3,101,213	48,521	255,066
CAPITAL OUTLAY	103,800			216,759	320,559	275,458	43,943	1,158
Total Program	8,255,600			231,235	8,486,835	8,137,147	92,464	257,224
<b>PROPERTY TAX</b>								
PERSONNEL COSTS	2,548,100			110,291	2,658,391	2,658,391		
OPERATING EXPENSES	502,300				502,300	477,953		24,347
CAPITAL OUTLAY	8,800				8,800			8,800
Total Program	3,059,200			110,291	3,169,491	3,136,344		33,147
<b>REFUNDS SALES/INHERITANCE TAX PASSTHROUGH</b>								
TRUSTEE/BENEFIT PAYMENT		\$542,340,214			542,340,214	542,340,214		
Total Program		542,340,214			542,340,214	542,340,214		
<b>REVENUE OPERATIONS</b>								
PERSONNEL COSTS	3,954,800			59,658	4,014,458	4,006,558		7,900
OPERATING EXPENSES	2,331,400			(93,000)	2,238,400	2,198,876		39,524
CAPITAL OUTLAY	72,700				72,700	72,700		
Total Program	6,358,900			(33,342)	6,325,558	6,278,134		47,424
<b>REVENUE OPERATIONS II</b>								
PERSONNEL COSTS	12,000				12,000	12,000		
OPERATING EXPENSES	31,500				31,500	30,047		1,453
CAPITAL OUTLAY	6,000				6,000	5,142		858
Total Program	49,500				49,500	47,189		2,311

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE TAX COMMISSION - 352  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 352	\$36,065,100	\$542,340,214		\$5,759	\$578,411,073	\$577,860,146	\$129,339	\$421,588



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DEPARTMENT OF WATER RESOURCES - 360**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>MANAGEMENT AND SUPPORT SERVICES</b>								
PERSONNEL COSTS	\$1,170,900				\$1,170,900	\$1,151,700		\$19,200
OPERATING EXPENSES	970,800			(\$10,209)	960,591	941,312		19,279
CAPITAL OUTLAY	50,000			10,209	60,209	60,205		4
Total Program	2,191,700				2,191,700	2,153,217		38,483
<b>NORTH IDAHO ADJUDICATION COEUR D' ALENE BASIN</b>								
PERSONNEL COSTS	292,900				292,900	292,900		
OPERATING EXPENSES	193,100			(9,324)	183,776	148,962		34,814
CAPITAL OUTLAY				9,324	9,324	9,323		1
Total Program	486,000				486,000	451,185		34,815
<b>PLANNING AND TECHNICAL SERVICE</b>								
OPERATING EXPENSES		\$1,543,482			1,543,482	1,543,482		
CAPITAL OUTLAY		6,449			6,449	6,449		
Total Program		1,549,931			1,549,931	1,549,931		
<b>PLANNING AND TECHNICAL SERVICES</b>								
PERSONNEL COSTS	3,048,000			3,800	3,051,800	2,800,606		251,194
OPERATING EXPENSES	5,433,000			(90,186)	5,342,814	1,439,864		3,902,950
CAPITAL OUTLAY				49,136	49,136	49,023		113
TRUSTEE/BENEFIT PAYMENT	554,000				554,000	554,000		
Total Program	9,035,000			(37,250)	8,997,750	4,843,493		4,154,257
<b>WATER MANAGEMENT</b>								
PERSONNEL COSTS	6,207,100	48,719		(3,800)	6,252,019	5,691,363		560,656
OPERATING EXPENSES	3,132,800	249		(38,026)	3,095,023	2,982,234		112,789
CAPITAL OUTLAY	80,800			84,629	165,429	155,567	\$9,569	293
Total Program	9,420,700	48,968		42,803	9,512,471	8,829,164	9,569	673,738
<b>Total Agency - 360</b>	<b>\$21,133,400</b>	<b>\$1,598,899</b>		<b>\$5,553</b>	<b>\$22,737,852</b>	<b>\$17,826,990</b>	<b>\$9,569</b>	<b>\$4,901,293</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF PHARMACY - 421  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF PHARMACY</b>								
PERSONNEL COSTS	\$827,800				\$827,800	\$783,398		\$44,402
OPERATING EXPENSES	768,500			(\$8,170)	760,330	489,736	\$12,800	257,794
CAPITAL OUTLAY				16,000	16,000	16,000		
Total Program	1,596,300			7,830	1,604,130	1,289,134	12,800	302,196
<b>Total Agency - 421</b>	<b>\$1,596,300</b>			<b>\$7,830</b>	<b>\$1,604,130</b>	<b>\$1,289,134</b>	<b>\$12,800</b>	<b>\$302,196</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF ACCOUNTANCY - 422  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF ACCOUNTANCY</b>								
PERSONNEL COSTS	\$255,600				\$255,600	\$240,652		\$14,948
OPERATING EXPENSES	254,100				254,100	179,753		74,347
Total Program	509,700				509,700	420,405		89,295
<b>Total Agency - 422</b>	<b>\$509,700</b>				<b>\$509,700</b>	<b>\$420,405</b>		<b>\$89,295</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF DENTISTRY - 423  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF DENTISTRY</b>								
PERSONNEL COSTS	\$233,000				\$233,000	\$202,856		\$30,144
OPERATING EXPENSES	247,200				247,200	214,357		32,843
CAPITAL OUTLAY	7,000				7,000	5,988		1,012
Total Program	487,200				487,200	423,201		63,999
<b>Total Agency - 423</b>	\$487,200				\$487,200	\$423,201		\$63,999

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS - 424  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS</b>								
PERSONNEL COSTS	\$361,300				\$361,300	\$357,917		\$3,383
OPERATING EXPENSES	224,400				224,400	170,884		53,516
CAPITAL OUTLAY	700				700			700
Total Program	586,400				586,400	528,801		57,599
<b>Total Agency - 424</b>	<b>\$586,400</b>				<b>\$586,400</b>	<b>\$528,801</b>		<b>\$57,599</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF MEDICINE - 425  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF MEDICINE</b>								
PERSONNEL COSTS	\$818,700				\$818,700	\$818,684		\$16
OPERATING EXPENSES	708,800				708,800	620,372		88,428
CAPITAL OUTLAY	24,200				24,200	19,516		4,684
Total Program	1,551,700				1,551,700	1,458,572		93,128
<b>Total Agency - 425</b>	<b>\$1,551,700</b>				<b>\$1,551,700</b>	<b>\$1,458,572</b>		<b>\$93,128</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE BOARD OF NURSING - 426  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF NURSING</b>								
PERSONNEL COSTS	\$617,600				\$617,600	\$591,886		\$25,714
OPERATING EXPENSES	515,700				515,700	430,296		85,404
CAPITAL OUTLAY	2,600				2,600	2,039		561
Total Program	1,135,900				1,135,900	1,024,221		111,679
<b>Total Agency - 426</b>	\$1,135,900				\$1,135,900	\$1,024,221		\$111,679

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BUREAU OF OCCUPATIONAL LICENSES - 427  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BUREAU OF OCCUPATIONAL LICENSES</b>								
PERSONNEL COSTS	\$1,992,400				\$1,992,400	\$1,883,343		\$109,057
OPERATING EXPENSES	1,267,000			(\$4,600)	1,262,400	1,201,921		60,479
CAPITAL OUTLAY				4,600	4,600	4,561		39
TRUSTEE/BENEFIT PAYMENT	52,500				52,500	48,278		4,222
Total Program	3,311,900				3,311,900	3,138,103		173,797
<b>Total Agency - 427</b>	<b>\$3,311,900</b>				<b>\$3,311,900</b>	<b>\$3,138,103</b>		<b>\$173,797</b>



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**REAL ESTATE COMMISSION - 429  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO REAL ESTATE COMMISSION</b>								
PERSONNEL COSTS	\$890,700				\$890,700	\$773,622		\$117,078
OPERATING EXPENSES	555,000				555,000	475,358		79,642
Total Program	1,445,700				1,445,700	1,248,980		196,720
<b>Total Agency - 429</b>	<b>\$1,445,700</b>				<b>\$1,445,700</b>	<b>\$1,248,980</b>		<b>\$196,720</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**OUTFITTERS AND GUIDES - 434  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>OUTFITTERS AND GUIDES BOARD</b>								
PERSONNEL COSTS	\$348,800			(\$2,500)	\$346,300	\$311,991		\$34,309
OPERATING EXPENSES	201,700			2,500	204,200	204,196		4
Total Program	550,500				550,500	516,187		34,313
<b>Total Agency - 434</b>	<b>\$550,500</b>				<b>\$550,500</b>	<b>\$516,187</b>		<b>\$34,313</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**BOARD OF VETERINARY MEDICINE - 435  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOARD OF VETERINARY MEDICINE</b>								
PERSONNEL COSTS	\$140,400				\$140,400	\$140,371		\$29
OPERATING EXPENSES	155,300				155,300	88,628		66,672
CAPITAL OUTLAY	2,800				2,800	2,142		658
Total Program	298,500				298,500	231,141		67,359
<b>Total Agency - 435</b>	\$298,500				\$298,500	\$231,141		\$67,359

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

IDAHO STATE LOTTERY - 440  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>LOTTERY</b>								
OPERATING EXPENSES		\$10,981,780			\$10,981,780	\$10,981,780		
TRUSTEE/BENEFIT PAYMENT		24,456,018			24,456,018	24,456,018		
Total Program		35,437,798			35,437,798	35,437,798		
<b>LOTTERY ADMINISTRATION</b>								
PERSONNEL COSTS	\$2,739,400				2,739,400	2,697,583		\$41,817
OPERATING EXPENSES	2,424,000				2,424,000	2,057,634	\$181,700	184,666
CAPITAL OUTLAY	111,200				111,200	47,912	30,100	33,188
Total Program	5,274,600				5,274,600	4,803,129	211,800	259,671
<b>Total Agency - 440</b>	<b>\$5,274,600</b>	<b>\$35,437,798</b>			<b>\$40,712,398</b>	<b>\$40,240,927</b>	<b>\$211,800</b>	<b>\$259,671</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**HISPANIC COMMISSION - 441  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COMMISSION ON HISPANIC AFFAIRS</b>								
PERSONNEL COSTS	\$151,200		\$3,500	(\$461)	\$154,239	\$154,235		\$4
OPERATING EXPENSES	69,700			461	70,161	69,988		173
Total Program	220,900		3,500		224,400	224,223		177
<b>Total Agency - 441</b>	<b>\$220,900</b>		<b>\$3,500</b>		<b>\$224,400</b>	<b>\$224,223</b>		<b>\$177</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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STATE APPELLATE PUBLIC DEFENDER - 443  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>STATE APPELLATE PUBLIC DEFENDER</b>								
PERSONNEL COSTS	\$1,672,100			(\$98,000)	\$1,574,100	\$1,573,002		\$1,098
OPERATING EXPENSES	481,200			87,000	568,200	474,000		94,200
CAPITAL OUTLAY				11,000	11,000	10,816		184
Total Program	2,153,300				2,153,300	2,057,818		95,482
<b>Total Agency - 443</b>	<b>\$2,153,300</b>				<b>\$2,153,300</b>	<b>\$2,057,818</b>		<b>\$95,482</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**DIVISION OF VETERANS SERVICES - 444**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>DIVISION OF VETERANS SERVICES</b>								
PERSONNEL COSTS	\$17,319,800				\$17,319,800	\$16,610,350		\$709,450
OPERATING EXPENSES	18,817,700			\$7,850	18,825,550	12,261,257	\$3,358,493	3,205,800
CAPITAL OUTLAY	3,108,600			152	3,108,752	2,974,517	34,333	99,902
TRUSTEE/BENEFIT PAYMENT	50,400				50,400	37,360		13,040
Total Program	39,296,500			8,002	39,304,502	31,883,484	3,392,826	4,028,192
<b>DVS - CEMETERY LICENSE PLATES</b>								
OPERATING EXPENSES		\$14,074			14,074	14,074		
CAPITAL OUTLAY		6,827			6,827	6,827		
Total Program		20,901			20,901	20,901		
<b>DVS - VETERANS SUPPORT FUND</b>								
OPERATING EXPENSES		11,957			11,957	11,957		
TRUSTEE/BENEFIT PAYMENT		73,770			73,770	73,770		
Total Program		85,727			85,727	85,727		
<b>Total Agency - 444</b>	<b>\$39,296,500</b>	<b>\$106,628</b>		<b>\$8,002</b>	<b>\$39,411,130</b>	<b>\$31,990,112</b>	<b>\$3,392,826</b>	<b>\$4,028,192</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**DIVISION OF BUILDING SAFETY - 450  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BUILDING SAFETY</b>								
PERSONNEL COSTS	\$971,000				\$971,000	\$717,973		\$253,027
OPERATING EXPENSES	170,100			\$1,850	171,950	169,187		2,763
CAPITAL OUTLAY	40,600			13,500	54,100	49,754		4,346
Total Program	1,181,700			15,350	1,197,050	936,914		260,136
<b>BUILDING SAFETY-SELF GOVERNING</b>								
PERSONNEL COSTS	8,038,200			(330,000)	7,708,200	5,938,673		1,769,527
OPERATING EXPENSES	1,809,200				1,809,200	1,646,648		162,552
CAPITAL OUTLAY	201,400			371,300	572,700	545,732		26,968
Total Program	10,048,800			41,300	10,090,100	8,131,053		1,959,047
<b>Total Agency - 450</b>	<b>\$11,230,500</b>			<b>\$56,650</b>	<b>\$11,287,150</b>	<b>\$9,067,967</b>		<b>\$2,219,183</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**STATE BOARD OF EDUCATION - 501**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>BOISE INTERNAL MEDICINE</b>								
TRUSTEE/BENEFIT PAYMENT	\$141,700				\$141,700	\$141,100		\$600
Total Program	141,700				141,700	141,100		600
<b>CHARTER SCHOOL COMMISSION</b>								
PERSONNEL COSTS	219,100				219,100	212,348		6,752
OPERATING EXPENSES	40,600				40,600	24,476		16,124
Total Program	259,700				259,700	236,824		22,876
<b>COLLEGE OF SOUTHERN IDAHO</b>								
PERSONNEL COSTS	8,931,600			(\$8,776,400)	155,200			155,200
OPERATING EXPENSES	1,655,500			(1,627,700)	27,800			27,800
CAPITAL OUTLAY	1,157,200			(1,140,200)	17,000			17,000
TRUSTEE/BENEFIT PAYMENT				11,544,300	11,544,300	11,544,300		
Total Program	11,744,300				11,744,300	11,544,300		200,000
<b>COLLEGE OF WESTERN IDAHO</b>								
PERSONNEL COSTS	3,209,300			(3,209,300)				
OPERATING EXPENSES	2,519,100			(2,319,100)	200,000			200,000
TRUSTEE/BENEFIT PAYMENT	1,000,000			5,528,400	6,528,400	6,528,400		
Total Program	6,728,400				6,728,400	6,528,400		200,000
<b>FAMILY PRACTICE RESIDENCY</b>								
TRUSTEE/BENEFIT PAYMENT	1,080,900				1,080,900	1,080,900		
Total Program	1,080,900				1,080,900	1,080,900		
<b>NORTH IDAHO COLLEGE</b>								
PERSONNEL COSTS	8,945,700			(8,823,500)	122,200			122,200
OPERATING EXPENSES	906,500			(853,700)	52,800			52,800
CAPITAL OUTLAY	25,000				25,000			25,000
TRUSTEE/BENEFIT PAYMENT				9,677,200	9,677,200	9,677,200		
Total Program	9,877,200				9,877,200	9,677,200		200,000

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
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**STATE BOARD OF EDUCATION - 501**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>OFFICE OF THE STATE BOARD</b>								
PERSONNEL COSTS	1,717,700				1,717,700	1,638,254		79,446
OPERATING EXPENSES	2,156,100				2,156,100	1,674,528	\$127,355	354,217
TRUSTEE/BENEFIT PAYMENT	374,800		\$1,000,000		1,374,800	439,825	817,916	117,059
Total Program	4,248,600		1,000,000		5,248,600	3,752,607	945,271	550,722
<b>OPPORTUNITY SCHOLARSHIP</b>								
PERSONNEL COSTS		\$11,026			11,026	11,026		
OPERATING EXPENSES		200			200	200		
TRUSTEE/BENEFIT PAYMENT		312,167			312,167	312,167		
Total Program		323,393			323,393	323,393		
<b>PSYCHIATRY RESIDENCY</b>								
TRUSTEE/BENEFIT PAYMENT	111,400				111,400	111,400		
Total Program	111,400				111,400	111,400		
<b>RURAL PHYSICIAN INCENTIVE PROGRAM</b>								
OPERATING EXPENSES		175			175	175		
TRUSTEE/BENEFIT PAYMENT		20,000			20,000	20,000		
Total Program		20,175			20,175	20,175		
<b>SCHOLARSHIPS AND GRANTS</b>								
PERSONNEL COSTS	17,200				17,200	5,182		12,018
OPERATING EXPENSES	1,000				1,000	150		850
TRUSTEE/BENEFIT PAYMENT	7,962,541				7,962,541	6,888,233		1,074,308
Total Program	7,980,741				7,980,741	6,893,565		1,087,176
<b>SYSTEMWIDE NEEDS AND RESEARCH</b>								
PERSONNEL COSTS	1,400,000			(1,400,000)				
OPERATING EXPENSES	1,007,550			(75,000)	932,550	870,512	55,173	6,865
CAPITAL OUTLAY	525,000			(525,000)				
TRUSTEE/BENEFIT PAYMENT	(2,000,000)			2,000,000				
Total Program	932,550				932,550	870,512	55,173	6,865

State of Idaho  
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STATE BOARD OF EDUCATION - 501  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>UNIVERSITY OF UTAH MEDICAL EDUCATION</b>								
TRUSTEE/BENEFIT PAYMENT	1,257,200				1,257,200	1,257,088		112
Total Program	1,257,200				1,257,200	1,257,088		112
<b>Total Agency - 501</b>	\$44,362,691	\$343,568	\$1,000,000		\$45,706,259	\$42,437,464	\$1,000,444	\$2,268,351

**State of Idaho**  
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**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL PROGRAMS</b>								
PERSONNEL COSTS	\$395,997				\$395,997	\$349,207		\$46,790
OPERATING EXPENSES	40,854				40,854	23,935		16,919
CAPITAL OUTLAY								
TRUSTEE/BENEFIT PAYMENT	14,532,000			\$160,451	14,692,451	8,047,344	\$6,582,759	62,348
Total Program	14,968,851			160,451	15,129,302	8,420,486	6,582,759	126,057
<b>GENERAL PROGRAMS-HAZARD MATERIAL TRAINING</b>								
TRUSTEE/BENEFIT PAYMENT	67,800				67,800		67,800	
Total Program	67,800				67,800		67,800	
<b>MOTORCYCLE SAFETY PROGRAM</b>								
TRUSTEE/BENEFIT PAYMENT		\$855,161			855,161	855,161		
Total Program		855,161			855,161	855,161		
<b>POST SECONDARY PROGRAMS</b>								
TRUSTEE/BENEFIT PAYMENT	34,906,800				34,906,800	33,148,385	1,758,415	
Total Program	34,906,800				34,906,800	33,148,385	1,758,415	
<b>RELATED SERVICES</b>								
PERSONNEL COSTS	607,742			(50,200)	557,542	269,010		288,532
OPERATING EXPENSES	328,133			17,987	346,120	173,504		172,616
TRUSTEE/BENEFIT PAYMENT	2,879,871		\$225,581	32,213	3,137,665	1,791,443	1,346,051	171
Total Program	3,815,746		225,581		4,041,327	2,233,957	1,346,051	461,319
<b>STATE LEADERSHIP AND TECHNICAL ASSISTANCE</b>								
PERSONNEL COSTS	1,992,604			(58,304)	1,934,300	1,748,184		186,116
OPERATING EXPENSES	516,512			(99,821)	416,691	294,987		121,704
CAPITAL OUTLAY	2,326			(2,326)				
Total Program	2,511,442			(160,451)	2,350,991	2,043,171		307,820
<b>UNDERPREPARED ADULTS/DISPLACED HOMEMAKER</b>								
TRUSTEE/BENEFIT PAYMENT	1,917,300				1,917,300	972,702	914,400	30,198
Total Program	1,917,300				1,917,300	972,702	914,400	30,198

State of Idaho  
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**DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
Total Agency - 503	\$58,187,939	\$855,161	\$225,581		\$59,268,681	\$47,673,862	\$10,669,425	\$925,394

State of Idaho  
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**EASTERN IDAHO TECH COLLEGE - 504  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>EASTERN IDAHO TECH COLLEGE</b>								
PERSONNEL COSTS		\$7,457,271			\$7,457,271	\$7,457,271		
OPERATING EXPENSES		915,827			915,827	915,827		
CAPITAL OUTLAY		8,905			8,905	8,905		
Total Program		8,382,003			8,382,003	8,382,003		
<b>Total Agency - 504</b>		\$8,382,003			\$8,382,003	\$8,382,003		

State of Idaho  
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LEWIS-CLARK STATE COLLEGE - 511  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
LEWIS-CLARK STATE COLLEGE								
PERSONNEL COSTS	\$21,577,443		\$13,175,800	(\$1,356,036)	\$33,397,207	\$31,268,944		\$2,128,263
OPERATING EXPENSES	5,843,169			(369,100)	5,474,069	4,889,106		584,963
CAPITAL OUTLAY	7,132,617		3,229,400	1,725,136	12,087,153	751,146		11,336,007
Total Program	34,553,229		16,405,200		50,958,429	36,909,196		14,049,233
<b>Total Agency - 511</b>	<b>\$34,553,229</b>		<b>\$16,405,200</b>		<b>\$50,958,429</b>	<b>\$36,909,196</b>		<b>\$14,049,233</b>

State of Idaho  
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**BOISE STATE UNIVERSITY - 512  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>BOISE STATE UNIVERSITY</b>								
PERSONNEL COSTS	\$137,200,970			\$2,655,800	\$139,856,770	\$119,180,297		\$20,676,473
OPERATING EXPENSES	28,282,690		\$8,055,273	(2,234,600)	34,103,363	25,457,091		8,646,272
CAPITAL OUTLAY	7,164,548			(421,200)	6,743,348	5,333,163		1,410,185
Total Program	172,648,208		8,055,273		180,703,481	149,970,551		30,732,930
<b>SMALL BUSINESS DEVELOPMENT CENTER</b>								
PERSONNEL COSTS	247,500			(199,766)	47,734	47,734		
OPERATING EXPENSES				199,766	199,766	179,092	\$20,674	
Total Program	247,500				247,500	226,826	20,674	
<b>TECHNICAL HELP</b>								
PERSONNEL COSTS	143,900			(46,564)	97,336	97,336		
OPERATING EXPENSES				46,564	46,564	24,102	1,344	21,118
Total Program	143,900				143,900	121,438	1,344	21,118
<b>Total Agency - 512</b>	<b>\$173,039,608</b>		<b>\$8,055,273</b>		<b>\$181,094,881</b>	<b>\$150,318,815</b>	<b>\$22,018</b>	<b>\$30,754,048</b>



**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
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**IDAHO STATE UNIVERSITY - 513**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO DENTAL EDUCATION PROGRAM</b>								
PERSONNEL COSTS	\$683,005		(\$4,772)		\$678,233	\$331,885		\$346,348
OPERATING EXPENSES	18,323		7,900		26,223	12,910		13,313
CAPITAL OUTLAY	6,150				6,150	5,435		715
TRUSTEE/BENEFIT PAYMENT	1,184,800				1,184,800	1,114,118		70,682
Total Program	1,892,278		3,128		1,895,406	1,464,348		431,058
<b>IDAHO STATE UNIVERSITY</b>								
PERSONNEL COSTS	109,160,079		3,222,917	\$2,255,100	114,638,096	88,917,294		25,720,802
OPERATING EXPENSES	37,292,892			(2,597,100)	34,695,792	23,446,904		11,248,888
CAPITAL OUTLAY	9,492,199			342,000	9,834,199	5,936,960		3,897,239
Total Program	155,945,170		3,222,917		159,168,087	118,301,158		40,866,929
<b>ISU FAMILY PRACTICE</b>								
PERSONNEL COSTS	582,000			(2,627)	579,373	579,373		
OPERATING EXPENSES	291,000			2,627	293,627	293,627		
Total Program	873,000				873,000	873,000		
<b>MUSEUM OF NATURAL HISTORY</b>								
PERSONNEL COSTS	438,700			(592)	438,108	438,108		
OPERATING EXPENSES	13,800			592	14,392	14,392		
Total Program	452,500				452,500	452,500		
<b>Total Agency - 513</b>	<b>\$159,162,948</b>		<b>\$3,226,045</b>		<b>\$162,388,993</b>	<b>\$121,091,006</b>		<b>\$41,297,987</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**UNIVERSITY OF IDAHO - 514**  
**PROGRAM**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AGRICULTURAL RESEARCH</b>								
PERSONNEL COSTS	\$21,419,700			(\$2,375,000)	\$19,044,700	\$19,044,700		
OPERATING EXPENSES	1,759,400			2,375,000	4,134,400	4,098,957		\$35,443
CAPITAL OUTLAY	475,000				475,000	475,000		
Total Program	23,654,100				23,654,100	23,618,657		35,443
<b>FOREST UTILIZATION RESEARCH</b>								
PERSONNEL COSTS	454,800				454,800	454,800		
OPERATING EXPENSES	48,300				48,300	48,300		
CAPITAL OUTLAY	1,000				1,000	1,000		
Total Program	504,100				504,100	504,100		
<b>IDAHO GEOLOGICAL SURVEY</b>								
PERSONNEL COSTS	679,200			(64,134)	615,066	615,066		
OPERATING EXPENSES	16,000			7,345	23,345	23,345		
CAPITAL OUTLAY	6,000			56,789	62,789	62,789		
Total Program	701,200				701,200	701,200		
<b>UNIVERSITY OF IDAHO</b>								
PERSONNEL COSTS	71,193,800			(4,679,900)	66,513,900	66,513,900		
OPERATING EXPENSES	6,630,800			(212,200)	6,418,600	6,418,600		
CAPITAL OUTLAY	5,107,700			(1,574,700)	3,533,000	3,533,000		
TRUSTEE/BENEFIT PAYMENT				6,466,800	6,466,800	6,466,800		
Total Program	82,932,300				82,932,300	82,932,300		
<b>WOI VETERINARY EDUCATION</b>								
PERSONNEL COSTS	517,100				517,100	517,100		
OPERATING EXPENSES	1,244,300				1,244,300	1,244,300		
CAPITAL OUTLAY	20,900				20,900	20,900		
TRUSTEE/BENEFIT PAYMENT	100,000				100,000	100,000		
Total Program	1,882,300				1,882,300	1,882,300		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

UNIVERSITY OF IDAHO - 514  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>WWAMI MEDICAL EDUCATION</b>								
PERSONNEL COSTS	479,600				479,600	479,600		
OPERATING EXPENSES	26,700				26,700	26,700		
TRUSTEE/BENEFIT PAYMENT	2,958,900				2,958,900	2,958,900		
Total Program	3,465,200				3,465,200	3,465,200		
<b>Total Agency - 514</b>	\$113,139,200				\$113,139,200	\$113,103,757		\$35,443

State of Idaho  
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 For the Year Ended June 30, 2013

**IDAHO PUBLIC TELEVISION - 520  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>EDUCATIONAL TV - PUBLIC BROADCASTING</b>								
PERSONNEL COSTS	\$1,694,400		\$2,210,700		\$3,905,100	\$3,694,395		\$210,705
OPERATING EXPENSES	668,700		2,440,200	\$358	3,109,258	2,681,020		428,238
CAPITAL OUTLAY	189,600		781,400		971,000	579,297		391,703
Total Program	2,552,700		5,432,300	358	7,985,358	6,954,712		1,030,646
<b>Total Agency - 520</b>	<b>\$2,552,700</b>		<b>\$5,432,300</b>	<b>\$358</b>	<b>\$7,985,358</b>	<b>\$6,954,712</b>		<b>\$1,030,646</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO COMMISSION FOR LIBRARIES - 521  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO COMMISSION FOR LIBRARIES</b>								
PERSONNEL COSTS	\$2,212,600			(\$15,200)	\$2,197,400	\$2,166,215		\$31,185
OPERATING EXPENSES	2,739,900			288,243	3,028,143	2,931,456		96,687
CAPITAL OUTLAY	50,000			2,207	52,207	10,966		41,241
TRUSTEE/BENEFIT PAYMENT	410,400			(275,250)	135,150	129,177		5,973
Total Program	5,412,900				5,412,900	5,237,814		175,086
<b>LIBRARY SERVICES IMPROVEMENT</b>								
OPERATING EXPENSES		\$72,527			72,527	72,527		
Total Program		72,527			72,527	72,527		
<b>Total Agency - 521</b>	\$5,412,900	\$72,527			\$5,485,427	\$5,310,341		\$175,086

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

STATE HISTORICAL SOCIETY - 522  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HISTORICAL SOCIETY</b>								
PERSONNEL COSTS	\$3,014,600			(\$16,448)	\$2,998,152	\$2,710,490		\$287,662
OPERATING EXPENSES	1,973,900			(78,637)	1,895,263	1,365,596	\$103,912	425,755
CAPITAL OUTLAY	69,000			98,949	167,949	167,030		919
TRUSTEE/BENEFIT PAYMENT	161,600			5,609	167,209	147,318		19,891
Total Program	5,219,100			9,473	5,228,573	4,390,434	103,912	734,227
<b>Total Agency - 522</b>	<b>\$5,219,100</b>			<b>\$9,473</b>	<b>\$5,228,573</b>	<b>\$4,390,434</b>	<b>\$103,912</b>	<b>\$734,227</b>

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**VOCATIONAL REHABILITATION - 523**  
**PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>COUNCIL DEAF AND HARD OF HEARING</b>								
PERSONNEL COSTS	\$152,000			(\$3,093)	\$148,907	\$148,907		
OPERATING EXPENSES	22,700			4,052	26,752	25,910		\$842
CAPITAL OUTLAY				1,041	1,041	1,041		
TRUSTEE/BENEFIT PAYMENT								
Total Program	174,700			2,000	176,700	175,858		842
<b>CSE WORK SERVICES</b>								
PERSONNEL COSTS	433,600			(25,135)	408,465	408,465		
OPERATING EXPENSES	23,700			(17,420)	6,280	5,572		708
TRUSTEE/BENEFIT PAYMENT	3,248,300			42,556	3,290,856	3,290,856		
Total Program	3,705,600			1	3,705,601	3,704,893		708
<b>RENAL DISEASE</b>								
PERSONNEL COSTS	35,000			(6,278)	28,722	28,722		
TRUSTEE/BENEFIT PAYMENT	187,700			6,278	193,978	173,265	\$17,164	3,549
Total Program	222,700				222,700	201,987	17,164	3,549
<b>VOCATIONAL REHABILITATION</b>								
PERSONNEL COSTS	9,449,500			(625,000)	8,824,500	7,873,490		951,010
OPERATING EXPENSES	1,425,900			456,133	1,882,033	1,858,164		23,869
CAPITAL OUTLAY	82,200			23,000	105,200	97,414		7,786
TRUSTEE/BENEFIT PAYMENT	10,017,100			152,000	10,169,100	7,164,324		3,004,776
Total Program	20,974,700			6,133	20,980,833	16,993,392		3,987,441
<b>Total Agency - 523</b>	<b>\$25,077,700</b>			<b>\$8,134</b>	<b>\$25,085,834</b>	<b>\$21,076,130</b>	<b>\$17,164</b>	<b>\$3,992,540</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**PUBLIC UTILITIES COMMISSION - 900  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>PUBLIC UTILITIES COMMISSION</b>								
PERSONNEL COSTS	\$3,803,400			(\$24,000)	\$3,779,400	\$3,697,032		\$82,368
OPERATING EXPENSES	1,417,200			18,700	1,435,900	1,228,102	\$171,349	36,449
CAPITAL OUTLAY	35,300			7,300	42,600	42,137		463
Total Program	5,255,900			2,000	5,257,900	4,967,271	171,349	119,280
<b>Total Agency - 900</b>	<b>\$5,255,900</b>			<b>\$2,000</b>	<b>\$5,257,900</b>	<b>\$4,967,271</b>	<b>\$171,349</b>	<b>\$119,280</b>



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**CATASTROPHIC HEALTH CARE - 903  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>CATASTROPHIC HEALTH CARE</b>								
OPERATING EXPENSES		\$341,543			\$341,543	\$341,543		
CAPITAL OUTLAY		1,768			1,768	1,768		
TRUSTEE/BENEFIT PAYMENT		30,718,074			30,718,074	30,718,074		
Total Program		31,061,385			31,061,385	31,061,385		
<b>Total Agency - 903</b>		\$31,061,385			\$31,061,385	\$31,061,385		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

IDAHO STATE INDEPENDENT LIVING COUNCIL - 905  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>INDEPENDENT LIVING COUNCIL</b>								
PERSONNEL COSTS	\$314,700				\$314,700	\$262,980		\$51,720
OPERATING EXPENSES	182,700			(\$600)	182,100	165,424		16,676
CAPITAL OUTLAY				600	600	559		41
TRUSTEE/BENEFIT PAYMENT	481,200				481,200	212,790		268,410
Total Program	978,600				978,600	641,753		336,847
<b>Total Agency - 905</b>	<b>\$978,600</b>				<b>\$978,600</b>	<b>\$641,753</b>		<b>\$336,847</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**PANHANDLE HEALTH DISTRICT I - 951  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT I</b>								
PERSONNEL COSTS	\$978,109		\$5,904,700	\$210,274	\$7,093,083	\$7,026,041		\$67,042
OPERATING EXPENSES	157,951		2,366,700	(210,274)	2,314,377	2,299,490		14,887
CAPITAL OUTLAY			413,400		413,400	355,256		58,144
TRUSTEE/BENEFIT PAYMENT			217,300		217,300	181,888		35,412
Total Program	1,136,060		8,902,100		10,038,160	9,862,675		175,485
<b>Total Agency - 951</b>	<b>\$1,136,060</b>		<b>\$8,902,100</b>		<b>\$10,038,160</b>	<b>\$9,862,675</b>		<b>\$175,485</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**NORTH CENTRAL HEALTH DISTRICT II - 952  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT II</b>								
PERSONNEL COSTS	\$638,394		\$2,429,900	\$2,146	\$3,070,440	\$3,070,405		\$35
OPERATING EXPENSES	107,725		695,700	(2,146)	801,279	719,076		82,203
CAPITAL OUTLAY			40,000		40,000	38,500		1,500
TRUSTEE/BENEFIT PAYMENT			150,000		150,000	146,854		3,146
Total Program	746,119		3,315,600		4,061,719	3,974,835		86,884
<b>Total Agency - 952</b>	<b>\$746,119</b>		<b>\$3,315,600</b>		<b>\$4,061,719</b>	<b>\$3,974,835</b>		<b>\$86,884</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**SOUTHWEST HEALTH DISTRICT III - 953  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT III</b>								
PERSONNEL COSTS	\$1,134,019		\$4,164,399	(\$5,003)	\$5,293,415	\$5,060,570		\$232,845
OPERATING EXPENSES	184,047		911,578	5,003	1,100,628	972,293		128,335
CAPITAL OUTLAY			700,057		700,057	690,007		10,050
TRUSTEE/BENEFIT PAYMENT			181,610		181,610	181,610		
Total Program	1,318,066		5,957,644		7,275,710	6,904,480		371,230
<b>Total Agency - 953</b>	<b>\$1,318,066</b>		<b>\$5,957,644</b>		<b>\$7,275,710</b>	<b>\$6,904,480</b>		<b>\$371,230</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**CENTRAL HEALTH DISTRICT IV - 954  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT IV</b>								
PERSONNEL COSTS	\$1,756,325		\$5,755,300	(\$437)	\$7,511,188	\$7,469,753		\$41,435
OPERATING EXPENSES	276,525		1,186,900	437	1,463,862	1,328,182		135,680
CAPITAL OUTLAY			550,000		550,000	220,302		329,698
TRUSTEE/BENEFIT PAYMENT			773,300		773,300	577,278		196,022
Total Program	2,032,850		8,265,500		10,298,350	9,595,515		702,835
<b>Total Agency - 954</b>	<b>\$2,032,850</b>		<b>\$8,265,500</b>		<b>\$10,298,350</b>	<b>\$9,595,515</b>		<b>\$702,835</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**SOUTH CENTRAL PUBLIC HEALTH DISTRICT V - 955  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT V</b>								
PERSONNEL COSTS	\$956,802		\$3,645,937	\$6,182	\$4,608,921	\$4,593,182		\$15,739
OPERATING EXPENSES	154,330		1,228,965	(6,182)	1,377,113	991,982		385,131
CAPITAL OUTLAY			174,400		174,400	93,970		80,430
TRUSTEE/BENEFIT PAYMENT			166,265		166,265	166,265		
Total Program	1,111,132		5,215,567		6,326,699	5,845,399		481,300
<b>Total Agency - 955</b>	<b>\$1,111,132</b>		<b>\$5,215,567</b>		<b>\$6,326,699</b>	<b>\$5,845,399</b>		<b>\$481,300</b>

State of Idaho  
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**SOUTHEAST HEALTH DISTRICT VI - 956  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT VI</b>								
PERSONNEL COSTS	\$925,487		\$3,748,200	\$6,502	\$4,680,189	\$4,464,060		\$216,129
OPERATING EXPENSES	147,264		955,100	(6,502)	1,095,862	1,067,744		28,118
CAPITAL OUTLAY			227,700		227,700	218,811		8,889
TRUSTEE/BENEFIT PAYMENT			320,280		320,280	161,740		158,540
Total Program	1,072,751		5,251,280		6,324,031	5,912,355		411,676
<b>Total Agency - 956</b>	<b>\$1,072,751</b>		<b>\$5,251,280</b>		<b>\$6,324,031</b>	<b>\$5,912,355</b>		<b>\$411,676</b>



State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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**EASTERN IDAHO HEALTH DISTRICT VII - 957  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>HEALTH DISTRICT VII</b>								
PERSONNEL COSTS	\$960,511		\$3,995,100	(\$12,972)	\$4,942,639	\$4,926,337		\$16,302
OPERATING EXPENSES	158,611		1,605,169	12,972	1,776,752	1,635,568		141,184
CAPITAL OUTLAY			1,244,000		1,244,000	1,092,395		151,605
TRUSTEE/BENEFIT PAYMENT			230,762		230,762	170,067		60,695
Total Program	1,119,122		7,075,031		8,194,153	7,824,367		369,786
<b>Total Agency - 957</b>	<b>\$1,119,122</b>		<b>\$7,075,031</b>		<b>\$8,194,153</b>	<b>\$7,824,367</b>		<b>\$369,786</b>

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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IDAHO STATE BAR - 960  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
IDAHO STATE BAR								
OPERATING EXPENSES		\$3,010,531			\$3,010,531	\$3,010,531		
Total Program		3,010,531			3,010,531	3,010,531		
<b>Total Agency - 960</b>		\$3,010,531			\$3,010,531	\$3,010,531		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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POTATO COMMISSION - 962  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
POTATO COMMISSION								
PROMOTION/PUBLICITY		\$14,185,369			\$14,185,369	\$14,185,369		
Total Program		14,185,369			14,185,369	14,185,369		
<b>Total Agency - 962</b>		\$14,185,369			\$14,185,369	\$14,185,369		

State of Idaho  
 Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis  
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DAIRY COMMISSION - 964  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>DAIRY PRODUCTS COMMISSION</b>								
OPERATING EXPENSES		\$16,242,015			\$16,242,015	\$16,242,015		
Total Program		16,242,015			16,242,015	16,242,015		
<b>Total Agency - 964</b>		\$16,242,015			\$16,242,015	\$16,242,015		

State of Idaho  
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**WHEAT COMMISSION - 966  
 PROGRAM**

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>WHEAT COMMISSION</b>								
OPERATING EXPENSES		\$2,632,499			\$2,632,499	\$2,632,499		
Total Program		2,632,499			2,632,499	2,632,499		
<b>Total Agency - 966</b>		\$2,632,499			\$2,632,499	\$2,632,499		

State of Idaho  
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STATE BUILDING AUTHORITY - 968  
 PROGRAM

	Legislative Appropriation	Continuous Appropriation	Non- Cognizable	Net Adjustments	Total Adj Budget	Actual Expenditures	Outstanding Encumbrances	Variance Favorable (Unfavorable)
<b>IDAHO STATE BUILDING AUTHORITY</b>								
OPERATING EXPENSES		\$36,910,000			\$36,910,000	\$36,910,000		
Total Program		36,910,000			36,910,000	36,910,000		
<b>Total Agency - 968</b>		\$36,910,000			\$36,910,000	\$36,910,000		

**State of Idaho**  
**Schedule of Appropriations and Expenditures by Agency and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	<b>Legislative Appropriation</b>	<b>Continuous Appropriation</b>	<b>Non- Cognizable</b>	<b>Net Adjustments</b>	<b>Total Adj Budget</b>	<b>Actual Expenditures</b>	<b>Outstanding Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TOTAL STATEWIDE</b>	\$6,520,102,668	\$2,019,640,636	\$83,160,621	\$2,612,129	\$8,625,516,054	\$7,974,910,322	\$106,354,635	\$544,251,097

# DETAIL FINANCIAL SCHEDULES

## PRIOR YEAR ENCUMBRANCES



*Old Cascade Barn in Cascade, Idaho*

Photo Courtesy of Talo Pinto





**State of Idaho**  
**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

**LEGISLATIVE SERVICES - 102**  
**FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>OFFICE OF PERFORMANCE EVALUATION</b>				
OPERATING EXPENSES	\$44,570	\$41,418		\$3,152
Total Program	44,570	41,418		3,152
<b>Total Fund - 0001</b>	44,570	41,418		3,152
<b>Total Agency - 102</b>	\$44,570	\$41,418		\$3,152

State of Idaho

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

For the Year Ended June 30, 2013

**JUDICIAL BRANCH - 110**  
**FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>ISTARS TECHNOLOGY - 0314</b>				
<b>DISTRICT COURTS</b>				
OPERATING EXPENSES	\$380			\$380
Total Program	380			380
<b>Total Fund - 0314</b>	380			380
<b>Total Agency - 110</b>	\$380			\$380

State of Idaho

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

For the Year Ended June 30, 2013

SUPERINTENDENT OF PUBLIC INSTRUCTION - 170 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>INDIRECT COST RECOVERY - 0125</b>				
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>				
OPERATING EXPENSES	\$840,200	\$660,201		\$179,999
Total Program	840,200	660,201		179,999
<b>Total Fund - 0125</b>	<b>840,200</b>	<b>660,201</b>		<b>179,999</b>
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>STATE DEPARTMENT OF EDUCATION/OPERATING FUND</b>				
OPERATING EXPENSES	755,206	733,316		21,890
Total Program	755,206	733,316		21,890
<b>Total Fund - 0349</b>	<b>755,206</b>	<b>733,316</b>		<b>21,890</b>
<b>INCOME EARNINGS - 0481</b>				
<b>PUBLIC SCHOOLS ADMINISTRATION</b>				
TRUSTEE/BENEFIT PAYMENT	1,005,564	1,004,536		1,028
Total Program	1,005,564	1,004,536		1,028
<b>PUBLIC SCHOOL CHILDREN'S PROGRAMS</b>				
OPERATING EXPENSES	515,397	515,397		
TRUSTEE/BENEFIT PAYMENT	1,367,656	1,367,656		
Total Program	1,883,053	1,883,053		
<b>PUBLIC SCHOOLS OPERATIONS</b>				
OPERATING EXPENSES	1,028,354	212,071		816,283
TRUSTEE/BENEFIT PAYMENT	7,611,584	7,611,584		
Total Program	8,639,938	7,823,655		816,283
<b>PUBLIC SCHOOLS TEACHERS</b>				
TRUSTEE/BENEFIT PAYMENT	10,147,046	10,138,123		8,923
Total Program	10,147,046	10,138,123		8,923
<b>Total Fund - 0481</b>	<b>21,675,601</b>	<b>20,849,367</b>		<b>826,234</b>
<b>Total Agency - 170</b>	<b>\$23,271,007</b>	<b>\$22,242,884</b>		<b>\$1,028,123</b>

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DIVISION OF FINANCIAL MANAGEMENT - 180  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>DIVISION OF FINANCIAL MANAGEMENT</b>				
OPERATING EXPENSES	\$16,240	\$7,280	\$8,960	
Total Program	16,240	7,280	8,960	
<b>Total Fund - 0001</b>	16,240	7,280	8,960	
<b>Total Agency - 180</b>	\$16,240	\$7,280	\$8,960	

State of Idaho

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

For the Year Ended June 30, 2013

**PUBLIC EMPLOYEE RETIREMENT SYSTEM - 183  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>PENSION - 0550</b>				
<b>RETIREMENT ADMINISTRATION</b>				
OPERATING EXPENSES	\$5,634,199	\$2,002,635	\$3,604,722	\$26,842
Total Program	5,634,199	2,002,635	3,604,722	26,842
<b>Total Fund - 0550</b>	5,634,199	2,002,635	3,604,722	26,842
<b>Total Agency - 183</b>	\$5,634,199	\$2,002,635	\$3,604,722	\$26,842

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**STATE LIQUOR DIVISION - 185  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>LIQUOR CONTROL - 0418</b>				
<b>LIQUOR DIVISION OPERATIONS</b>				
CAPITAL OUTLAY	\$73,883	\$71,396		\$2,487
Total Program	73,883	71,396		2,487
<b>Total Fund - 0418</b>	73,883	71,396		2,487
<b>Total Agency - 185</b>	\$73,883	\$71,396		\$2,487

State of Idaho

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

For the Year Ended June 30, 2013

**IDAHO COMMISSION ON AGING - 187  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>COMMISSION ON AGING</b>				
TRUSTEE/BENEFIT PAYMENT	\$101,429			\$101,429
Total Program	101,429			101,429
<b>Total Fund - 0001</b>	101,429			101,429
<b>FEDERAL GRANTS - 0348</b>				
<b>COMMISSION ON AGING</b>				
TRUSTEE/BENEFIT PAYMENT	2,066			2,066
Total Program	2,066			2,066
<b>Total Fund - 0348</b>	2,066			2,066
<b>Total Agency - 187</b>	\$103,495			\$103,495



State of Idaho

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

For the Year Ended June 30, 2013

COMMISSION FOR THE BLIND AND VISUALLY IMPAIRED - 189 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>COMMISSION FOR THE BLIND</b>				
TRUSTEE/BENEFIT PAYMENT	\$5,453	\$5,453		
Total Program	5,453	5,453		
<b>Total Fund - 0001</b>	5,453	5,453		
<b>FEDERAL GRANTS - 0348</b>				
<b>COMMISSION FOR THE BLIND</b>				
TRUSTEE/BENEFIT PAYMENT	25,639	22,681		\$2,958
Total Program	25,639	22,681		2,958
<b>Total Fund - 0348</b>	25,639	22,681		2,958
<b>Total Agency - 189</b>	\$31,092	\$28,134		\$2,958

State of Idaho

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

For the Year Ended June 30, 2013

MILITARY DIVISION - 190 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>FEDERAL AND STATE CONTRACTS</b>				
OPERATING EXPENSES	\$8,552	\$8,299		\$253
Total Program	8,552	8,299		253
<b>Total Fund - 0001</b>	8,552	8,299		253
<b>DISASTER EMERGENCY - 0231</b>				
<b>MILITARY'S EMERGENCY</b>				
OPERATING EXPENSES	25,350	16,657		8,693
Total Program	25,350	16,657		8,693
<b>Total Fund - 0231</b>	25,350	16,657		8,693
<b>(ILETS) LAW ENFORCEMENT TELECOMMUNICATION - 0275</b>				
<b>EMERGENCY COMMUNICATIONS</b>				
OPERATING EXPENSES	41,228	32,091		9,137
TRUSTEE/BENEFIT PAYMENT	93,122	93,122		
Total Program	134,350	125,213		9,137
<b>Total Fund - 0275</b>	134,350	125,213		9,137
<b>FEDERAL GRANTS - 0348</b>				
<b>FEDERAL AND STATE CONTRACTS</b>				
OPERATING EXPENSES	2,469,951	2,272,675	\$162,462	34,814
CAPITAL OUTLAY	15,751	15,751		
Total Program	2,485,702	2,288,426	162,462	34,814
<b>BUREAU OF HOMELAND SECURITY</b>				
OPERATING EXPENSES	329,408	304,845		24,563
CAPITAL OUTLAY	319,778	319,778		
TRUSTEE/BENEFIT PAYMENT	1,259,289	1,183,327	34,952	41,010
Total Program	1,908,475	1,807,950	34,952	65,573
<b>Total Fund - 0348</b>	4,394,177	4,096,376	197,414	100,387

State of Idaho

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

For the Year Ended June 30, 2013

**MILITARY DIVISION - 190**

**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>				
<b>BHS (PUBLIC SAFETY)</b>				
OPERATING EXPENSES	239,494	82,076	132,095	25,323
CAPITAL OUTLAY	214,404	208,586	1,650	4,168
Total Program	453,898	290,662	133,745	29,491
<b>Total Fund - 0450</b>	453,898	290,662	133,745	29,491
<b>Total Agency - 190</b>	\$5,016,327	\$4,537,207	\$331,159	\$147,961

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**OFFICE OF DRUG POLICY - 198  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>OFFICE OF DRUG POLICY</b>				
OPERATING EXPENSES	\$3,415	\$3,415		
Total Program	3,415	3,415		
<b>Total Fund - 0001</b>	3,415	3,415		
<b>Total Agency - 198</b>	\$3,415	\$3,415		

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

**OFFICE OF ENERGY RESOURCES - 199**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>AMERICAN REINVESTMENT - 0346</b>				
<b>ENERGY RESOURCES</b>				
OPERATING EXPENSES	\$1,335,712	\$1,047,548	\$15,115	\$273,049
TRUSTEE/BENEFIT PAYMENT	41,807	32,000		9,807
Total Program	1,377,519	1,079,548	15,115	282,856
<b>Total Fund - 0346</b>	1,377,519	1,079,548	15,115	282,856
<b>FEDERAL GRANTS - 0348</b>				
<b>ENERGY RESOURCES</b>				
OPERATING EXPENSES	28,750	28,750		
Total Program	28,750	28,750		
<b>Total Fund - 0348</b>	28,750	28,750		
<b>Total Agency - 199</b>	\$1,406,269	\$1,108,298	\$15,115	\$282,856

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF AGRICULTURE - 210  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>AGRICULTURAL FEES - 0332</b>				
<b>PLANT INDUSTRIES</b>				
CAPITAL OUTLAY	\$482,699	\$482,699		
Total Program	482,699	482,699		
<b>Total Fund - 0332</b>	<b>482,699</b>	<b>482,699</b>		
<b>Total Agency - 210</b>	<b>\$482,699</b>	<b>\$482,699</b>		

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

<b>SOIL AND WATER CONSERVATION COMMISSION - 215 FUND AND PROGRAM</b>	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>SOIL AND WATER CONSERVATION COMMISSION</b>				
CAPITAL OUTLAY	\$16,146	\$16,146		
Total Program	16,146	16,146		
<b>Total Fund - 0001</b>	16,146	16,146		
<b>ADMINISTRATION AND ACCOUNTING SERVICES - 0450</b>				
<b>SOIL AND WATER CONSERVATION COMMISSION</b>				
CAPITAL OUTLAY	2,615	2,599		\$16
Total Program	2,615	2,599		16
<b>Total Fund - 0450</b>	2,615	2,599		16
<b>Total Agency - 215</b>	<b>\$18,761</b>	<b>\$18,745</b>		<b>\$16</b>

State of Idaho

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

For the Year Ended June 30, 2013

DEPARTMENT OF COMMERCE - 220 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>COMMERCE</b>				
CAPITAL OUTLAY	\$21,916	\$21,916		
TRUSTEE/BENEFIT PAYMENT	2,153,672	210,082	\$1,943,590	
Total Program	2,175,588	231,998	1,943,590	
<b>Total Fund - 0001</b>	2,175,588	231,998	1,943,590	
<b>MISCELLANEOUS GENERAL - 0120</b>				
<b>COMMERCE</b>				
TRUSTEE/BENEFIT PAYMENT	500,000	165,000	335,000	
Total Program	500,000	165,000	335,000	
<b>Total Fund - 0120</b>	500,000	165,000	335,000	
<b>IDAHO TRAVEL AND CONVENTION - 0212</b>				
<b>COMMERCE</b>				
CAPITAL OUTLAY	5,885	5,885		
Total Program	5,885	5,885		
<b>Total Fund - 0212</b>	5,885	5,885		
<b>FEDERAL GRANTS - 0348</b>				
<b>COMMERCE</b>				
CAPITAL OUTLAY	1,626	1,626		
Total Program	1,626	1,626		
<b>Total Fund - 0348</b>	1,626	1,626		
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>COMMERCE</b>				
CAPITAL OUTLAY	567	567		
Total Program	567	567		
<b>Total Fund - 0349</b>	567	567		
<b>Total Agency - 220</b>	\$2,683,666	\$405,076	\$2,278,590	



**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>MANAGEMENT SERVICES</b>				
OPERATING EXPENSES	\$97,705	\$95,667		\$2,038
CAPITAL OUTLAY	89,963	87,601		2,362
Total Program	187,668	183,268		4,400
<b>EDUCATION AND TREATMENT</b>				
OPERATING EXPENSES	37,781	35,655		2,126
CAPITAL OUTLAY	678	678		
Total Program	38,459	36,333		2,126
<b>ISCI - BOISE</b>				
OPERATING EXPENSES	149,081	138,871		10,210
CAPITAL OUTLAY	23,600	23,600		
Total Program	172,681	162,471		10,210
<b>ICI - OROFINO</b>				
OPERATING EXPENSES	109,515	101,532		7,983
Total Program	109,515	101,532		7,983
<b>NICI - COTTONWOOD</b>				
OPERATING EXPENSES	36,292	27,201		9,091
Total Program	36,292	27,201		9,091
<b>SICI - BOISE</b>				
OPERATING EXPENSES	59,549	51,824		7,725
Total Program	59,549	51,824		7,725
<b>IMSI - BOISE</b>				
OPERATING EXPENSES	28,689	25,144		3,545
CAPITAL OUTLAY	21,720	21,194		526
Total Program	50,409	46,338		4,071
<b>SAWC - ST ANTHONY</b>				
OPERATING EXPENSES	21,185	19,894		1,291
Total Program	21,185	19,894		1,291

State of Idaho

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

For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>PWCC - POCATELLO</b>				
OPERATING EXPENSES	47,063	43,777		3,286
Total Program	47,063	43,777		3,286
<b>COMMUNITY SUPERVISION</b>				
OPERATING EXPENSES	2,425	1,300		1,125
CAPITAL OUTLAY	18,566	18,543		23
Total Program	20,991	19,843		1,148
<b>SUBSTANCE USE DISORDER</b>				
OPERATING EXPENSES	841	841		
Total Program	841	841		
<b>PRISONS ADMINISTRATION</b>				
OPERATING EXPENSES	22,286	22,234		52
CAPITAL OUTLAY	107,248	105,558		1,690
Total Program	129,534	127,792		1,742
<b>SOUTH BOISE WOMENS CORRECTIONAL CENTER</b>				
OPERATING EXPENSES	33,511	31,106		2,405
CAPITAL OUTLAY	3,891	3,891		
Total Program	37,402	34,997		2,405
<b>COUNTY/OUT OF STATE PLACEMENT</b>				
OPERATING EXPENSES	5,801	5,332		469
Total Program	5,801	5,332		469
<b>Total Fund - 0001</b>	917,390	861,443		55,947

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

<b>DEPARTMENT OF CORRECTION - 230</b>	<b>Prior Year</b>		<b>Outstanding</b>	<b>Variance</b>
<b>FUND AND PROGRAM</b>	<b>Encumbrances</b>	<b>Expenditures</b>	<b>Prior Year</b>	<b>Favorable</b>
			<b>Encumbrances</b>	<b>(Unfavorable)</b>
<b>INMATE LABOR - 0282</b>				
<b>EDUCATION AND TREATMENT</b>				
OPERATING EXPENSES	7,370	5,185		2,185
Total Program	7,370	5,185		2,185
<b>ICI - OROFINO</b>				
OPERATING EXPENSES	23,009	22,375		634
Total Program	23,009	22,375		634
<b>SICI - BOISE</b>				
OPERATING EXPENSES	22,204	21,695		509
Total Program	22,204	21,695		509
<b>SAWC - ST ANTHONY</b>				
OPERATING EXPENSES	24,023	22,300		1,723
Total Program	24,023	22,300		1,723
<b>PWCC - POCATELLO</b>				
OPERATING EXPENSES	3,165	2,981		184
Total Program	3,165	2,981		184
<b>COMMUNITY WORKCENTERS</b>				
OPERATING EXPENSES	54,339	49,305		5,034
CAPITAL OUTLAY	50,976	50,963		13
Total Program	105,315	100,268		5,047
<b>Total Fund - 0282</b>	<b>185,086</b>	<b>174,804</b>		<b>10,282</b>
<b>PAROLEE SUPERVISION - 0284</b>				
<b>MANAGEMENT SERVICES</b>				
OPERATING EXPENSES	795	795		
Total Program	795	795		
<b>COMMUNITY SUPERVISION</b>				
OPERATING EXPENSES	44,035	42,073		1,962
CAPITAL OUTLAY	6,682	6,682		
Total Program	50,717	48,755		1,962
<b>Total Fund - 0284</b>	<b>51,512</b>	<b>49,550</b>		<b>1,962</b>

State of Idaho

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

For the Year Ended June 30, 2013

**DEPARTMENT OF CORRECTION - 230**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>DRUG COURT/FAMILY SERVICES - 0340</b>				
<b>COMMUNITY SUPERVISION</b>				
CAPITAL OUTLAY	2,403	2,403		
Total Program	2,403	2,403		
<b>Total Fund - 0340</b>	2,403	2,403		
<b>FEDERAL GRANTS - 0348</b>				
<b>EDUCATION AND TREATMENT</b>				
OPERATING EXPENSES	95,412	82,839		12,573
CAPITAL OUTLAY	29,579	20,616		8,963
Total Program	124,991	103,455		21,536
<b>Total Fund - 0348</b>	124,991	103,455		21,536

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>MANAGEMENT SERVICES</b>				
OPERATING EXPENSES	15,607	15,607		
Total Program	15,607	15,607		
<b>ISCI - BOISE</b>				
OPERATING EXPENSES	40	40		
Total Program	40	40		
<b>ICI - OROFINO</b>				
OPERATING EXPENSES	3,360	3,247		113
Total Program	3,360	3,247		113
<b>SICI - BOISE</b>				
OPERATING EXPENSES	1,658	1,284		374
Total Program	1,658	1,284		374
<b>IMSI - BOISE</b>				
OPERATING EXPENSES	3,260	2,827		433
Total Program	3,260	2,827		433
<b>SAWC - ST ANTHONY</b>				
OPERATING EXPENSES	150	136		14
Total Program	150	136		14
<b>PWCC - POCATELLO</b>				
OPERATING EXPENSES	3,533	3,298		235
Total Program	3,533	3,298		235
<b>PRISONS ADMINISTRATION</b>				
OPERATING EXPENSES	140	139		1
Total Program	140	139		1
<b>COMMUNITY WORKCENTERS</b>				
OPERATING EXPENSES	5,102	5,102		
Total Program	5,102	5,102		
<b>Total Fund - 0349</b>	32,850	31,680		1,170

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF CORRECTION - 230  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>INCOME EARNINGS - 0481</b>				
<b>ISCI - BOISE</b>				
CAPITAL OUTLAY	73,361	73,361		
Total Program	73,361	73,361		
<b>ICI - OROFINO</b>				
CAPITAL OUTLAY	38,904	38,904		
Total Program	38,904	38,904		
<b>Total Fund - 0481</b>	<b>112,265</b>	<b>112,265</b>		
<b>MILLENNIUM INCOME - 0499</b>				
<b>SUBSTANCE USE DISORDER</b>				
OPERATING EXPENSES	69	69		
TRUSTEE/BENEFIT PAYMENT	16,418	13,280		3,138
Total Program	16,487	13,349		3,138
<b>Total Fund - 0499</b>	<b>16,487</b>	<b>13,349</b>		<b>3,138</b>
<b>Total Agency - 230</b>	<b>\$1,442,984</b>	<b>\$1,348,949</b>		<b>\$94,035</b>

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

COMMISSION OF PARDONS AND PAROLE - 232  
FUND AND PROGRAM

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>COMMISSION OF PARDONS AND PAROLE</b>				
OPERATING EXPENSES	\$13,061	\$13,061		
Total Program	13,061	13,061		
<b>Total Fund - 0001</b>	13,061	13,061		
<b>Total Agency - 232</b>	\$13,061	\$13,061		

State of Idaho

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

For the Year Ended June 30, 2013

**DEPARTMENT OF ENVIRONMENTAL QUALITY - 245  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>COOPERATIVE WELFARE DEQ - 0225</b>				
<b>WATER QUALITY</b>				
TRUSTEE/BENEFIT PAYMENT	\$1,214,747	\$814,130	\$400,617	
Total Program	1,214,747	814,130	400,617	
<b>Total Fund - 0225</b>	1,214,747	814,130	400,617	
<b>Total Agency - 245</b>	\$1,214,747	\$814,130	\$400,617	



**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF FISH AND GAME - 260  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>FISH AND GAME - 0050</b>				
<b>ADMINISTRATION</b>				
OPERATING EXPENSES	\$942,609	\$911,867	\$378	\$30,364
CAPITAL OUTLAY	215,652	215,651		1
Total Program	1,158,261	1,127,518	378	30,365
<b>ENFORCEMENT</b>				
OPERATING EXPENSES	8,500	8,500		
CAPITAL OUTLAY	19,688	19,685		3
Total Program	28,188	28,185		3
<b>FISHERIES</b>				
OPERATING EXPENSES	44,809	12,835	13,870	18,104
CAPITAL OUTLAY	801,761	579,310	54,563	167,888
Total Program	846,570	592,145	68,433	185,992
<b>WILDLIFE</b>				
OPERATING EXPENSES	734,369	301,088	16,314	416,967
CAPITAL OUTLAY	515,259	503,906	9,588	1,765
Total Program	1,249,628	804,994	25,902	418,732
<b>COMMUNICATIONS</b>				
CAPITAL OUTLAY	30,000			30,000
Total Program	30,000			30,000
<b>ENGINEERING</b>				
OPERATING EXPENSES	3,900	3,862		38
Total Program	3,900	3,862		38
<b>WINTER FEEDING AND HABITAT IMPROVEMENT</b>				
CAPITAL OUTLAY	10,000	10,000		
Total Program	10,000	10,000		
<b>Total Fund - 0050</b>	<b>3,326,547</b>	<b>2,566,704</b>	<b>94,713</b>	<b>665,130</b>

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF FISH AND GAME - 260  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FISH AND GAME SET-ASIDE - 0051</b>				
<b>FISHERIES</b>				
CAPITAL OUTLAY	96,020	87,433	8,341	246
Total Program	96,020	87,433	8,341	246
<b>WINTER FEEDING AND HABITAT IMPROVEMENT</b>				
OPERATING EXPENSES	1			1
Total Program	1			1
<b>Total Fund - 0051</b>	96,021	87,433	8,341	247
<b>FISH AND GAME EXPENDABLE TRUST - 0524</b>				
<b>WILDLIFE</b>				
OPERATING EXPENSES	15,124			15,124
Total Program	15,124			15,124
<b>Total Fund - 0524</b>	15,124			15,124
<b>Total Agency - 260</b>	\$3,437,692	\$2,654,137	\$103,054	\$680,501

State of Idaho

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

For the Year Ended June 30, 2013

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>CANCER CONTROL - 0176</b>				
<b>PUBLIC HEALTH SERVICES</b>				
OPERATING EXPENSES	\$30,000	\$30,000		
Total Program	30,000	30,000		
<b>Total Fund - 0176</b>	<b>30,000</b>	<b>30,000</b>		
<b>CENTRAL CANCER REGISTRY - 0181</b>				
<b>PUBLIC HEALTH SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	10,833	10,833		
Total Program	10,833	10,833		
<b>Total Fund - 0181</b>	<b>10,833</b>	<b>10,833</b>		

State of Idaho

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

For the Year Ended June 30, 2013

DEPARTMENT OF HEALTH AND WELFARE - 270 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>COOPERATIVE WELFARE - 0220</b>				
<b>INDIRECT SUPPORT SERVICES</b>				
OPERATING EXPENSES	1,603,649	100,360	\$1,500,000	\$3,289
CAPITAL OUTLAY	650,201	643,901		6,300
Total Program	2,253,850	744,261	1,500,000	9,589
<b>PUBLIC HEALTH SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	97,321	97,321		
Total Program	97,321	97,321		
<b>SELF-RELIANCE PROGRAMS</b>				
OPERATING EXPENSES	2,483,491	2,483,401		90
Total Program	2,483,491	2,483,401		90
<b>ADULT MENTAL HEALTH SERVICES</b>				
CAPITAL OUTLAY	9,275	9,275		
Total Program	9,275	9,275		
<b>STATE HOSPITAL NORTH</b>				
OPERATING EXPENSES	51,099	50,000		1,099
Total Program	51,099	50,000		1,099
<b>STATE HOSPITAL SOUTH</b>				
OPERATING EXPENSES	59,381	59,381		
CAPITAL OUTLAY	33,581	33,581		
Total Program	92,962	92,962		
<b>MEDICAL ADMINISTRATION</b>				
OPERATING EXPENSES	14,234,900	10,934,598	3,300,302	
Total Program	14,234,900	10,934,598	3,300,302	
<b>CHILD WELFARE</b>				
OPERATING EXPENSES	114,039	114,039		
CAPITAL OUTLAY	102,629	102,629		
Total Program	216,668	216,668		
<b>Total Fund - 0220</b>	19,439,566	14,628,486	4,800,302	10,778

State of Idaho

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

For the Year Ended June 30, 2013

**DEPARTMENT OF HEALTH AND WELFARE - 270**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>INCOME EARNINGS - 0481</b>				
<b>STATE HOSPITAL NORTH</b>				
OPERATING EXPENSES	4,000	4,000		
Total Program	4,000	4,000		
<b>Total Fund - 0481</b>	4,000	4,000		
<b>MILLENNIUM INCOME - 0499</b>				
<b>PUBLIC HEALTH SERVICES</b>				
OPERATING EXPENSES	26,247	26,247		
Total Program	26,247	26,247		
<b>Total Fund - 0499</b>	26,247	26,247		
<b>Total Agency - 270</b>	\$19,510,646	\$14,699,566	\$4,800,302	\$10,778

State of Idaho

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

For the Year Ended June 30, 2013

**IDAHO TRANSPORTATION DEPARTMENT - 290  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>STATE AERONAUTICS - 0221</b>				
<b>CAPITAL FACILITIES UNIT</b>				
CAPITAL OUTLAY	\$3,800	\$2,420		\$1,380
Total Program	3,800	2,420		1,380
<b>AERONAUTICS DIVISION</b>				
OPERATING EXPENSES	168,645	128,387	\$40,184	74
CAPITAL OUTLAY	15,358	15,358		
Total Program	184,003	143,745	40,184	74
<b>Total Fund - 0221</b>	187,803	146,165	40,184	1,454

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**IDAHO TRANSPORTATION DEPARTMENT - 290  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE HIGHWAY - 0260</b>				
<b>ADMINISTRATIVE SERVICES DIVISION</b>				
OPERATING EXPENSES	2,282,242	2,092,137	24,849	165,256
CAPITAL OUTLAY	241,835	220,185	10,000	11,650
TRUSTEE/BENEFIT PAYMENT	235,355	226,042	9,312	1
Total Program	2,759,432	2,538,364	44,161	176,907
<b>PLANNING DIVISION</b>				
OPERATING EXPENSES	602,294	563,834		38,460
Total Program	602,294	563,834		38,460
<b>MOTOR VEHICLES DIVISION</b>				
OPERATING EXPENSES	11,320,477	5,229,760	46,869	6,043,848
CAPITAL OUTLAY	370,116	367,080		3,036
Total Program	11,690,593	5,596,840	46,869	6,046,884
<b>HIGHWAY OPERATIONS DIVISION</b>				
OPERATING EXPENSES	14,414,301	12,491,341	1,694,358	228,602
CAPITAL OUTLAY	8,965,189	8,302,162	663,027	
TRUSTEE/BENEFIT PAYMENT	174,760	174,760		
Total Program	23,554,250	20,968,263	2,357,385	228,602
<b>CAPITAL FACILITIES UNIT</b>				
CAPITAL OUTLAY	1,716,664	1,660,389	37,796	18,479
Total Program	1,716,664	1,660,389	37,796	18,479
<b>CONTRACT CONSTRUCTION/RIGHT-OF-WAY</b>				
OPERATING EXPENSES	42,002	4,314		37,688
CAPITAL OUTLAY	1,137,156	1,137,156		
Total Program	1,179,158	1,141,470		37,688
<b>TRANSPORTATION PERFORMANCE</b>				
OPERATING EXPENSES	862,113	373,509	449,680	38,924
Total Program	862,113	373,509	449,680	38,924
<b>Total Fund - 0260</b>	42,364,504	32,842,669	2,935,891	6,585,944
<b>Total Agency - 290</b>	\$42,552,307	\$32,988,834	\$2,976,075	\$6,587,398

State of Idaho

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

For the Year Ended June 30, 2013

**INDUSTRIAL COMMISSION - 300**  
**FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>INDUSTRIAL ADMINISTRATION - 0300</b>				
<b>REHABILITATION</b>				
CAPITAL OUTLAY	\$3,913	\$3,913		
Total Program	3,913	3,913		
<b>Total Fund - 0300</b>	3,913	3,913		
<b>Total Agency - 300</b>	\$3,913	\$3,913		



**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

<b>DEPARTMENT OF LANDS - 320</b>	<b>Prior Year</b>		<b>Outstanding</b>	<b>Variance</b>
<b>FUND AND PROGRAM</b>	<b>Encumbrances</b>	<b>Expenditures</b>	<b>Prior Year</b>	<b>Favorable</b>
			<b>Encumbrances</b>	<b>(Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>LAND RANGE/MINERAL RESOURCES MANAGEMENT</b>				
OPERATING EXPENSES	\$2,500	\$2,500		
Total Program	2,500	2,500		
<b>FOREST AND RANGE FIRE PROTECTION</b>				
CAPITAL OUTLAY	17,700	17,700		
Total Program	17,700	17,700		
<b>Total Fund - 0001</b>	<b>20,200</b>	<b>20,200</b>		
<b>DEPARTMENT OF LANDS - 0075</b>				
<b>SUPPORT SERVICES</b>				
CAPITAL OUTLAY	12,141	12,141		
Total Program	12,141	12,141		
<b>FOREST AND RANGE FIRE PROTECTION</b>				
OPERATING EXPENSES	5,550	5,525		\$25
CAPITAL OUTLAY	141,637	137,198		4,439
Total Program	147,187	142,723		4,464
<b>Total Fund - 0075</b>	<b>159,328</b>	<b>154,864</b>		<b>4,464</b>
<b>INDIRECT COST RECOVERY - 0125</b>				
<b>FOREST RESOURCES MANAGEMENT</b>				
OPERATING EXPENSES	6,900	4,450		2,450
Total Program	6,900	4,450		2,450
<b>Total Fund - 0125</b>	<b>6,900</b>	<b>4,450</b>		<b>2,450</b>

State of Idaho

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

For the Year Ended June 30, 2013

DEPARTMENT OF LANDS - 320 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>AMERICAN REINVESTMENT - 0346</b>				
<b>FOREST AND RANGE FIRE PROTECTION</b>				
OPERATING EXPENSES	83,145			83,145
TRUSTEE/BENEFIT PAYMENT	391			391
Total Program	83,536			83,536
<b>FOREST RESOURCES MANAGEMENT</b>				
OPERATING EXPENSES	54,497			54,497
TRUSTEE/BENEFIT PAYMENT	47,168	46,653		515
Total Program	101,665	46,653		55,012
<b>Total Fund - 0346</b>	<b>185,201</b>	<b>46,653</b>		<b>138,548</b>
<b>ENDOWMENT EARNINGS RESERVE - 0482</b>				
<b>SUPPORT SERVICES</b>				
OPERATING EXPENSES	188,725	181,925		6,800
CAPITAL OUTLAY	12,281	12,281		
Total Program	201,006	194,206		6,800
<b>FOREST RESOURCES MANAGEMENT</b>				
OPERATING EXPENSES	639,815	92,116	\$433,495	114,204
CAPITAL OUTLAY	125,400	82,108	43,292	
Total Program	765,215	174,224	476,787	114,204
<b>LAND RANGE/MINERAL RESOURCES MANAGEMENT</b>				
OPERATING EXPENSES	216,427	210,641		5,786
Total Program	216,427	210,641		5,786
<b>Total Fund - 0482</b>	<b>1,182,648</b>	<b>579,071</b>	<b>476,787</b>	<b>126,790</b>
<b>Total Agency - 320</b>	<b>\$1,554,277</b>	<b>\$805,238</b>	<b>\$476,787</b>	<b>\$272,252</b>

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**IDAHO STATE POLICE - 330**

**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>INVESTIGATIONS</b>				
OPERATING EXPENSES	\$68	\$68		
Total Program	68	68		
<b>SUPPORT SERVICES</b>				
CAPITAL OUTLAY	61,658	61,658		
Total Program	61,658	61,658		
<b>Total Fund - 0001</b>	<b>61,726</b>	<b>61,726</b>		
<b>STATE POLICE - 0264</b>				
<b>PATROL</b>				
OPERATING EXPENSES	66,159	37,423	\$28,490	\$246
CAPITAL OUTLAY	167,226	148,756	18,470	
Total Program	233,385	186,179	46,960	246
<b>Total Fund - 0264</b>	<b>233,385</b>	<b>186,179</b>	<b>46,960</b>	<b>246</b>
<b>PEACE OFFICERS STANDARDS AND TRAINING - 0272</b>				
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>				
OPERATING EXPENSES	236,585	236,585		
CAPITAL OUTLAY	7,862	7,333		529
Total Program	244,447	243,918		529
<b>Total Fund - 0272</b>	<b>244,447</b>	<b>243,918</b>		<b>529</b>
<b>DRUG ENFORCEMENT - 0273</b>				
<b>INVESTIGATIONS</b>				
OPERATING EXPENSES	25,597	7,328	18,269	
CAPITAL OUTLAY	43,374	13,504	29,869	1
Total Program	68,971	20,832	48,138	1
<b>FORENSIC SERVICES</b>				
OPERATING EXPENSES	8,700	7,870		830
CAPITAL OUTLAY	55,278	55,278		
Total Program	63,978	63,148		830
<b>Total Fund - 0273</b>	<b>132,949</b>	<b>83,980</b>	<b>48,138</b>	<b>831</b>

State of Idaho

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

For the Year Ended June 30, 2013

IDAHO STATE POLICE - 330 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>HAZARDOUS MATERIALS/WASTE TRANSPORT ENFORCEMENT - 0274</b>				
<b>PATROL</b>				
CAPITAL OUTLAY	22,565	22,565		
Total Program	22,565	22,565		
<b>Total Fund - 0274</b>	22,565	22,565		
<b>(ILETS) LAW ENFORCEMENT TELECOMMUNICATION - 0275</b>				
<b>SUPPORT SERVICES</b>				
OPERATING EXPENSES	105,468	105,289		179
Total Program	105,468	105,289		179
<b>Total Fund - 0275</b>	105,468	105,289		179
<b>AMERICAN REINVESTMENT - 0346</b>				
<b>PATROL</b>				
OPERATING EXPENSES	28,799	28,299		500
CAPITAL OUTLAY	7,418	7,418		
Total Program	36,217	35,717		500
<b>Total Fund - 0346</b>	36,217	35,717		500

State of Idaho

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

For the Year Ended June 30, 2013

IDAHO STATE POLICE - 330 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>				
<b>PEACE OFFICER STANDARDS/TRAINING ACADEMY</b>				
OPERATING EXPENSES	9,696	9,696		
Total Program	9,696	9,696		
<b>INVESTIGATIONS</b>				
OPERATING EXPENSES	42,227	32,211	10,016	
CAPITAL OUTLAY	7,727	7,708		19
Total Program	49,954	39,919	10,016	19
<b>PATROL</b>				
OPERATING EXPENSES	20,010	15,216		4,794
CAPITAL OUTLAY	37,653	37,653		
Total Program	57,663	52,869		4,794
<b>SUPPORT SERVICES</b>				
OPERATING EXPENSES	65,164	65,164		
CAPITAL OUTLAY	325,530	325,530		
Total Program	390,694	390,694		
<b>FORENSIC SERVICES</b>				
CAPITAL OUTLAY	194,405	19,405	175,000	
Total Program	194,405	19,405	175,000	
<b>Total Fund - 0348</b>	702,412	512,583	185,016	4,813
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>SUPPORT SERVICES</b>				
OPERATING EXPENSES	28,189	28,189		
CAPITAL OUTLAY	11,549	11,549		
Total Program	39,738	39,738		
<b>Total Fund - 0349</b>	39,738	39,738		
<b>Total Agency - 330</b>	\$1,578,907	\$1,291,695	\$280,114	\$7,098

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DEPARTMENT OF PARKS AND RECREATION - 340  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>PARK OPERATIONS</b>				
OPERATING EXPENSES	\$3,000	\$3,000		
Total Program	3,000	3,000		
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	168,680	168,680		
Total Program	168,680	168,680		
<b>Total Fund - 0001</b>	<b>171,680</b>	<b>171,680</b>		
<b>BUDGET STABILIZATION - 0150</b>				
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	1,674	1,674		
Total Program	1,674	1,674		
<b>Total Fund - 0150</b>	<b>1,674</b>	<b>1,674</b>		
<b>PARKS AND RECREATION - 0243</b>				
<b>MANAGEMENT SERVICES</b>				
CAPITAL OUTLAY	40,917	40,917		
Total Program	40,917	40,917		
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	65,958	65,958		
Total Program	65,958	65,958		
<b>Total Fund - 0243</b>	<b>106,875</b>	<b>106,875</b>		

State of Idaho

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

For the Year Ended June 30, 2013

DEPARTMENT OF PARKS AND RECREATION - 340 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>RECREATIONAL FUELS - 0247</b>				
<b>MANAGEMENT SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	705,020	541,257	\$102,974	\$60,789
Total Program	705,020	541,257	102,974	60,789
<b>PARK OPERATIONS</b>				
OPERATING EXPENSES	13,078	13,078		
CAPITAL OUTLAY	19,818	18,651		1,167
Total Program	32,896	31,729		1,167
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	411,631	389,961	19,289	2,381
Total Program	411,631	389,961	19,289	2,381
<b>Total Fund - 0247</b>	1,149,547	962,947	122,263	64,337
<b>PARKS AND RECREATION REGISTRATION - 0250</b>				
<b>MANAGEMENT SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	1,101,729	971,812	67,599	62,318
Total Program	1,101,729	971,812	67,599	62,318
<b>PARK OPERATIONS</b>				
OPERATING EXPENSES	86,970	26,836	58,798	1,336
Total Program	86,970	26,836	58,798	1,336
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	466,498	323,421	76,914	66,163
Total Program	466,498	323,421	76,914	66,163
<b>Total Fund - 0250</b>	1,655,197	1,322,069	203,311	129,817

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

DEPARTMENT OF PARKS AND RECREATION - 340 FUND AND PROGRAM	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>				
<b>MANAGEMENT SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	1,205,583	853,095	177,359	175,129
Total Program	1,205,583	853,095	177,359	175,129
<b>PARK OPERATIONS</b>				
TRUSTEE/BENEFIT PAYMENT	376,114	368,729		7,385
Total Program	376,114	368,729		7,385
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	270,859	269,988		871
Total Program	270,859	269,988		871
<b>Total Fund - 0348</b>	1,852,556	1,491,812	177,359	183,385
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>CAPITAL DEVELOPMENT</b>				
CAPITAL OUTLAY	30,658	30,658		
Total Program	30,658	30,658		
<b>Total Fund - 0349</b>	30,658	30,658		
<b>PARKS AND RECREATION EXPENDABLE TRUST - 0496</b>				
<b>PARK OPERATIONS</b>				
OPERATING EXPENSES	6,799	6,799		
Total Program	6,799	6,799		
<b>Total Fund - 0496</b>	6,799	6,799		
<b>Total Agency - 340</b>	\$4,974,986	\$4,094,514	\$502,933	\$377,539



**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

<b>STATE TAX COMMISSION - 352</b>	<b>Prior Year</b>		<b>Outstanding</b>	<b>Variance</b>
<b>FUND AND PROGRAM</b>	<b>Encumbrances</b>	<b>Expenditures</b>	<b>Prior Year</b>	<b>Favorable</b>
			<b>Encumbrances</b>	<b>(Unfavorable)</b>
<b>GENERAL FUND - 0001</b>				
<b>GENERAL SERVICES</b>				
OPERATING EXPENSES	\$15,698	\$14,029		\$1,669
CAPITAL OUTLAY	75,204	75,204		
Total Program	90,902	89,233		1,669
<b>AUDIT AND COLLECTIONS</b>				
OPERATING EXPENSES	34,241	34,241		
CAPITAL OUTLAY	3,544	3,544		
Total Program	37,785	37,785		
<b>Total Fund - 0001</b>	128,687	127,018		1,669
<b>MULTI-STATE TAX COMPACT - 0276</b>				
<b>GENERAL SERVICES</b>				
OPERATING EXPENSES	7,200	7,200		
CAPITAL OUTLAY	2,500	2,500		
Total Program	9,700	9,700		
<b>Total Fund - 0276</b>	9,700	9,700		
<b>INTERNAL ACCOUNTING AND ADMINISTRATIVE SERVICE - 0338</b>				
<b>GENERAL SERVICES</b>				
OPERATING EXPENSES	439	144		295
CAPITAL OUTLAY	40,288	40,288		
Total Program	40,727	40,432		295
<b>Total Fund - 0338</b>	40,727	40,432		295
<b>SEMINARS AND PUBLICATIONS - 0401</b>				
<b>PROPERTY TAX</b>				
CAPITAL OUTLAY	5,572	5,572		
Total Program	5,572	5,572		
<b>Total Fund - 0401</b>	5,572	5,572		
<b>Total Agency - 352</b>	\$184,686	\$182,722		\$1,964

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**STATE BOARD OF PHARMACY - 421  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE REGULATORY - 0229</b>				
<b>BOARD OF PHARMACY</b>				
OPERATING EXPENSES	\$52,900	\$33,644		\$19,256
Total Program	52,900	33,644		19,256
<b>Total Fund - 0229</b>	<b>52,900</b>	<b>33,644</b>		<b>19,256</b>
<b>Total Agency - 421</b>	<b>\$52,900</b>	<b>\$33,644</b>		<b>\$19,256</b>

State of Idaho  
 Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis  
 For the Year Ended June 30, 2013

**IDAHO STATE LOTTERY - 440**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>LOTTERY - 0419</b>				
<b>LOTTERY ADMINISTRATION</b>				
OPERATING EXPENSES	\$168,613	\$167,200	\$1,413	
Total Program	168,613	167,200	1,413	
<b>Total Fund - 0419</b>	168,613	167,200	1,413	
<b>Total Agency - 440</b>	\$168,613	\$167,200	\$1,413	

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**STATE APPELLATE PUBLIC DEFENDER - 443  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
STATE APPELLATE PUBLIC DEFENDER				
OPERATING EXPENSES	\$1,975		\$1,975	
Total Program	1,975		1,975	
<b>Total Fund - 0001</b>	1,975		1,975	
<b>Total Agency - 443</b>	\$1,975		\$1,975	

State of Idaho

Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis  
For the Year Ended June 30, 2013

**DIVISION OF VETERANS SERVICES - 444**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>				
<b>DIVISION OF VETERANS SERVICES</b>				
OPERATING EXPENSES	\$981,000	\$96,096	\$884,904	
CAPITAL OUTLAY	7,600	7,600		
Total Program	988,600	103,696	884,904	
<b>Total Fund - 0348</b>	988,600	103,696	884,904	
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>DIVISION OF VETERANS SERVICES</b>				
OPERATING EXPENSES	1,080,000	70,390	1,009,610	
CAPITAL OUTLAY	214	214		
Total Program	1,080,214	70,604	1,009,610	
<b>Total Fund - 0349</b>	1,080,214	70,604	1,009,610	
<b>Total Agency - 444</b>	\$2,068,814	\$174,300	\$1,894,514	

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**DIVISION OF BUILDING SAFETY - 450  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>STATE REGULATORY - 0229</b>				
<b>BUILDING SAFETY-SELF GOVERNING</b>				
CAPITAL OUTLAY	\$228,403	\$226,425		\$1,978
Total Program	228,403	226,425		1,978
<b>Total Fund - 0229</b>	<b>228,403</b>	<b>226,425</b>		<b>1,978</b>
<b>MISCELLANEOUS REVENUE - 0349</b>				
<b>BUILDING SAFETY</b>				
CAPITAL OUTLAY	20,665	20,665		
Total Program	20,665	20,665		
<b>Total Fund - 0349</b>	<b>20,665</b>	<b>20,665</b>		
<b>Total Agency - 450</b>	<b>\$249,068</b>	<b>\$247,090</b>		<b>\$1,978</b>

State of Idaho

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

For the Year Ended June 30, 2013

**STATE BOARD OF EDUCATION - 501  
FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>OFFICE OF THE STATE BOARD</b>				
OPERATING EXPENSES	\$28,552	\$22,330		\$6,222
CAPITAL OUTLAY	17,400	17,400		
Total Program	45,952	39,730		6,222
<b>SYSTEMWIDE NEEDS AND RESEARCH</b>				
OPERATING EXPENSES	234,478	137,415	\$90,896	6,167
Total Program	234,478	137,415	90,896	6,167
<b>Total Fund - 0001</b>	280,430	177,145	90,896	12,389
<b>Total Agency - 501</b>	\$280,430	\$177,145	\$90,896	\$12,389

State of Idaho

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

For the Year Ended June 30, 2013

DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FUND AND PROGRAM</b>				
<b>GENERAL FUND - 0001</b>				
<b>GENERAL PROGRAMS</b>				
TRUSTEE/BENEFIT PAYMENT	\$2,918,756	\$2,918,756		
Total Program	2,918,756	2,918,756		
<b>POST SECONDARY PROGRAMS</b>				
TRUSTEE/BENEFIT PAYMENT	1,674,763	1,674,763		
Total Program	1,674,763	1,674,763		
<b>RELATED SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	339,630	339,630		
Total Program	339,630	339,630		
<b>Total Fund - 0001</b>	4,933,149	4,933,149		
<b>DISPLACED HOMEMAKER - 0218</b>				
<b>UNDERPREPARED ADULTS/DISPLACED HOMEMAKER</b>				
TRUSTEE/BENEFIT PAYMENT	47,316	47,316		
Total Program	47,316	47,316		
<b>Total Fund - 0218</b>	47,316	47,316		
<b>HAZARDOUS MATERIALS/WASTE TRANSPORT ENFORCEMENT - 0274</b>				
<b>GENERAL PROGRAMS-HAZARD MATERIAL TRAINING</b>				
TRUSTEE/BENEFIT PAYMENT	59,989	51,898	\$8,091	
Total Program	59,989	51,898	8,091	
<b>Total Fund - 0274</b>	59,989	51,898	8,091	



State of Idaho

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

For the Year Ended June 30, 2013

DIVISION OF PROFESSIONAL AND TECHNICAL EDUCATION - 503	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FUND AND PROGRAM</b>				
<b>FEDERAL GRANTS - 0348</b>				
<b>GENERAL PROGRAMS</b>				
TRUSTEE/BENEFIT PAYMENT	3,619,231	3,612,889	6,342	
Total Program	3,619,231	3,612,889	6,342	
<b>UNDERPREPARED ADULTS/DISPLACED HOMEMAKER</b>				
TRUSTEE/BENEFIT PAYMENT	587,089	587,089		
Total Program	587,089	587,089		
<b>RELATED SERVICES</b>				
TRUSTEE/BENEFIT PAYMENT	1,158,859	1,059,215	99,644	
Total Program	1,158,859	1,059,215	99,644	
<b>Total Fund - 0348</b>	5,365,179	5,259,193	105,986	
<b>Total Agency - 503</b>	\$10,405,633	\$10,291,556	\$114,077	

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**BOISE STATE UNIVERSITY - 512**

**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>SMALL BUSINESS DEVELOPMENT CENTER</b>				
OPERATING EXPENSES	\$134	\$134		
Total Program	134	134		
<b>TECHNICAL HELP</b>				
OPERATING EXPENSES	3,129	3,129		
Total Program	3,129	3,129		
<b>Total Fund - 0001</b>	3,263	3,263		
<b>Total Agency - 512</b>	\$3,263	\$3,263		

State of Idaho

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

For the Year Ended June 30, 2013

STATE HISTORICAL SOCIETY - 522

FUND AND PROGRAM

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>				
<b>HISTORICAL SOCIETY</b>				
CAPITAL OUTLAY	\$36,920	\$36,920		
Total Program	36,920	36,920		
<b>Total Fund - 0348</b>	36,920	36,920		
<b>Total Agency - 522</b>	\$36,920	\$36,920		

State of Idaho

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

For the Year Ended June 30, 2013

**VOCATIONAL REHABILITATION - 523**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>GENERAL FUND - 0001</b>				
<b>RENAL DISEASE</b>				
TRUSTEE/BENEFIT PAYMENT	\$20,208			\$20,208
Total Program	20,208			20,208
<b>Total Fund - 0001</b>	<b>20,208</b>			<b>20,208</b>
<b>FEDERAL GRANTS - 0348</b>				
<b>VOCATIONAL REHABILITATION</b>				
OPERATING EXPENSES	95,266			95,266
TRUSTEE/BENEFIT PAYMENT	138,560			138,560
Total Program	233,826			233,826
<b>Total Fund - 0348</b>	<b>233,826</b>			<b>233,826</b>
<b>Total Agency - 523</b>	<b>\$254,034</b>			<b>\$254,034</b>

State of Idaho

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

For the Year Ended June 30, 2013

**PUBLIC UTILITIES COMMISSION - 900**  
**FUND AND PROGRAM**

	Prior Year Encumbrances	Expenditures	Outstanding Prior Year Encumbrances	Variance Favorable (Unfavorable)
<b>FEDERAL GRANTS - 0348</b>				
<b>PUBLIC UTILITIES COMMISSION</b>				
OPERATING EXPENSES	\$62,000	\$34,567	\$27,433	
Total Program	62,000	34,567	27,433	
<b>Total Fund - 0348</b>	62,000	34,567	27,433	
<b>Total Agency - 900</b>	\$62,000	\$34,567	\$27,433	

**State of Idaho**

**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**

**For the Year Ended June 30, 2013**

**EASTERN IDAHO HEALTH DISTRICT VII - 957  
FUND AND PROGRAM**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>PUBLIC HEALTH - 0290</b>				
<b>HEALTH DISTRICT VII</b>				
OPERATING EXPENSES	\$21,725	\$4,523		\$17,202
Total Program	21,725	4,523		17,202
<b>Total Fund - 0290</b>	21,725	4,523		17,202
<b>Total Agency - 957</b>	\$21,725	\$4,523		\$17,202

**State of Idaho**  
**Schedule of Prior Year Encumbrances and Expenditures by Agency, Fund, and Program - Budgetary Basis**  
**For the Year Ended June 30, 2013**

	<b>Prior Year Encumbrances</b>	<b>Expenditures</b>	<b>Outstanding Prior Year Encumbrances</b>	<b>Variance Favorable (Unfavorable)</b>
<b>TOTAL STATEWIDE</b>	\$128,859,584.00	\$101,016,154.00	\$17,908,736.00	\$9,934,694.00

# APPENDIX



*Old Rustic Barn in Idaho Falls, Idaho*

Photo Courtesy of Mike Hargis





## APPENDIX

### DETAIL OF SUMMARY SCHEDULE FUND TYPES AND FUND NAMES

#### GENERAL FUND ACCOUNTS

##### General Account-Miscellaneous

0060 Legislative  
0076 Fire Suppression - Deficiency  
0100 Hazardous Substance Emergency Response - Deficiency  
0120 Miscellaneous General  
0123 Veterans Recognition Income  
0125 Indirect Cost Recovery  
0127 Internet Crimes Against Children  
0129 Aquifer Planning and Management  
0149 Higher Education Stabilization  
0150 Budget Stabilization  
0151 Constitutional Defense  
0184 Reinvestment Pilot Initiative  
0192 Trauma Registry  
0214 IGEM Grant  
0230 Governor's Emergency  
0231 Disaster Emergency  
0233 Community Health Center Grant  
0239 Guardian Ad Litem  
0276 Multi-State Tax Compact  
0301 Catastrophic Health Care  
0315 School District Building  
0316 Endowment - Miscellaneous  
0317 IBES for Deaf and Blind Trust  
0318 Archaeological Survey  
0331 Pest Control - Deficiency  
0335 Livestock Disease Control - Deficiency  
0336 Invasive Species - Deficiency  
0338 Internal Accounting and Administrative Service  
0349 Miscellaneous Revenue  
0365 Permanent Building  
0401 Seminars and Publications  
0403 Loan and Grant  
0426 Adaptive Aids and Appliances  
0481 Income Earnings  
0499 Millennium Income  
0502 Sales Tax  
0506 Community College  
0516 Tax Commission Refunds  
0518 Abandoned Property Trust  
0540 Idaho Millennium  
0545 Millennium Permanent Endowment

##### General Account-State

0001 General Fund

#### SPECIAL REVENUE FUNDS

##### Agriculture and Natural Resources

0075 Department of Lands  
0185 Hazardous Waste Emergency  
0186 Idaho Air Quality Permitting  
0191 Public Water System Supervision  
0199 Renewable Energy Resources  
0200 Water Pollution Control  
0201 Environmental Remediation  
0225 Cooperative Welfare - DEQ

#### SPECIAL REVENUE FUNDS (continued)

##### Agriculture and Natural Resources (continued)

0243 Parks and Recreation  
0247 Recreational Fuels  
0250 Parks and Recreation Registration  
0310 Natural Restoration  
0320 Agriculture in Classroom  
0330 Agricultural Inspection  
0332 Agricultural Fees  
0402 Laboratory Services  
0410 Public Recreation  
0486 Fresh Fruit and Vegetable Inspection  
0494 Petroleum Price Violation  
0495 Community Forestry  
0496 Parks and Recreation Expendable Trust  
0511 Bunker Hill Consent Decree  
0522 Resource Conservation  
1400 Potato Commission  
1401 Dairy Products Commission  
1402 Wheat Commission

##### Federal Grants

0346 American Reinvestment  
0348 Federal Grants

##### Fish and Game

0050 Fish and Game  
0051 Fish and Game Set-Aside  
0052 Animal Damage Control  
0055 Depredation  
0524 Fish and Game Expendable Trust  
0530 Fish and Game Non-Expendable Trust  
0531 Depredation - Secondary

##### Health and Welfare

0172 Idaho Immunization Dedicated Vaccine  
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 Substance Abuse Treatment  
0190 Health and Welfare - EMS III  
0219 Hospital Assessment  
0220 Cooperative Welfare  
0483 Childrens Trust  
0489 Health and Welfare 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  
0213 Veterans Support  
0218 Displaced Homemaker

**SPECIAL REVENUE FUNDS (continued)****Miscellaneous (continued)**

0234 Military Division Support  
 0254 Alcohol Beverage Control  
 0255 Victim Notification  
 0256 Organ Donation Contribution  
 0264 State Police  
 0266 Search and Rescue  
 0272 Peace Officers Standards and Training  
 0273 Drug Enforcement  
 0274 Hazardous Materials/Waste Transport Enforcement  
 0275 (ILETS) Law Enforcement Telecommunications  
 0282 Inmate Labor  
 0284 Parolee Supervision  
 0288 Rehabilitation Revenue and Refunds  
 0294 Idaho School Bond Guaranty Administrative  
 0300 Industrial Administration  
 0302 Unemployment Penalty and Interest  
 0303 Employment Security Special Administration  
 0304 Library Services Improvement  
 0305 Workforce Development Training  
 0307 Local Economic Development Account  
 0312 Peace/Detention Officer Disability  
 0313 Crime Victim Compensation  
 0314 ISTARs Technology  
 0319 Driver Training  
 0325 Public Instruction  
 0334 Sheep/Goat Disease Indemnity  
 0337 Water Claims Adjudication  
 0340 Drug Court/Family Services  
 0341 Guardianship Pilot Project  
 0347 Senior Magistrate Judges  
 0350 Small Business Assistance  
 0366 Governor's Residence  
 0485 Pari-Mutual Distributions  
 0492 Loss Recovery  
 0497 INL Settlement  
 0505 College Savings  
 0507 County Inheritance Tax  
 0517 Real Estate Recovery  
 0519 Industrial Special Indemnity

**Regulatory**

0229 State Regulatory  
 0491 Commodity Indemnity  
 0515 Insurance Refund  
 0523 Insurance Insolvency  
 1300 State Bar

**Transportation**

0221 State Aeronautics  
 0259 Local Highway  
 0260 State Highway  
 0261 Highway Distribution  
 0262 Plate Manufacturing  
 0267 Motor Fuel Distribution  
 0268 Consumer Asset Recovery  
 0277 Abandoned Vehicle Trust  
 0375 GARVEE Debt Service

**SPECIAL REVENUE FUNDS (continued)****Transportation (continued)**

0513 Local Highway Trust  
 0576 Motor Vehicle Trust

**CAPITAL PROJECTS FUND**

0374 GARVEE Capital Project

**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  
 0590 Payroll Clearing  
 0600 Election Campaign  
 0624 Idle Funds  
 0630 Custodial Funds

**ENTITIES OUTSIDE PRIMARY GOVERNMENT****Petroleum Clean Water Trust Fund**

0130 Petroleum Clean Water Trust

**Public Health District**

0290 Public Health

**Independent Living Council**

0291 Independent Living Council

**Idaho Bond Bank Authority**

0292 Municipal Bond Bank Auth Reserve

**State Insurance Fund**

0424 Worker's Compensation

# ALPHABETICAL APPENDIX



*Old Barn on York Road near Idaho Falls, Idaho*

Photo Courtesy of Mike Hargis



## ALPHABETICAL INDEX TO THE DETAIL FINANCIAL SCHEDULES

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Caribou County Homestead

Courtesy of Jake Putnam



Office of the State Controller

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