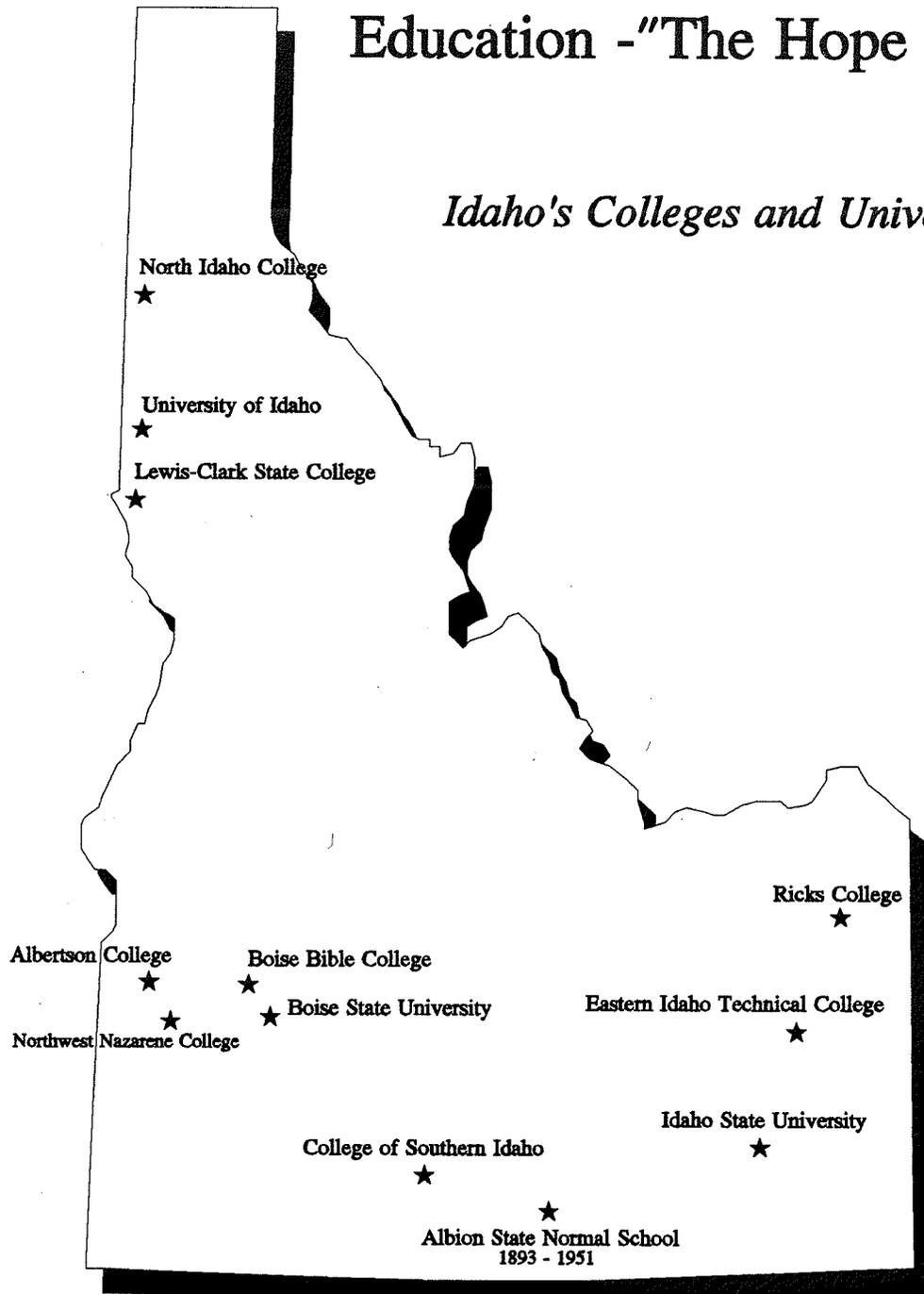


Education - "The Hope of Idaho"

Idaho's Colleges and Universities



J. D. Williams
STATE AUDITOR

THE
STATE OF IDAHO

ANNUAL REPORT

YEAR ENDED JUNE 30, 1992

Idaho Code 67-1001. Duties of Auditor. -- It is the duty of the auditor:

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

STATE OF IDAHO

ANNUAL REPORT

OF THE

STATE AUDITOR

J. D. WILLIAMS

FISCAL YEAR ENDED

JUNE 30, 1992

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INTRODUCTORY SECTION



OFFICE OF THE STATE AUDITOR

STATE CAPITOL
BOISE 83720-0001

J. D. WILLIAMS
STATE AUDITOR

(208) 334-3100
FAX 334-2671

December 1, 1992

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

It is my pleasure to transmit to you my fourth Annual Report of the State of Idaho, for the fiscal year ended June 30, 1992, in accordance with Idaho Code, section 67-1104.

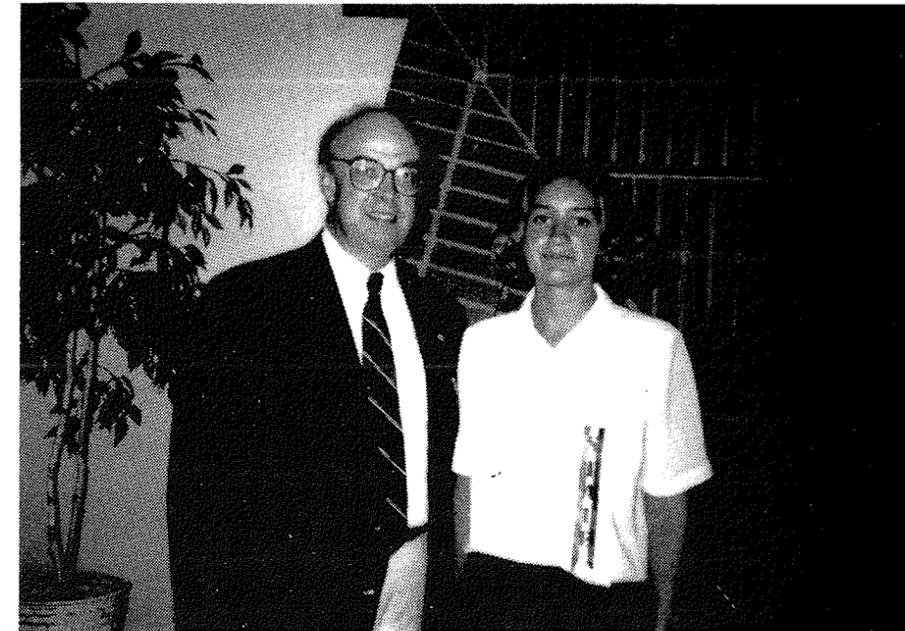
This report has been prepared by the Office of State Auditor. The financial statements have not been audited by an independent certified public accountant, nor are they in accordance with generally accepted accounting principles (GAAP). As you know, we are in our final year of converting state agencies to the new statewide accounting and reporting system known as STARS. Of a total eighty-eight, seventy-eight agencies have already been converted. The responsibility for both the accuracy of the presented data and the completeness and fairness of this presentation, including all disclosures, rests with the state.

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

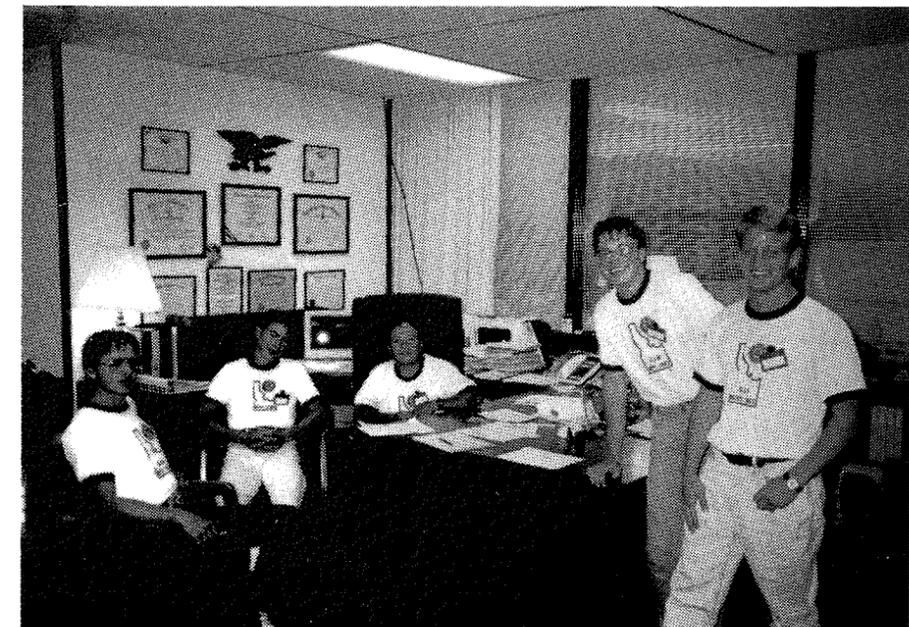
The State Auditor's Office is dedicated to leading the way to ensure that our state government is accountable and responsible to all our citizens. Should you require additional state financial information, I will be pleased to furnish it upon request.

Yours very truly,

J. D. Williams
State Auditor

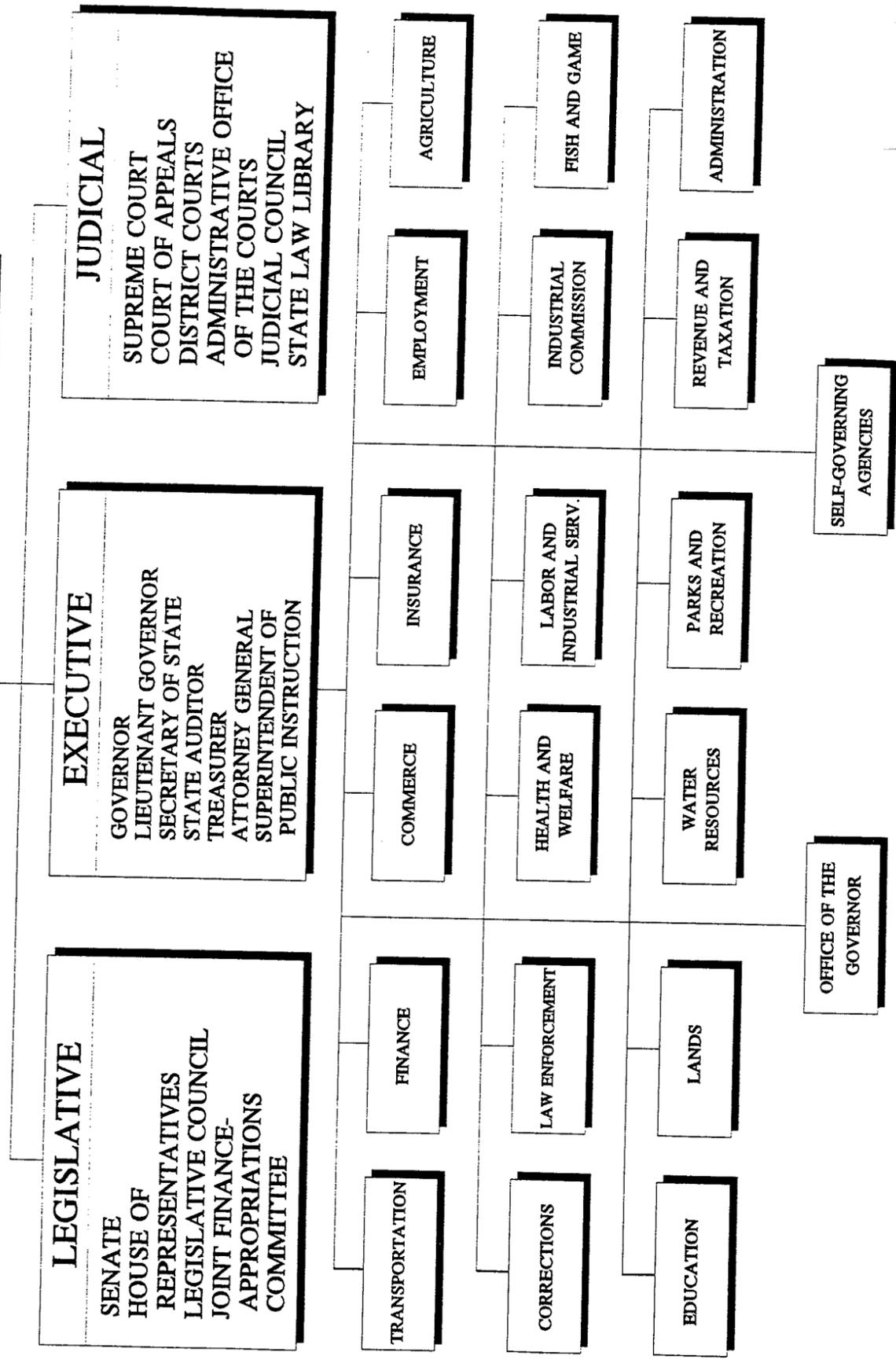


Idaho State Auditor J.D. Williams with the American Legion High School Girls State Auditor **Jennifer Yeppy** of Kimberly, Idaho



The American Legion High School Boys State Auditor **Martin Rosales** (center) of Hagerman with cabinet members in the State Auditor's Office

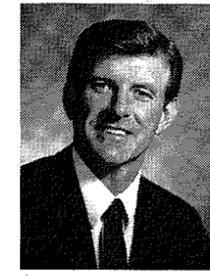
STATE OF IDAHO ORGANIZATION CHART
CITIZENS OF THE STATE OF IDAHO



STATE OF IDAHO
ELECTED STATE OFFICIALS
AS OF JUNE 30, 1992
EXECUTIVE



Cecil D. Andrus
GOVERNOR



C. L. "Butch" Otter
LIEUTENANT GOVERNOR



Pete T. Cenarrusa
SECRETARY OF STATE



J. D. Williams
STATE AUDITOR



Lydia Justice Edwards
STATE TREASURER



Larry EchoHawk
ATTORNEY GENERAL



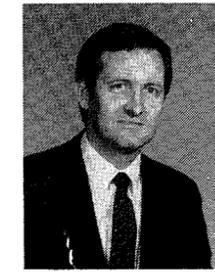
Jerry L. Evans
SUPERINTENDENT OF PUBLIC INSTRUCTION

JUDICIAL

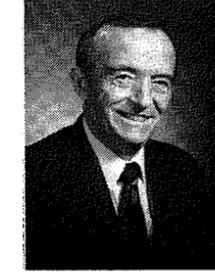


Robert Bakes
CHIEF JUSTICE, SUPREME COURT

LEGISLATIVE



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



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

IDAHO STATE AUDITORS

Territorial Government (1863-1890)

Auditors and Comptrollers

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

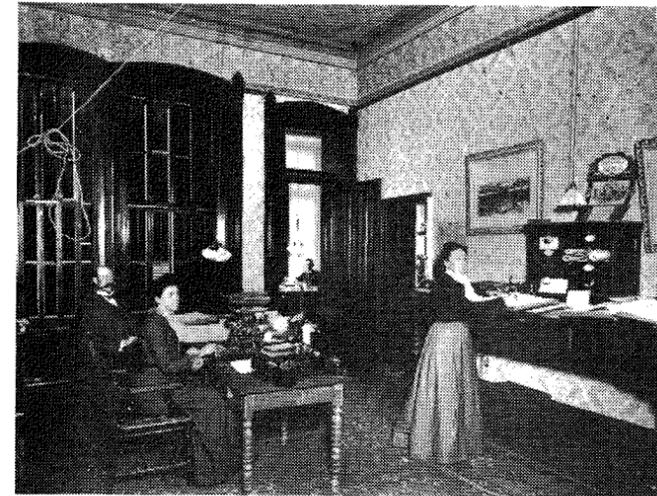
State Government (1890 through present)

Name/Party

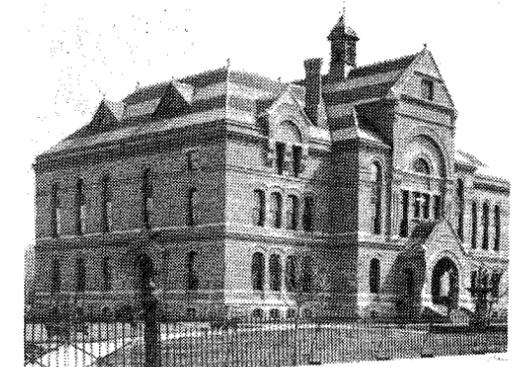
	Term of Office
Moody, Silas W. (R)	1/5/1891 to 1/2/1893
Ramsey, Frank C. (R)	1/2/1893 to 1/7/1897
Anderson, J. H. (P-D)	1/7/1897 to 1/2/1899
Sinclair, Berlett (R)	1/2/1899 to 1/7/1901
Jones, E. W. (P-D-S.R.)	1/7/1901 to 1/5/1903
Turner, Theo (R)	1/5/1903 to 1/2/1905
Bragaw, Robert S. (R)	1/2/1905 to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



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



**State Auditor's Office
circa 1901**



**Idaho Territorial Capital
Boise**

CITIZENS OF THE STATE OF IDAHO

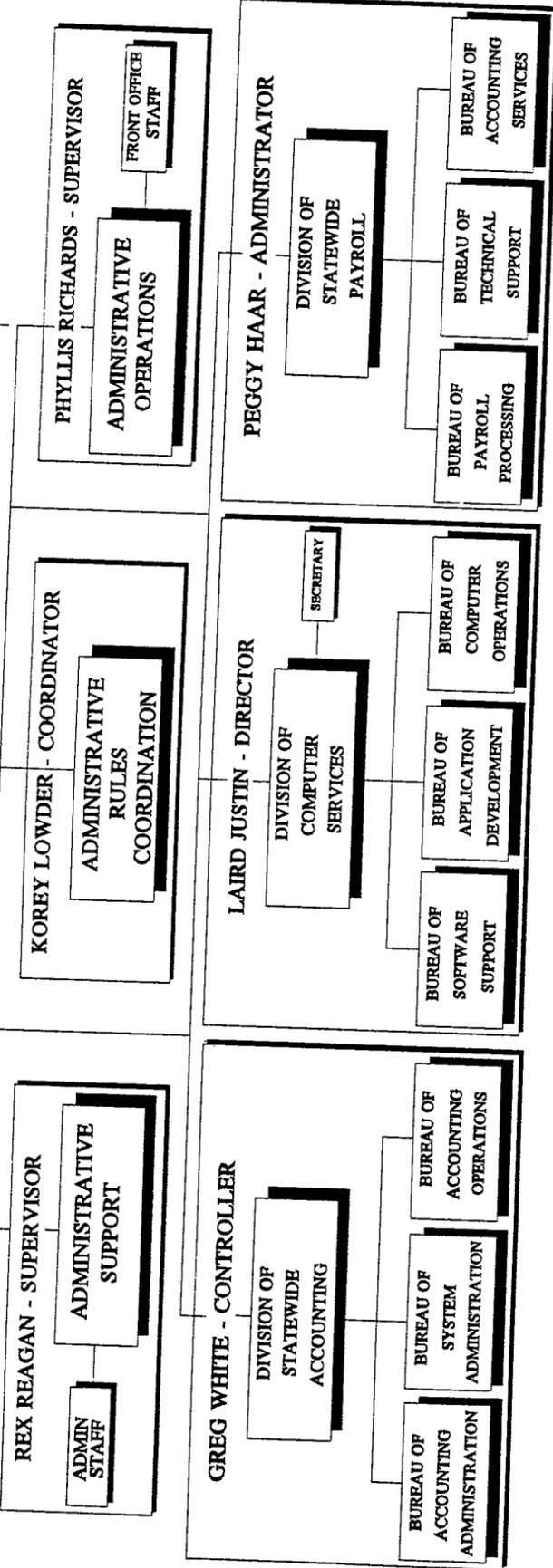
J. D. WILLIAMS

STATE AUDITOR

SEC. STATE BOARD OF EXAMINERS
 MBR. STATE LAND BOARD
 MBR. STATE BOARD OF CANVASSERS
 ADMIN. STATE SOCIAL SECURITY

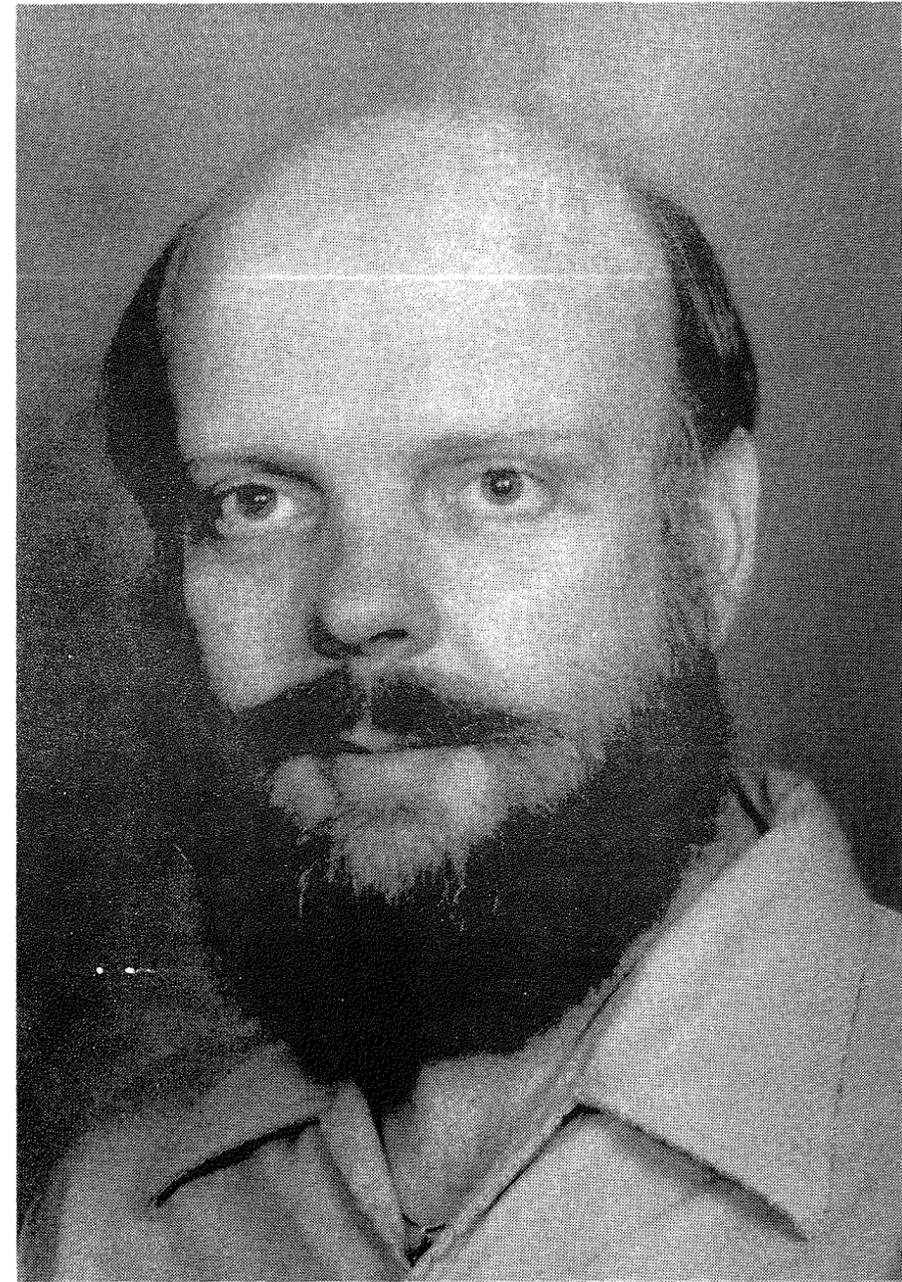
HAL TURNER

CHIEF DEPUTY
 STATE AUDITOR



STATE AUDITOR'S OFFICE STAFF

IN MEMORY AND APPRECIATION OF HIS
19 YEARS OF DEDICATED STATE SERVICE



KEN B. JENSEN

Technical Support Manager, Division of Computer Services

State Auditor's Office employee from May 21, 1973
until he passed away on September 1, 1992

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OFFICE OF STATE AUDITOR

FIVE YEAR PLAN

DIVISION OF STATEWIDE PAYROLL – EMPLOYEE INFORMATION SYSTEM (E.I.S.)

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

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

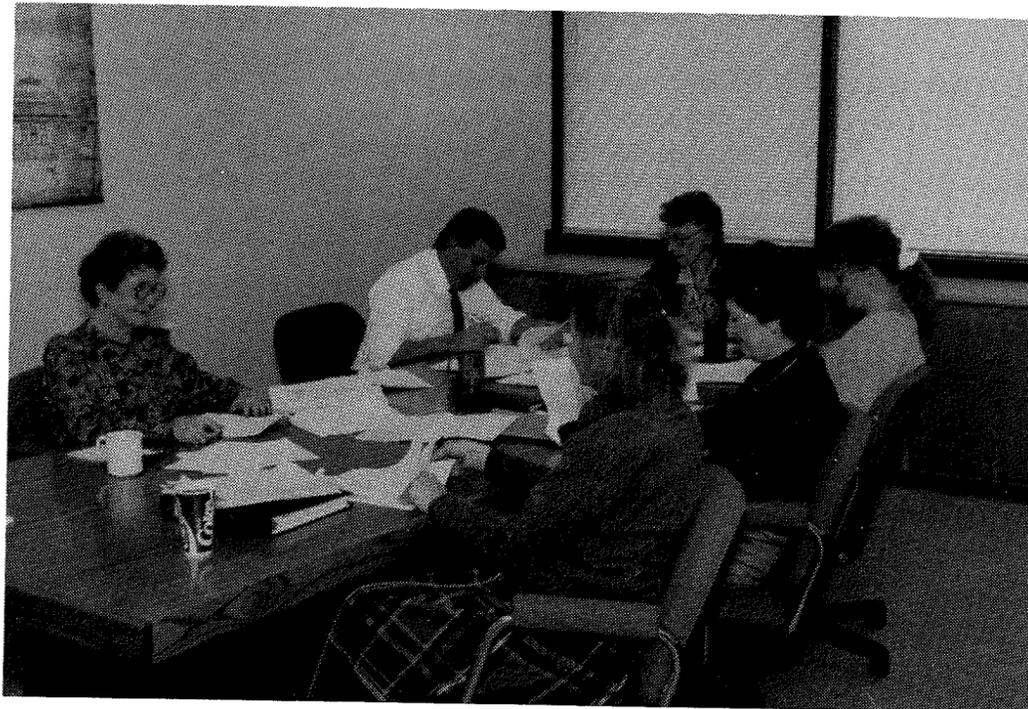
Fiscal Year

- 1992 Complete design and/or implementation of the following activities:
- . Convert month-end, quarterly and on-request reporting systems.
 - . Streamline calendar year-end process.

FIVE YEAR PLAN – (continued)

- . Streamline system maintenance process to reduce personnel time.
 - . Revise Personal Computer Time Entry System to accommodate exception reporting capability.
 - . Install pilot overtime calculation (i.e. Federal requirement) system for State Auditor's Office employees.
 - . Begin printing New W-2 form on Laser printers.
- 1993 . Design on-line update allowing employee to enter maintenance transactions at the source.
- . Add remaining agencies to Overtime Calculation Process.
 - . Assume responsibility for processing garnishments.
 - . Allow agency on-line accessibility to data base for reports.
- 1994 . Provide EIS Manual electronic file access by users.
- . Begin Imaging System application feasibility study.
 - . Train agencies in use of on-line data input system for direct entry of all data.
 - . Install on-line tracking and auditing.
 - . Investigate extensive use of video and audio for agency training purposes.
 - . Incorporate transaction tracking for purposes of agency billing.
- 1995 . Train EIS personnel in on-line input techniques.
- . Install Imaging System – eliminate Microfilm processing.
 - . Create on-line reports for Legislature.
 - . Change billing to transaction based system.
 - . Train EIS staff in Data Control functions.

- . Switch training process to incorporate more video instruction.
- 1996 . Eliminate paper reporting.
- . Convert all agencies to on-line data input.
- . Install a user "help desk".
- . Begin transfer of data control functions from Computer Service Center Operations.
- 1997 . Implement most Data Control functions .
- . Investigate payroll processing potential on Personal Computers.
- . Install totally automated training system.



DIVISION OF STATEWIDE ACCOUNTING

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

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

Fiscal Year

1992 Complete design and/or implementation of the following:

- . Begin reorganization of the accounting section to reflect decentralization of pre-audit, operation of an on-line accounting system, enhanced financial reporting, and other changes adopted by the State Auditor's Office. (Completed)

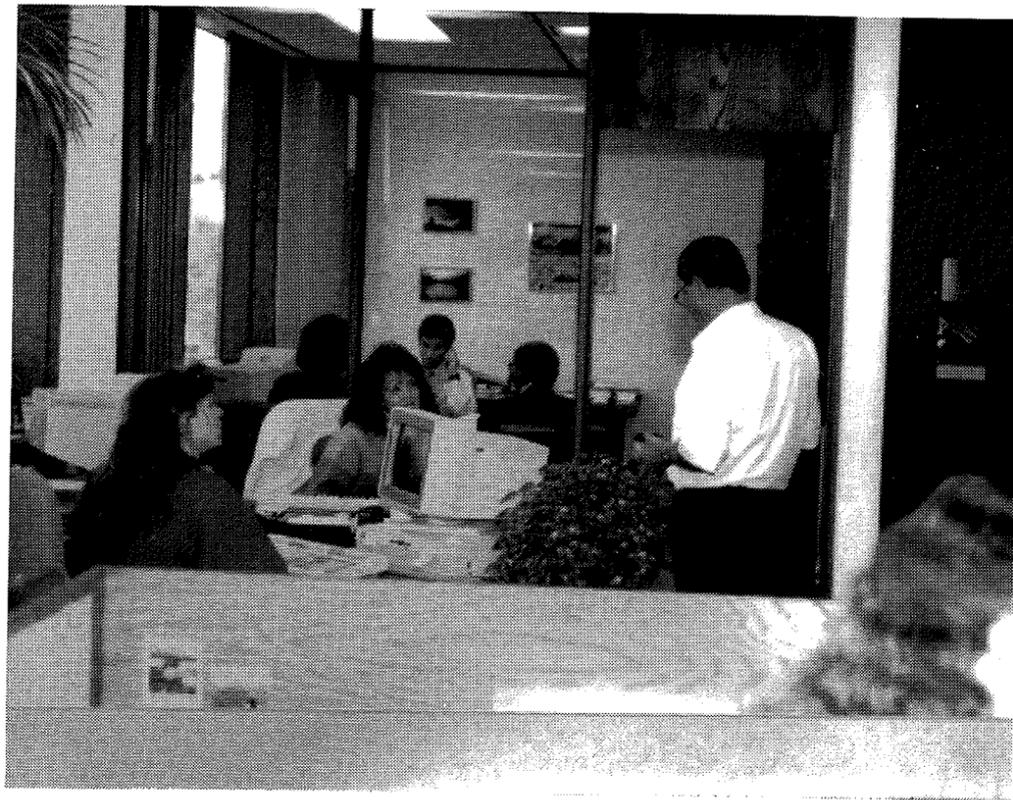
1993 . Complete converting remaining agencies to STARS (i.e. universities, Departments of Health and Welfare, Corrections, the Judicial Branch and Office of State Treasurer).

- . Purchase Adhoc reporting system for statewide application.
- . Implement system improvements to STARS (i.e. cost allocation, automate cash receipts process and fund distribution).
- . Begin defining Cash Management Act agreement with federal government.
- . Continue identification and design of statewide reports generally used by the State Auditor's Office, Division of Financial Management, Legislative Auditor's Office, etc.

1994 . Begin initial development of statewide accounting policy and procedures manual reflecting the Idaho Code and Generally Accepted Accounting Principles (GAAP).

FIVE YEAR PLAN - (continued)

- . Continue reporting enhancements to Financial Statements.
- 1995 . Discontinue use of "old" accounting system.
- . Produce first GAAP based Annual Financial Statement.
- . Begin initial preparation of a statewide Comprehensive Annual Financial Report (CAFR)
- 1996 . Produce first State CAFR
- . Begin plans to successfully achieve qualifications for the Certificate of Conformance awarded by the Governmental Financial Officer's Association (GFOA)



FIVE YEAR PLAN - (continued)

DIVISION OF COMPUTER SERVICES

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

- . Providing state-of-the-art technical services at the least possible cost.
- . Guaranteeing that the CSC remains a self sustaining unit without need for operational funding from general fund appropriations.
- . Continuing to support and implement major new computing technologies in response to agency demands.
- . Implementing improved programmer productivity technology for increased job performance.
- . Implementing programmer/developer tools to increase system/application quality and longevity.
- . Continuing expanded training programs to improve employee technical skills.

Fiscal Year

(1993-1997) Complete the following tasks:

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

STATEWIDE ADMINISTRATIVE PROCEDURES ACT (APA)
COORDINATION SECTION

STATEWIDE ADMINISTRATIVE PROCEDURES (APA) COORDINATION MISSION

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

- . Consolidating the structure, promulgation, and distribution methods of administrative documents subject to the Idaho Administrative Procedure Act.
- . Acting as an intermediary between the public and state agencies by providing current and correct information concerning state agency actions through the Idaho Administrative Bulletin and Idaho Administrative Code.
- . Creating and maintaining an electronic distribution network for administrative documents, to allow all state employees and the public electronic on-line access to relevant documents
- . Creating and maintaining rules, policies and procedures for effective management of the APA section.

Fiscal Year

1993 Complete the following activities:

- . Appoint Administrative Rules Coordinator, subject to confirmation by the Idaho Senate
- . Organize and staff the APA Section.
- . Establish a uniform format, style, and numbering system.
- . Evaluate statewide coordination of centralized rule-making.
- . Establish rule-making and publication schedules
- . Comply with the provisions and requirements of the Idaho Code 67-5203; 67-5204; 67-5205 and as amended 1992 Session Laws, by Chapter 263, page 783 (ie. House Bill 712).

1994 . Publish initial codification of the entire Idaho Administrative Code.

. Publish initial Idaho Administrative Bulletin and Idaho Administrative Digest.

. Provide phased in on-line electronic access for state agencies and public entities.

. Develop user instructional materials

1995 . Establish user billing rates and adjustments as necessary.

. Fully implement On-line Access State Information System (OASIS).

1996 . Review and re-assess rules adopted in FY93 for possible modification.

. Evaluate performance efficiency and all operational costs

1997 . Investigate historical research access to archives.





ADMINISTRATION (left to right)

Hal W. Turner; Chief Deputy State Auditor, Vivian Garcia, Lorna Burrell, Phyllis Richards; Administrative Operations Supervisor, Collette Castleton, Daniyel John, Fred S. Martin, Rex Reagan; Administrative Support Supervisor (Donna Davis and Lisa Rock not pictured)



STATEWIDE ACCOUNTING (left to right)

Row 1: Connie Medlin, Judy Husfloen, Genese Brower, Paula Evans
 Row 2: Sharon Weber, Rose Wrenn, Merideth Hackney, Tony Meatte, Jean Ihli
 Row 3: Greg White; Manager, Trevor Castleton, Carl Spjute, Julie Andersen
 Row 4: Roland Gammill, Dave Tolman, Lorin Gibbs, Jay Prickett, Brian Huffaker (Molly Ross, not pictured)



SYSTEMS PROGRAMMERS (left to right)

Dana Coolbaugh, Don Somers, Marla Marchant, LeRoy Morrill, Ed Lilienborg



SYSTEMS DEVELOPMENT (left to right)

Row 1: Ken Wemhoff, Teresa Meatte, Shelly Jolley, Tammy Ahrens-Allen, Trudy Charles, Sheryl Bishop, Rory Burke
 Row 2: Scott Newton, Pat Turner, Leanne Kinghorn, Patrick Kirby
 Row 3: Elaine Rockenhaus, Pat Bartels, Brandon Taylor
 Row 4: Debbie Sterling, Susan Town, George Judge; Manager (Karl Bantz, Norma Clark, John Harding, Faye Jett, Rhonda Marlow, Robert Sox not pictured)



EMPLOYEE INFORMATION SYSTEM (left to right)

- Row 1: Susan Smith, Jody Hoke, Audrey Musgrave, Nancy Jones, Michaelle Kirsch, Rene Hughes
 Row 2: Sherri Wilder, Carol Mulick, Sharon Schubert, Leslie Mickelsen, Tracey Richards, Maryann Gannon,
 Row 3: Rita Peterson, Chuck Severn, Carlos Marquez, Teryl Wemhoff, Jeanne Nelson, Peggy Haar; Manager



COMPUTER OPERATIONS (left to right)

- Row 1: Mary Harlan, Frank Gallant; Manager, Deborah Whitman, Wayne Elliott, Lester Travis
 Row 2: Beverley Rahnn, Ann Brown, Phyllis Purvis, Paul Worrell, Kathy Stephens, Cara Emigh (Alan Cramer, Bruce DeVino, Tonya Flick, Hans Forschler, Nancy Thurman, not pictured)

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

J.D. WILLIAMS

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



From left to right:
 Charles Severn, Ann Brown, Jean Ihli, Julie Andersen, Paul Worrell, Wayne Elliott, Phyllis Richards, Rose Wrenn, Carol Mulick, Laird Justin, Peggy Haar, Rex Reagan, and J. D. Williams (Rhonda Marlow not pictured)

AVERAGE TENURE WITH THE STATE AUDITOR'S OFFICE AND THE STATE OF IDAHO ----		8 YEARS 10 MONTHS
54 EMPLOYEES	-----	5 OR MORE YEARS
37 EMPLOYEES	-----	10 OR MORE YEARS
21 EMPLOYEES	-----	15 OR MORE YEARS
13 EMPLOYEES	-----	20 OR MORE YEARS
4 EMPLOYEES	-----	25 OR MORE YEARS

Idaho Institutions of Higher Learning

ALBION STATE NORMAL SCHOOL

Albion, Idaho

1893-1951

Two normal (teacher) schools were established in Idaho in 1893, one at Lewiston in the north and the other at Albion, a small community in Cassia County, in the south.

Classes at Albion State Normal School began on September 11, 1894 with twenty-six students. The school had a full four-year program for teachers, with one and two year state teaching certificates also available. In 1947, Albion was renamed Southern Idaho College of Education. Both normal schools (Lewiston and Albion) were abolished and closed by the 1951 legislature, which simply refused to appropriate funds for them.

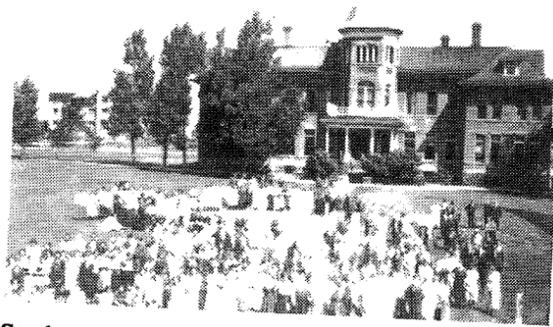
From 1958 until 1969, the Magic Valley Christian College leased the facilities from the State of Idaho. In 1970, the property was deeded over to the city of Albion, for ten dollars, which leased the campus to the Oregon Trail Festival of the Arts for development as a center for art education. This plan was short-lived.

Albion State Normal School offered both academic and professional courses. A teacher training department was established in 1905 and a separate training school, which was attended by



all Albion area school age children, was built in 1907. Graduates and former faculty feel that much of the demand for and success of Albion teachers could be credited to the rigors of the training school.

Presently, three of the nine existing buildings on campus are in use. The training school serves as a senior citizens center for Albion, the president's house has been sold as a private residence, and the original stone building of the school is being rehabilitated for use as a folklife museum.



Students at the Albion School were required to sign the following declaration:

"We hereby declare that our purpose in entering the Albion State Normal School is to fit ourselves for the profession of teaching, and that it is our intention to engage in teaching in the public schools of this state."



Many students lived up to this pledge and made significant contributions to education. Two of note are Terrel Bell and Anna Hansen Hayes. Dr. Bell attended Albion in 1940 and 1941, finally receiving

a B.S. degree in 1946 after serving several years in the military. Dr. Bell went on to fill many roles in education—from teacher to school superintendent to Secretary of the Department of Education under Ronald Reagan. He is currently a professor at the University of Utah. Anna Hansen Hayes, a 1904 graduate was active in local, state and national Parent-Teacher associations, serving as a director and president of the National Congress of Parents and Teachers. She served with General Douglas MacArthur assigned to revise the Japanese educational system and helped establish a PTA in Japan. She was also Director of The National Parent-Teacher and Child magazine, wrote several books of poetry and wrote a novel. Mrs. Hayes died in 1987 at the age of 101.

The Albion campus is presently on the National Register of Historic Places and has applied for National Historic Landmark designation.



BOISE STATE UNIVERSITY

1910 University Drive
Boise Idaho 83725

(208)385-1491

Acting President: Larry Selland

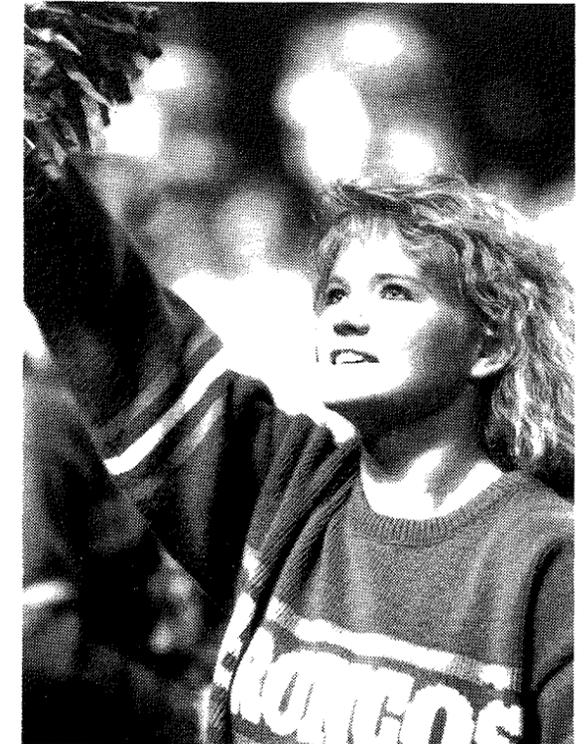
Fulltime Equivalent Students: 10,499 fall 1992

Degrees granted: Bachelor Degrees, Master's degrees, Associate's degrees and BSU has approval for a new doctorate program in Education.

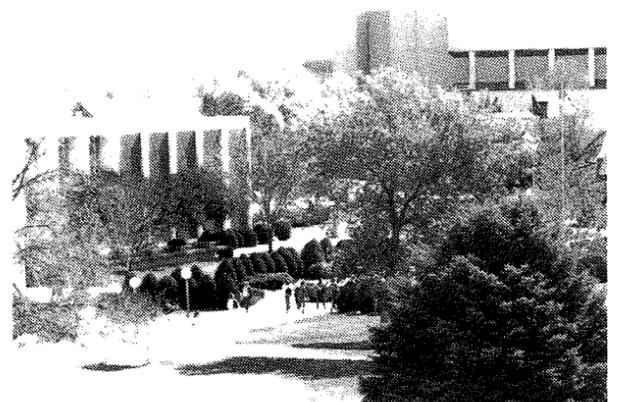
Founded by the Episcopal Church in 1932 as a junior college, the institution was granted four year status and named Boise College in 1965. In 1969 the school was brought into the state system of higher education. The college was re-named Boise State University (BSU) in 1974. The original campus was in St. Margaret's Hall, formerly located in the vicinity of St. Luke's Regional Medical Center. BSU moved to its present campus, which was the old Boise airport, in 1941.



Campus facilities include the BSU Pavilion, the Morrison Center for the Performing Arts, Simplot-Micron Technology Center and Bronco Stadium. On campus is also the Hemingway Western Studies Center and the Frank Church Collection. The University is also affiliated with the World Center for Birds of Prey.



Because Boise State is in the governmental, medical and business heart of Idaho; students and faculty interact with school districts, health care institutions, government agencies, and corporations.



Through all of its programs, Boise State University is fulfilling its commitment to the State of Idaho by providing quality teaching, research and public service to all its citizens.

COLLEGE OF SOUTHERN IDAHO

315 Falls Ave.
Twin Falls, Idaho 83303

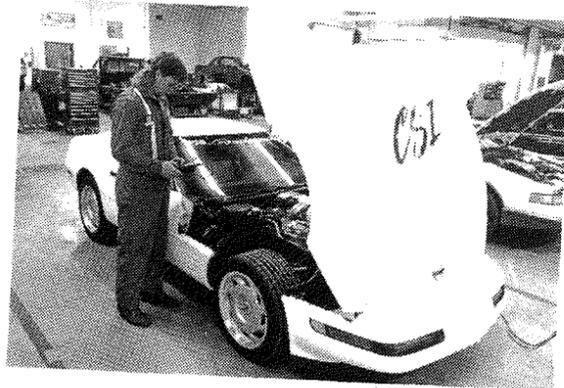
(208) 733-9554

President: Gerald R. Meyerhoeffer

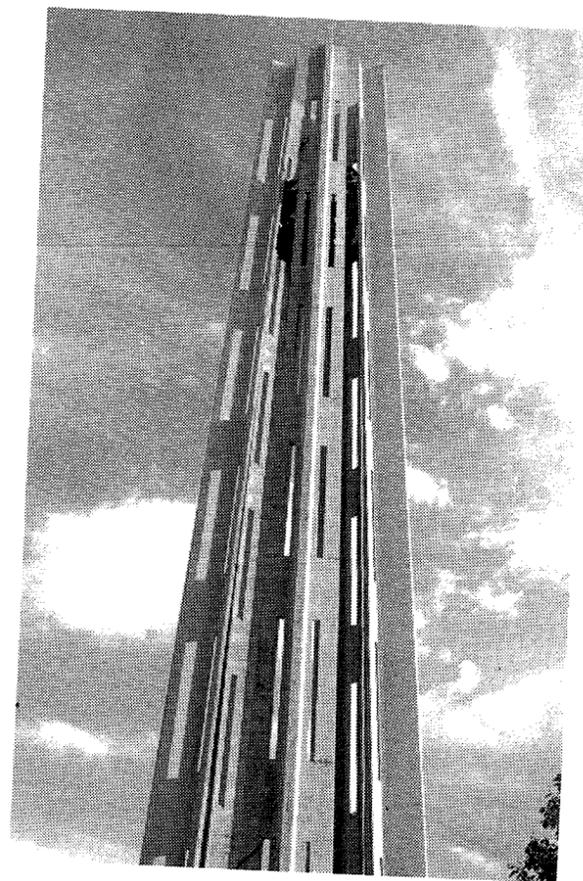
Fulltime Equivalent Students: 2,424 fall 1992

Degrees granted: Associate and Certificate

Twin Falls County citizens voted in 1964 to form a junior college district. In 1965 Jerome County voted to join the district. The first classes for the College of Southern Idaho (CSI) began in the fall of 1965 at the Twin Falls High School and various other locations throughout the city. Construction began on the 230-acre campus in 1967.



The College of Southern Idaho is a two-year comprehensive community college serving south central Idaho. CSI provides university parallel curriculum in a number of areas including a program of general education, vocation-technical in twenty-four fields, continuing adult education and community services. Outreach centers of the college are operated in Burley, Hailey and Gooding.



Students may qualify for either an Associate of Science or an Associate of Arts degree. Graduates of the Nursing (i.e. LPN or RN) programs are prepared to take the state exam. The excellent instructional programs are complemented by equally good programs in cultural, social and athletic pursuits.

EASTERN IDAHO TECHNICAL COLLEGE

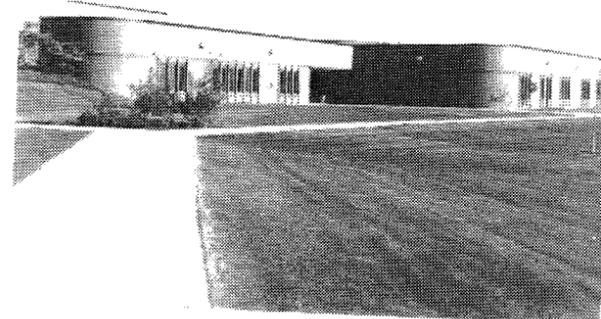
1600 S. 2500 E.
Idaho Falls, Idaho 83404

(208) 524-3000

Director: Grace Guemple PH.D.

Fulltime Equivalent Students : 333 fall 1992

Degrees granted: Associate and Certificate



In 1970 the Idaho legislature created the Eastern Idaho Vocational School. In 1972 it was changed to the Eastern Idaho Vocational Technical School and in 1989 to the Eastern Idaho Technical College (EITC).

EITC has provided numerous programs to enhance the life of the people of Eastern Idaho, such as Adult Education Programs, Science Enhancement Projects, Summer Science Camps, Rural Community Education Center Network, Annual Young Women's Conference, and Annual Job Options for Women Conference.



EITC Special Projects Program is an excellent resource to help business and industry establish employee training and retraining programs. EITC has assisted companies such as EG&G Idaho, Inc.; Westinghouse Idaho Nuclear Company, Inc.; MK-Ferguson, U.S. Department of Energy, and the Bonneville County Sheriff's Department. The philosophy of the EITC Special Project Program is to provide high quality, convenient training for a purpose.

The role and mission of Eastern Idaho Technical College includes providing post secondary training opportunities to residents in Idaho's nine



county service areas. In response, EITC established the Rural Community Center Network to offer comprehensive adult education courses to students living in the St. Anthony, Salmon, and Arco areas. Citizens living in and around these areas can now attend a wide range of educational programs in areas such as job training, job upgrading, literacy, career assessment and testing, high school equivalency and English as a second language.

IDAHO STATE UNIVERSITY



Campus Box 8265
Pocatello, Idaho 83209

(208)385-1941

President: Richard Bowen

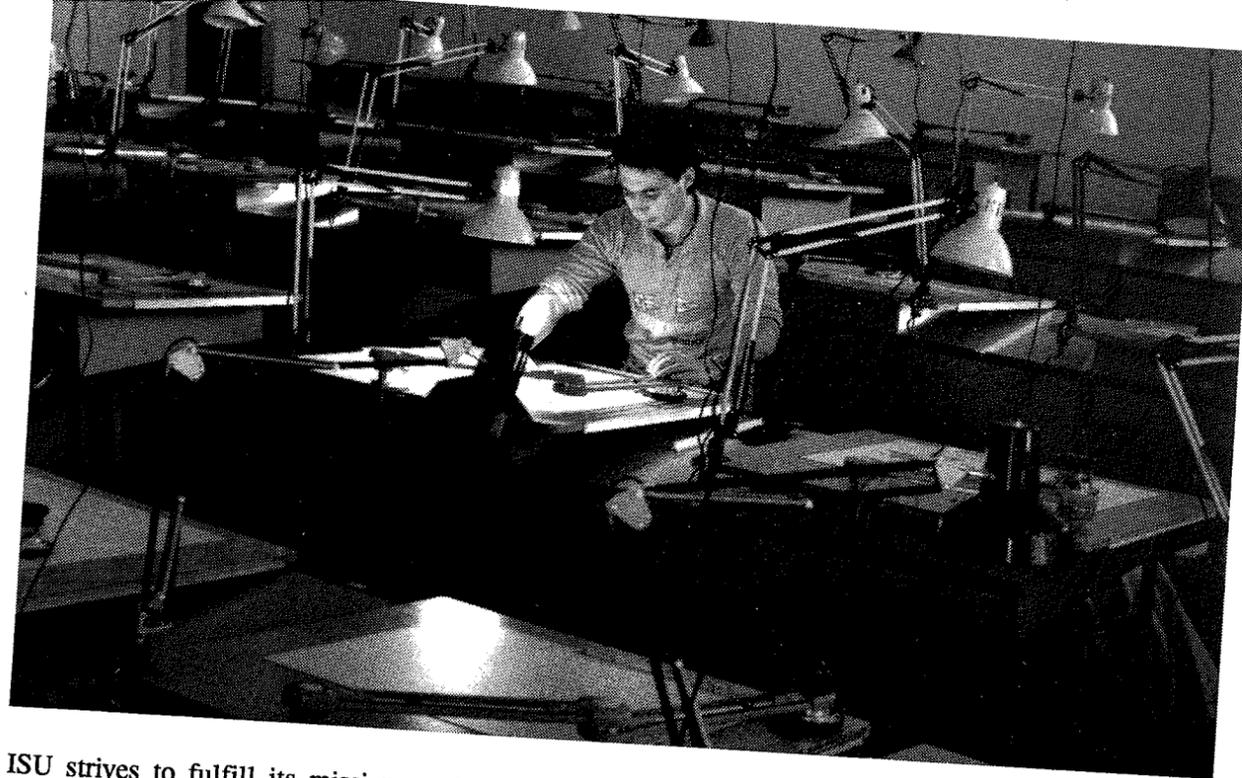
Full Equivalent Students: 8,290 fall 1992

Degrees granted: Certificates, Associate Degrees, Baccalaureate Degrees, Masters Degrees, First Professional Degree, Doctorate Degrees

Idaho State University (ISU) opened in 1901 when the legislature established the Academy of Idaho, a two-year institution offering college preparatory and vocational courses. Renamed Idaho Technical Institute in 1915, in 1927 ISU became the University of Idaho, Southern Branch and 20 years later became Idaho State College, an autonomous four-year degree-granting institution. In 1963, the state legislature officially changed the name to Idaho State University.

ISU has an abundance of top-flight academic programs, including nationally acknowledged fields of study in business and pharmacy, and state-designated leadership in the health-related professions.





ISU strives to fulfill its mission as the health related education center for the State of Idaho and to enhance its role as a technology center, with increasing emphasis in graduate studies and research.

LEWIS-CLARK STATE COLLEGE

8th Avenue & 6th Street
Lewiston, Idaho 83501

(208)799-2216

President: Lee A. Vickers

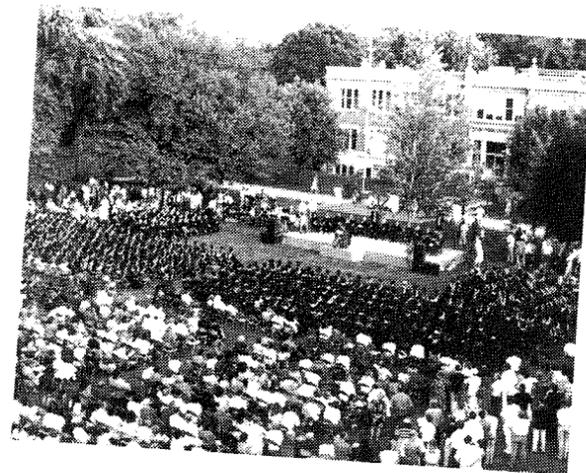
Full Time Equivalent Students: 2,228 fall 1992

Degrees granted: Certificate of Completion, Associate, Baccalaureate.

Lewis-Clark State College and the two principal communities it serves - Lewiston, Idaho and Clarkston, Washington - borrows its name from explorers Lewis and Clark who explored the Pacific Northwest in 1804-1806. The college campus occupies 44 acres on a hill in the heart of Lewiston, Idaho's first state capital.

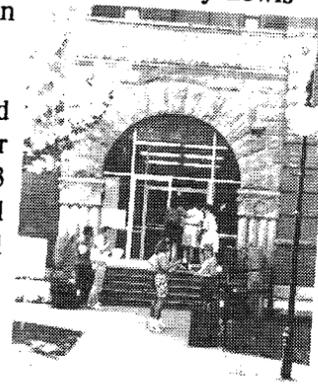
The college assumed a traditional role of training teachers when it opened as Lewiston State Normal School in 1893. In 1947 it was called North Idaho College of Education, in 1955

Idaho State University offers a remarkable combination of academic excellence, relaxed lifestyle, and superb outdoor recreational opportunities.



Lewis-Clark Normal School and finally Lewis-Clark State College in 1971.

The college functioned as a two-year institution until 1943 when the State Board of Education expanded its role to include the awarding of four-year baccalaureate degrees.



Lewis-Clark Normal School became a two-year branch of the University of Idaho in 1955 after temporary closure by the State Legislature in 1951. The college was assured of its own identity again when the Legislature separated it from the University of Idaho in 1963.



The Lewis-Clark State College Warrior baseball team has won six consecutive national championships eight of the past nine years.

NORTH IDAHO COLLEGE

1000 West Garden
Coeur d'Alene, Idaho 83814

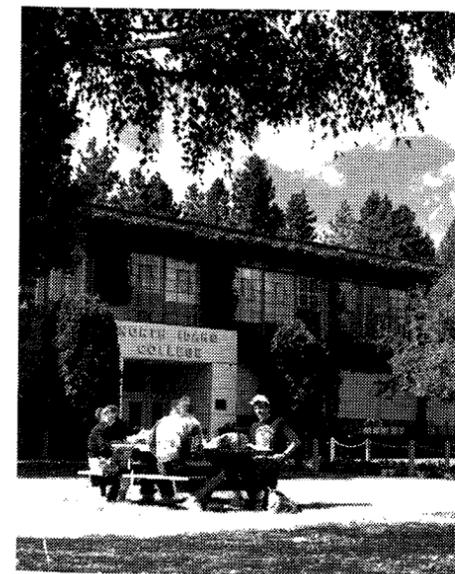
(208)769-3300

President: Dr. Robert C. Bennett

Fulltime Equivalent Students: 2,115 fall 1992

Degrees granted : Associate and Certificate

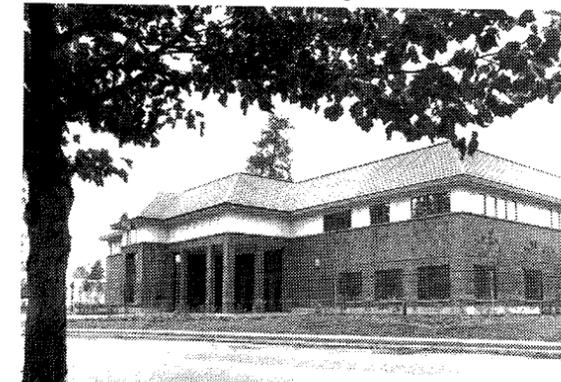
North Idaho College (NIC) was established as a private junior college in 1933. In 1939 the Idaho legislature passed the Junior College Act which



gave geographical areas permission to form junior college districts. In July of that year, the North Idaho Junior College District was formed.

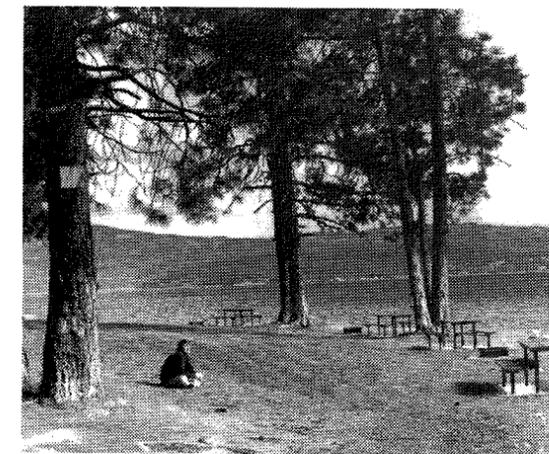
As a comprehensive community college, North Idaho College offers the first two years toward a Bachelor's degree in most academic disciplines and twenty-six occupational programs.

A new \$4.3 million library, computer center, and telecommunications building was dedicated in



April, 1992. The building also includes the University of Idaho-Coeur d'Alene Center offices and classrooms, built under a joint ownership agreement with North Idaho College that is unique among Idaho educational institutions.

A 40-acre campus with 330-feet of public access frontage on Lake Coeur d'Alene and the Spokane River is a major attraction for the



College. The campus provides a summer home to many community activities and events including the Carrousel Players summer theater group, the Coeur d'Alene Triathlon, the annual Art-on-the-Green, Scottish bagpiping and drumming school, and youth wrestling, baseball, basketball, tennis and soccer camps.

UNIVERSITY OF IDAHO

Moscow, Idaho 83843

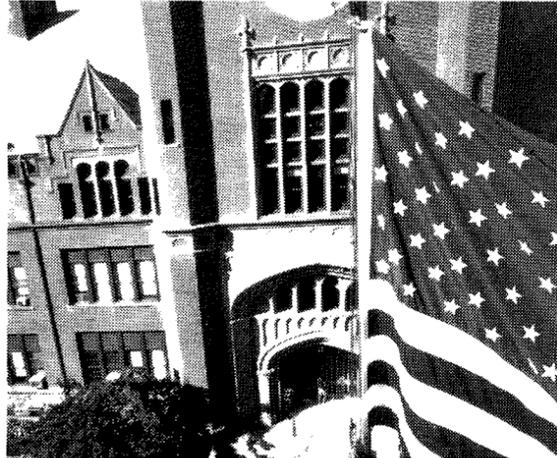
(208)885-6365

President: Dr. Elizabeth A. Zinser

Fulltime Equivalent Students: 9,155 fall 1992

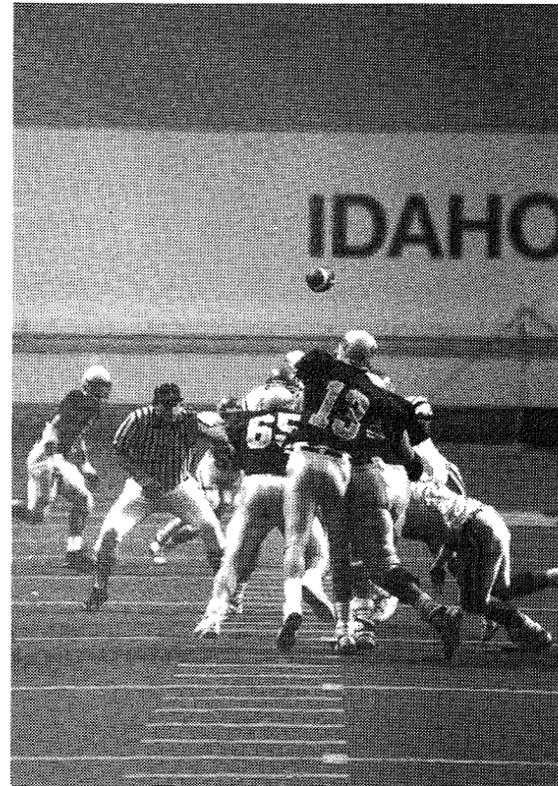
Degrees granted: Baccalaureate, Masters, Specialist, Professional, Doctorate.

There was a University of Idaho (U of I) existing before Idaho actually became a state. Established



in 1889 by the territorial legislature the University of Idaho is the state's land-grant College.

The University of Idaho (U of I) is a publicly supported comprehensive land-grant institution with principal responsibility for performing research and granting Ph.D. degrees in Idaho.



Resident institution centers at Coeur d'Alene, Boise and Idaho Falls help serve the educational needs of Idaho. The university also operates facilities in Sandpoint, Parma, Caldwell, Kimberly, Teton, Aberdeen, Dubois, McCall, Clark Fork and at Taylor Ranch, in the heart of Idaho's wilderness. Agricultural extension service is provided through four district offices and by county extension agents in 42 of Idaho's 44 counties.

Independent Colleges

ALBERTSON COLLEGE

President: Robert L. Hendren

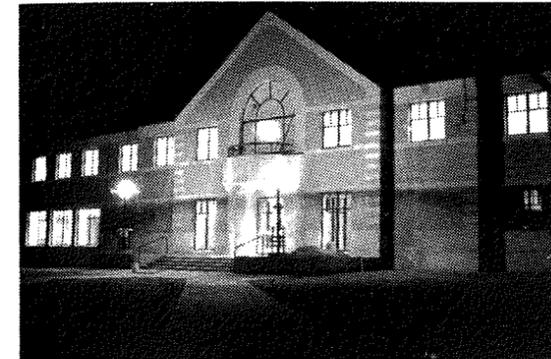
2112 Cleveland Blvd.
Caldwell, Idaho 83605

(208)459-5011

Fulltime Equivalent Students: 703 fall 1992

Degrees granted: Bachelor of Arts, Bachelor of Science, Bachelor of Business Administration, Master of Education, Master of Arts

Albertson College was founded as The College of Idaho in 1891 by The Reverend William



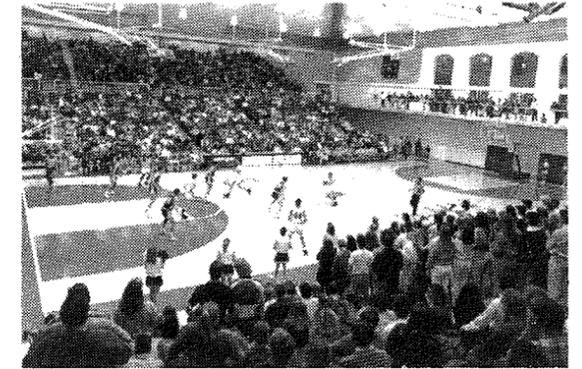
Judson Boone. The school spent its first 20 years located in downtown Caldwell then moved to its present site on the east side of Caldwell in 1910. The College is a private, liberal arts institution managed by a self-perpetuating Board of Trustees.



In 1991, shortly after celebrating its 100th birthday, the school changed its name to the Albertson College in honor of alums Joe and Kathryn Albertson.

Alumni include former governors of two states, a Pulitzer prize-winning

historian, the co-discoverer of vitamin B-12, an Academy Award-winning musician, the founders of Albertsons, Inc., and Patagonia Clothing. The college has produced five Rhodes Scholars since 1954. In recent years other college graduates have been named Marshall, Truman, Wilson, Fullbright, National Hispanic and Rotary International Scholars, while others have been tabbed as Mellon, Danforth and National Science Foundation Fellows.



BOISE BIBLE COLLEGE

8695 Marigold St.
Boise, Idaho 83714

(208)376-7731

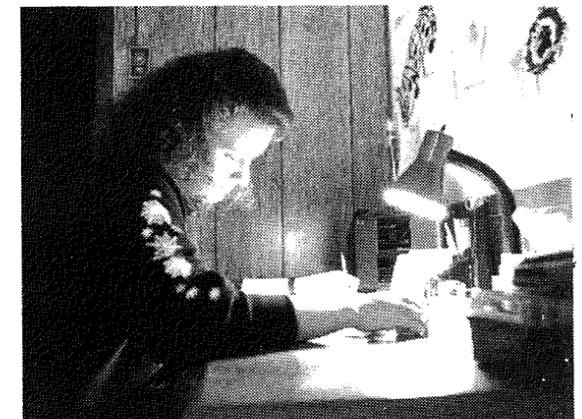
President: Charles A. Crane



Fulltime Equivalent Students: 125 fall 1992

Degrees granted: Bachelor of Arts, Bachelor of Science, Associate of Science

The first year of operation of the Boise Bible College was 1945, and the college has continued



without interruption to this time. The school was founded to train church leadership for independent Bible teaching churches and missionaries that now serve around the world.



The school first operated at 18th and Eastman in Boise and moved eighteen years ago to the present address. In

1975 the College was reorganized under a board of trustees.

The school is noted for its high scholastic and spiritual climate. It is a place to get a quality education in a climate of faith and Biblical morality. The school welcomes people from all ethnic and religious backgrounds.

NORTHWEST NAZARENE COLLEGE

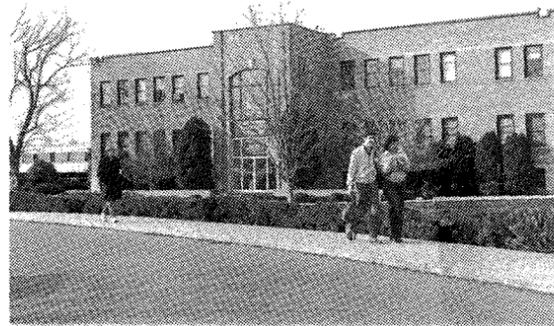
President: Dr. Leon Doane

Dewey at Holley St.
Nampa, Idaho 83686

(208)467-8011

Fulltime Equivalent Students: 1081 fall 1992

Degrees granted: Associate of Arts, Bachelor of Arts, Bachelor of Science, Master of Education, and Master of Ministry.



A desire to educate their own children led the founders of Northwest Nazarene College, (NNC) under the leadership of Eugene Emerson (Mayor of Nampa), to organize an elementary school in

1913. The first name given to the institution was Idaho Holiness School. In the ensuing two years both high school and college courses were added to the curriculum. In 1915 the name was changed to Northwest Nazarene College and a President was elected, Dr. H. Orton Wiley. The first college degrees were conferred upon a class of four graduates in 1917.



Today, Northwest Nazarene College is a private, liberal arts college with a comprehensive undergraduate program in over 60 fields of study. Alumni from the college have distinguished themselves in education, business, ministry and numerous other fields and include two Rhodes Scholars and a NASA astronaut.



The NNC basketball team won the district championship in 1992 and earned a trip to the National Athlete Intercollegiate Association (NAIA) tournament. In 1993 NNC will host this same event.

RICKS COLLEGE

President: Steve Bennion

Rexburg, Idaho 83460

(208)356-2011

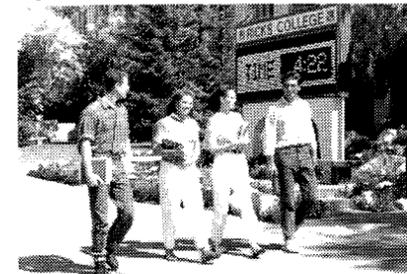
Fulltime Equivalent Students: 7,823 fall 1992

Degrees granted: Associate Degree in Arts and Sciences Associate Degree in a Specialized Discipline

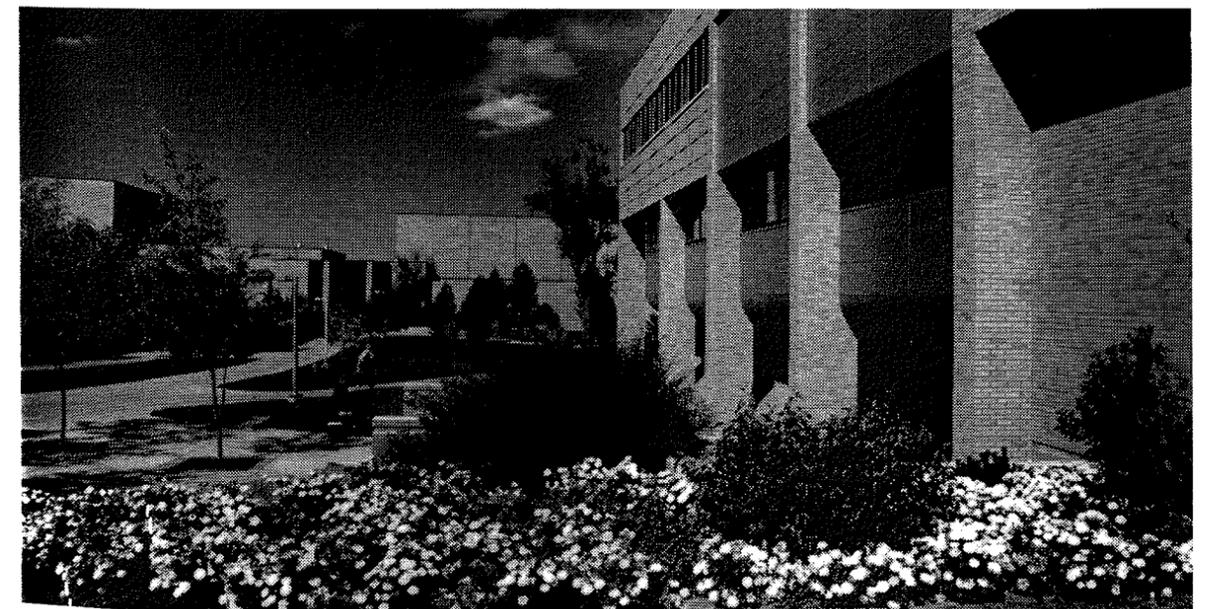


Founded in 1888 by the Bannock Stake of the Church of Jesus Christ of Latter-day Saints. Ricks College is the largest private two-year college in the United States. The

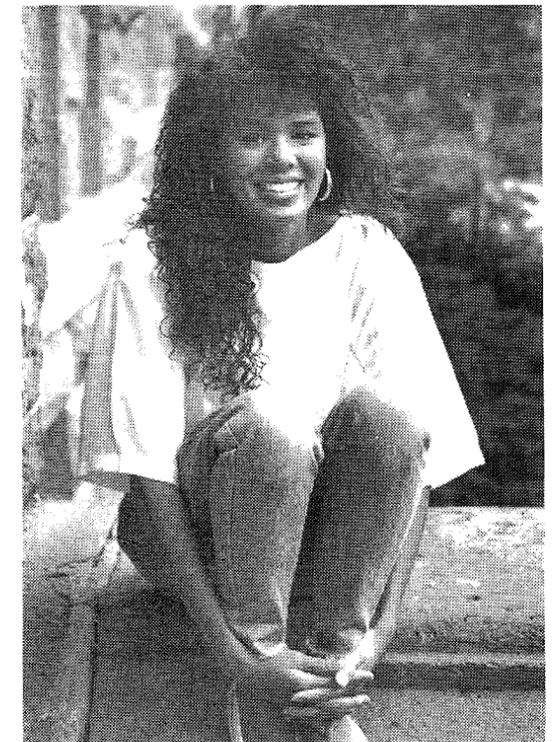
purpose of the school was to provide a place where, in addition to academic subjects, religious teachings could also form part of the curriculum.



First named the Bannock Stake Academy, in 1903 its name was changed to Ricks Academy, after Thomas Ricks. In 1917 the school was accredited by the State Board of Education and its name was changed to Ricks Normal College. The school was given its present name in 1923. In 1956 Ricks College discontinued classes for juniors and seniors. Since then it has provided a comprehensive program for freshmen and sophomores.



Ricks College offers education opportunities for students planning to transfer to a four-year college and for students working in vocational and technical fields.



Some of the buildings on campus include: Romney Science Center, Clark Office Building, Mackay Learning Center, Hart Field House, Manwaring Student Center and the Eliza R. Snow Center for the Performing Arts.

Over 60 percent of the students come from out of state. Complementing the academic program are numerous opportunities for spiritual, cultural, social and athletic growth.

STATE OF IDAHO

STATISTICAL INFORMATION

IDAHO'S POSITION IN THE
NATION'S AGRICULTURE, 1990
(thousands of dollars)

COMMODITIES	STATE % OF RANKING	PERCENT OF U.S. PRODUCTION	DOLLAR VALUE OF PRODUCTION
CROPS			
Potatoes *	1	28.5%	\$693,770
Austrian Winter Peas	1	95.0	1,690
Lentils	2	37.0	9,750
Dry Edible Peas	2	68.0	12,000
Sugar Beets	2	17.6	210,850
Barley	3	13.4	151,632
Hops	3	7.1	7,047
All Mint	3	12.4	15,547
Prunes and Plums	3	14.2	1,703
Onions	4	15.4	34,234
Dry Edible Beans	5	11.0	62,656
Sweet Cherries	5	1.3	1,720
Sweet Corn	6	5.3	10,485
Alfalfa Hay	8	4.5	n/a
All Wheat	9	3.6	259,350
Apples	9	1.7	22,274
All Hay	16	2.8	343,056
LIVESTOCK & LIVESTOCK PRODUCTS			
Trout	1	48.6	34,500
American Cheese	5	3.6	n/a
Honey	8	2.9	2,688
Wool	11	3.1	1,804
Milk Production *	11	2.0	354,410
Sheep & Lambs	13	2.4	11,120
Cattle & Calves *	19	1.7	704,908

* Cash Receipts

Source: Idaho Department of Commerce, Idaho Facts

ESTIMATED PRODUCTION VALUE BY COMMODITIES, 1990
(millions of dollars)

	TOTAL DOLLAR VALUE	TOTAL PERCENTAGE
Crops	\$1,974.1	63.1%
Livestock and Livestock Products	1,154.2	36.9
Total Production Value	\$3,128.3	100.0%

Source: Idaho Department of Commerce, Idaho Facts

STATE OF IDAHO

STATISTICAL INFORMATION (CONTINUED)

COMPARATIVE POPULATION GROWTH
IDAHO AND UNITED STATES
1940 - 1990

YEAR	IDAHO	PERCENT CHANGE	UNITED STATES	PERCENT CHANGE
1940	524,873		132,122,000	
1950	588,637	12.1%	152,271,000	15.3%
1960	667,191	13.3	180,671,000	18.7
1970	713,015	7.0	205,052,000	13.5
1980	944,127	32.4	227,255,000	10.8
1990	1,006,749	6.6	248,709,873	9.4
1940-1990		91.8%		88.2%

SOURCE: U.S. Population: 1940-1970 - Economic Report of the President;
1980-1990 - Population Profile of the U.S., Bureau of the Census
Idaho Population: 1940-1990 - U.S. Department of Commerce, Bureau of the Census

PERSONAL INCOME
FOR THE LAST THREE YEARS

YEAR	TOTAL PERSONAL INCOME (MILLIONS)	STATE PER CAPITA INCOME	FEDERAL PER CAPITA INCOME
1989	\$14,196	\$14,276	\$17,738
1990	15,196	15,250	18,696
1991	16,006	15,401	19,082

SOURCE: Idaho Department of Commerce, Idaho Facts

STATE OF IDAHO

STATISTICAL INFORMATION (CONTINUED)

ANNUAL AVERAGE EMPLOYMENT BY INDUSTRY (covered by the Idaho Employment Security Law)

INDUSTRY	1980	1982	1984	1986	1987	1988
Agriculture	5,854	6,910	7,220	6,935	7,369	7,724
Mining	4,670	3,839	4,174	2,879	2,571	3,279
Construction	17,363	13,825	14,579	14,596	13,686	14,210
Food Processing	17,005	16,577	16,620	15,435	16,122	17,335
Lumber	15,422	12,172	14,198	13,229	13,381	13,987
Other Manufacturing	20,893	19,070	23,765	23,451	24,583	26,825
Transportation, Communication & Utilities	16,279	16,023	16,227	16,070	15,998	16,532
Wholesale Trade	22,305	21,582	21,645	20,333	20,656	20,835
Retail Trade	58,308	56,393	61,720	63,289	64,237	66,513
Finance, Insurance & Real Estate	15,234	14,570	15,386	15,765	16,062	16,206
Service and Miscellaneous	56,111	56,749	59,903	65,099	66,150	71,325
Government						
Federal	13,054	12,025	11,740	11,818	12,080	12,471
State	15,661	14,772	15,256	16,568	16,616	17,594
Local	38,035	37,738	38,410	39,349	40,035	41,242
Total	316,194	302,245	320,843	324,816	329,546	346,078

SOURCE: Idaho Department of Employment

AGRICULTURAL EMPLOYMENT IN IDAHO AND THE UNITED STATES

YEAR	IDAHO		UNITED STATES	
	NO.	% **	NO.	% **
1982	38,215	9.6	3,401,000	3.4
1983	39,337	9.5	3,383,000	3.4
1984	38,789	9.0	3,321,000	3.2
1985	38,575	9.0	3,179,000	3.0
1986	38,852	9.0	3,163,000	2.9
1987	36,560	8.4	3,208,000	2.9
1988	43,510	9.6	3,169,000	2.8
1989	44,830	9.7	3,199,000	2.7

SOURCE: Idaho data from the Idaho Department of Employment, U.S. from the Bureau of Labor Statistics. Agricultural Employment is defined as the total number of farm proprietors and farm wage and salary employment.

** Agricultural employment as a percentage of total labor force.

STATE OF IDAHO

STATISTICAL INFORMATION (CONTINUED)

LARGEST EMPLOYERS

(Over 1,000 Employers)

FIRM NAME	DESCRIPTION	RANGE
J.R. Simplot Company	Food Proc., Fertilizer, Chem., Mining	Over 5,000
Albertson's Inc.	Food Retailing	3,000-5,000
EG&G Idaho, Inc.	Engineering Research	3,000-5,000
Hewlett-Packard, Inc.	Electronics Manufacturing	3,000-5,000
Potlatch Corporation	Wood Products	3,000-5,000
Micron Technology, Inc.	Electronics	3,000-5,000
Amalgamated Sugar Company	Food Processor	1,500-3,000
Boise Cascade Corporation	Wood Products	1,500-3,000
Idaho Power Company	Utility	1,500-3,000
Morrison-Knudsen Corporation	Construction/Engineering	1,500-3,000
West One Bank	Banking	1,500-3,000
Union Pacific Corporation	Railroad	1,500-3,000
Basic American Foods, Inc.	Food Processor	1,000-1,500
Universal Frozen Foods	Food Processor	1,000-1,500
First Security Bank of Idaho	Banking	1,000-1,500
K-Mart Corporation	Retail	1,000-1,500
U.S. West Corporation	Communications	1,000-1,500
Ore-Ida Foods, Inc.	Food Processor	1,000-1,500
St. Lukes Hospital, Ltd.	Health Care Provider	1,000-1,500
St. Alphonsus Regional Medical Center	Health Care Provider	1,000-1,500
Shopko	Retail	1,000-1,500
Westinghouse Electric Corporation	Nuclear Power Systems Training	1,000-1,500
Hagadone Hospitality Company	Hotel/Restaurant	1,000-1,500
Gould AMI, Inc.	Electronics	1,000-1,500
Westinghouse Nuclear of Idaho	Nuclear Fuel Reprocessing	1,000-1,500

SOURCES: Idaho Department of Commerce, Idaho Association of Commerce & Industry, Idaho Mining Association, Human Resource Departments within some firms.

* Excludes Government Employees

STATE OF IDAHO

STATISTICAL INFORMATION (CONTINUED)

SCHEDULE OF MISCELLANEOUS STATISTICS

Date entered Union	July 3, 1890, 43rd state to join the Union
Form of Government	Legislative-Executive-Judicial
Land Area	83,557 square miles, 13th in area size
Elevation	770 to 12,662 feet above sea level
Nickname	The "Gem State"
Capitol	Boise

STATE SYMBOLS

Flower	Syringa
Tree	Western White Pine
Horse	Appaloosa
Fish	Cutthroat Trout
Bird	Mountain Bluebird
Gem Stone	Star Garnet

RECREATION:

Number of State Parks	22
Acreage of State Parks	43,141
Number of Fish Hatcheries	10
Number of Lakes	More than 2,000

STATE POLICE PROTECTION:

Number of Patrolman	189
Number of Civilian (non-field)	62

STATE OF IDAHO GENERAL ACCOUNT SUMMARY FOR THE YEAR ENDED JUNE 30, 1992

The General Account is reviewed annually by the Legislative Auditor. The review consists principally of inquiries of State personnel and analytical procedures applied to the financial transactions recorded in the General Account. It is substantially less in scope than an examination in accordance with generally accepted governmental auditing standards. No material discrepancies were noted during the review for Fiscal Year 1992. This review consists of two perspectives - appropriation and cash. The following summarizes the changes to both:

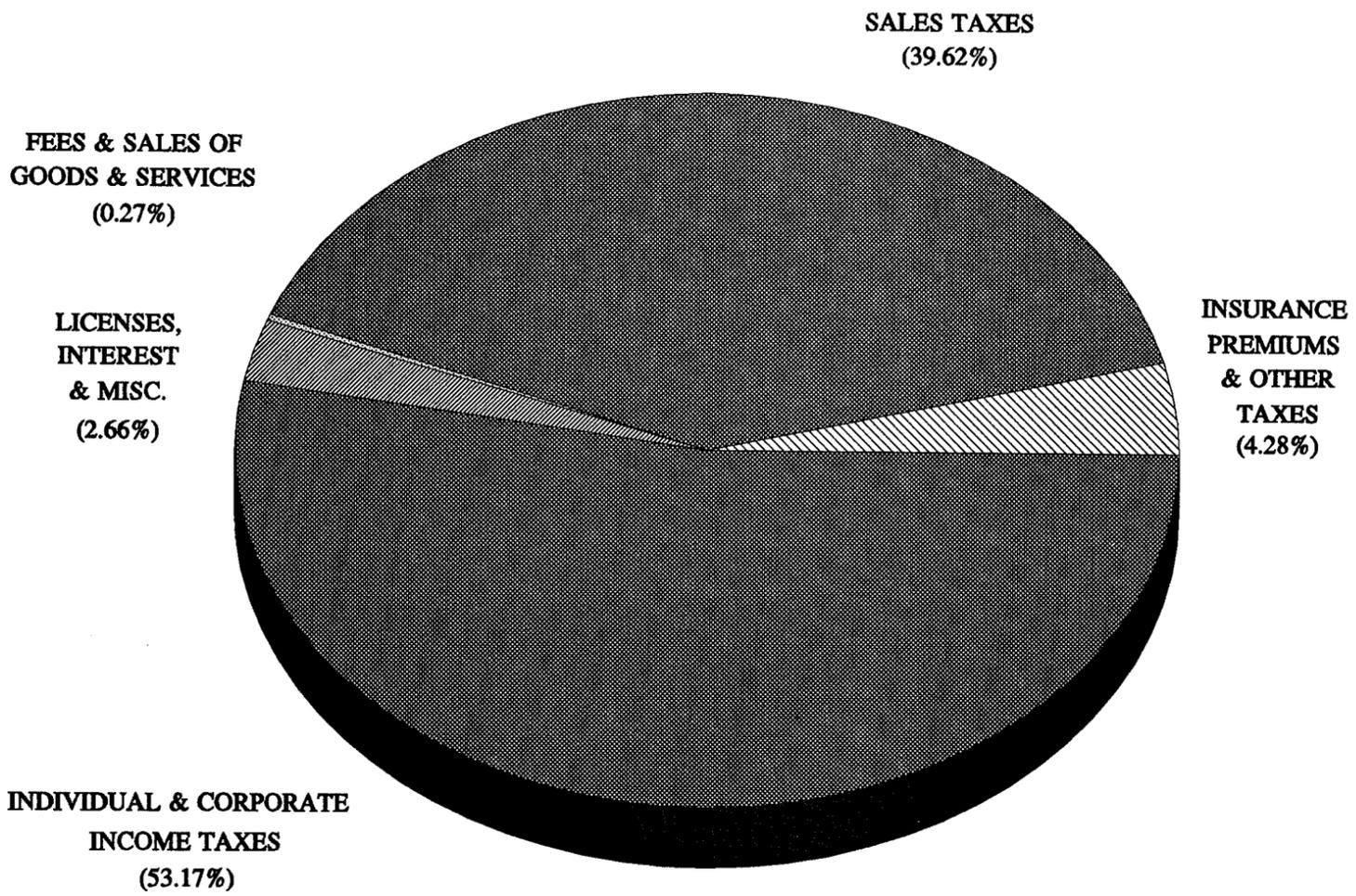
General Account Appropriation:

Original Fiscal Year 1992 Appropriation	\$ 987,407,700
Supplemental Appropriations - NET	6,362,200
Reappropriations (Carryover of FY 1991 spending authority)	6,631,521
Board of Examiner's Holdback	(1,457,700)
Receipts to the Appropriation	115,467
National Guard Workers Compensation	5,978
External Tax Anticipation Note (TAN) Interest	<u>8,273,778</u>
 Adjusted Fiscal Year 1992 Appropriation	 <u>\$1,007,338,944</u>

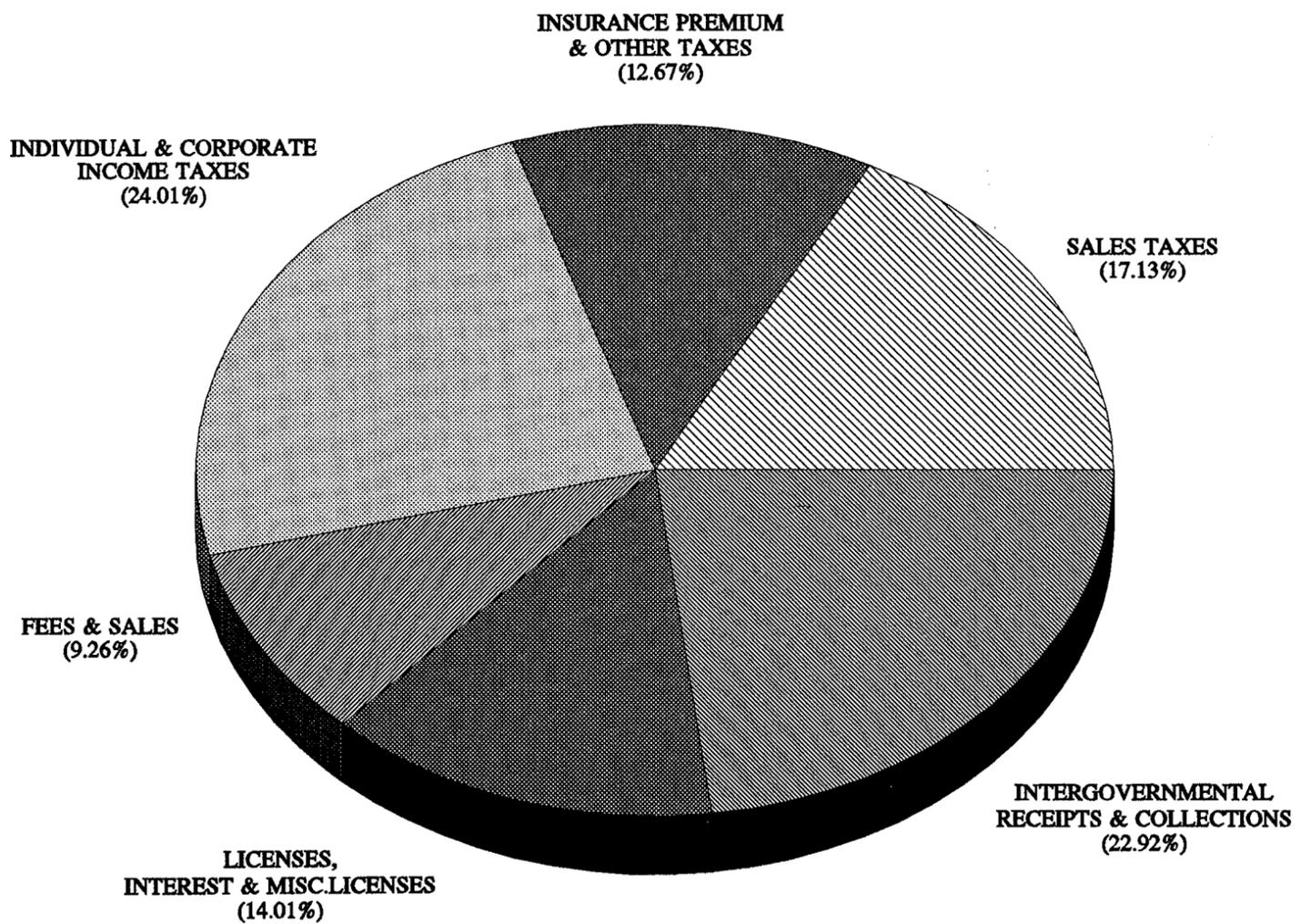
General Account Cash Balance:

Cash Balance, July 1, 1991	\$ 39,662,425
Revenue Received	957,228,278
Less Non-cash revenue	(16,704)
Plus Non-revenue cash collections	<u>201,179</u>
Total Funds Available Excluding TAN	997,075,178
Expenditures & Transfers Out	(987,841,113)
Cash Outlay - Rotary Fund	<u>(12,000)</u>
Cash Balance, June 30, 1992	9,222,065
Less Reserve for Encumbrances	<u>(9,222,065)</u>
Unobligated Cash, June 30, 1992	<u>\$ -0-</u>

REVENUES - GENERAL FUND

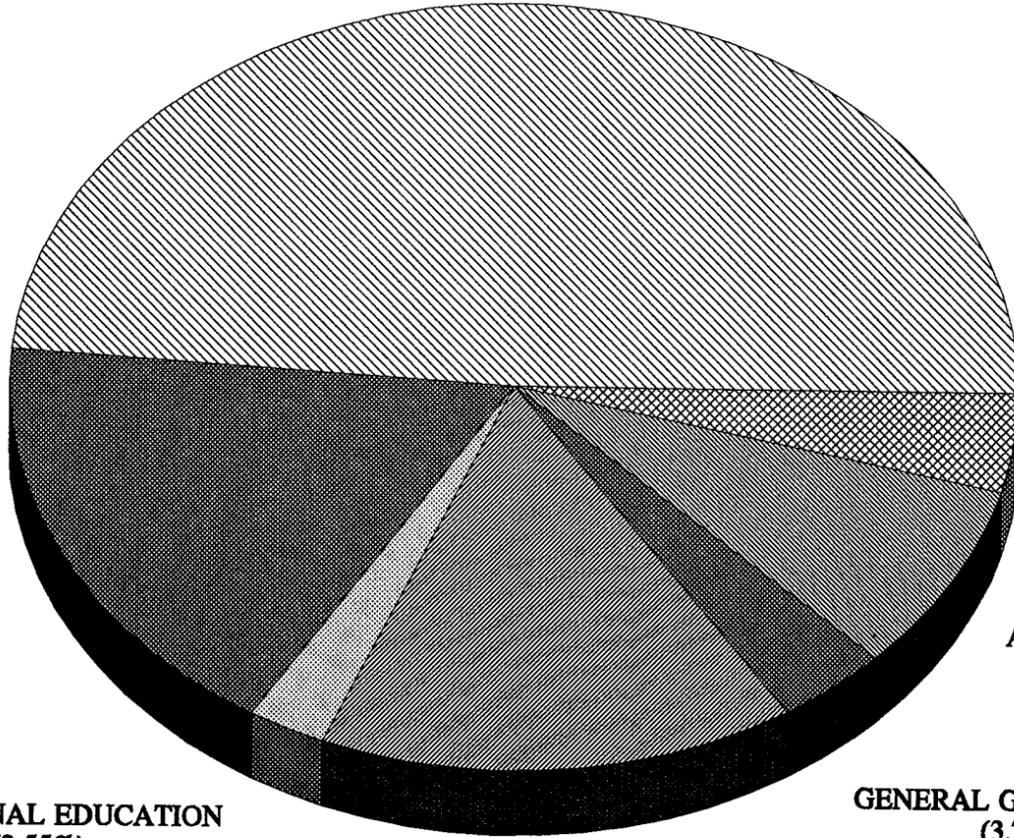


REVENUES - ALL FUNDS



EXPENDITURES - GENERAL FUND

PUBLIC SCHOOLS
(48.50%)



HIGHER EDUCATION
(17.71%)

CORRECTIONS
(3.95%)

ALL OTHERS
(8.17%)

VOCATIONAL EDUCATION
(2.55%)

GENERAL GOVERNMENT
(3.71%)

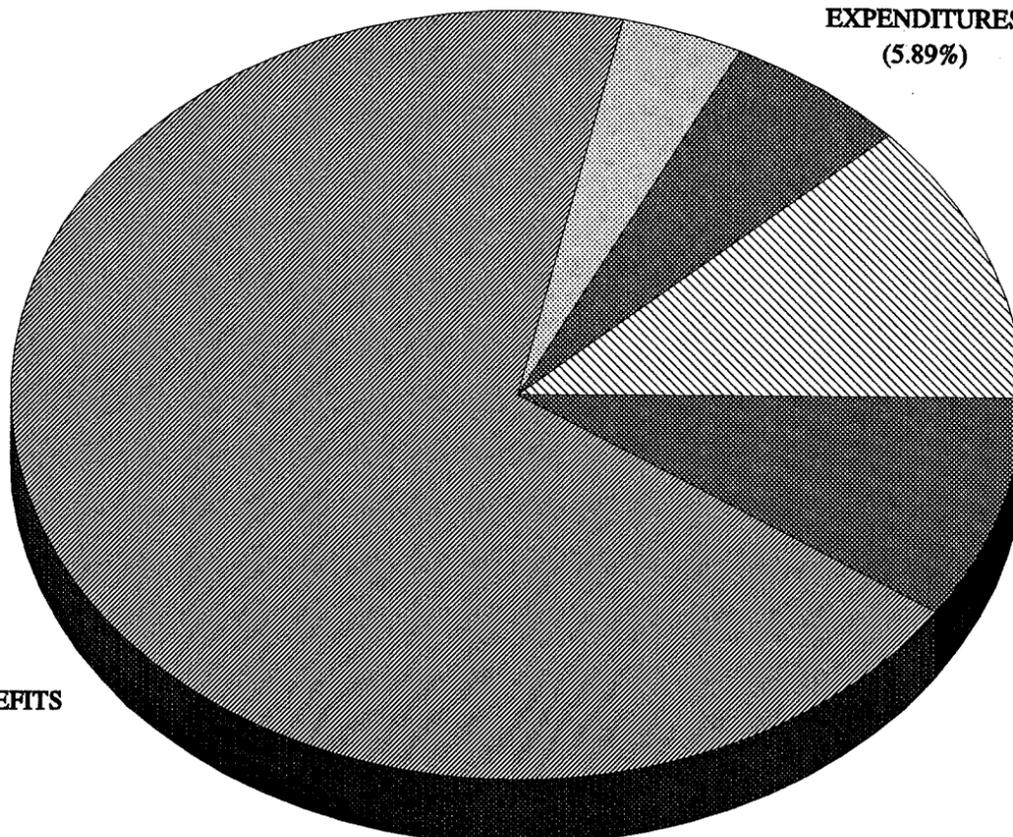
HEALTH & WELFARE
(15.41%)

44

EXPENDITURES - ALL FUNDS

CAPITAL OUTLAY
(3.91%)

OPERATING
EXPENDITURES
(5.89%)



RELIEF &
PENSIONS
(9.21%)

PERSONNEL
COSTS
(11.97%)

TRUSTEE BENEFITS
(69.02%)

45

FY 1993 REVISED EXECUTIVE BUDGET/APPROPRIATION COMPARISON

AGENCY	GENERAL ACCOUNT			TOTAL FUNDS		
	EXECUTIVE BUDGET	APPROPRIATION	DIFFERENCE	EXECUTIVE BUDGET	APPROPRIATION	DIFFERENCE
Governor's Office	1,133,900	1,129,400	(4,500)	6,654,000	6,636,900	(17,100)
Emergency Fund	0	0	0	0	0	0
Div. Financial Mgmt.	1,184,400	1,168,600	(15,800)	1,257,900	1,253,700	(4,200)
NW Power Plan. Council	0	0	0	609,800	608,100	(1,700)
Public Retirement System	0	0	0	10,736,700	10,723,300	(13,400)
Liquor Dispensary	0	0	0	7,960,900	7,931,000	(29,900)
State Insurance Fund	0	0	0	7,445,500	7,379,200	(66,300)
Endowment Fund Board	268,400	267,800	(600)	354,800	354,000	(800)
Office on Aging	2,522,400	2,519,800	(2,600)	7,652,400	7,649,800	(2,600)
Human Rights Comm.	364,000	362,800	(1,200)	471,000	469,500	(1,500)
Comm. for the Blind	1,114,900	1,122,600	7,700	2,465,600	2,470,700	5,100
Women's Commission	29,200	29,100	(100)	29,700	29,600	(100)
Disabilities Det. Unit	0	0	0	3,379,100	3,371,500	(7,600)
Military Division	2,158,100	2,154,200	(3,900)	9,128,100	9,114,800	(13,300)
Dept. Commerce	2,521,600	2,416,300	(105,300)	15,052,900	14,939,100	(113,800)
Dept. Administration	2,632,500	2,622,500	(10,000)	20,280,800	19,875,800	(405,000)
Personnel Commission	0	0	0	1,911,400	1,857,500	(53,900)
Dept. Rev. & Tax.	15,230,300	14,811,100	(419,200)	17,516,500	17,081,200	(435,300)
Dept. Finance	0	0	0	2,186,300	2,178,700	(7,600)
Dept. Insurance	0	0	0	4,151,100	3,960,600	(190,500)
Dept. Labor	457,600	449,500	(8,100)	4,217,200	4,298,500	81,300
Dept. Agriculture	2,690,900	2,674,600	(16,300)	16,348,500	16,245,000	(103,500)
Commodity Commissions	0	0	0	12,679,700	13,132,500	452,800
Regulatory Boards	107,400	107,000	(400)	4,213,500	4,203,900	(9,600)
Lottery Commission	0	0	0	6,462,400	6,456,100	(6,300)
Dept. Corrections	40,392,000	37,473,100	(2,918,900)	48,975,400	46,299,400	(2,676,000)
Dept. Law Enforcement	10,506,000	10,286,700	(219,300)	31,469,200	31,056,900	(412,300)
State Board of Educ.	994,600	991,900	(2,700)	994,600	991,900	(2,700)
Dept. Education	3,108,600	3,093,800	(14,800)	63,133,200	63,104,100	(29,100)
Public Schools	501,900,000	497,000,000	(4,900,000)	738,401,600	733,501,600	(4,900,000)
Deaf & Blind School	4,890,500	4,862,000	(28,500)	4,969,600	4,976,100	6,500
Vocational Education	24,356,900	24,403,300	46,400	29,709,600	29,754,800	45,200
Community Colleges	8,434,100	8,441,400	7,300	20,624,700	20,487,000	(137,700)
Coll. & Universities	138,499,800	139,000,000	500,200	172,706,300	172,631,700	(74,600)
Agr. Research/Exten.	16,526,900	16,628,600	101,700	20,902,300	21,074,000	171,700
Health Educ. Programs	4,305,000	4,595,400	290,400	4,440,000	4,730,200	290,200
Special Programs	3,209,500	3,208,200	(1,300)	3,443,800	3,459,800	16,000
Public Television	1,052,900	1,098,900	46,000	2,332,700	2,368,400	35,700
State Library	1,919,800	1,908,700	(11,100)	2,966,100	2,957,500	(8,600)
Historical Society	1,157,000	1,153,400	(3,600)	1,970,900	1,957,400	(13,500)
Vocational Rehab.	2,691,300	2,757,200	65,900	11,305,900	11,355,900	50,000
Dept. Health & Welfare	165,415,700	163,900,800	(1,514,900)	535,270,700	532,924,100	(2,346,600)
Public Health Dist's..	4,371,300	4,313,600	(57,700)	23,821,000	23,531,100	(289,900)
Industrial Comm.	0	0	0	7,558,400	7,542,800	(15,600)
Dept. Fish & Game	0	0	0	39,858,400	39,861,900	3,500
Dept. of Parks	4,744,500	4,557,000	(187,500)	13,662,900	13,513,200	(149,700)
Dept. of Lands	8,650,200	8,642,300	(7,900)	18,092,600	18,166,500	73,900
Dept. of Water Res.	5,881,000	5,865,000	(16,000)	12,245,100	15,239,900	2,994,800
Idaho Transp. Dept.	0	0	0	261,486,400	273,815,100	12,328,700
Lieutenant Governor	89,500	89,300	(200)	89,500	89,300	(200)
Attorney General	3,070,600	3,331,600	261,000	7,204,800	7,451,100	246,300
State Treasurer	227,300	228,100	800	1,117,600	1,111,800	(5,800)
State Auditor	2,607,300	2,351,100	(256,200)	9,721,800	9,273,500	(448,300)
Secretary of State	1,731,000	1,943,000	212,000	1,731,000	1,943,000	212,000
Arts Commission	668,200	692,300	24,100	1,355,700	1,379,000	23,300
Public Util. Comm.	257,500	207,000	(50,500)	3,447,700	3,388,500	(59,200)
Dept. Employment	0	0	0	133,797,800	133,699,300	(98,500)
Legislative Branch	6,040,700	6,855,100	814,400	6,841,900	7,661,500	819,600
Judicial Branch	14,912,800	15,435,200	522,400	15,292,700	16,208,100	915,400
Capital Budget	0	0	0	26,095,500	29,442,500	3,347,000
STATE TOTALS	1,015,028,100	1,007,149,300	(7,878,800)	2,440,203,200	2,449,169,900	8,966,700

Source: Division of Financial Management

TABLE 4
STATE OF IDAHO
PROJECTED GENERAL FUND CASH FLOW
FOR THE FISCAL YEAR ENDING JUNE 30, 1993
(000 Omitted)

	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
BEG. CASH BAL. BEFORE BORROWING	3,700	3,700	(48,864)	(98,990)	(172,031)	(143,142)	(98,232)	(168,080)	(143,991)	(28,223)	(91,279)	3,700	3,700
RECEIPTS:													
Revenues:													
Individual Income Tax	28,100	27,600	28,850	29,950	27,200	37,700	52,750	29,800	34,850	112,850	29,800	60,550	500,000
Corporate Income Tax	2,603	2,225	6,664	4,210	1,544	7,121	2,694	1,899	3,283	12,088	2,740	10,131	57,200
Sales Tax	31,279	31,965	32,736	32,039	30,611	29,737	35,433	25,240	27,177	28,885	30,752	33,046	368,900
Product Taxes	1,185	1,245	1,252	1,138	1,128	1,171	1,077	1,004	1,084	1,124	1,182	1,255	13,845
Miscellaneous Revenues	1,915	3,016	2,579	7,354	2,980	3,207	5,984	2,854	2,399	1,939	3,835	21,773	59,835
TOTAL REVENUES	65,082	66,051	72,081	74,691	63,463	78,936	97,938	60,797	68,793	156,884	68,309	126,755	999,780
Non-Revenue Receipts	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE/RECEIPTS	65,082	66,051	72,081	74,691	63,463	78,936	97,938	60,797	68,793	156,884	68,309	126,755	999,780
DISBURSEMENTS:													
Expenditures:													
Personnel Costs	26,546	18,466	18,928	18,928	19,159	25,853	20,082	17,543	19,159	17,774	16,158	12,235	230,831
Operating Costs	5,211	5,109	3,310	4,397	4,087	3,430	4,893	3,146	3,824	3,558	3,268	3,940	48,173
Capital Outlay	465	342	342	310	354	417	352	249	317	363	404	484	4,399
Trustee & Benefit Payments	9,555	3,272	7,733	3,804	3,443	4,438	4,389	2,545	3,246	3,513	2,072	1,910	
Op. Transfers - Pub Sch	2,000	93,804	81,470	93,554	94,254	94,254	94,254	15,908	17,158	15,908	15,908	16,907	458,636
Op. Transfers - All Others	25,008	17,268	18,419	15,908	15,908	15,908	21,312	133,645	43,704	41,116	131,364	35,476	211,520
TOTAL EXPENDITURES	68,785	138,261	48,732	124,817	136,505	50,046	51,028	133,645	43,704	41,116	131,364	91,279	1,003,480
Non-Operating Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS	68,785	138,261	48,732	124,817	136,505	50,046	51,028	133,645	43,704	41,116	131,364	91,279	1,003,480
END. CASH BAL. BEFORE BORROWING	(3)	(72,213)	(48,864)	(98,990)	(172,031)	(143,142)	(98,232)	(168,080)	(143,991)	(28,223)	(91,279)	0	0
BEG. AFTER-BORROWING BAL	3,700	169,997	97,787	121,136	71,010	(2,031)	26,858	73,768	920	26,009	(15,107)	(91,279)	3,700
BORROWING:													
Internal Notes													
Receipts (Repayment)	170,000												170,000
External Notes:													
Receipt (Repayment)	170,000												(170,000)
TOTAL NET BORROWING	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RECEIPTS OVER (UNDER) DISB.	166,297	(72,210)	23,349	(50,126)	(73,042)	28,890	46,910	(72,848)	25,089	(41,116)	(76,171)	91,278	(3,700)
END. AFTER-BORROWING CASH BAL	169,997	97,787	121,136	71,010	(2,031)	26,858	73,768	920	26,009	(15,107)	(91,279)	(9)	0

*The greatest projected mid-month deficit for the 1993 fiscal year is \$208,562,500 on November 15, 1992.

NOTE: Beginning balance is estimated encumbrances as of June 30, 1992.

Source: Division of Financial Management (5/27/92)

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FINANCIAL SECTION



OFFICE OF THE STATE AUDITOR

STATE CAPITOL
BOISE 83720-0001

J. D. WILLIAMS
STATE AUDITOR

(208) 334-3100
FAX 334-2671

October 31, 1992

HAL W. TURNER
CHIEF DEPUTY

PEGGY J. HAAR
DEPUTY

EMPLOYEE INFORMATION SYSTEM

LAIRD A. JUSTIN
DEPUTY

COMPUTER SERVICE CENTER

J. GREGORY WHITE
DEPUTY

STATEWIDE ACCOUNTING

TO: Honorable J. D. Williams
State Auditor

FROM: J. Gregory White, CPA, Controller
Division of Statewide Accounting *JW*

SUBJECT: Fiscal Year 1992 Annual Report

The accompanying balance sheet of the State of Idaho as of June 30, 1992, and the related statements of revenues and expenditures, and changes in fund balance for the year then ended have been compiled by my division.

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

We have elected to omit substantially all of the disclosures and the statement of changes in financial position required by generally accepted accounting principles. If the omitted information were included in the financial statements, they might influence the user's conclusions about the State's financial position, results of operations, and changes in financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

As required by the American Institute of Certified Public Accountants, it should be noted that we are not independent with respect to the State of Idaho.

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STATE OF IDAHO
BALANCE SHEET
STARS ACCOUNTING SYSTEM
JUNE 30, 1992

	ASSETS				TOTAL ASSETS
	CASH AND INVESTMENTS	DUE FROM OTHER FUNDS	FIXED ASSETS	OTHER ASSETS	
GOVERNMENTAL FUNDS					
GENERAL FUND					
General Fund	\$13,066,992	\$963,323		\$184	\$14,030,499
Total	13,066,992	963,323		184	14,030,499
SPECIAL REVENUE					
Fish & Game	1,737,081	50,000			1,787,081
Fish & Game Set-Aside	2,276,294				2,276,294
Depredation	240,316				240,316
Legislative	1,309,062	5,000			1,314,062
Department of Lands	5,864,284			3,361,509	9,225,793
Indirect Cost Recovery	535,324	85,000			620,324
Petroleum Storage Trust	14,664,805	2,258	\$144,130	1,595,303	16,406,496
Water Pollution Control	126,212				126,212
Business Enterprise Programs	30,619				30,619
Idaho Travel and Convention	2,101,380				2,101,380
Displaced Homemaker	204,004				204,004
State Aeronautics	474,514	1,893			476,407
State Regulatory	12,777,519	75,474	76,351		12,929,344
Governor's Emergency	190,413				190,413
Parks and Recreation	305,661				305,661
Recreation Special Revenue	1,583,911				1,583,911
Parks and Recreation Special Revenue	956,222				956,222
Local Highway	15,720,390				15,720,390
State Highway	46,281,994	122,999			46,404,993
Highway Distribution		12			12
Plate Manufacturing	466,049				466,049
Highway Safety	101,985				101,985
State Police	1,107,682	35,024			1,142,707

LIABILITIES			FUND EQUITY				TOTAL LIABILITIES AND FUND EQUITY	
DUE TO OTHER FUNDS	OTHER LIABILITIES	TOTAL LIABILITIES	RESERVED	UNRESERVED	RETAINED EARNINGS	INVESTMENTS IN FIXED ASSETS		TOTAL FUND EQUITY
	\$293,974	\$293,974	\$6,950,348	\$6,786,177			\$13,736,525	\$14,030,499
	293,974	293,974	6,949,348	6,787,177			13,736,525	14,030,499
	1,412,208	1,412,208	1,691,030	(1,316,157)			374,873	1,787,081
			2,198,935	77,359			2,276,294	2,276,294
			119,457	120,858			240,316	240,316
			248,985	1,065,077			1,314,062	1,314,062
	558,463	558,463	45,074	8,622,256			8,667,330	9,225,793
	54	54	282,508	337,763			620,270	620,324
	502,661	502,661	13,850	3,118,956	\$12,771,029		15,903,835	16,406,496
			55,376	70,836			126,212	126,212
			2,066	28,553			30,619	30,619
			79,690	2,021,689			2,101,380	2,101,380
				204,004			204,004	204,004
	6	6	244,772	231,629			476,401	476,407
	208,021	208,021	237,580	12,407,393		\$76,351	12,721,323	12,929,344
			190,413				190,413	190,413
	85,950	85,950	35,091	184,620			219,711	305,661
			711,592	872,319			1,583,911	1,583,911
	854	854	300,926	654,442			955,368	956,222
			12,625,407	3,094,983			15,720,390	15,720,390
	10,024,803	10,024,803	25,304,592	11,075,598			36,380,190	46,404,993
			12				12	12
				466,049			466,049	466,049
				101,985			101,985	101,985
			88,557	1,054,150			1,142,707	1,142,707

STATE OF IDAHO
BALANCE SHEET
STARS ACCOUNTING SYSTEM
JUNE 30, 1992

	ASSETS				TOTAL ASSETS	LIABILITIES			FUND EQUITY				
	CASH AND INVESTMENTS	DUE FROM OTHER FUNDS	FIXED ASSETS	OTHER ASSETS		DUE TO OTHER FUNDS	OTHER LIABILITIES	TOTAL LIABILITIES	RESERVED	UNRESERVED	RETAINED EARNINGS	INVESTMENTS IN FIXED ASSETS	TOTAL FUND EQUITY
Search and Rescue	69,349				69,349					69,349		69,349	69,349
Peace Officers Standards and Training	168,267				168,267					168,267		168,267	168,267
Drug Enforcement	771,760				771,760			82,660	689,100			771,760	771,760
Hazardous Materials/Waste Transport	280,948				280,948			72,930	208,018			280,948	280,948
Law Enforcement Telecommunication	216,662				216,662				216,662			216,662	216,662
Multi-State Tax Compact	178,161				178,161				178,161			178,161	178,161
Abandoned Vehicle	8,834				8,834				8,834			8,834	8,834
Substance Abuse Treatment	60,486				60,486				60,486			60,486	60,486
Rehabilitation Revenue and Refunds	79,056				79,056				79,056			79,056	79,056
Public Health	6,725,740	45,046	45,694	73,297	6,889,777		(64,588)	1,612,210	5,296,460		45,694	6,954,365	6,889,777
Industrial Administration	2,764,744	14,669			2,779,412		132	131,114	2,648,166			2,779,280	2,779,412
Catastrophic Health Care	2,566,908				2,566,908		703,329	703,329	1,863,579			1,863,579	2,566,908
Unemployment Penalty and Interest	694,138	40,000			734,138				734,138			734,138	734,138
Employment Security Special Admin	355,594				355,594				355,594			355,594	355,594
Natural Restoration	17,310				17,310				17,310			17,310	17,310
Crime Victim Compensation	561,035				561,035		1,779	3,962	555,294			559,256	561,035
School District Building	457,186				457,186				457,186			457,186	457,186
Agriculture In Classroom	9,333				9,333				9,333			9,333	9,333
Public Instruction	168,523				168,523		63	63	168,460			168,460	168,523
Agriculture Inspection	286,903				286,903				286,903			286,903	286,903
Special Pest Eradication Projects	(130,207)				(130,207)				(130,207)			(130,207)	(130,207)
Agricultural Fees	1,972,596	300,000			2,272,596				2,272,596			2,272,596	2,272,596
Water Claims Adjudication	8,297,477				8,297,477			53,840	8,243,637			8,297,477	8,297,477
Federal Grants	3,028,653	108,729	2,130	343,996	3,483,509	\$409,000	(1,900)	407,100	3,556,938	(482,659)	2,130	3,076,409	3,483,509
Miscellaneous Revenue	1,661,365	69,408	26,818	146	1,757,737		204,303	217,092	1,309,767		26,576	1,553,435	1,757,737
Total	140,326,541	955,512	295,123	5,374,251	146,951,427	409,000	13,636,137	14,045,137	50,206,657	69,777,853	12,771,029	132,906,290	146,951,427

STATE OF IDAHO
BALANCE SHEET
STARS ACCOUNTING SYSTEM
JUNE 30, 1992

	ASSETS				
	CASH AND INVESTMENTS	DUE FROM OTHER FUNDS	FIXED ASSETS	OTHER ASSETS	TOTAL ASSETS
Data Processing Services	1,969,029	179,064	10,091,321		12,239,414
Total	61,222,083	1,349,971	10,221,712	27,094	72,820,860
TOTAL PROPRIETARY FUNDS	237,458,008	1,513,119	22,495,947	24,620,974	286,088,048

FIDUCIARY FUNDS

EXPENDABLE FUNDS					
Endowment Earnings	13,397,256				13,397,256
Land Improvements	6,069,400		2,916		6,072,316
Development Loans	1,515,220		1,229,503		2,744,723
Commodity Indemnity	2,186,409				2,186,409
Petroleum Price Violation	8,006,952		2,485,527		10,492,479
Parks and Recreation Expendable	1,185,346				1,185,346
Payroll Trust	9,961				9,961
Social Security	142,282				142,282
Sales Tax	15,272,043				15,272,043
Scholarship	735				735
County Inheritance Tax	46,159				46,159
Silver Valley Natural Resource	5,446,148				5,446,148
Local Highway	3,424,286				3,424,286
Unemployment Compensation	199,973,506				199,973,506
Insurance Refund	340,000				340,000
Tax Commission Refunds	400,000				400,000
Real Estate Recovery	20,000				20,000
Abandoned Property	456,284				456,284
Special Indemnity	2,299,488				2,299,488
Department of Insurance Liquidation	3,688,694				3,688,694
Planning and Development	13,935				13,935

LIABILITIES			FUND EQUITY				TOTAL LIABILITIES AND FUND EQUITY
DUE TO OTHER FUNDS	OTHER LIABILITIES	TOTAL LIABILITIES	RESERVED	UNRESERVED	RETAINED EARNINGS	INVESTMENTS IN FIXED ASSETS	
			442,800		11,796,614		12,239,414
	149,684	149,684	956,651	302,290	71,412,235		72,820,860
37,253	128,181,836	128,219,089	2,135,020	18,164,625	137,569,314		286,088,048

			27,401,395	(14,004,139)			13,397,256	13,397,256
		927,849	927,849	534,700	4,609,767		5,144,467	6,072,316
		1,229,503	1,256,501	1,488,222			2,744,723	2,744,723
			1,854,559	331,850			2,186,409	2,186,409
		2,485,527	2,665,023	7,827,456			10,492,479	10,492,479
		(2,183)	(2,183)	4,163	1,183,366		1,187,529	1,185,346
9,267	694	9,961					9,961	9,961
	50,000	50,000		92,282			92,282	142,282
				15,272,043			15,272,043	15,272,043
				735			735	735
				46,159			46,159	46,159
			5,121,703	324,444			5,446,148	5,446,148
		3,197,621	3,197,621	226,665			226,665	3,424,286
				199,973,506			199,973,506	199,973,506
			1,497,790	(1,157,790)			340,000	340,000
				400,000			400,000	400,000
				20,000			20,000	20,000
			5,950	450,334			456,284	456,284
				2,299,488			2,299,488	2,299,488
4,412,855	30,841	4,443,696		(755,002)			(755,002)	3,688,694
				13,935			13,935	13,935

STATE OF IDAHO
BALANCE SHEET
STARS ACCOUNTING SYSTEM
JUNE 30, 1992

	ASSETS				LIABILITIES			FUND EQUITY						
	CASH AND INVESTMENTS	DUE FROM OTHER FUNDS	FIXED ASSETS	OTHER ASSETS	TOTAL ASSETS	DUE TO OTHER FUNDS	OTHER LIABILITIES	TOTAL LIABILITIES	RESERVED	UNRESERVED	RETAINED EARNINGS	INVESTMENTS IN FIXED ASSETS	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND EQUITY
Resource Conservation	1,900,935				1,900,935					1,900,935			1,900,935	1,900,935
Total	265,795,038			3,717,946	269,512,984	4,422,122	4,204,822	8,626,944	40,341,785	220,544,255			260,886,040	269,512,984
NON-EXPENDABLE TRUST														
Fish & Game Trust	2,330,013				2,330,013				2,439,070	(109,057)			2,330,013	2,330,013
Endowment Fund	403,138,829				403,138,829		2,574,218	2,574,218	115,252,275	285,312,336			400,564,611	403,138,829
Fish & Game Non-Expendable	474,240				474,240				395,560	78,680			474,240	474,240
Depredation - Secondary	1,154,331				1,154,331					1,154,331			1,154,331	1,154,331
Total	407,097,413				407,097,413		2,574,218	2,574,218	118,086,905	286,436,289			404,523,195	407,097,413
AGENCY														
Labor, Wage and Hour Claims	7,914				7,914		7,844	7,844		70			70	7,914
Motor Vehicle	992,688				992,688		993,158	993,158		(470)			(470)	992,688
Election Campaign	68,158				68,158		68,158	68,158						68,158
Custodial	1,359,317				1,359,317	184,475	1,179,332	1,363,807		(4,489)			(4,489)	1,359,317
Warrant Clearing	20,319,795				20,319,795		20,319,795	20,319,795						20,319,795
Rotary Funds	1,569,259			(245,309)	1,323,950		1,323,950	1,323,950						1,323,950
Total	24,317,131			(245,309)	24,071,822	184,475	23,892,237	24,076,712		(4,889)			(4,889)	24,071,823
TOTAL FIDUCIARY FUNDS	697,209,582			3,472,637	700,682,219	4,606,596	30,671,278	35,277,874	158,428,690	506,975,655			665,404,346	700,682,219
COLLEGES AND UNIVERSITIES														
Unrestricted Current									262	(262)				
Restricted Current	1				1					1			1	1
TOTAL COLLEGES AND UNIVERSITIES	1				1				262	(262)			1	1
ACCOUNT GROUPS														
GENERAL FIXED ASSET ACCOUNT GROUP			27,733,371		27,733,371							27,733,371	27,733,371	27,733,371
TOTAL	\$1,135,896,876	\$6,366,014	\$50,524,441	\$33,468,047	\$1,226,255,378	\$5,052,849	\$172,783,225	\$177,836,074	\$217,911,888	\$652,286,961	\$150,340,343	\$27,880,112	\$1,048,419,304	\$1,226,255,378

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

STATE OF IDAHO
BALANCE SHEET
AU-20 ACCOUNTING SYSTEM
JUNE 30, 1992

STATE OF IDAHO
BALANCE SHEET
AU-20 ACCOUNTING SYSTEM
JUNE 30, 1992

FUND TITLE	TOTAL CASH	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1992	TOTAL LIABILITIES AND FUND BALANCE
1000 STATE OPERATING	\$6,309,502	\$6,309,502	\$2,505,459	\$1,992,175	\$4,497,634	\$1,811,868	\$6,309,502
2000 DEDICATED ACCOUNT	1,415,532	1,415,532	73,377	85,639	159,016	1,256,516	1,415,532
3000 TRUST & AGENCY	22,486,146	22,486,146	2,142,125	4,853,681	6,995,806	15,490,340	22,486,146
6400 PUBLIC SCHOOLS	4,870,562	4,870,562				4,870,562	4,870,562
7400 PUBLIC SCHOOL INC	8,089	8,089				8,089	8,089
7500 ENDOWMENT EARNIN	2,760,583	2,760,583	52,876	92,022	144,898	2,615,685	2,760,583
9110 CAL YR 1991 TAN EXP	19,824	19,824				19,824	19,824
9301 JUDGES RETIREMENT	151,612	151,612		95,558	95,558	56,055	151,612
9303 INDUS SPECIAL INDEM	943	943		943	943		943
9306 PUBLIC EMP RET	315,137	315,137	76,641	51,961	128,601	186,535	315,137
9307 LIQUOR CONTROL	5,614,312	5,614,312	147,295	2,211,716	2,359,011	3,255,300	5,614,312
9308 STATE INSURANCE FD	45,686	45,686		45,686	45,686		45,686
9310 PUBLIC BUILDING	13,726	13,726				13,726	13,726
9311 RETAINED RISK ACCT	4,984	4,984		4,984	4,984		4,984
9313 PUB EMPL RETIRE SUS	3,587,515	3,587,515		3,486,732	3,486,732	100,784	3,587,515
9316 TREASURER SUSPENSE	35,855	35,855		3	3	35,852	35,855
9317 PUB SCHOOL INC SUSP	584,842	584,842				584,842	584,842
9318 POOLED INTEREST SUS	1,823,896	1,823,896				1,823,896	1,823,896
9326 JOINT EXER POWERS I	279,421,417	279,421,417				279,421,417	279,421,417
9328 HEALTH WELFARE TR	1,486,866	1,486,866	1,025	2,695	3,720	1,483,146	1,486,866
9330 CATASTROPHIC HLTH	5,613,882	5,613,882		51,700	51,700	5,562,182	5,613,882
9331 CORR IND BETTERTMEN	968,717	968,717	7,034	78,886	85,920	882,797	968,717
9333 BUDGET RESERVE	29,778,332	29,778,332				29,778,332	29,778,332
9334 HAZARDOUS WASTE E	183,733	183,733				183,733	183,733
9336 CHILDRENS TRUST	243,923	243,923				243,923	243,923
9337 WATER RES ADJUDICA	60,038	60,038		13,131	13,131	46,907	60,038
9341 10% TIMBER LEASES	240	240		240	240		240
9343 PERMANENT BUILDIN	1,545,694	1,545,694	1,545,559	135	1,545,694		1,545,694
9346 RETIREE MED INS RES	643,778	643,778		173,169	173,169	470,609	643,778

FUND TITLE	TOTAL CASH	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1992	TOTAL LIABILITIES AND FUND BALANCE
9352 STRIPPER OIL	2,008	2,008		2,008	2,008		2,008
9355 WASTEWATR FAC LOA	1,372,874	1,372,874		141,386	141,386	1,231,488	1,372,874
9357 GUARDIAN AD LITEM	4,636	4,636				4,636	4,636
9366 STATE HIGHWAY FD	73	73		73	73		73
9368 LOCAL HIGHWAY SUSP	2,362	2,362		2,362	2,362		2,362
9372 U OF I LIBRARY	8,210,494	8,210,494		639,234	639,234	7,571,261	8,210,494
9510 H&W HEALTH STATIST	2,945	2,945				2,945	2,945
9512 NO IDAHO CORRECTIO	1,846	1,846				1,846	1,846
9518 CORRECTION-OROFIN	1,925	1,925				1,925	1,925
9526 CORRECT INDUST FAR	15,000	15,000				15,000	15,000
9528 HEALTH & WELFARE	108,778	108,778				108,778	108,778
9529 STATE SCHOOL & HOSP	5,627	5,627				5,627	5,627
9532 CORRECTIONAL INDUS	1,405	1,405				1,405	1,405
9534 ST HOSP SO PATIENT	27,731	27,731				27,731	27,731
9535 I S S H PATIENT	13,485	13,485				13,485	13,485
9545 H&W REG 4 MENTAL H	23,842	23,842				23,842	23,842
9547 RETIREMENT SYSTEM	23,478	23,478				23,478	23,478
9566 STATE LIQUOR DISP	4,990	4,990				4,990	4,990
9571 H&W POCATELLO VET	2,500	2,500				2,500	2,500
9572 ST YOUTH TRNG CTR	5,660	5,660				5,660	5,660
9574 STATE TREASURER	1,833	1,833				1,833	1,833
9575 PENITENTIARY	11,772	11,772				11,772	11,772
9585 STATE HOSPITAL NO	3,200	3,200				3,200	3,200
9587 SUPREME COURT	10,137	10,137				10,137	10,137
9597 STATE AUDITOR PAYR	26,104	26,104				26,104	26,104
9598 STATE HOSPITAL SO	3,398	3,398				3,398	3,398
9599 IDAHO VET AFFAIRS C	4,506	4,506				4,506	4,506
GRAND TOTAL	\$379,887,973	\$379,887,973	\$6,551,390	\$14,026,118	\$20,577,508	\$359,310,465	\$379,887,973

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

STATE OF IDAHO
 STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
 STARS ACCOUNTING SYSTEM
 FOR THE YEAR ENDED JUNE 30, 1992

	REVENUES						EXPENDITURES					REVENUES OVER (UNDER) EXPENDITURES	
	TAXES	LICENSES FINES AND OTHER FEES	SALE OF SERVICE GOODS AND PROPERTY	INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS	INTEREST, RENTS AND OTHER INVESTMENT INCOME	OTHER REVENUES	TOTAL REVENUES	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS		TOTAL EXPENDITURES
GOVERNMENTAL FUNDS													
GENERAL FUND													
General Fund	\$638,499,754	\$3,454,845	\$247,496		\$1,324	\$60,541	\$642,263,960	\$39,254,866	\$15,217,968	\$4,940,818	\$18,732,870	\$78,146,522	\$564,117,438
Total	638,499,754	3,454,845	247,496		1,324	60,541	642,263,960	39,254,866	15,217,968	4,940,818	18,732,870	78,146,522	564,117,438
SPECIAL REVENUE													
Fish & Game		17,283,092	162,648	\$14,271,189	66,526	928,085	32,711,540	19,438,787	10,292,375	3,237,751	34,136	33,003,048	(291,508)
Fish & Game Set-Aside		1,301,905	332,003	6,500	91,163	94,753	1,826,323	86,754	576,042	811,437		1,474,233	352,090
Depredation					50,231		50,231		2,860		16,731	19,591	30,640
Legislature			260	7,500			7,760	3,003,834	1,609,875	96,022		4,709,731	(4,701,971)
Department of Lands	23,839	175,390	2,129	628	955	52,669	255,609	382,196	234,742	63,720		680,659	(425,050)
Indirect Cost Recovery			560	1,136		39,906	41,603	302,332	65,589	18,748		386,669	(345,066)
Petroleum Storage Trust		6,541,384			203,946		6,745,330	252,386	610,898	2,530		865,814	5,879,516
Water Pollution Control								59933.02	22,105	33,615	176,994	292,646	(292,646)
Business Assistance Programs		32,605			118,836	300	151,741	25,961	3,856		141,508	171,324	(19,584)
Idaho Travel and Convention	2,870,696					1,523,643	4,394,339	270,909	1,350,481	4,241	1,234,658	2,860,289	1,534,050
Displaced Homemaker		30,602					30,602		880		28,262	29,143	1,459
State Aeronautics	553,072	78,400	71,586	24,498	88,848	4,464	820,867	532,005	272,509	4,584	297,374	1,106,473	(285,606)
State Regulatory	4,018	15,574,274	126,658	49,889	33,638	533,589	16,322,065	8,676,607	4,595,380	583,625	46,364	13,901,976	2,420,088
Governor's Emergency								485	12,776			13,261	(13,261)
Parks and Recreation		514,184	773	55,568	110,700	34,439	715,664	339,713	418,192	2,923		760,829	(45,165)
Recreation Special Revenue	1,362,666		28,836		496	1	1,391,999	127,823	25,849	835,382	714,740	1,703,794	(311,795)
Parks and Recreation Special Revenue		1,425,321				61	1,425,382	57,115	53,930	224,780	1,068,809	1,404,634	20,748
Local Highway					434,164	8,115	442,280	1,123	74,358	83,871	65,007,656	65,167,008	(64,724,728)
State Highway	1,918	5,039,758	3,573,183	111,748,783	1,759,972	249,167	122,372,781	62,418,416	40,174,899	113,673,045	1,548,789	217,815,150	(95,442,369)
Highway Distribution	102,559,142	39,743,581			372,109		142,674,833						142,674,833
Plate Manufacturing		1,184,114			15,255		1,199,369		2,303,380			2,303,380	(1,104,011)
Highway Safety				706,056	1,480	27,292	734,828				646,281	646,281	88,547

STATE OF IDAHO
STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	REVENUES						EXPENDITURES					REVENUES OVER (UNDER) EXPENDITURES	
	TAXES	LICENSES FINES AND OTHER FEES	SALE OF SERVICE GOODS AND PROPERTY	INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS	INTEREST, RENTS AND OTHER INVESTMENT INCOME	OTHER REVENUES	TOTAL REVENUES	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS		TOTAL EXPENDITURES
State Police		5,855	250,648			216,713	473,216	7,050,921	2,705,283	1,760,559		11,516,763	(11,043,547)
Search & Rescue	18,889	39,799				11,371	70,059				55,413	55,413	14,646
Peace Officers Standards and Training		855,790	1,389			25	857,204	339,213	432,800	45,547	73,700	891,259	(34,055)
Drug Enforcement		337,060				23,542	360,602		42,260	159,759		202,019	158,583
Hazardous Materials/Waste Transport		203,130	420				203,550	203,821	146,943	287,316	64,423	702,502	(498,952)
Idaho Law Enforcement Telecommunications			343,142				343,142	110,598	131,804			242,402	100,740
Multi-state Tax Compact	62,362						62,362		20,072			20,072	42,290
Abandoned Vehicle		65	1,807				1,872		1,202			1,202	669
Permanent Building	4,876,781						4,876,781						4,876,781
Substance Abuse Treatment	20,189						20,189						20,189
Rehabilitation Revenue and Refunds			2,170	38,095		(1,813)	38,453				255,254	255,254	(216,801)
Public Health	439,934	762,142	3,352,585	9,822,363	205,615	928,455	15,511,093	13,639,291	3,688,942	703,775	25,056	18,057,064	(2,545,972)
Special Use	8,058,299					32,213	8,090,512						8,090,512
Industrial Administration	5,464,942	278	94,952	651,900	193,864	573,146	6,979,082	3,915,183	1,124,466	326,477	651,900	6,018,026	961,056
Catastrophic Health Care					98,880		98,880		35,000		391,854	426,854	(327,974)
Unemployment Penalty and Interest					19,261		19,261		148,129	88,747	172,189	409,065	(389,804)
Employment Security Special					354,141		354,141		9,794			9,794	344,347
Natural Restoration					1,617		1,617		83,428			83,428	(81,811)
Crime Victim Compensation		640,862				23,624	664,487	107,201	32,998	2,645	944,000	1,086,844	(422,357)
School District Building					38,438		38,438		24,031		8,112,500	8,136,531	(8,098,092)
Agriculture in Classroom			70		158	7,095	7,323	7,160	222			7,381	(58)
Public Instruction		234,516	130,488	8,000		371,675	744,678	160,315	536,958	2,486		699,759	44,919
Agriculture Inspection		145,440	114,969	7,052			267,462	217,131	62,183	23,525		302,839	(35,377)
Special Pest Eradication Projects								(5,216)	42,264	434	(10,018)	27,465	(27,465)
Agriculture Fees	1,223	3,536,507	48,196	26,603	2,174		3,614,704	2,891,667	386,995	64,394	68,669	3,411,725	202,979

STATE OF IDAHO
STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	REVENUES					
	TAXES	LICENSES FINES AND OTHER FEES	SALE OF SERVICE GOODS AND PROPERTY	INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS	INTEREST, RENTS AND OTHER INVESTMENT INCOME	OTHER REVENUES
Water Claims Adjudication		879,031	573		168,811	
Federal Grants		147,481		134,351,478	5,200	156,725
Miscellaneous Revenue	100	2,044,459	724,079	573,511	100,593	1,083,979
Total	126,318,070	98,757,023	9,364,123	272,350,749	4,537,072	6,923,235

CAPITAL PROJECTS

Highway and Bridges						
Public Buildings						
Capital Improvements						
Permanent Building	2,377,082	2,739	45	1,177,835	370,379	2,409,529
Governor's Residence					11,105	
Total	2,377,082	2,739	45	1,177,835	381,484	2,409,529

TOTAL GOVERNMENTAL FUNDS

	767,194,906	102,214,607	9,611,664	273,528,584	4,919,880	9,393,305
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PROPRIETARY FUNDS

ENTERPRISE

Seminars and Publications		4,989	287,911			57,331
Rehabilitation Services			9,239			
Public Recreation		414,720	58,999		65,999	45,613
Lottery		26,575				52,312,855
Worker's Compensation			52,019,861		721,688	1,850
Land and Building Rentals						
Total		446,284	52,376,010		787,688	52,417,649

INTERNAL SERVICE

Adaptive Aids and Appliance			17,435			1,350
Administrative and Accounting Services		198	4,144,387	17,021	46,873	59,761
Federal Surplus Property			68,160		632	
Facilities Maintenance					20,955	

	EXPENDITURES					REVENUES OVER (UNDER) EXPENDITURES	
	TOTAL REVENUES	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS		TOTAL EXPENDITURES
Water Claims Adjudication	1,048,414	208,051	41,735	32,862	116,782	399,429	648,985
Federal Grants	134,660,883	33,783,658	12,081,434	2,520,554	86,423,598	134,809,243	(148,360)
Miscellaneous Revenue	4,526,721	2,547,622	1,586,010	51,291	512,783	4,697,705	(170,984)
Total	518,250,272	161,152,995	86,065,929	125,746,646	168,820,403	541,785,973	(23,535,701)

CAPITAL PROJECTS

Highway and Bridges							
Public Buildings			33,889	50,962		84,851	(84,851)
Capital Improvements							
Permanent Building	6,337,609	140,363	34,316	3,960,084		4,134,764	2,202,845
Governor's Residence	11,105						11,105
Total	6,348,714	140,363	68,205	4,011,046		4,219,615	2,129,099

TOTAL GOVERNMENTAL FUNDS

	1,166,862,946	200,548,225	101,352,102	134,698,510	187,553,273	624,152,110	542,710,836
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PROPRIETARY FUNDS

ENTERPRISE

Seminars and Publications	350,230	1,413	297,452	2,963	52,608	354,436	(4,206)
Rehabilitation Services	9,239	7,323				7,323	1,916
Public Recreation	585,332	229,805	223,206	28,819		481,830	103,502
Lottery	52,339,430	1,547,645	8,629,867	156,405	28,347,922	38,681,839	13,657,591
Worker's Compensation	52,743,400	2,394,205	2,979,390	182,439	24,828,727	30,384,761	22,358,638
Land and Building Rentals			770			770	(770)
Total	106,027,631	4,180,392	12,130,685	370,626	53,229,257	69,910,960	36,116,671

INTERNAL SERVICE

Adaptive Aids and Appliance	18,785		22,200			22,200	(3,415)
Administrative and Accounting Services	4,268,240	1,420,678	2,380,522	157,336	191,753	4,150,289	117,951
Federal Surplus Property	68,791	26,280	20,051	2,054		48,385	20,406
Facilities Maintenance	20,955	7,686	34,255			41,941	(20,988)

STATE OF IDAHO
 STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
 STARS ACCOUNTING SYSTEM
 FOR THE YEAR ENDED JUNE 30, 1992

	REVENUES					
	TAXES	LICENSES FINES AND OTHER FEES	SALE OF SERVICE GOODS AND PROPERTY	INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS	INTEREST, RENTS AND OTHER INVESTMENT INCOME	OTHER REVENUES
Group Insurance	8,204,440		430,308		434,863	
Risk Management			190,992		123,079	50
Fire Suppression - Deficiency		12,152				170
Pest Control - Deficiency						
Professional Services		29,665	6,154,692	13,462		231,578
Driver's Education		1,637,531	1,036,028			
Data Processing Services			4,939,888			1,176
Total	8,204,440	1,679,546	16,981,888	30,483	626,402	294,086
TOTAL PROPRIETARY FUNDS	8,204,440	2,125,830	69,357,898	30,483	1,414,090	52,711,735
FIDUCIARY FUNDS						
EXPENDABLE TRUSTS						
Endowment Earnings	95,288	1,062,616	10,664	137,183	27,334,498	360,822
Land Improvements			2,797		124,027	4,023
Development Loans		252			26,614	
Commodity Indemnity	375,787				39,653	
Petroleum Price Violations					108,081	
Parks and Recreation		23,611	24,851		76,685	2,638
Sales Tax	41,617,135					
Scholarship					83	8,400
Community College						
County Inheritance Tax	180,868					
Silver Valley Natural Resource					219,644	
Local Highway					226,683	
Unemployment Compensation	63,296,375		651	342,840	3,477	
Insurance Refund	3,322,277	2,167				
Tax Commission Refunds	94,764,271	349,010				

	EXPENDITURES					REVENUES OVER (UNDER) EXPENDITURES	
	TOTAL REVENUES	PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS		TOTAL EXPENDITURES
Group Insurance	9,069,612	29,280	453,353	780	8,165,488	8,648,901	420,711
Risk Management	314,120	38,387	110,944	2,373	300,777	452,480	(138,360)
Fire Suppression - Deficiency	12,322	57,182	56,056			113,238	(100,916)
Pest Control - Deficiency		4,018	1,654	223		5,896	(5,896)
Professional Services	6,429,397	5,289,429	572,885	137,336	10,859	6,010,509	418,888
Driver's Education	2,673,559	85,591	77,839	2,597	1,188,564	1,354,590	1,318,969
Data Processing Services	4,941,064	1,975,959	1,187,396	1,149,573		4,312,929	628,135
Total	27,816,845	8,934,491	4,917,155	1,452,272	9,857,441	25,161,359	2,655,486
TOTAL PROPRIETARY FUNDS	133,844,476	13,114,883	17,047,840	1,822,898	63,086,698	95,072,319	38,772,157
FIDUCIARY FUNDS							
EXPENDABLE TRUSTS							
Endowment Earnings	29,001,072	18,776	366,981	1,857	506,950,396	507,338,010	(478,336,938)
Land Improvements	130,846	203,977	320,052	49,499		573,528	(442,682)
Development Loans	26,866	5,222	8,763	92	6,320	20,397	6,469
Commodity Indemnity	415,440	12,893	64,855	333		78,081	337,359
Petroleum Price Violations	108,081	29,848	67,225		237,979	335,052	(226,971)
Parks and Recreation	127,785	38,935	30,549	(80)	1,385	70,789	56,996
Sales Tax	41,617,135				33,411,736	33,411,736	8,205,398
Scholarship	8,483		22		8,060	8,082	401
Community College					300,000	300,000	(300,000)
County Inheritance Tax	180,868				126,768	126,768	54,101
Silver Valley Natural Resource	219,644						219,644
Local Highway	226,683		18			18	226,665
Unemployment Compensation	63,643,343				102,202,729	102,202,729	(38,559,386)
Insurance Refund	3,324,444				1,836,378	1,836,378	1,488,066
Tax Commission Refunds	95,113,281				86,493,948	86,493,948	8,619,333

STATE OF IDAHO
STATEMENT OF REVENUES AND EXPENDITURES - ALL FUNDS
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	REVENUES						TOTAL REVENUES	EXPENDITURES					REVENUES OVER (UNDER) EXPENDITURES
	TAXES	LICENSES FINES AND OTHER FEES	SALE OF SERVICE GOODS AND PROPERTY	INTERGOVERNMENTAL REVENUE AND CONTRIBUTIONS	INTEREST, RENTS AND OTHER INVESTMENT INCOME	OTHER REVENUES		PERSONNEL COSTS	OPERATING EXPENSES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	TOTAL EXPENDITURES	
Abandoned Property		701,180					701,180	138,997	34,094	6,942		180,034	521,147
Special Indemnity	230,202				23,280	152	253,633	8,564	6,609	190,238		205,412	48,221
Department of Insurance Liquidation			7,945		280,426	649,646	938,018		137,108	46	883,200	1,020,355	(82,337)
Resource Conservation	158,675				42,599		201,274		14,288		32,577	46,865	154,409
Total	204,040,877	2,138,835	46,909	480,024	28,505,749	1,025,681	236,238,075	457,212	1,050,565	248,928	732,491,476	734,248,181	(498,010,106)
NON-EXPENDABLE TRUSTS													
Fish & Game Trust		41,346	8		281,050	86,448	408,852	52,553	20,528	47,597		120,679	288,174
Endowment Fund			2,698,539		31,109,781	5,108	33,813,428						33,813,428
Fish & Game Non-expendable Trust					20,475	1,974	22,449	1,384	33,713			35,098	(12,649)
Total		41,346	2,698,547		31,411,306	93,530	34,244,729	53,938	54,242	47,597		155,776	34,088,953
AGENCY													
Labor, Wage and Hour Claims						70	70						70
Motor Vehicle and Trust		(470)					(470)						(470)
Total		(470)				70	(400)						(400)
TOTAL FIDUCIARY FUNDS	204,040,877	2,179,711	2,745,456	480,024	59,917,056	1,119,281	270,482,404	511,150	1,104,806	296,525	732,491,476	734,403,957	(463,921,553)
COLLEGE AND UNIVERSITIES													
Unrestricted Current						385,493	385,493	426,052	133,890	92,094		652,036	(266,543)
Restricted Current						101,500	101,500	288,213	46,840	32,989		368,042	(266,542)
Total						486,993	486,993	714,265	180,730	125,083		1,020,078	(533,085)
TOTAL	\$979,440,223	\$106,520,148	\$81,715,018	\$274,039,091	\$66,251,026	\$63,711,314	\$1,571,676,820	\$214,888,523	\$119,685,478	\$136,943,016	\$983,131,448	\$1,454,648,465	\$117,028,355

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

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY	FUND BALANCE JUNE 30, 1991	RECEIPTS	TRANSFERS IN	CASH BALANCE TRANSFERRED TO STARS
00-8011 COUNTY RECEIPTS		\$7,005,338		
00-8012 CATASTROPHIC HEALTH CARE	\$7,286,230	350,732	\$868,409	
01-0402 RETIREMENT SYSTEM	2,191,220	280,217,076	9,441,216	
01-2101 INVESTMENT BOARD			42,024	
01-2501 LIQUOR DISPENSARY	2,580,496	47,547,336	207,335	
02-2502 STATE INSURANCE FUND	8,125,547	44,467,232	3,755,909	(\$12,011,713)
01-6007 IDAHO CENTENNIAL COMMISSION				
01-9001 DISABILITY DETERMINATION UNIT				
03-0000 DEPARTMENT OF ADMINISTRATION	87,457,775	72,297,110	31,419,606	(70,498,836)
04-7501 STATE TAX COMMISSION	19,262,506	87,036,656	136,286	(32,753,583)
05-0000 DEPARTMENT OF FINANCE	1,988,845	1,395,476		(2,130,260)
07-0000 LABOR & INDUSTRIAL SERVICES				
08-1001 DEPARTMENT OF AGRICULTURE	4,096,053	7,683,339	290,083	(4,557,031)
09-2102 PHARMACY BOARD				
09-2112 OCCUPATIONAL LICENSE BUREAU				
09-4102 BOARD OF VETERINARY MEDICINE	85,977	17,648		(85,203)
10-0000 CORRECTIONS	547,849	3,043,360	190,150	
10-2500 CORRECTIONAL INDUSTRIES	416,814	4,470,154	3,672,340	
11-0000 LAW ENFORCEMENT	86,211	(891,669)	873,043	
11-2108 IDAHO STATE RACING COMMISSION				
12-1500 PUBLIC SCHOOL SUPPORT	95,851	(225,190)	160,941	
12-2000 DEAF & BLIND SCHOOL	122,815	27,686	42,234	(150,504)
12-3000 VOCATIONAL EDUCATION	(1,851,608)	3,141,666	295,538	(336,101)
12-3500 EASTERN IDAHO TECH COLLEGE	(53,545)	1,021,913	2,523,501	(533,085)
12-5010 BOISE STATE UNIVERSITY	2,041,220	23,893,493		
12-5020 IDAHO STATE UNIVERSITY	2,338,848	6,803,409	1,616,760	
12-5030 UNIVERSITY OF IDAHO	12,222,185	4,497,668	952,902	
12-5050 LEWIS-CLARK COLLEGE	321,088	6,653,071	1,081,864	

TOTAL AVAILABLE	TOTAL DISBURSEMENTS	OUTSTANDING ENCUMBRANCES JUNE 30, 1992	OUTSTANDING ENCUMBRANCES JUNE 30, 1991	TRANSFERS OUT	FUND BALANCE JUNE 30, 1992
\$7,005,338				\$7,005,338	
8,505,370	\$2,839,577			103,610	\$5,562,184
291,849,512	281,647,104	\$76,641	\$96,914	9,464,753	757,928
42,024				42,024	
50,335,167	39,915,240	147,295	2,483	7,019,816	3,255,299
44,336,975	43,580,023		157,465	914,417	
	7,680		7,680		
	(160)			160	
120,675,655	85,633,290			35,042,365	
73,681,865	46,116,109		1,014,915	28,578,276	2,395
1,254,061	1,130,507			123,555	
	(10)			10	
7,512,444	7,077,567		69,979	504,858	
	(10)			10	
	(100)			100	
18,423	13,323			5,100	
3,781,360	2,976,515	138,992	17,206	127,686	555,373
8,559,309	7,001,985	7,034	25,983	620,125	956,148
67,586					67,586
	(500)			500	
31,602				23,513	8,089
42,231	42,223			8	
1,249,495	3,062,162		2,056,056	232,248	11,142
2,958,784	3,014,681		95,846	38,619	1,331
25,934,713	22,625,113				3,309,601
10,759,017	7,493,554				3,265,463
17,672,755	8,945,229				8,727,527
8,056,022	7,000,429	11,006		8,463	1,036,124

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS
AND CHANGES IN FUND BALANCE
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY	FUND BALANCE JUNE 30, 1991	RECEIPTS	TRANSFERS IN	CASH BALANCE TRANSFERRED TO STARS
12-5531 U OF I AG RESEARCH-EXT SERVICE		70,000	75,000	
12-5550 ISU REGION DENTAL EDUCATION	2,688	54,480		
12-7000 VOCATIONAL REHABILITATION	(429,026)	7,209,961	(3,387)	(754,443)
13-4001 PUBLIC HLTH DIST I	43,518	652,435	561,484	(44,687)
13-4002 HEALTH DISTRICT 2	54,638	232,285	357,200	(43,467)
13-4003 HEALTH DISTRICT 5	60,252	265,714	511,332	(47,975)
13-4006 HEALTH DISTRICT 6	70,796	645,372	505,403	(21,151)
13-4007 HEALTH DISTRICT 7	58,071	828,193	752,031	(265,054)
13-6001 HEALTH & WELFARE	4,607,890	361,591,742	185,970,987	
14-0403 DEPARTMENT OF EMPLOYMENT				
15-2109 INDUSTRIAL COMMISSION	52,456	(640,862)	642,450	
17-2503 LAVA HOT SPRINGS	90,195	287,895	(10,145)	(94,961)
17-3005 PARKS & RECREATION DEPARTMENT	3,029,592	2,621,161	1,383,553	(4,105,951)
18-0000 DEPARTMENT OF LANDS	12,196,923	23,378,955	5,885,217	(11,607,531)
18-2100 LANDS - FIRE SUPPRESSION	889			
19-3002 WATER RESOURCES	16,600,405	5,454,849	2,595,246	(18,408,477)
20-0000 IDAHO TRANSPORTATION DEPT	30,300,466	(189,691)	189,691	(47,886,311)
23-0305 STATE TREASURER	256,348,083	979,426,235	216,493,208	
24-0306 IDAHO STATE AUDITOR	35,425,918	104,506,070	608,320	
25-0304 SECRETARY OF STATE				
25-8012 IDAHO CODE COMMISSION	19,942	(229,537)	227,961	
26-0307 SUPT PUBLIC INSTRUCTION	1,036,028	(1,045,012)	8,984	
51-2003 PUBLIC UTILITY COMMISSION	2,332,027	(21,258)		(1,604,013)
81-0000 JUDICIAL BRANCH	183,931	199,718	1,902,841	
GRAND TOTAL	511,448,060	2,085,318,912	476,227,515	(207,507,039)
ALL AGENCIES:				
GENERAL ACCOUNT	126,980,113	360,184,478	(71,323,743)	
ROTARY ACCOUNTS	632,159	5,304,112	270,035	
STATEWIDE TOTAL	\$639,060,332	\$2,450,807,502	\$405,173,807	(\$207,507,039)

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

TOTAL AVAILABLE	TOTAL DISBURSEMENTS	OUTSTANDING ENCUMBRANCES JUNE 30, 1992	OUTSTANDING ENCUMBRANCES JUNE 30, 1991	TRANSFERS OUT	FUND BALANCE JUNE 30, 1992
145,000	144,369	175			456
57,168	39,976				17,192
6,023,106	6,715,467		842,376	150,014	
1,212,750	1,020,494		13,034	205,288	
600,655	475,533			125,123	
789,322	666,729		547	123,141	
1,200,420	1,028,403			172,017	
1,373,241	1,552,457			(179,215)	
552,170,619	524,050,413	3,803,780	24,767,573	28,787,163	20,296,837
	(2,393)			2,393	
54,044					54,044
272,984	254,197			18,787	
2,928,355	3,470,020		1,476,861	935,197	
29,853,564	10,559,091		358,186	19,565,610	87,049
889				889	
6,242,024	5,822,555		184,721	604,189	
(17,585,845)	(10,550)		17,585,843	10,550	
1,452,267,525	1,149,451,748			15,745,659	287,070,119
140,540,308	100,427,909			10,134,323	29,978,075
	(42)			42	
18,366					18,366
	(62)			62	
706,756	689,643		12,654	29,766	
2,286,490	2,083,678			19,436	183,376
2,865,487,448	2,378,561,163	4,184,922	48,786,322	166,305,988	365,221,697
415,840,848	268,545,631	2,366,468	5,490,995	156,631,138	(6,211,394)
6,206,306	5,668,564			237,580	300,162
\$3,287,534,602	\$2,652,775,358	\$6,551,390	\$54,277,317	\$323,174,706	\$359,310,465

STATE OF IDAHO
CHANGES IN FUND BALANCES
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	CASH BALANCE TRANSFERRED FROM AU20 SYSTEM	BALANCE SHEET ADJUSTMENTS AT CONVERSION	FUND BALANCE AT CONVERSION	FUND BALANCE JUNE 30, 1991	TOTAL REVENUES
GOVERNMENTAL FUNDS					
GENERAL FUND					
General Fund		\$103,208	\$103,208	(\$92,317,274)	\$642,263,960
Total		103,208	103,208	(\$92,317,274)	642,263,960
SPECIAL REVENUE					
Fish & Game				809,892	32,711,540
Fish & Game Set-Aside				1,945,125	1,826,323
Depredation				209,676	50,231
Legislature				1,115,433	7,760
Department of Lands	\$5,734,294	3,361,509	9,095,803		255,609
Indirect Cost Recovery	357,461		357,461	488,127	41,603
Petroleum Storage Trust	11,534,529	1,236,500	12,771,029		6,745,330
Water Pollution Control	418,858		418,858		
Business Enterprise Programs				52,426	151,741
Idaho Travel and Convention				2,109,297	4,394,339
Displaced Homemaker	204,209		204,209		30,602
State Aeronautics	503,970	(3)	503,967		820,867
State Regulatory	4,187,388	107,241	4,294,629	6,306,135	16,322,065
Governor's Emergency				198,674	
Parks and Recreation	283,788	(7,968)	275,820		715,664
Recreation Special Revenue	1,914,427		1,914,427		1,391,999
Parks and Recreation Special Revenue	726,500	(760)	725,740		1,425,382
Local Highway	12,652,222		12,652,222		442,280
State Highway	33,325,314	(9,895,835)	23,429,479		122,372,781
Highway Distribution		(572)	(572)		142,674,833
Plate Manufacturing	183,852		183,852		1,199,369
Highway Safety	13,438		13,438		734,828
State Police				1,973,226	473,216

TOTAL EXPENDITURES	EXCESS REVENUES OVER (UNDER) EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	NET GAAP TRANSACTIONS	FUND BALANCE JUNE 30, 1992
\$78,146,522	564,117,438	\$675,189,913	\$1,133,614,150	\$257,390	\$13,736,525
78,146,522	564,117,438	675,189,913	1,133,614,150	257,390	13,736,525
33,003,048	(291,508)	37,102	143,986	(36,628)	374,873
1,474,233	352,090	42,269	63,190		2,276,294
19,591	30,640				240,316
4,709,731	(4,701,971)	5,035,000	134,400		1,314,062
680,659	(425,050)		3,424		8,667,330
386,669	(345,066)	124,336	4,588		620,270
865,814	5,879,516	2,482,320	5,231,560	2,530	15,903,835
292,646	(292,646)				126,212
171,324	(19,584)		2,223		30,619
2,860,289	1,534,050		1,541,967		2,101,380
29,143	1,459		1,665		204,004
1,106,473	(285,606)	815,190	557,150		476,401
13,901,976	2,420,088	186,220	485,749		12,721,323
13,261	(13,261)	5,100	100		190,413
760,829	(45,165)		10,944		219,711
1,703,794	(311,795)	1,362,666	1,381,387		1,583,911
1,404,634	20,748	720,845	511,965		955,368
65,167,008	(64,724,728)	67,837,828	44,932		15,720,390
217,815,150	(95,442,369)	111,292,487	2,899,407		36,380,190
	142,674,833	123,886,026	266,560,274		12
2,303,380	(1,104,011)	1,400,000	13,792		466,049
646,281	88,547				101,985
11,516,763	(11,043,547)	10,218,283	5,255		1,142,707

STATE OF IDAHO
CHANGES IN FUND BALANCES
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	CASH BALANCE TRANSFERRED FROM AU20 SYSTEM	BALANCE SHEET ADJUSTMENTS AT CONVERSION	FUND BALANCE AT CONVERSION	FUND BALANCE JUNE 30, 1991	TOTAL REVENUES	TOTAL EXPENDITURES	EXCESS REVENUES OVER (UNDER) EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	NET GAAP TRANSACTIONS	FUND BALANCE JUNE 30, 1992
Search & Rescue				55,805	70,059	55,413	14,646	32,542	33,644		69,349
Peace Officers Standards and Training				210,199	857,204	891,259	(34,055)		7,877		168,267
Drug Enforcement				620,965	360,602	202,019	158,583	17,929	25,717		771,760
Hazardous Materials/Waste Transport	48,738		48,738	226,693	203,550	702,502	(498,952)	765,323	260,854		280,948
Idaho Law Enforcement Telecommunications				119,139	343,142	242,402	100,740		3,217		216,662
Multi-state Tax Compact	155,139		155,139		62,362	20,072	42,290		19,268		178,161
Abandoned Vehicle	4,673		4,673	3,514	1,872	1,202	669	3,464	3,487		8,834
Permanent Building					4,876,781		4,876,781		4,876,781		
Substance Abuse Treatment	40,441		40,441		20,189		20,189		144		60,486
Rehabilitation Revenue and Refunds	298,969		298,969		38,453	255,254	(216,801)		3,112		79,056
Public Health	422,334	4,926,954	5,349,288	1,478,849	15,511,093	18,057,064	(2,545,972)	2,700,776	13,763	(14,813)	6,954,365
Special Use					8,090,512		8,090,512		8,090,512		
Industrial Administration		2,415,733	2,415,733	625,686	6,979,082	6,018,026	961,056		1,223,195		2,779,280
Catastrophic Health Care					98,880	426,854	(327,974)	2,200,000	8,447		1,863,579
Unemployment Penalty and Interest				793,428	19,261	409,065	(389,804)	333,516	3,001		734,138
Employment Security Special				13,189	354,141	9,794	344,347		1,942		355,594
Natural Restoration				99,121	1,617	83,428	(81,811)				17,310
Crime Victim Compensation				987,837	664,487	1,086,844	(422,357)		6,224		559,256
School District Building	442,775	3	442,778		38,438	8,136,531	(8,098,092)	8,612,500	500,000		457,186
Agriculture in Classroom	8,791		8,791	600	7,323	7,381	(58)	3,696	3,696		9,333
Public Instruction				130,383	744,678	699,759	44,919		6,843		168,460
Agriculture Inspection	327,996		327,996		267,462	302,839	(35,377)		5,715		286,903
Special Pest Eradication Projects	(102,742)		(102,742)			27,465	(27,465)				(130,207)
Agriculture Fees	2,111,907		2,111,907		3,614,704	3,411,725	202,979		42,290		2,272,596
Water Claims Ajudication	7,690,279		7,690,279		1,048,414	399,429	648,985		41,787		8,297,477

STATE OF IDAHO
CHANGES IN FUND BALANCES
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	CASH BALANCE TRANSFERRED FROM AU20 SYSTEM	BALANCE SHEET ADJUSTMENTS AT CONVERSION	FUND BALANCE AT CONVERSION	FUND BALANCE JUNE 30, 1991	TOTAL REVENUES
Federal Grants	1,574,810	(50,000)	1,524,810	2,399,751	134,660,883
Miscellaneous Revenue	48,897		48,897	1,672,929	4,526,721
Total	85,113,257	2,092,803	87,206,060	24,646,098	518,250,272
CAPTIAL PROJECTS					
Public Buildings				102,754	
Permanent Building	47,270,365		47,270,365		6,337,609
Governor's Residence	1,100,796		1,100,796		11,105
Total	48,371,161		48,371,161	102,754	6,348,714
TOTAL GOVERNMENTAL FUNDS	133,484,417	2,196,010	135,680,429	(67,568,422)	1,166,862,946
PROPRIETARY FUNDS					
ENTERPRISE					
Seminars and Publications	63,518		63,518	25,562	350,230
Rehabilitation Services	27,500		27,500		9,239
Public Recreation	149,912	1,932	151,844		585,332
Lottery				21,947,630	52,339,430
Worker's Compensation	477,184	42,484,775	42,961,959		52,743,400
Land and Building Rentals	36,920		36,920		
Total	755,034	42,486,707	43,241,741	21,973,192	106,027,631
INTERNAL SERVICE					
Adaptive Aids and Appliance				5,394	18,785
Administrative and Accounting Services	4,719,320	39,991	4,759,311		4,268,240
Federal Surplus Property	61,825		61,825		68,791
Facilities Maintenance	70,326		70,326		20,955
Group Insurance	14,860,005	24,333,945	39,193,950		9,069,612
Risk Management	2,678,931	9,134,850	11,813,781		314,120
Fire Suppression - Deficiency	(2,029,875)		(2,029,875)		12,322

TOTAL EXPENDITURES	EXCESS REVENUES OVER (UNDER) EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	NET GAAP TRANSACTIONS	FUND BALANCE JUNE 30, 1992
134,809,243	(148,360)	199,880	357,072	(542,600)	3,076,409
4,697,705	(170,984)	151,763	175,813	26,643	1,553,435
541,785,973	(23,535,701)	340,467,059	295,312,358	(564,868)	132,906,290
84,851	(84,851)	160,800			178,703
4,134,764	2,202,845	2,383,081	2,377,082		49,479,208
	11,105				1,111,902
4,219,615	2,129,099	2,543,881	2,377,082		50,769,813
624,152,110	542,710,836	1,018,200,852	1,431,303,590	(307,478)	197,412,628
354,436	(4,206)		3,986		80,888
7,323	1,916				29,416
481,830	103,502	15,000	5,386	1,960	266,920
38,681,839	13,657,591		17,259,500	407,825	18,753,546
30,384,761	22,358,638		34,500	746,249	66,032,346
770	(770)		1,483		34,667
69,910,960	36,116,671	15,000	17,304,855	1,156,034	85,197,783
22,200	(3,415)				1,979
4,150,289	117,951		20		4,877,241
48,385	20,406				82,231
41,941	(20,988)				49,340
8,648,901	420,711				39,614,660
452,480	(138,360)				11,675,421
113,238	(100,916)	2,246,600	1,350		114,459

STATE OF IDAHO
CHANGES IN FUND BALANCES
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	CASH BALANCE TRANSFERRED FROM AU20 SYSTEM	BALANCE SHEET ADJUSTMENTS AT CONVERSION	FUND BALANCE AT CONVERSION	FUND BALANCE JUNE 30, 1991	TOTAL REVENUES
Pest Control - Deficiency	(8,359)		(8,359)		
Professional Services	254,023	326,127	580,150	922,148	6,429,397
Driver's Education				724,787	2,673,559
Data Processing Services				10,498,782	4,941,064
Total	20,606,196	33,834,913	54,441,109	12,151,111	27,816,845
TOTAL PROPRIETARY FUNDS	21,361,230	76,321,620	97,682,850	34,124,303	133,844,476

FIDUCIARY FUNDS

EXPENDABLE TRUSTS

Endowment Earnings	40,869		40,869	9,932,870	29,001,072
Land Improvements	5,587,149		5,587,149		130,846
Development Loans	1,481,752	1,256,501	2,738,254		26,866
Commodity Indemnity	1,854,559		1,854,559		415,440
Petroleum Price Violation	8,059,367	2,665,023	10,724,390		108,081
Parks and Recreation Expendable	430,540	700,032	1,130,573		127,785
Social Security				92,282	
Sales Tax	7,066,645		7,066,645		41,617,135
Scholarship				334	8,483
Community College					
County Inheritance Tax	5,977		5,977		180,868
Silver Valley Natural Resource				5,226,504	219,644
Local Highway	491,121	(491,121)	(0)		226,683
Unemployment Compensation				238,864,476	63,643,343
Insurance Refund				3,074,168	3,324,444
Tax Commission Refunds	20,316,171		20,316,171		95,113,281
Real Estate Property	20,000		20,000		
Abandoned Property	537,068		537,068		701,180

TOTAL EXPENDITURES	EXCESS REVENUES OVER (UNDER) EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	NET GAAP TRANSACTIONS	FUND BALANCE JUNE 30, 1992
5,896	(5,896)	12,000			(2,255)
6,010,509	418,888			62,881	1,984,067
1,354,590	1,318,969	1,628,272	1,637,410		2,034,618
4,312,929	628,135			1,112,497	12,239,414
25,161,359	2,655,486	3,886,872	1,638,780	1,175,378	72,671,176
95,072,319	38,772,157	3,901,872	18,943,635	2,331,412	157,868,959

507,338,010	(478,336,938)	484,261,441	2,500,986		13,397,256
573,528	(442,682)				5,144,468
20,397	6,469				2,744,723
78,081	337,359		5,509		2,186,409
335,052	(226,971)		4,940		10,492,479
70,789	56,996		40		1,187,529
					92,282
33,411,736	8,205,398				15,272,043
8,082	401				735
300,000	(300,000)	300,000			
126,768	54,101		13,919		46,159
	219,644				5,446,148
18	226,665				226,665
102,202,729	(38,559,386)	14,902,088	15,233,672		199,973,506
1,836,378	1,488,066		4,222,234		340,000
86,493,948	8,619,333		28,535,504		400,000
					20,000
180,034	521,147		601,930		456,284

STATE OF IDAHO
CHANGES IN FUND BALANCES
STARS ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

	CASH BALANCE TRANSFERRED FROM AU20 SYSTEM	BALANCE SHEET ADJUSTMENTS AT CONVERSION	FUND BALANCE AT CONVERSION	FUND BALANCE JUNE 30, 1991	TOTAL REVENUES
Special Indemnity	463,351	1,787,916	2,251,267		253,633
Department of Insurance Liquidation				(672,665)	938,018
Planning and Development	13,935		13,935		
Resource Conservation	1,884,834		1,884,834		201,274
Total	48,253,337	5,918,352	54,171,689	256,517,969	236,238,075
NON-EXPENDABLE TRUSTS					
Fish & Game Trust				2,063,097	408,852
Endowment Fund				370,832,392	33,813,428
Fish & Game Non-expendable Trust				492,106	22,449
Depredation Secondary				1,098,845	
Total				374,486,440	34,244,729
AGENCY					
Labor, Wage and Hour Claims					70
Motor Vehicle and Trust	711,721	(711,721)			(470)
Election Campaign		(30,397)	(30,397)	30,397	
Custodial	3,334,429	(3,334,429)			
Rotary Fund					
Total	4,046,150	(4,076,547)	(30,397)	30,397	(400)
TOTAL FIDUCIARY FUNDS	52,299,487	1,841,805	54,141,292	631,034,806	270,482,404
COLLEGES AND UNIVERSITIES					
Unrestricted Current	266,543		266,543		385,493
Restricted Current	266,543		266,543		101,500
TOTAL COLLEGES AND UNIVERS	533,086		533,086		486,993
TOTAL	\$207,678,221	\$80,359,435	\$288,037,656	\$597,590,687	\$1,571,676,820

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

TOTAL EXPENDITURES	EXCESS REVENUES OVER (UNDER) EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	NET GAAP TRANSACTIONS	FUND BALANCE JUNE 30, 1992
205,412	48,221	230,202	230,202		2,299,488
1,020,355	(82,337)				(755,002)
46,865	154,409	33,738	172,045		13,935
734,248,181	(498,010,106)	499,727,469	51,520,981		1,900,935
120,679	288,174	5,217	26,475		2,330,013
	33,813,428	8,302,011	12,383,220		400,564,611
35,098	(12,649)		5,217		474,240
		55,486			1,154,331
155,776	34,088,953	8,362,714	12,414,912		404,523,195
	70				70
	(470)				(470)
			4,489		(4,489)
	(400)		4,489		(4,889)
734,403,957	(463,921,553)	508,090,183	63,940,382		665,404,346
652,036	(266,543)				1
368,042	(266,542)				1
1,020,078	(533,085)				1
\$1,454,648,465	\$117,028,355	\$1,530,192,907	\$1,514,187,606	\$2,023,934	\$1,020,685,933

STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A - Reporting Entity

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

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

B - Accounting Systems

Effective July 1, 1990, the State Auditor's Office began implementing a new accounting system called Statewide Accounting and Reporting System (STARS). STARS is designed to bring the State into conformity with governmental accounting principles set by the GASB. The conversion from "the old system" (AU-20) to STARS is being done over several years and is scheduled to be completed by June 30, 1993. As of June 30, 1992 seventy-seven of the eighty-eight State agencies have been converted.

For Fiscal Year 1992, the financial statements have been presented separately for the two systems. Financial information for agencies converted during the fiscal year are presented in both systems.

STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992

C -Fund Accounting

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

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

Governmental Fund Types

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

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

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

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

Proprietary Fund Types

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

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

STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992

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

Fiduciary Fund Types

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

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

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

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

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

Account Groups

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

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

D - Basis of Accounting

Generally, all funds are maintained and reported by the State on a cash basis. Under this basis of accounting: revenues and transfers in are recorded when received; expenditures or expenses (as appropriate) and transfers out are recorded only when cash is disbursed, except certain anticipated expenditures may be encumbered as provided by Idaho Code 67-3721. Additionally, asset acquisitions are expended when purchased and are not capitalized.

Revenues and expenditures, as defined by Generally Accepted Accounting Principles (GAAP), cannot be adequately identified under the AU-20 Accounting System since no balance sheet

STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992

formally exists. Due to the lack of such information these statements are not intended to present the financial position, nor the results of operations, in conformity with GAAP for governmental entities.

E - Double Recording of Receipts and Disbursements

The State accounts for monies from a variety of sources located within and outside the State. Some funds in the AU-20 Accounting System receive monies and then transfer them to other funds. Double accounting of these monies takes place because types of transfers are not eliminated for reporting purposes.

F - Cash and Investments

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

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

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

1. Bonds, treasury bills interest-bearing notes, or other obligations of the United States or those for which the faith and credit of the United States are pledged for the payment of principal and interest.
2. General obligation or revenue bonds, issued by the State, or its counties, cities, local improvement districts, school districts or other taxing districts.
3. Repurchase agreements covered by any legal investment for the State.
5. Tax anticipation bonds or notes and income and revenue anticipation bonds or notes of taxing districts of the State.
6. Time deposit accounts and savings accounts of state or federal savings and a loan associations and credit unions located within the geographical boundaries of the State.
7. Revenue bonds of institutions of higher education of the State.

**STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992**

G - Fixed Assets

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

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

Public Domain ("infrastructure) general fixed assets consisting of roads, bridges, curbs, and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these are immovable and of value only to the government.

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

H - Interfund Transactions

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

NOTE 2 - GENERAL FUND CASH AND INVESTMENTS

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

AU-20 System	\$(3,844,927)
STARS System	<u>13,066,992</u>
 Total	 <u>\$ 9,222,065</u>

NOTE 3 - STARS FUND BALANCES AT CONVERSION

The fund balances of STARS agencies at the conversion date consist of the cash balance transferred from the AU-20 System and other assets and liabilities existing at that date as

**STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992**

determined by the agencies. Other assets may include: due from other funds, fixed assets, accounts receivables, deferred expenses, and inventories. The liabilities may include: due to other funds, sales taxes and other payables, capital leases and deposits.

NOTE 4 - NET GAAP TRANSACTIONS

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

NOTE 5 - COMPENSATED ABSENCES

The State provides eligible employees vacation and sick leave based on hours worked, and compensatory time based on holidays and hours worked in excess of forty hours per week. An employee is paid compensatory time if earned at 1.5 hours for each hour worked upon termination. All employees earning compensatory time at one hour for one hour worked do not receive payment at time of termination. An employee is not paid for unused sick leave except at retirement. The State records vacation, sick leave, and compensatory time as an expenditure only when paid. As of June 30, 1992 the following estimated liabilities have been incurred by the State:

	<u>Estimated Value</u>
Vacation	\$ 24,937,554
Sick Leave	81,399,563
Compensatory Time	1,856,736
Earned Administrative Leave	427,074

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

NOTE 6 - EMPLOYEE RETIREMENT SYSTEMS

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

The Judges Retirement Plan provides retirement benefits for Justices of the Supreme Court, Judges for the Court of Appeals and District Court Judges. The Idaho Supreme Court administers the plan. As of June 30, 1992, mandatory payroll deduction to the plan from

**STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992**

covered employees' gross earnings was 6% while the Judicial Branch contributes 7%.

Individuals employed by the Department of Employment prior to 1980 are covered by the Department of Employment Retirement Plan. This plan is administered by Prudential Life Insurance Company. As of June 30, 1992, mandatory payroll deductions to this plan from covered employees' gross earnings was 7% while the Department of Employment contributed 12.78%. All employees hired in 1980 and forward are required to be covered by PERSI.

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

Under PERSI, after five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specifies for their employment classification or a combination of age (2%) for police officers and firemen) of the highest five consecutive year average salary. The eligibility and amount of allowance may differ for early retirement, service retirement, vested retirement, and disability retirement.

As of June 30, 1992 mandatory employee and employer contributions were based on the following percentages of the covered employees' gross earnings:

<u>Classification</u>	<u>Contribution</u>	
	<u>Employee</u>	<u>Employer</u>
Police Officer\Firefighter	6.40%	8.89%
General Member	5.34%	8.89%

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

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

**STATE OF IDAHO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1992**

NOTE 7 - TAX ANTICIPATION NOTES

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

No internal tax anticipation notes were issued in fiscal year 1992.

External Tax Anticipation notes were issued on July 2, 1991 in the principal amount of \$160,000,000 for Fiscal Year 1992. These notes were redeemed on June 30, 1992. The interest incurred paid was \$8,273,778.

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SUPPLEMENTARY SECTION

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
00-8011 COUNTY RECEIPTS					
1101 General Account	\$7,326	\$324,496	(\$186)		\$2,189,930
1202 Domestic Violence		3,867			350,855
1218 Displaced Homemaker					173,990
1243 Drivers Training					8,984
1277 Fire Pre-Suppression		150		\$21,959	
1291 Rec Vehicle Fees					237,636
2102 Forest Pract Admin					167,133
2213 Crime Victims Comp		642,450			
2232 Youth Corrections		2,204			19,430
2266 Search and Rescue		25,504			30
2268 Emergency Medical Services					673,854
2270 Idaho Code					227,961
2272 Peace Officers Training					847,509
2276 Emgy Medical Serv II					351,578
3804 Forest Product Trust					
3821 Co-op Welfare					
7401 Public School Income		134,726			
9301 Judges Retirement					
9330 Catas Health Care					
9361 Hiway Distribution		27,149	122,088		30,078
9364 Plate Manufacturing					1,442
9366 State Highway Fund			1,924	165	6,492
9371 Highway Suspense					
00-8012 CATASTROPHIC HEALTH CARE					
9330 Catastrophic Health Care					
01-0402 RETIREMENT SYSTEM					
9306 Public Employees Retire					
9313 Public Employee Retire Susp				6,978,143	
9314 Supplementary Retirement					
9346 Retire Med Insurance Res					
9347 Ind Retirement Medical Ins					
01-2501 LIQUOR DISPENSORY					
9307 Liquor Control			1,475		10,302
01-2502 INSURANCE FUND, STATE					
9308 State Insurance				76,400	42,677,178
9360 Petrol Clean Water Trust				7,175	1,493,765
03-0000 ADMINISTRATION DEPT					
1101 General Account	25		26,745		
1106 Inter Agency Bill & Receipt				60	8,088,451
1107 Revenue Sharing	2				
1265 Sales Tax	2				
3808 Employee Assistance Program					
9303 Industrial Special Indemn	1,201,962				
9305 Surplus Property Agency					
9311 Retained Risk Account					4,053,668
9315 Group Insurance Account				288,133	
9320 School District Building					
9343 Permanent Building Fund	4,876,781				675
9358 Governor's Residence					

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
			\$2,521,566			\$2,521,566
			354,722			354,722
			173,990			173,990
			8,984			8,984
			22,109			22,109
			237,636			237,636
			167,133			167,133
			642,450			642,450
			21,633			21,633
			25,534			25,534
			673,854			673,854
			227,961			227,961
			847,509			847,509
			351,578			351,578
\$5			5		\$1,218,216	1,218,216
		\$2,702	137,428			137,428
					1,053,092	1,053,092
651,924			651,924			651,924
			179,314			179,314
			1,442			1,442
			8,581			8,581
					245	245
					350,732	350,732
					7,996	7,996
			6,978,143		272,973,640	279,951,783
					(23,392)	(23,392)
					7,273,043	7,273,043
					(2)	(2)
	\$48,889,220		48,900,998		(1,359,359)	47,541,639
					542,664	43,140,976
			1,500,940	(\$477,184)		(10,033,589)
			26,858		730	27,588
4,456,287	3,654,159	500	16,199,458	(3,568,932)	29,146	12,659,671
			2			2
			2			2
		250,737	250,737	(51,857)		198,880
			1,201,987	(463,351)	1,711	740,347
		251,512	251,512	(61,825)	732	190,420
		44	4,053,712	(2,678,931)	13,465	1,388,246
			288,133	(14,860,005)	40,613,396	26,041,524
				(442,775)	500,000	57,225
84,383	281	6,266,711	11,228,831	(47,270,365)	10,414,372	(25,627,161)
				(1,100,796)		(1,100,796)

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
04-7501 STATE TAX COMMISSION					
1101 General Account	253,973,789	1,087			
1106 Inter Agency Bill & Receipt				2,581	24,120
1107 Revenue Sharing	11,675,279				
1234 Circuit Breaker Payment	1,900,000				
1235 US Olympics					
1247 Rec Cap Improv Account	375,248				
1250 Waterways Improvement	375,248				
1260 Offroad Motor Vehicle	375,248				
1264 State Income Tax Refund	31,768,998				113
1265 Sales Tax	9,038,994				
1276 Multistate Tax Compac	134,314				
1359 Natural Water Use Data					3,960
1501 Tax Commission Admin	65,536				(11,277)
2208 Election Campaign					
2212 Idaho Travel & Convention	1,346,645				
2220 Cancer Control	135,307				
2221 Aeronautics	262,118				
2266 Search and Rescue	11,371				
2273 Drug Enforcement Donation					
2278 Substance Abuse Treatment	(14,221)				
3818 Abandon Property Trust					
3822 Water Pollution Control	17,774,722				
3823 Central Tumor Registration	54,123				
3824 Alcoholism Treatment	301,886				
3902 Escheat Suspense		(207)			
3905 Highways Suspense	(196,556)				
3912 Hotel Motel Tax Suspense					
3913 Income Tax Suspense	1,329,829				
3927 Inheritance Tax-Refin	1,863,497				
3949 Child Support Suspense					
7401 Public School Income	4,395				
9201 Emp Sec-Clearing Account	13,996				
9324 Fish & Game Trust					
9336 Childrens Trust					
9338 Resource Cons & Rnglnd	1,671,531				
9343 Permanent Bluilding Fund	4,307,940				
9345 Idaho Ag In Classroom					
9360 Petrol Clean Water Trust					2,899,535
9361 Highway Distribution	46,282,234		36,752		
9362 Local Bridge Inspection	50,000				
9363 Local Highway Needs	47,289				
9365 Railroad Crossing	150,000				
04-7503 TAX APPEAL BOARD					
1101 General Account					106
05-0000 FINANCE DEPT					
1101 General account					
2226 Fiance Administration		34,550	513,624		837,996
3919 Finance Suspense					

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
			254,382,708		26	254,382,734
407,832			35,950	(53,152)	2,786	(14,417)
1,059	8,190		11,675,279	(2,911,743)		8,763,536
			1,900,000	(1,900,640)	640	
2,636			2,636	(2,492)		144
			375,248			375,248
			375,248			375,248
			375,248			375,248
			31,769,111	(20,316,171)	(8,275)	11,444,665
			9,038,994	(2,254,261)		6,784,733
			134,314		(155,139)	(20,825)
			3,960			3,960
			54,259	(126,481)	(775)	(72,997)
13,234			13,234		(13,234)	
			1,346,645		(1,346,645)	
			135,307			135,307
			262,118		(262,118)	
			11,371		(11,371)	
8,374			8,374		(8,374)	
			(14,221)	(40,441)		(54,662)
(407,832)			(407,832)	(385,807)	399,415	(394,224)
			17,774,722			17,774,722
			54,123			54,123
			301,886			301,886
			(207)	(151,261)		(151,468)
			(196,556)	(952,750)	125	(1,149,181)
				(113,584)	487,380	373,796
2,761			1,332,590	(3,105,527)	411,790	(1,361,147)
			1,863,497	(5,977)		1,857,520
115,139			115,139			115,139
			4,395		(4,395)	
			13,996		(13,996)	
18,801			18,801		(18,801)	
12,368			12,368			12,368
			1,671,531			1,671,531
			4,307,940			4,307,940
2,129			2,129		(2,129)	
			2,899,535			2,899,535
			46,318,986		(46,318,986)	
			50,000		(50,000)	
			47,289		(47,289)	
			150,000		(150,000)	
			106			106
					403	403
	42		1,386,212	(2,130,160)	1,822	(742,126)
				(100)	7,442	7,342

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
08-1001 AGRICULTURE DEPT					
1101 General Account	68		3,990		950
1106 Inter Agency Bill & Receipt					1,940
1107 Revenue Sharing	6				
1203 Agriculture Inspection			36,875	50	624,394
1206 Bee Inspections					7,965
1207 Fresh Fruit & Veg Inspect					4,486,556
1208 Public Livestoc Market					
1209 Sheep Commission	96,183				37,877
1210 Com Feed & Fertilizer			87,540	2,392	121,630
1211 Pesticide			752,616	915	3,125
1212 Livestock Dis Control			450		223,627
1213 Dairy Indus & Inspection			3,395		172,970
1214 Honey Advertising	3,978				
1216 Egg Inspection			225		37,034
1258 Pest Control Def					
1265 Sales Tax	5				
1309 Plant Federal					
1310 Wheat Statistics					
2110 Family Farm Assistance					21,000
2203 Animal Damage Control					
2204 Organic Food Produce Admin			7,147		2,421
3822 Water Pollution Control					
3926 Agriculture Suspense					
9312 Rural Rehab Account					
9348 Commodity Indemnity	590,842				
09-4102 BD OF VETERINARY MEDICINE					
2234 Bd of Veterinary Medicine			15,886		1,650
10-0000 CORRECTIONS					
1101 General Account					
1106 Inter Agency Bill & Receipt		146			15,316
1222 Probation Parole Rec					827,524
1340 On Job Training Grant					
1363 Job Training Partnership					
1365 Pen-Lep & Lepc					
7501 Penitentiary Income					
10-2500 CORRECTIONAL INDUSTRIES					
1101 General Account	912				
1106 Inter Agency Bill & Receipt					
1228 Doc Food Warehouse				11,505	
1264 State Income Tax Refund	228				
2222 Correc Industries - Farm					4,950
9331 Corr Industries Betterment				(11,505)	
11-0000 LAW ENFORCEMENT					
2266 Search and Rescue					
2272 Peace Officers Training					
2274 Hazard Waste Transportation			(9,733)		
12-1500 PUBLIC SCHOOL SUPPORT					
7401 Public School Income		(73,755)		2,976	

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
	359		5,367		23,440	28,806
17,997			19,937	(73,774)	25,557	(28,280)
			6			6
200	973	43,505	705,997	(318,461)	10,197	397,733
			7,965	(18,778)	2	(10,810)
	2,900		4,489,456	(888,566)		3,600,890
				(9,552)		(9,552)
			134,060	(26,601)		107,459
	12		211,574	(131,930)		79,644
	1,102	215,717	973,475	(823,525)	3,011	152,961
	2,930		227,007	(95,439)	14,675	146,243
	34	10,478	186,877	(101,732)	382	85,528
			3,978	(17,722)		(13,744)
		22,626	59,884	(22,170)		37,715
				102,742		102,742
			5			5
		19,264	19,264	(34,123)		(14,859)
				(3,733)		(3,733)
2,828			23,828	(15,707)		8,121
					50,000	50,000
	408		9,976	(4,223)	13	5,766
				(88,242)		(88,242)
					(73,333)	(73,333)
				(130,938)	111,129	(19,810)
			590,842	(1,854,559)	61,000	(1,202,718)
09-4102 BD OF VETERINARY MEDICINE						
	4		17,540	(85,203)	108	(67,555)
10-0000 CORRECTIONS						
					(184)	(184)
438,695	1,367		455,524		277,855	733,379
			827,524			827,524
		105,108	105,108		27	105,136
		184,041	184,041			184,041
		346,432	346,432			346,432
					955,545	955,545
10-2500 CORRECTIONAL INDUSTRIES						
	(916)		(4)			(4)
					224	224
2,156,823	1,622	250	2,170,200		2,505	2,172,705
			228			228
17,311	827,640		849,901		52,438	902,339
	5,012,511		5,001,006		11,151	5,012,158
11-0000 LAW ENFORCEMENT						
					(26,146)	(26,146)
					(855,790)	(855,790)
			(9,733)			(9,733)
12-1500 PUBLIC SCHOOL SUPPORT						
		(1,326)	(71,877)		(153,313)	(225,190)

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
12-2000 DEAF & BLIND SCHOOL					
1106 Inter Agency Bill & Receipt					1,244
1346 D & B Pub. Law 89-10					
3947 D & B Contrib Trust Account					
7503 State Sch For D & B Income					
12-3000 VOCATIONAL EDUCATION					
1101 General Account					
1106 Inter Agency Bill & Receipt					60,000
1218 Displace Homemaker					(30,602)
1330 Vocational Ed Acct-63					
1311 Job Training Partnership					
1341 Voc Ed Adv Council					
1342 State Occup Inf Cor Com					
3822 Water Pollution Control					
12-3500 EAST IDAHO TECHNICAL COLLEGE					
2256 Idaho Falls Area Voc Ed					
12-5010 BOISE STATE UNIVERSITY					
1106 Inter Agency Bill & Receipt					3,689,455
1299 Inst Maint Fee					5,731,140
1931 BSU Pysl Local Funds			427,685		
1933 BSU Housing Local Funds					
1934 BSU Bookstore Local Funds					
12-5020 IDAHO STATE UNIVERSITY					
1106 Inter Agency Bill & Receipt					2,427,446
1299 Inst Maint Fee					4,375,963
12-5030 UNIVERSITY OF IDAHO					
7511 Univ of Idaho Income					
7512 Agri College Income					
7513 School of Science Income					
12-5030 LEWIS-CLARK COLLEGE					
1106 Inter Agency Bill & Receipt					829,474
1299 Inst Maint Fee					1,104,631
1932 L & C Payroll Local Funds					
12-5531 U OF I RES - EXT SV					
2207 Equine Education					
12-5550 ISU REGION DENTAL ED					
1106 Inter Agency Bill & Receipt					54,480
12-7000 VOCATIONAL REHABILITATION					
1101 General Account					
1334 Vocational Rehabilitation					
1388 Voc Rehab Cost Recovery					50,354
13-4001 PUBLIC HEALTH DISTRICT I					
3820 Public Health Trust Account					173,863
3821 Co-Op Welfare					
9326 Joint Exercise Powers					

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
5,851	26		7,121	(11,528)	3,166	(1,241)
	770	16,099	16,869	(68,834)		(51,965)
382			382	(29,272)	147	(28,743)
				(40,869)		(40,869)
	23		23			23
			60,000	(48,738)		11,262
			(30,602)	(204,209)		(234,811)
		2,641,200	2,641,200	(1,507)		2,639,693
		54,839	54,839	(534)		54,305
		115,485	115,485	(1,476)		114,009
		300,393	300,393	(28,997)	60,000	331,395
				(50,638)		(50,638)
				(533,085)	3,545,414	3,012,329
			3,689,455			3,689,455
			5,731,140			5,731,140
			427,685		11,756,381	12,184,066
					1,644,786	1,644,786
					644,047	644,047
			2,427,446			2,427,446
			4,375,963			4,375,963
					1,884,699	1,884,699
					648,337	648,337
					1,964,631	1,964,631
			829,474			829,474
			1,104,631			1,104,631
					4,718,966	4,718,966
		70,000	70,000			70,000
			54,480			54,480
					1,851	1,851
		6,862,181	6,862,181	(427,974)		6,434,207
3	10	271,070	321,437	(326,469)	22,956	17,924
201,757	80	541,544	917,244	(44,687)	(129,565)	742,991
2,245			2,245			2,245
					145,000	145,000

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
13-4002 PUBLIC HEALTH DISTRICT II					
3820 Public Health Trust Account					35,175
3821 Co-Op Welfare					
9326 Joint Exercise Powers					
13-4005 PUBLIC HEALTH DISTRICT V					
3820 Public Health Trust Account			9,060		43,333
3821 Co-Op Welfare					
9326 Joint Exercise Powers					
13-4006 PUBLIC HEALTH DISTRICT VI					
3820 Public Health Trust Account					33,331
3821 Co-Op Welfare					
9326 Joint Exercise Powers					
13-4007 PUBLIC HEALTH DISTRICT VII					
3820 Public Health Trust Account			16,905		409,064
3821 Co-Op Welfare					
9326 Joint Exercise Powers					
13-6001 HEALTH & WELFARE					
1101 General Account	534				
1107 Revenue Sharing	48				
1202 Domestic Sharing					
1265 Sales Tax	37				
2220 Cancer Control	242,709				
2231 Youth Victim Restitution		20			
2268 Emergency Medical Services					
2271 Medical Assistance					
2276 Emergency Medical Serv II					
2281 Waste Tire Grant					
3821 Co-Op Welfare	11,464		50	55,413	
3822 Water Pollution Control	6,741,738				
3823 Central Tumor Registration	55,877				
3824 Alcoholism Treatment	505,871				
3825 Hazard Waste Monitor					1,779,745
3829 Hazard Waste Refund					93,671
3830 Agri Smoke Management					
3949 Child Support Suspense	(200)				
7509 State Hospital South Income					
9328 Health Welfare Trust		124,721		2,600	
9334 Hazardous Waste Emergency		1,500		25,398	
9336 Childrens Trust					
9343 Permanent Building Fund					
9344 County Med Indigency					
9355 Wastewater Facility Loan				144,260	
15-2109 INDUSTRIAL COMMISSION					
2213 Crime Victim Compensation					
17-2503 LAVA HOT SPRINGS					
1101 General Account	13,929				
1107 Revenue Sharing	1,252				

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
16,383	4	302,437	354,000	(43,467)	(84,382)	226,151
3,101			3,101		2	3,103
					95,000	95,000
30,676	27	414,522	497,619	(47,975)	(91,296)	358,347
995			995			995
					90,000	90,000
331,703	80	428,635	793,750	(21,151)	(109,763)	662,836
4,600			4,600		11	4,611
					136,000	136,000
44,817	224	803,902	1,274,912	(265,054)	231,759	1,241,617
4,445			4,445		49	4,494
					(217,000)	(217,000)
			534			534
			48			48
					1,572	1,572
			37			37
			242,709			242,709
			1,365			1,365
			(25)		32,930	32,930
			(25)			(25)
666,842			666,842		(1,493)	(1,493)
26,968,871	10,458	282,917,810	309,964,066		5,856,845	315,820,911
			6,741,738			6,741,738
			55,877			55,877
			506,105		490	506,595
			1,779,745		(222,589)	1,557,155
			93,671			93,671
			9,772			9,904
26,330,119			26,329,919		(507)	26,329,412
					665,342	665,342
831,899	31		959,251		18,994	978,245
			26,898			26,898
			34,792			34,792
					(5,999)	(5,999)
658,087			658,087			658,087
		7,030,808	7,175,068		195,305	7,370,373
					(640,862)	(640,862)
			13,929			13,929
			1,252			1,252

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
1253 Lava Hot Springs	(4,057)				235,866
1265 Sales Tax	969				
3918 Lava Hot Springs Suspense					
9325 Lava Hot Sp Cap In					
17-3005 PARKS & RECREATION DEPT					
1101 General Account	39,738				
1107 Revenue Sharing	3,571				
1115 Public Service Enterprise					21,896
1236 State Vessel Account			296,629		
1246 Cross Country Ski			2,137		
1247 Rec Cap Improv Account	169,116				
1249 Parks & Recreation			70,784	133	813,866
1250 Waterways Improvement	169,116				
1252 Park Donation					
1260 Offroad Motor Vehicle	169,116				
1261 State Snowmobile			102,096		
1262 Motorbike Recreation					27,501
1265 Sales Tax	2,764				
1290 Parks & Rec Revolv					
1291 Recreation Vehicle Fees					235
1355 Parks Fed Account					
1370 Coast Gua Boat Safety					4,080
1390 Fed Pass Thru Account					
1391 Fed Sur Charge Account					
3936 Parks & Rec Suspense			1,799		(27)
3957 Receipts Deposit Suspense					
9321 Harriman State Park					12,394
9359 Park Land Trust					
18-0000 LANDS DEPARTMENT					
1101 General Account	1,089			1,864	53,652
1106 Inter Agency Bill & Receipt					
1107 Revenue Sharing	98				
1115 Pub Serv Enterprise					1,538
1248 Scaling Practices	182,375		3,900		1,620
1249 Parks & Recreation					
1254 Keep Idaho Green					
1255 State Scaling Operation					
1256 State Dist Hazard Mgmt					
1257 Timber Fire Deficiency					
1258 Pest Control Deficiency					
1259 Revolving Sewer Fund					
1265 Sales Tax	76				
1277 Fire Pre-Suppression					
1278 Drudge & Plac Min Rec				168	
1279 Surface Ace Mining Rec					
1280 Pilgrim Cove Water System				2	
1283 Road Maintenance					
1284 Clearwater-Ptl Hazard Mgt					
1285 South Idaho Hazard Mgt					
1378 Lands Federal Funds					
2101 Fire Suppression					91,231
2102 Forest Pract Admin					
2103 Forest Pract Rehab					

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
27,500	11,960		271,269	(79,051)	2,835	195,053
			969	(1,068)	11,570	969
				(14,842)		10,502
						(14,842)
			39,738		1,484	41,222
			3,571			3,571
1,654	106,784		130,333	(69,980)		60,352
			296,629	(68,736)		227,892
68			2,205	(22,987)		(20,782)
		6,784	175,900	(689,757)	16,594	(497,264)
76,355	(2)	22,600	983,737	(275,820)	2,518	710,435
			169,116	(800,011)		(630,895)
3,961			3,961	(154,997)		(151,036)
			169,116	(409,818)	39,750	(200,952)
			102,096	(94,593)		7,503
			27,501	(107,558)		(80,058)
			2,764			2,764
	4,080		4,080	(8,097)		(4,017)
			235	(431,866)	1	(431,630)
		88,555	88,555	(161,687)		(73,132)
		329,078	329,078	(359,765)	706	(29,981)
		31,000	31,000	(53,918)		(22,918)
		29,742	29,742	(112,089)		(82,346)
			1,772	(6,298)		(105)
				(2,429)	4,421	(15,383)
6,298	108		18,800	(84,983)	2,627	(63,557)
				(190,560)		(190,560)
84,648			141,253		54,544	195,796
4,693	495	273,613	278,801	(127,932)	14,056	164,925
			98			98
37,376	1,514		40,428	(19,643)	(12,855)	7,931
	50		187,945	(51,300)		136,645
					5,921	5,921
				(5,112)	6,006	894
				(579,864)	533,169	(46,695)
1,375			1,375	(1,077,864)	575,425	(501,064)
				2,187,337	253,020	2,440,357
				8,359		8,359
				(13,935)		(13,935)
			76			76
				(1,015,494)	148,262	(867,232)
			418	(68,456)	8,579	(59,459)
				(48,018)	13,220	(34,798)
				(17,278)	5,440	(11,835)
			2	(826,428)	412,127	(414,301)
					60,789	60,789
					65,038	65,038
		270,350	270,350	(388,205)		(117,855)
			91,231	(157,462)	26,046	(40,185)
				(284,590)	641	(283,950)
				(99,326)	407	(98,919)

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
9335 Amoco Belridge Ref			1,053	798	
9337 Water Res Ajudicate				257,654	265,847
9350 Exxon Distribution				67,819	60,000
9351 Diamond Shamrock				(591)	
9352 Stripper Oil				39,994	
9353 Water Rights Enforce					
20-0000 IDAHO TRANSPORTATION DEPT					
2205 State Highway					
2221 Aeronautics					
3817 Abandoned Vehicle					
9361 Highway Distribution					
9362 Local Highway Needs					
9363 Local Highway Needs					
9364 Plate Manufacturing					
9365 Railroad Crossing					
9366 State Highway Fund					
9367 Federal Highway Suspense					
9368 Local Highway Suspense					
9369 Highway Safety					
9370 MVB Suspense					
9371 Highway Suspense					
23-0305 STATE TREASURER					
1101 General Account			162,148	19,820,426	
1106 Inter Agency Bill & Receipt				183,740	763,762
3803 Water Resource Revl				29,892	
3819 National Forest Reserve					
6401 Public School Endowment		3,995			
9108 Cal 1990 Tan Expense					
9110 Cal Yr 1991 Tan Exp					
9301 Judges Retirement				6,698	
9303 Indus Special Indemnity				96,703	
9305 Surplus Property Agency				1,329	
9306 Public Employees Retirement				12,389	
9307 Liquor Control				207,718	
9308 State Insurance				47,951	
9310 Public Building					
9311 Retained Risk Account				264,286	
9312 Rural Rehab Account				3,221	
9313 Public Rmp Retire Suspense				77,887	
9314 Supple Retirement				6,011	
9315 Group Insurance Account				1,212,460	
9316 Treasure Suspense					
9317 Public School Inc Suspense					
9318 Pooled Interest Suspense				594,662	358
9321 Harriman State Park				6,276	
9325 Lava Hot Sp Cap Im				151	
9326 Joint Exer Powers Inv				16,044,566	
9328 Health Welfare Trust				54,402	
9330 Catastrophic Health Care				216,485	
9331 Correction Ind Betterment				30,247	
9332 Water Resource - Warner Oil				2,135	
9334 Hazardous Waster Emrg				6,977	
9335 Amoco Belridge Ref				4,780	
9336 Childrens Trust				8,681	

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
			1,851	(158,755)	3,077	(153,827)
	2,961		526,462	(7,690,279)	1,062,811	(6,101,006)
			127,819	(3,498,920)	641,451	(2,729,650)
			(591)	(102,843)	(5,585)	(109,018)
		793,262	833,256	(4,235,156)	457,276	(2,944,624)
				(7,383)		(7,383)
				(805)		(805)
				(503,970)		(503,970)
				(4,673)		(4,673)
					(179,314)	(179,314)
				(5,887)	0	(5,887)
				(2,711)		(2,711)
				(183,852)	(1,442)	(185,294)
				(18,216)		(18,216)
				(22,893,028)	(8,581)	(22,901,609)
				(10,431,481)		(10,431,481)
				(12,625,407)		(12,625,407)
				(13,438)		(13,438)
				(491,121)		(491,121)
				(711,721)	(245)	(711,965)
			97,720		160,162,550	180,242,843
						947,502
						29,892
					14,106,371	14,106,371
			10,267		213,814,033	213,828,294
			(21,566)			(21,566)
			106,204			106,204
						6,698
					1,196,644	1,293,347
						1,329
						12,389
						207,718
						47,951
					(160,800)	(160,800)
					75,000	339,286
						3,221
						77,887
						97,011
					91,000	97,011
					9,357,778	10,570,238
					466,330	390,176
					33,916,981	33,916,981
						595,020
						6,276
						151
						16,044,566
						54,402
						216,485
						30,247
						2,135
						6,977
						4,780
						8,681

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDED JUNE 30, 1992

AGENCY FUNDS	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES	FEES AND SALES OF SERVICES
9337 Water Res Adjudicate				259,138	
9338 Rsrce Cons & Rnglnd				47,352	
9339 10% Grazing Leases				6,451	
9340 10% Recreation Lease				16,634	
9341 10% Timber Leases				138,950	
9343 Permanent Building Fund				1,096,714	
9346 Retiree Med Ins Res				89,876	
9348 Commodity Indemnity				30,176	
9350 Exxon Distribution				96,190	
9351 Diamond Shamrock				3,480	
9352 Stripper Oil				111,986	
9355 Wastewater Facility Loan				78,483	
9357 Guardian Ad Litem				4,290	
9358 Governor's Residence				33,706	
9359 Park Land Trust				5,047	
9360 Petrol Clean Water Trust				156,556	
9372 Univ of Idaho Library				416,805	
24-0306 IDAHO STATE AUDITOR					
3806 US Saving Bond Trust					
3808 Employee Assist Program					
3934 Payroll Revolving					
7514 Normal School Inc					
7515 Charitable Insts Inc					
9301 Judges Retirement					
25-8012 IDAHO CODE COMMISSION					
2270 Idaho Code					
26-0307 SUPT PUBLIC INSTRUCTION					
1243 Drivers Training					(1,456)
51-2003 PUBLIC UTILITY COMMISSION					
1101 General Account	77	17,750			
1107 Revenue Sharing	7				
1232 Public Utilities Comm	(78)				21,625
1265 Sales Tax	5				
3907 PUC Suspense					
81-0000 JUDICIAL BRANCH					
1101 General Account					21,277
1106 Inter Agency Bill & Receipt					17,485
9301 Judges Retirement					5,112
9337 Water Res Adjudicate					
	<u>\$400,164,857</u>	<u>\$1,270,352</u>	<u>\$2,942,286</u>	<u>\$52,915,085</u>	<u>\$96,613,148</u>

PLUS: RECEIPTS AND TRANSFERS INTO ROTARY ACCOUNTS
OTHER TRANSFERS INTO ACCOUNTS, NOT SHOWN ABOVE

STATEWIDE TOTAL RECEIPTS AND TRANSFERS IN FOR FISCAL YEAR 1992

FUND BALANCE JUNE 30, 1991

TOTAL AVAILABLE STATEWIDE

MISCELLANEOUS REVENUES	SALE OF GOODS	INTER-GOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TRANSFER CASH TO STARS	TOTAL NON-REVENUE RECEIPTS	TOTAL RECEIPTS
			259,138			259,138
			47,352			47,352
			6,451			6,451
			16,634			16,634
			138,950			138,950
			1,096,714			1,096,714
			89,876			89,876
			30,176			30,176
			96,190			96,190
			3,480			3,480
			111,986			111,986
			78,483			78,483
			4,290			4,290
			33,706			33,706
			5,047			5,047
			156,556			156,556
			416,805			416,805
					933,008	933,008
					278,217	278,217
					99,454,448	99,454,448
					1,837,124	1,837,124
					1,685,174	1,685,174
					318,099	318,099
					(229,537)	(229,537)
			(1,456)		(1,043,555)	(1,045,012)
			17,827			17,827
			7			7
	476		22,023	(1,603,784)	(44,753)	(1,626,514)
			5			5
				(229)	1,459	1,230
		(3)	21,274		200	21,474
	69,555		87,040		3,698	90,738
			5,112		63,233	68,345
					41,787	41,787
	<u>\$67,305,490</u>	<u>\$58,878,593</u>	<u>\$313,312,880</u>	<u>\$993,402,691</u>	<u>(\$207,507,041)</u>	<u>\$2,345,404,579</u>

5,574,147
297,495,544

2,648,474,270

639,060,332

\$3,287,534,602

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
00-8012 CATASTROPHIC HEALTH CARE						
9330 Catastrophic Health Care		\$91,611		\$2,748,194		\$2,839,805
Agency Totals		91,611		2,748,194		2,839,805
01-0402 RETIREMENT SYSTEM						
9306 Public Employees Retire	\$1,360,315	679,195	\$84,271	(539)		2,123,242
9313 Public Employee Retire Suspense	154,254	7,089,895	12,465	270,747,935		278,004,549
9346 Retiree Medical Ins Res		5,255		8,650,869		8,656,124
Agency Totals	1,514,570	7,774,345	96,736	279,398,265		288,783,915
01-2501 LIQUOR DISPENSARY						
9307 Liquor Control	4,099,860	30,996,298	299,986	4,704,097		40,100,241
Agency Totals	4,099,860	30,996,298	299,986	4,704,097		40,100,241
01-2502 STATE INSURANCE FUND						
9308 State Insurance	2,144,641	3,171,561	304,867	38,239,690		43,860,759
9360 Petrol Clean Water Trust	240,273	389,116	4,292			633,681
Agency Totals	2,384,914	3,560,677	309,159	38,239,690		44,494,440
01-6007 ID CENTENNIAL COMM						
9349 Idaho Centennial Comm	7,680					7,680
Agency Totals	7,680					7,680
03-0000 ADMINISTRATION DEPT						
1101 General Account	654,450	287,179	8,255	1,467,301		2,417,185
1106 Inter Agency Bill & Receipt	2,973,679	5,091,209	337,950	5,737,756		14,140,594
3808 Employee Assist Program	12,327	58,068		453,381		523,776
9303 Industrial Special Indem	48,890	304,799	169	908,438		1,262,296
9305 Surplus Property Agency	107,490	95,471	164			203,125
9311 Retained Risk Account	168,008	89,453	3,454	3,047,912		3,308,827
9315 Group Insurance Account	137,340	81,304	3,968	37,796,330		38,018,943
9320 School District Building		57,225				57,225
9343 Permanent Building Fund	666,855	276,091	24,725,155	4,301,118		29,969,220
Agency Totals	4,769,039	6,340,800	25,079,115	53,712,236		89,901,190
04-7501 STATE TAX COMMISSION						
1101 General Account	3,774,359	1,526,341	951,162			6,251,862
1106 Inter Agency Bill & Receipt		44,833	1,794			43,039
1107 Revenue Sharing				16,484,760		16,484,760
1235 US Olympics				9,195		9,195
1264 State Income Tax Refund		12,844,893				12,844,893
1265 Sales Tax				12,762,518		12,762,518
1276 Multi State Tax Compac		127,485				127,485
1501 Tax Commission Admin	39,247	18,012	15,969			73,227
3818 Abandon Property Trust	69,019	11,736	1,585	237,528		319,867
3905 Highways Suspense	323,048	82,996	16,750			422,794
3912 Hotel Motel Tax Suspense				471,346		471,346
3913 Income Tax Suspense				793,324		793,324

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
3927 Inheritance Tax-Refn						
				1,920,845		1,920,845
Agency Totals	4,205,673	14,656,296	983,672	32,679,516		52,525,156
04-7503 TAX APPEALS BOARD						
1101 General Account	8,067	990				9,058
Agency Totals	8,067	990				9,058
05-0000 FINANCE DEPT						
2226 Finance Admin	1,014,642	213,947	10,693			1,239,283
3919 Finance Suspense		7,342				7,342
Agency Totals	1,014,642	221,289	10,693			1,246,625
08-1001 AGRICULTURE DEPT						
1101 General Account	1,114,494	434,616	117,739	154,349		1,821,197
1106 Inter Agency Bill & Receipt	11,594	13,515				25,109
1203 Agriculture Inspect	578,990	114,415	2,703	2,488		698,596
1206 Bee Inspections	9,050	3,814				12,864
1207 Fresh Fruit & Veg Insp	4,372,442	404,315	39,001	170,974		4,986,732
1208 Public Livestock Mkt	863	203				1,067
1209 Sheep Commission	11,029	24,290		97,930		133,248
1210 Com Feed & Fertil	115,985	49,803	11,165			176,952
1211 Pesticide	379,022	138,889	18,243			536,154
1212 Livestock Dis Control	137,047	116,023	6,616			259,686
1213 Dairy Indus & Insp	140,890	41,647	4,244			186,781
1214 Honey Advertising		2,729				2,729
1216 Egg Inspection	62,421	16,843				79,263
1258 Pest Control Defic	11,042	68,143		10,018		89,202
1309 Plant Federal	10,590	11,255	894			22,739
1310 Wheat Statistics		10,361				10,361
2110 Family Farm Assist	17,566	10,714				28,280
2203 Animal Damage Control				50,000		50,000
2204 Organic Food PRod Adm		5,766				5,766
3822 Water Pollution Control	27,935	10,743	779			39,458
3926 Agriculture Sp		12,360				12,360
9312 Rural Rehab Acct	3,235	4,655	173	112,000		120,063
9348 Commodity Indemnity	3,815	71,698				75,513
Agency Totals	7,008,009	1,566,798	201,557	597,758		9,374,122
09-4102 BD OF VETERINARY MED						
2234 Bd Of Vet Med	7,487	9,738				17,225
Agency Totals	7,487	9,738				17,225
10-2500 CORRECTIONS						
1101 General Account	26,009,966	7,889,733	1,335,113	2,676,131		37,910,944
1106 Inter Agency Bill & Receipt	154,781	423,167	119,603			697,550
1222 Probation Parole Rec	582,120	36,226	1,030			619,376
1340 On Job Training Grant	69,042	33,183	12,508			114,732
1363 Job Training Partnership	155,293	13,608				168,902

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
1365 Pen-Lep & Lepc	292,638	62,800	10,760			366,198
7501 Penitentiary Income		1,108,627				1,108,627
Agency Totals	27,263,840	9,567,344	1,479,014	2,676,131		40,986,329
10-2500 CORRECTIONAL INDUSTRIES						
1228 Doc Food Warehouse	60,218	2,054,789	57,442			2,172,449
2222 Correct Ind-Farm	165,912	679,137	44,178			889,227
9331 Corr Ind Betterment	1,081,143	3,171,677	282,568			4,535,388
Agency Totals	1,307,274	5,905,602	384,188			7,597,064
12-2000 DEAF & BLIND SCHOOL						
1101 General Account	1,593,201	282,067	176,552			2,051,820
1106 Inter Agency Bill & Receipt		15,487				15,487
1346 D & B Pub Law 89-10	7,677	4,022				11,699
3947 D & B Contrib Trust Acct		244	412			656
7503 State School For D & B Incm		14,388				14,388
Agency Totals	1,600,879	316,208	176,964			2,094,051
12-3000 VOCATIONAL EDUCATION						
1101 General Account	1,078,716	229,447	37,446	19,536,680		20,882,289
1106 Inter Agency Bill & Receipt		1,000		68,735		67,735
1218 Displaced Homemaker		521		60,220		60,740
1330 Vocational Ed Acct-63	108,721	74,759		2,458,959		2,642,439
1331 Job Training Partnership Acct	41,750	12,627				54,377
1341 Voc Ed Advertising Council	58,235	55,822				114,058
1342 State Occup Inf Cor Com	186,238	135,812	4,607	16,268		342,925
3822 Water Pollution Control				11,262		11,262
Agency Totals	1,473,660	507,988	42,053	22,152,123		24,175,826
12-3500 EAST ID TECH COLLEGE						
2256 Idaho Falls Area Vo Ed	2,244,148	597,598	211,554			3,053,299
Agency Totals	2,244,148	597,598	211,554			3,053,299
12-5010 BOISE ST. UNIVERSITY						
1101 General Account	33,952,008	5,245,159	3,299,659			42,496,826
1106 Inter Agency Bill & Receipt	3,300,001	200,000				3,500,001
1299 Inst Maint Fee	2,440,500	2,294,500	525,000			5,260,000
1931 BSU Payroll Lcl Funds	11,663,445					11,663,445
1933 BSU Housing Lcl Fund	1,581,366					1,581,366
1934 BSU Booksore Lcl Fund	620,300					620,300
Agency Totals	53,557,621	7,739,659	3,824,659			65,121,939
12-5020 IDAHO STATE UNIVERSITY						
1101 General Account	27,810,032	6,707,488	1,961,436			36,478,956
1106 Inter Agency Bill & Receipt	633,659	439,685	621,727			1,695,071
1299 Inst MAint Fee	3,951,438	425,000				4,376,438
7507 ISU University Incom	464,546					464,546

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
7508 ISU Univ Teach Trng	957,500					957,500
Agency Totals	33,817,175	7,572,173	2,583,163			43,972,510
12-5030 UNIVERSITY OF IDAHO						
1101 General Account	46,388,918	6,214,043	3,414,248			56,017,209
7511 Univ of Idaho Income				2,241,155		2,241,155
7512 Agri College Income				780,717		780,717
7513 Sch of Science Incm				2,069,631		2,069,631
9372 U of I Library		9,626	3,844,099			3,853,726
Agency Totals	46,388,918	6,223,669	7,258,347	5,091,503		64,962,437
12-5050 LEWIS-CLARK COLLEGE						
1101 General Account	6,437,511	439,784	70,194			6,947,489
1106 Inter Agency Bill & Receipt	384,097	355,121	62,114			801,331
1299 Inst Maint Fee	244,698	442,915	34,234			721,847
1932 L & C Payroll Lcl Funds	4,552,677					4,552,677
7505 Lewis-Clark Norm Sch In	343,876	526,864	62,296			933,037
Agency Totals	11,962,860	1,764,683	228,838			13,956,382
12-5531 U OF I Ag Res-Ext Sv						
1101 General Account	13,139,715	2,149,936	1,049,021			16,338,672
2207 Equine Education		70,000				70,000
3822 Water Pollution Control	47,942	20,993	5,434			74,369
Agency Totals	13,187,657	2,240,929	1,054,455			16,483,041
12-5534 U OF I FORST UTIL RS						
1101 General Account	350,748	87,731	42,172			480,651
Agency Totals	350,748	87,731	42,172			480,651
12-5535 U OF I ID GEOLOG S Y						
1101 General Account	463,203	68,763	12,188			544,153
Agency Totals	463,203	68,763	12,188			544,153
12-5541 WOI REG PRG VET MED						
1101 General Account	327,830	612,943	5,000			945,773
Agency Totals	327,830	612,943	5,000			945,773
12-5542 U OF I WAMI MED PROG						
1101 General Account	414,316	82,100	27,225	1,587,600		2,111,241
Agency Totals	414,316	82,100	27,225	1,587,600		2,111,241
12-5550 ISU REGION DENTAL ED						
1101 General Account	114,418	7,922	4,068	227,632		354,040
1106 Inter Agency Bill & Receipt	35,769	4,207				39,976
Agency Totals	150,187	12,129	4,068	227,632		394,016

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
12-7000 VOCATIONAL REHAB.						
1101 General Account				2,643,935		2,643,935
1334 Vocational Rehab	3,141,348	537,015	64,215	2,987,085		6,729,664
1388 Voc rehab Cost Recovery	57,901	187	9,021	66,531		133,641
Agency Totals	3,199,250	537,202	73,236	5,697,551		9,507,239
13-4001 PUBLIC HEALTH DIST I						
3820 Public Health Trust Acct	762,599	219,763	27,907	68,270		1,078,538
Agency Totals	762,599	219,763	27,907	68,270		1,078,538
13-4002 PUBLIC HEALTH DIST II						
3820 Public Health Trust Acct	372,148	97,266	21,035	12,104		502,552
Agency Totals	372,148	97,266	21,035	12,104		502,552
13-4005 PUBLIC HEALTH DIST V						
3820 Public Health Trust Acct	574,432	122,975	1,468			698,875
Agency Totals	574,432	122,975	1,468			698,875
13-4006 PUBLIC HEALTH DIST VI						
3820 Public Health Trust Acct	747,625	172,548	98,553	41,083		1,059,809
Agency Totals	747,625	172,548	98,553	41,083		1,059,809
13-4007 PUBLIC HEALTH DIST VII						
3820 Public Health Trust Acct	1,228,664	340,901	16,182			1,585,747
Agency Totals	1,228,664	340,901	16,182			1,585,747
13-6001 HEALTH & WELFARE						
1202 Domestic Violence	60,952	42,991	745	226,149		330,837
2220 Cancer Control	18,823	82,541		209,791		311,156
2231 Youth Victim Restitution		20		1,418		1,438
2268 Eemergency Med Serv	295,116	394,313	71,898	229,543		990,870
2276 Emergency Med Serv II	262,922	89,238		24,646		376,806
2281 Waste Tire Grant	16,079	1,232	3,031	20,342		40,684
3821 Co-Op Welfare	113,543,320	44,536,477	6,018,114	325,183,962		489,281,874
3823 Central Tumor Regis				110,000		110,000
3824 Alcoholism Treatment	413,237	104,741	11,335	1,451,782		1,981,095
3825 Hazard Waste Monitor				81,099		81,099
3829 Hazard Waste Refund						
3830 Agri Smoke Management		4,444				4,444
3949 Child Support Suspense				27,101,368		27,101,368
7504 State Youth Serv Center Inc	800	550,217	58,131	75,690		684,839
7509 State Hospital S Income		1,014,767	87,918			1,102,685
7510 Ida Vet Home Income		415,306	499			415,805
7516 State Hospital N Income		645,005	12,096	26,828		683,928
9328 Health Welfare Trust	58,885	147,193	10,755	514,711		731,544
9334 Hazardous Waste Emrg		13,216		5,000		18,216
9336 Childrens Trust				22,485		22,485
9343 Permanent Bldg Fund				2,117,718		2,117,718

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
9344 County Med Indigency						
				723,065		723,065
9355 Wastewater Facil Loan						
				8,627,060		8,627,060
Agency Totals	114,670,135	48,041,702	6,274,522	366,732,316		535,718,674
17-2503 LAVA HOT SPRINGS						
1101 General Account			29,561			29,561
1253 Lava Hot Springs	157,156	104,013	1,816			262,985
3918 Lava Hot Spring Susp				15,655		15,655
Agency Totals	157,156	104,013	31,377	15,655		308,201
17-3005 PARKS & RECR DEPT						
1101 General Account	1,802,868	518,538	1,324,139			3,645,545
1115 Public Serv Enterprise	32,519	112,143				144,662
1236 State Vessel Account				377,853		377,853
1246 Cross Country Ski		603		2,469		3,072
1247 Rec Cap Improv Acct	14,163		422,873			437,036
1249 Parks & Recreation	642,354	291,291	5,840			939,485
1250 Waterways Improvement	35,751	27,293	26,683	307,926		397,653
1252 Park Donation		200	3,499			3,699
1260 Offroad Motor Vehicle	59,097	14,594	125,307	191,476		390,473
1261 State Snowmobile		693		72,945		73,638
1262 Motorbike Recreation	15,190	3,626				18,816
1290 Parks & Rec Revolve		1,420				1,420
1291 Rec Vechile Fees	65,672	52,653	104,725	297,452		520,502
1355 Parks Fed Account	39,255	50,027				89,282
1370 Coast Guard Boat Safe	35,753	20,276	1,559	101,295		158,883
1391 Fed Sur Charge Account	48,675					48,675
3936 Parks & Rec Suspense		6,446				6,446
9321 Harriman State Park	30,095	27,772	1,439			59,306
Agency Totals	2,821,392	1,127,575	2,016,063	1,351,415		7,316,445
18-0000 LANDS DEPT						
1101 General Account	4,976,720	963,401	333,337	955,173		7,228,631
1106 Inter Agency Bill & Receipt	212,703	68,829	10,198			291,730
1115 Public Serv Enterprise	37,135	20,244	160			57,539
1248 Scaling Practices	150,968	18,791				169,759
1254 Keep Idaho Green		1,256				1,256
1255 State Scaling Operat	503,379	50,544	16,384			570,308
1256 State Dist Hazard Mgmt	176,588	355,566	39,342			571,496
1257 Timber Fire Deficiency	622,501	1,846,919				2,469,420
1258 Pest Control Defic	25,742	8,680	758			35,179
1277 Fire Pre-Suppression	719,249	285,384	198,606			1,203,239
1278 Drdge & Plac Min Rec	16,696	15,120	619			32,435
1279 Surface Mining Rec		1,500				1,500
1280 Pilgrim Cove Water Sys		2,900				2,900
1283 Road Maintenance	21,206	325,142	4,567			350,915
1284 Clearwater-Ptl Hazard Mgt		77,097				77,097
1285 S Idaho Hazard Mgt		38,224				38,224
1378 Lands Federal Funds	499,169	218,246	23,098	17,006		757,519
2101 Fire Suppression	22,579	80,063				102,642
2102 Forest Pract Admin	109,602	5,747				115,350
2103 Forest Pract Rehab	217	489				706

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
2104 Forest Pest	4,944	270				5,214
3804 Forest Product Trust				91,487		91,487
3822 Water Pollution Control	46,282	8,683	13,525	261,300		329,789
3906 Land Commr Suspense				650,379		650,379
3943 Slash Holdback Account				1,143,649		1,143,649
9338 Rsrce Cons & Rnglnd	5,999	14,917		405,071		425,986
9339 10% Grazing Leases	67,828	29,445	36,292			133,565
9340 10% Recreation Lease	31,863	72,216				104,079
9341 10% Timber Leases	829,652	749,031	212,027			1,790,710
Agency Totals	9,081,022	5,258,705	888,913	3,524,065		18,752,704
19-3002 WATER RESOURCES						
1101 General Account	2,930,127	853,400	199,142	980,761		4,963,430
1238 Water Administrative	240,097	69,650	404			310,150
1239 Watermaster Services	152,127	27,068				179,195
1302 Federal Water Account	182,547	216,395	5,109			28,739
1332 Corp of Engineers	353,141	243,617	43,577			640,335
1359 Nat Water Use Data				104,160		104,160
1392 Federal Energy Funds	577,138	500,382	7,731			1,085,251
3802 Carey Acct Trust		5,500				5,500
3822 Water Pollution Control	114,342	18,227	27,064	232,081		391,714
3909 Water Resources	402	8,544	75			9,020
3945 Water Mmanagement Acct		8,564		19,425		27,989
9322 Ida Water Res Bd Res		24,756		167,685		192,441
9332 Water Res-Warner Oil	10,317	368				10,685
9337 Water Res Adjudicate	1,143,735	299,336	84,479	688,903		2,216,453
9350 Exxon Distribution	100,132	68,962	3,360	35,261		207,716
9351 Diamond Shamrock	12,078	12,803				24,881
9352 Stripper Oil	52,015	148,940		587,447		788,403
Agency Totals	5,868,199	2,073,720	370,940	2,815,723		11,128,583
23-0305 STATE TREASURER						
1101 General Account	161,451	35,236	36,509	79,943		313,139
1106 Inter Agency Bill & Receipt	429,828	397,587	67,279			894,694
3819 Natural Forest Reserve				14,106,371		14,106,371
6401 Public School Endowment					\$225,444,495	225,444,495
9108 Cal 1990 Tan Expense		260				260
9109 Cal Yr 1991 Tan Rdpn					168,273,778	168,273,778
9110 Cal Yr 1991 Tan Exp	1,959	84,421				86,380
9303 Indus Special Indemnity					1,491,624	1,491,624
9311 Retained Risk Account					6,638,756	6,638,756
9315 Group Insurance Account					24,334,017	24,334,017
9316 Treasurer Suspense				465,096		465,096
9317 Pub School Inc Suspense					33,710,612	33,710,612
9321 Harriman State Park					499,330	499,330
9326 Joint Exercises Powers Inv					673,318,452	673,318,452
9359 Park Land Trust					200,715	200,715
Agency Totals	593,238	517,504	103,789	14,651,410	1,133,911,778	1,149,777,719

STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
AU-20 ACCOUNTING SYSTEM
FOR THE YEAR ENDING JUNE 30, 1992

AGENCY FUNDS	PERSONNEL COSTS	OTHER OPERATING EXPENDITURE	CAPITAL OUTLAY	TRUSTEE & DEBT SERVICE BENEFIT PAYMENTS	AND REDEMPTION	TOTAL EXPENDITURES
24-0306 IDAHO STATE AUDITOR						
3806 US Savings Bond Trust				931,935		931,935
3934 Payroll Revolving	1,289			99,495,974		99,497,263
Agency Totals	1,289			100,427,909		100,429,198
51-2003 PUBLIC UTILITY COMM.						
1101 General Account	37,884					37,884
1232 Public Utility Comm	332,453	346,981	30,368			709,802
3907 PUC Suspense		1,434				1,434
Agency Totals	370,337	348,415	30,368			749,120
81-0000 JUDICIAL BRANCH						
1101 General Account	12,872,531	2,010,639	696,370	44,604		15,624,143
1106 Inter Agency Bill & Receipt	15,992	53,001	4,232			73,225
9301 Judges Retirement		77,925		1,431,762		1,509,687
9337 Water Res Adjudicate	107,121	74,783	43,789			225,693
9357 Guardian Ad Litem				291,600		291,600
Agency Totals	12,995,644	2,216,347	744,391	1,767,965		17,724,348
GRAND TOTAL	\$372,973,385	\$169,696,998	\$55,013,549	\$940,920,210	\$1,133,911,778	2,672,515,920
PLUS: NET CHANGES TO ENCUMBRANCES						
JUNE 30, 1992				6,551,390		
JUNE 30, 1991				(54,277,317)		(47,725,927)
DISBURSEMENTS AND TRANSFERS OUT OF ROTARY ACCOUNTS						5,906,144
INVESTMENTS AND OTHER TRANSFERS, NOT SHOWN ABOVE						345,253,927
STATEWIDE TOTAL						\$2,975,950,064