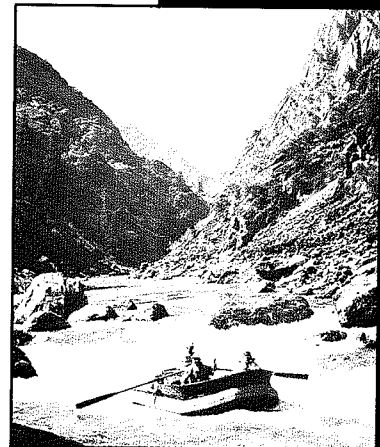
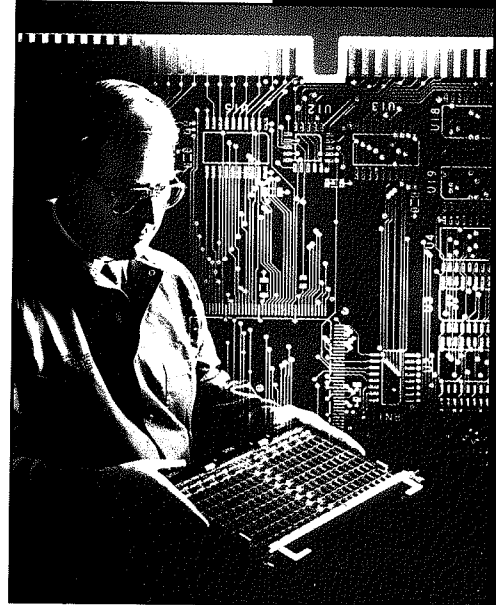
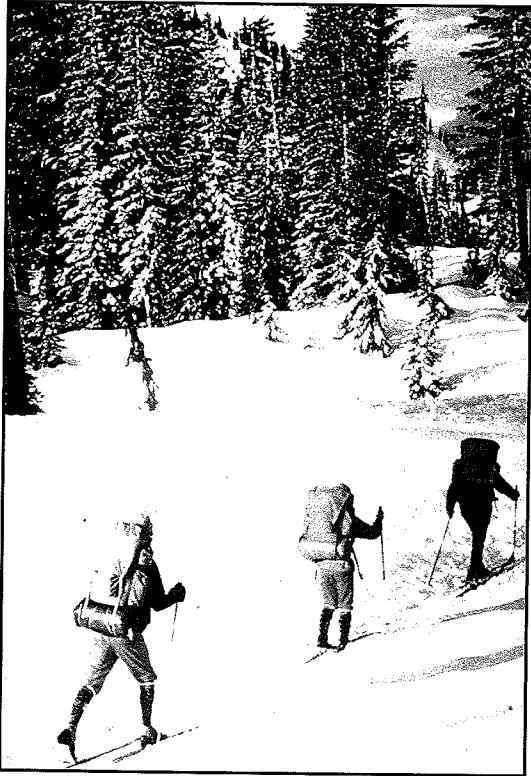


STATE OF IDAHO

Annual Financial Report

FOR THE FISCAL YEAR ENDING JUNE 30, 1993



In Memory of



Joe R. Williams
Idaho State Auditor 1958 - 1989
State Auditor Emeritus 1989 - 1993

Joe Williams served as State Auditor for thirty years, longer than any other elected official in Idaho's history. He also served as Chief Deputy State Auditor under two of his predecessors, and was president of the National Association of State Auditors, Comptrollers and Treasurers.

Almost immediately upon taking office he began the monumental task of introducing automated data processing to state government for the first time. His legacy of progressive technology is being carried on today by the current State Auditor, J.D. Williams and the dedicated staff of its office.

The importance of his years of service to the people of Idaho are best illustrated by the title he bore after retirement: Idaho State Auditor Emeritus, and by the building which bears his name: the Joe R. Williams Building, dedicated in August of 1989, and which still houses the State Auditor's Office.

Joe Williams was a man of high ideals, and a friend to many and an Idaho legend. He found time to help others through his many personal involvements, politics, civic affairs, and church activities. His death May 10, 1993 is a great loss to those who knew and worked with him for so many years, as well as to his wife, Lauraine, their seven children and numerous grandchildren and great-grandchildren.

STATE OF IDAHO

ANNUAL FINANCIAL REPORT

**For the Fiscal Year Ended
June 30, 1993**

**Prepared by the
Office of the State Auditor
J.D. WILLIAMS, State Auditor**

Cover Photo Credits:
Micron Technology
Idaho Department of Parks & Recreation
Dan Kimble

STATE OF IDAHO
ANNUAL REPORT OF THE STATE AUDITOR
FOR THE YEAR ENDED JUNE 30, 1993

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OFFICE OF THE STATE AUDITOR

STATE CAPITOL
BOISE 83720-0001

J. D. WILLIAMS
STATE AUDITOR

(208) 334-3100
FAX 334-2671

December 1, 1993

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

It is my pleasure to submit the 1993 Annual Financial Report of the State of Idaho, in accordance with section 67-1001, Idaho Code.

Responsibility for both the accuracy of the presented data and the completeness and fairness of presentation, including all disclosures, rests with the Office of the State Auditor. I am confident the data presented is accurate in all material respects, is presented in a manner which fairly sets forth the financial position and results of operations of the State as measured by the financial activity of its various funds and that all disclosures necessary to enable the reader to gain an understanding of the state's financial position and results of operations have been included.

This report has been prepared by the Office of the 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 of July 1, 1993 all of Idaho's eighty-eight agencies have been converted to our new statewide accounting and reporting system (STARS), and we anticipate producing annual reports in conformance with GAAP by fiscal year 1995.

This Annual Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, the State's organizational chart and a list of principal officials. The Financial Section includes the general purpose financial statements, combining statements, schedules and notes. The Statistical Section includes fiscal, social and demographic information about the State.

Divider pages in this report have been used to highlight three of the State's agencies and related activities: Transportation, Military Division, and Agriculture. The same format will be used in succeeding Annual Reports to highlight other state agencies.

REPORTING ENTITY

The Annual Report includes various departments, agencies and other organizational units governed by the State legislature and/or constitutional officers of the State of Idaho.

The State provides a range of services including education, health and social services,

highway maintenance and construction, law enforcement, judicial, public safety and community and economic development. The costs of these services are reflected in detail and summary in this report.

INTERNAL CONTROLS

The State's system of internal controls over the accounting system has been designed to provide reasonable, but not absolute assurance of safeguarding the state's assets against loss from unauthorized use or disposition, and of the reliability of financial records used in preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the evaluation of costs and benefits requires estimates and judgments by management.

CASH MANAGEMENT

Cash is controlled by the State Treasurer, the central banker of all money collected by the State of Idaho. All cash balances are managed in pooled investment funds to maximize interest earnings. All investments are in compliance with the provisions of the State Money Act. The State Treasurer also manages an investment pool for local governments' cash balances under the same investment provisions.

DEBT ADMINISTRATION

The State has no outstanding general obligation debt. Article VIII, Section 1 of the Constitution limits the aggregate State debt to the total sum of \$2 million, except in the case of war, to repel invasion, or suppress an insurrection, unless the debt is authorized by a general election. Tax anticipation notes are purchased and sold within the same fiscal year, therefore the State is not in debt at the end of any fiscal year.

RISK MANAGEMENT

The State generally self-funds its risk of loss to property and casualty losses. Pre-funded reserves are established for property and casualty claims. This funding is obtained through charges to the various State agencies. Commercial insurance is obtained above the self-insured retention for property claims (maximum limit \$150,000,000) and employee faithful performance (maximum limit \$5,000,000). Incidental policies are obtained on behalf of the State in those cases where necessary.

GENERAL GOVERNMENTAL FUNCTIONS - BUDGETARY BASIS

The general governmental functions are represented in the State's governmental fund types. These fund types include the general fund, special revenue funds, and capital project funds as shown in the financial section. These funds account for most general operating revenues and expenditures. Their combined fund equity at June 30, 1993 increased by \$22,589,722 to \$277,416,852 from \$254,827,130 at the beginning of the fiscal year.

The following is a summary of the general governmental revenues and expenditures (expressed in thousands).

<u>Revenues by Source</u>	<u>June 30, 1993</u>	<u>%</u>
Taxes	\$ 1,228,307	58.2
Licenses, Permits, and Fees	105,967	5.0
Sale of Services, Goods, and Property	23,669	1.1
Grants and Contributions	634,970	30.1
Interest and Other Investment Income	24,082	1.1
Miscellaneous	95,242	4.5
Total Revenues	\$ 2,112,237	100.0 %

Expenditures by Function

General Government	\$ 61,611	2.7
Human Services	19,161	.8
Corrections	43,276	1.9
Health	818,421	35.6
Higher Education	171,785	7.5
Natural Resources	82,795	3.6
Regulatory	17,419	.8
Agriculture and Economic Development	27,778	1.2
Employment	38,143	1.7
Public Education	623,329	27.1
Transportation and Public Safety	338,312	14.7
Capital Outlay	55,745	2.4
Total Expenditures	\$ 2,297,775	100.0 %

THE GENERAL FUND

The General Fund is the focal point in any determination of Idaho's financial position. It accounts for all revenues and receipts which are not required by law to be accounted for or deposited elsewhere and for the major portion of the State's expenditures. Tax receipts, principally personal and corporate income and sales and use taxes, constitute almost 94% of the General Fund's revenues. Major fund expenditures are for general government, health, public education, higher education and corrections.

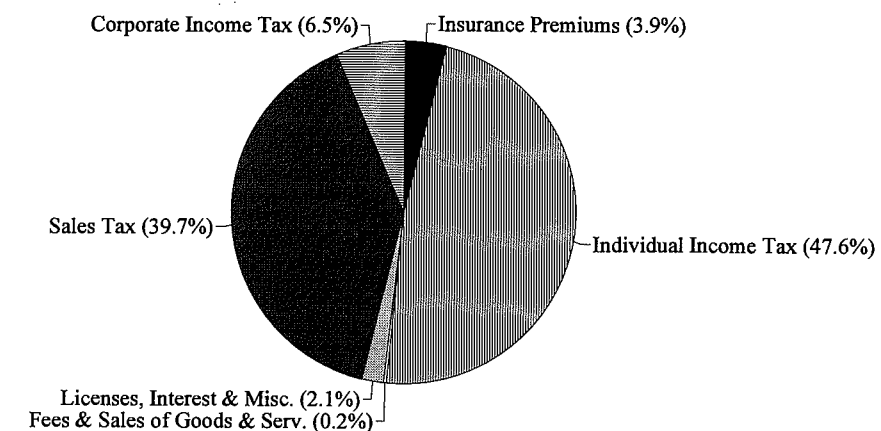
The following table shows the General Fund's actual year end cash balance less encumbrances and increases or decreases (expressed in thousands) at the end of the five most recent fiscal years:

<u>At June 30</u>	<u>Cash Balance Less Encumbrances</u>	<u>Increase Decrease</u>
1989	\$ 76,851	\$ 59,734
1990	49,395	(27,456)
1991	33,613	(15,782)
1992	-0-	(33,613)
1993	10,880	10,880

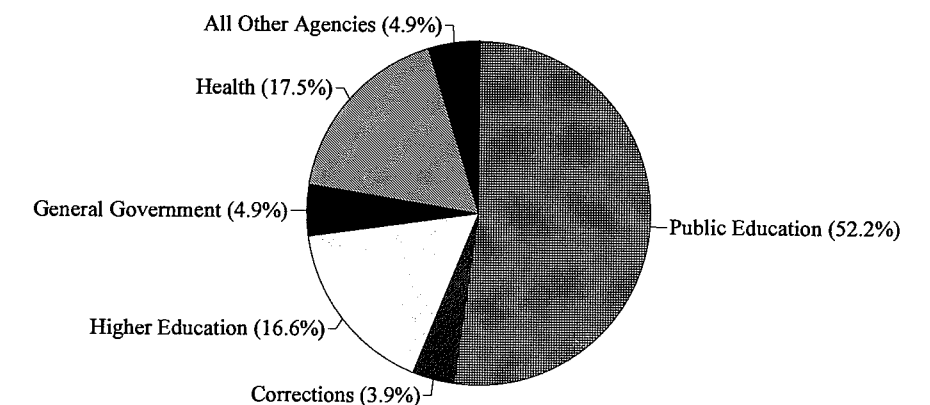
At June 30, 1993 the General Fund's unreserved fund balance (budgetary basis) amounted to \$18,979,500. This compares to a budgetary fund balance of \$9,891,598 at June 30, 1992. The change in budgetary basis fund balance for the fiscal year June 30, 1993 was the result of revenue collections totalling \$1,015,801,288 plus net operating transfers in of \$28,266,439 less expenditures and legal transfers of \$1,034,979,825.

The following pie charts illustrate the revenue sources and expenditures by function for the General Fund for the fiscal year ended June 30, 1993.

REVENUES - GENERAL FUND



EXPENDITURES AND LEGAL TRANSFERS - GENERAL FUND



NOTE: Property tax information is shown in the statistical section for this report, however no property tax revenue is used for state operations. All revenue from property taxes goes to local taxing districts and school districts. General governmental functions are represented by the general fund, special revenue funds, debt service fund, capital projects fund, general long-term debt account group and general fixed assets account group.

ECONOMIC OUTLOOK

Idaho has entered its second century of statehood on solid economic ground. After nearly a decade of stop and start economic performance, the 1980s closed with a much welcomed economic expansion. Today's employment and income growth are notable in comparison to the experience of the 1980s. Idaho's economic expansion in the '90s is beginning to rival the phenomenal boom of the 1970s. Much of the current expansion results from Idaho's successful adjustment (and sometimes painful restructuring) of its key basic industries during the first half of the 1980s.

Idaho's economy is forecast to continue growing over the next three years in conjunction with a population growth predicted to remain at 2.5% over the same time period. Nonfarm employment, while not matching its strong 4.6% growth of 1992, should nevertheless advance at a healthy clip. In fact, it is projected to accelerate slightly in each of the next three years, with an increase of nearly 50,000 jobs by 1995.

Idaho's personal income has also grown faster than the nation's since 1989. In 1992 Idaho per capita income was about 80% of the national level. It should be over 82% by 1995.

The growing population levels will translate into increased demands on local and state governments. Employment at those levels is expected to increase. Federal employment in the state is not expected to feel the effects of declines anticipated from efforts to reduce federal government spending. The reason Idaho federal employment will fare better than its national counterparts is because Idaho federal employment is less dependent on defense-related spending than the nation as a whole. In addition, while defense spending generally continues to experience reductions, Mountain Home Air Force Base, and Gowen Field, home to Idaho's Air and Army National Guard have been marked as primary military training sites; both continue to expand their training facilities and capabilities.

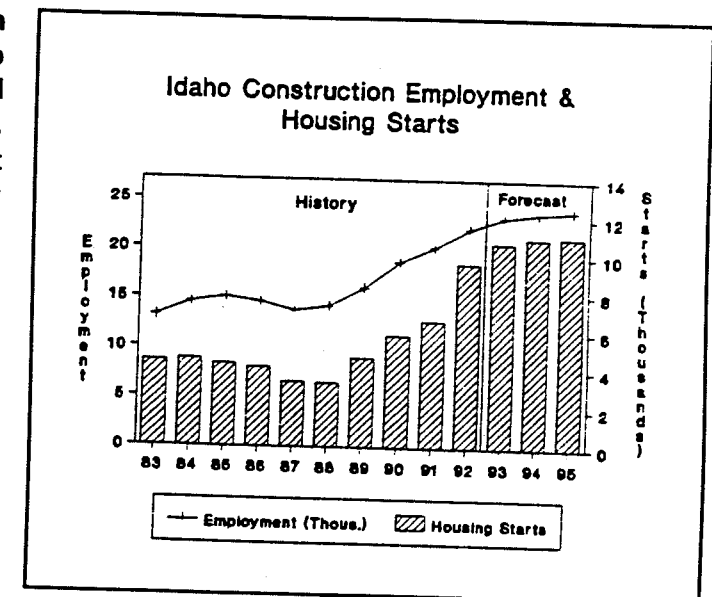
Idaho's service sector, consisting of finance, insurance, real estate, transportation, communications, public utilities, trade, services, and government, accounts for approximately 60% of service-producing employment. While the outlook for these domestic sectors tends to be shaped by factors within a state's borders, forces outside of Idaho are playing an increasingly important role. For example, our growing tourist industry has complemented a strong local economy. Service producing sector employment is expected to rise 3.2% this year, 3.7% in 1994, and 4.3% in 1995. Idaho trade employment is projected to increase 4.5% in 1994, and service employment should advance 4.4%.

Since 1987 Idaho total manufacturing employment has grown much faster than its national counterpart. From 1987 to 1992, Gem State manufacturing employment has risen over 21%. Nationally, manufacturing employment actually declined 5%. The electrical and nonelectrical employment sector in Idaho is highly concentrated in high-tech manufacturing. While its national counterpart is forecast to continue to post annual employment declines, Idaho should continue to benefit from the anticipated surge in spending on office equipment. Idaho's

overall manufacturing employment is forecast to continue rising over the next three years, while nationally it is predicted to decline.

The worst news for Idaho's economy comes for the mining sector. Total mining employment declined at a 14% annual rate in the first quarter of 1993. Idaho metal mining is projected to decline through the end of 1993 as silver prices continue to go down.

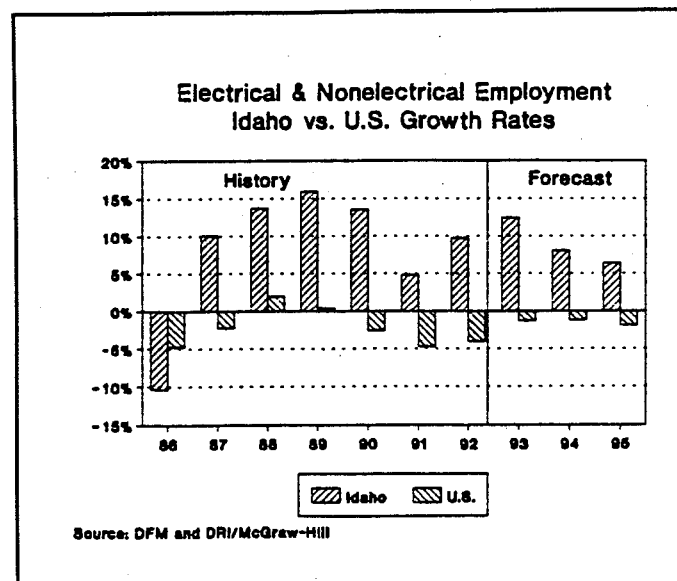
A brighter spot on the economic horizon is construction. In 1992 total Idaho housing starts advanced 45.5%, and construction employment was up 9.5%. Both starts and employment are forecast to continue rising. Fueled by low mortgage rates, strong personal income growth, and strong population growth, both the number and value of new housing units continues to increase. Overall, Idaho housing starts are expected to advance 11.3% this year, and construction employment should grow 5.1%. Total housing starts are forecast to increase 2.6% in 1994.



Idaho lumber and wood products employment is expected to remain relatively constant over the next three years. After growing by 4% in 1992, this sector's employment should grow slower this year as the nation's housing recovery pauses. While most of the Idaho lumber and wood products sector's short term future will be determined by demand factors, supply issues will play an increasingly important role. Idaho public lands were not specifically a part of President Clinton's plan for harvesting timber on the west side of the Cascades, however the plan's impact will probably be felt east of the Cascades as western mills seek reliable sources of logs. Such action could further bid up the price of Idaho logs and create hardships for some in-state lumber and wood products producers.

The predicted boom in real spending for computers and office equipment will also fuel employment growth in Idaho's electrical and nonelectrical machinery sector. Since 1987 Idaho's growth in these two areas has outpaced its national counterpart. A look at the makeup of our high-tech sector helps explain why this has happened. Demands for Hewlett-Packard, and Micron Technology products continue to increase, supporting continued expansion of H-P's Treasure Valley plant which is involved in the production of laser printers, and mass storage devices, and of Boise-based Micron which manufactures memory products and its own line of computers. In addition, businesses such as Zilog and Gould AMI Semiconductors are experiencing an increasing demand for their application specific integrated circuits.

Chemicals producers in the southeastern part of the state see their products tied into the agricultural industry. Also included in this sector is the Westinghouse Chemical plant at the Idaho National Engineering Laboratory. Employment in this sector is expected to continue rising over the next three years.



Employment in the Gem State's largest manufacturing sector, food processing, will grow slowly over the next three years. The largest employment category in this sector is canned, cured, and frozen food processing. Employment in these areas is expected to rise from 12,102 jobs in 1992 to 12,791 jobs in 1995. Over this same period, other food processing employment will increase from 5,725 jobs to 5,932 jobs.

While many changes are taking place in Idaho today, other traditional factors still hold firm. Most notably Idaho's economy remains tied to its resource base. Other factors external to the state's economy will present challenges

this decade to public and private decision makers. Much of the state's economic performance during the 1990s and beyond will depend on finding balanced and acceptable solutions to these issues.*

* (for details see: Idaho Economic Forecast 1993 - 1995, Division of Financial Management, Vol XV, No. 4, October 1993.)

MAJOR INITIATIVES

Major initiatives for the state this year include the passage and beginning stages of implementation of House Bill 328 which was strongly supported by the State Auditor. The bill calls for a process of strategic planning for state government operations, and to provide performance plans by state agencies. Performance audits will be coordinated through the office of the Legislative Council.

Another major initiative the state has begun is the creation of an Information Technology Council composed of public and private sector representatives. The Council is part of a strategy recommended by a 1992 Task Force appointed to study the needs and viability of providing Idaho with effective and affordable applications of telecommunications. The ITC has been appointed to ensure that state government telecommunications provides easy statewide citizen access to information, develops policies to protect personal privacy, and supports development of non-governmental telecommunications in rural areas.

In 1992 Idaho Governor Cecil Andrus appointed a Task Force on Alternative Dispute Resolution. Recently, in response to the Task Force report, the Governor, along with Idaho's Attorney General signed a pledge to encourage the use of mediation in place of litigation whenever possible at all levels of state government.

The first component of this phase is to convert the "budgetary based" financial information on STARS at fiscal year end to an "accrual basis". This requires the assistance of all state agencies in gathering appropriate, accurate financial information and providing such to the State Auditor in a timely manner. It is then entered into a reporting system that can generate accrual based financial statements at an agency or a statewide level.

Based upon current discussions between the State Auditor and the Legislative Branch, the annual report for fiscal year 1994 will be the first attempt by the state to issue "unaudited" accrual based financial statements. For fiscal year 1995 and thereafter such statements will be audited by Legislative Services.

The second component is to establish, maintain, and evaluate fiscal internal controls as defined by the State Auditor. This will consist of issuing policies and procedures to state agencies, along with adequate training for their implementation and continued monitoring and support.

CONCLUSION

This report continues the commitment of the State Auditor's Office to provide comprehensive disclosure and progressive leadership in financial reporting. Without a complete and accurate report of the State's financial position, Idaho cannot compete in today's financial markets, nor support the rapid growth this state has experienced in the last five years.

Our appreciation to the budget and accounting officers throughout State government and to the staff of the State Auditor's Office for their collectively dedicated efforts in preparing this report.


Respectfully submitted,

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

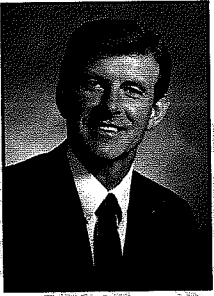
Elected Officials of the State of Idaho




Cecil D. Andrus
GOVERNOR




Pete T. Cenarrusa
SECRETARY OF STATE



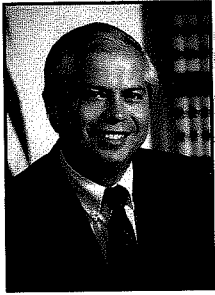
C. L. "Butch" Otter
LIEUTENANT GOVERNOR




J. D. Williams
STATE AUDITOR



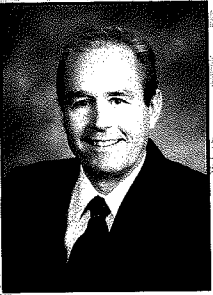
Lydia Justice Edwards
STATE TREASURER



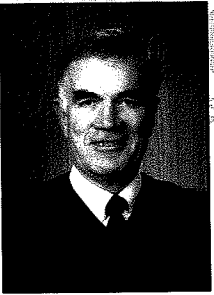
Larry Echohawk
ATTORNEY GENERAL



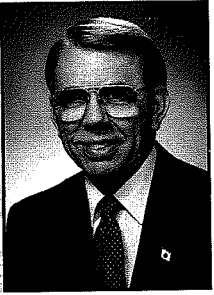
Michael K. Simpson
SPEAKER, IDAHO HOUSE
OF REPRESENTATIVES



Jerry T. Twiggs
PRESIDENT, PRO TEMPORE
IDAHO STATE SENATE

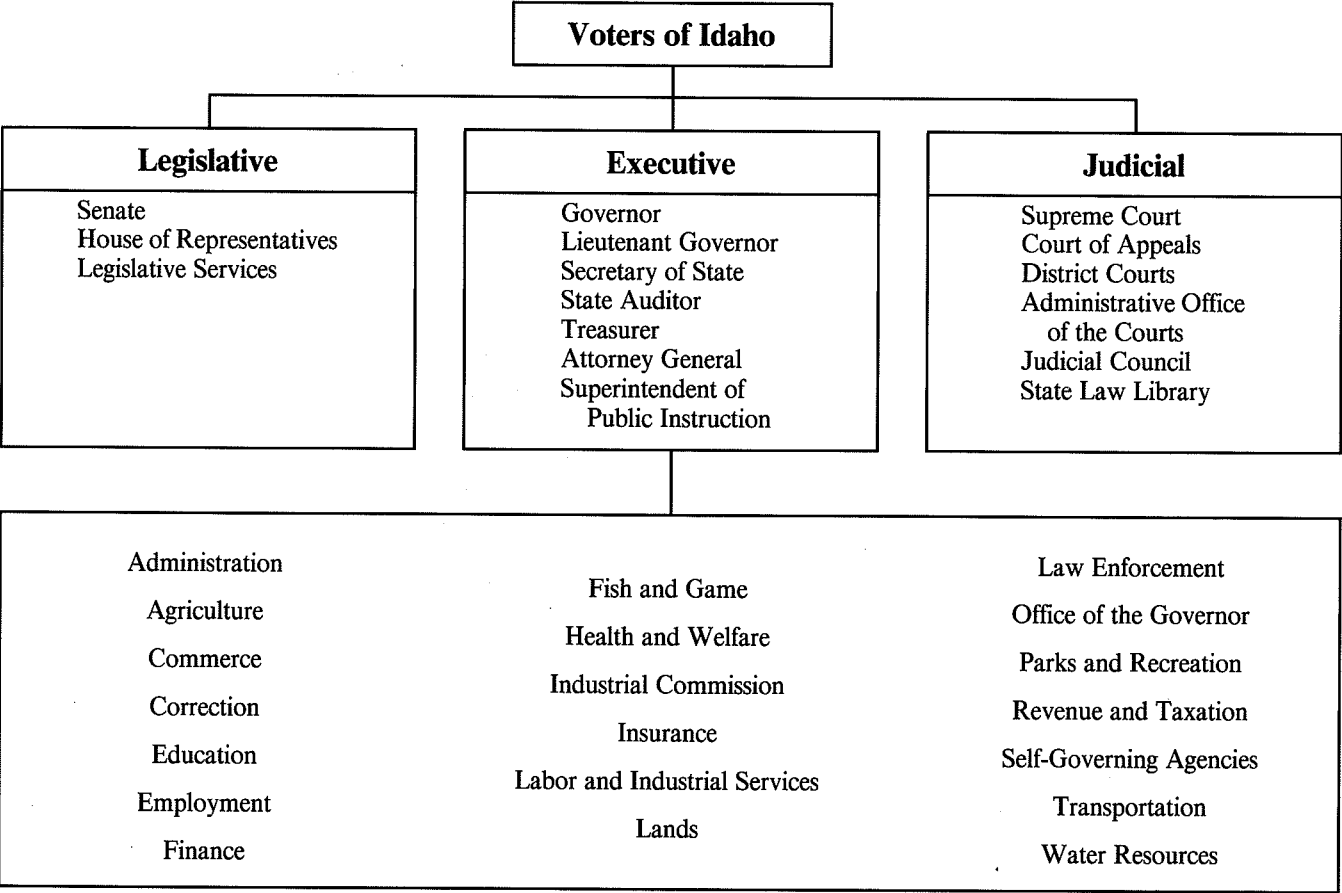


Chas. F. McDevitt
CHIEF JUSTICE,
SUPREME COURT



Jerry L. Evans
SUPERINTENDENT OF
PUBLIC INSTRUCTION

STATE OF IDAHO ORGANIZATION CHART



FINANCIAL SECTION

The Idaho Military Division includes the Idaho Air and Army National Guard, and the Bureau of Disaster Services. The Air Guard is primarily composed of the 124th Fighter Group, one of only two "Wild Weasel" squadrons in the world. They also operate the only "Wild Weasel" school in the U.S. Air Force. Units of the Idaho Army National Guard include the 248th Engineer Battalion and headquarters for the 116th Cavalry Brigade. Army National Guard facilities are located in 27 Idaho communities from Driggs to Bonners Ferry.



Photo courtesy Idaho Military Division

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National Guard Facts

In 1992 the Idaho Air and Army National Guard had a total budget of \$146 million, which includes the operating budget for the Bureau of Disaster Services.

The Idaho National Guard employs 3,247 part time, 1,542 full time and 167 full time state employees; the Bureau of Disaster Services has 20 full time staff.

In 1990-91 the Idaho Army National Guard planted 19,300 native shrub seedlings on the Orchard Training Area near Boise's Gowen Field.

An estimated 40,000 active duty and reserve troops train annually at Gowen Field.

Public service projects engaged in by National Guard troops have included:

Bonnors Ferry: Picking up and dumping trash for the State of Idaho Transportation Department and removing trees and stumps and leveling an area for the Lions Club.

Emmett: Providing a color guard for the March of Dimes Walk America and distributing Christmas items to the needy for the Gem County Christmas Cheer Basket Organization.

Nampa: Providing temporary housing for Northwest Nazarene College, an archeological excavation for the Bureau of Land Management, providing site drainage at the Idaho Youth Ranch, building a softball field for the city of Homedale, and building a backstop for the Nampa Rod and Gun Club rifle range.

Blackfoot: Hauling and spreading sand and clay for Bingham County Parks and Recreation, hauling sand to construct a volleyball court for Snake River High, and assisting with bridge and road construction at Palisades Dam & Reservoir.



OFFICE OF THE STATE AUDITOR

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J. D. WILLIAMS
STATE AUDITOR

HAL W. TURNER
CHIEF DEPUTY

PEGGY J. HAAR
DEPUTY
DIVISION STATEWIDE PAYROLL

LAIRD A. JUSTIN
DEPUTY
DIVISION COMPUTER SERVICES

D. KOREY LOWDER
DEPUTY
DIVISION STATEWIDE ADMINISTRATIVE RULES

J. GREGORY WHITE
DEPUTY
DIVISION STATEWIDE ACCOUNTING

November 29, 1993

TO: Honorable J.D. Williams
State Auditor

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

SUBJECT: Fiscal Year 1993 Annual Report

The Division of Statewide Accounting has compiled the accompanying general purpose financial statements of the State of Idaho as of June 30, 1993, and for the year then ended, as listed in the table of contents.

A compilation is limited to presenting in the form of financial statements information that is the representation of the State of Idaho. Except as noted in the following paragraph, 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.

The following funds have been audited by an independent certified public accountant for the fiscal year ended June 30, 1993:

Lottery - Enterprise Fund
Endowment Earnings - Expendable Trust Fund
Public Employee Retirement System - Pension Trust Fund
All College and University Funds

The reports related to the above audited funds all contained unqualified opinions and are on file at the Office of the State Auditor for public review.

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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GENERAL PURPOSE FINANCIAL STATEMENTS

Each year the Idaho Transportation Board addresses one of the largest public policy issues facing the state: To maintain and improve Idaho’s transportation network for the citizens of Idaho and future generations.

The three-member board must prioritize the spending of about \$600 million in road, bridge, mass transit, rail and safety projects over a five-year period. More than 500 projects are presented each year to the Transportation Board for funding and prioritization.

Photo courtesy Idaho Department of Transportation

Transportation Facts

- * fuel consumption in Idaho was at its highest in 1979
- * Idaho has 15,000 miles of state highways

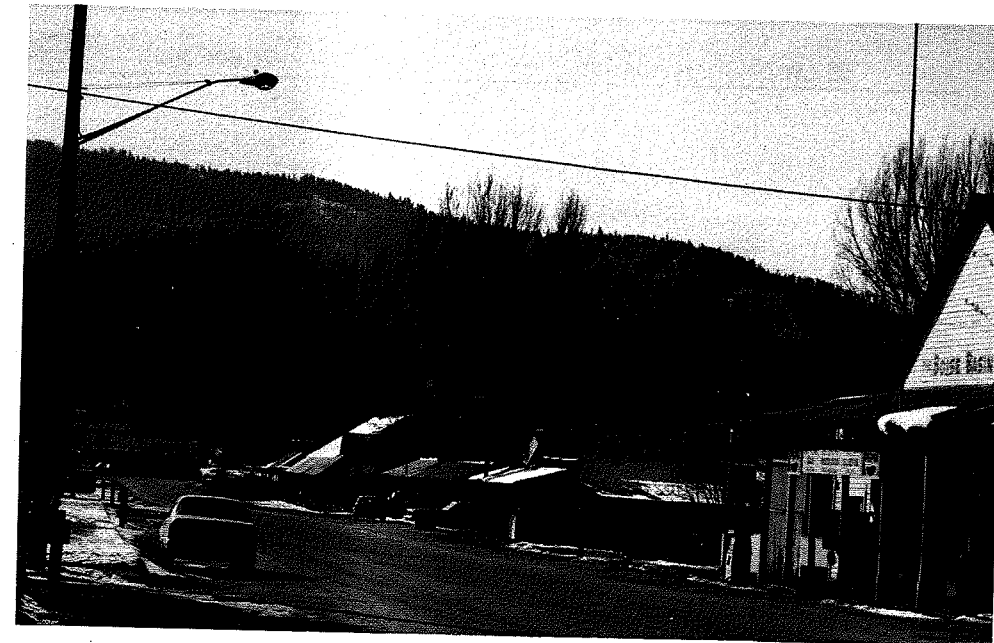
Between 1980 and 1990:

- * the number of gallons of gas taxed decreased 3 %
- * the number of vehicle registrations increased 25 %
- * the number of licensed drivers increased 12 %
- * vehicle miles of travel on state roads increased 42 %



The Department of Transportation meets the challenges of maintaining all types of roads from unpaved gravel to urban byways.

Photos courtesy Randy Stapilus



State of Idaho
Combined Balance Sheet - All Fund Types
June 30, 1993

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	College and University Funds	Totals June 30, 1993 (Memorandum Only)
	General	Special Revenue	Capital Projects	Enterprise	Internal Service	Trust and Agency		
Assets:								
Cash	\$17,855,719	\$207,585,979	\$33,646,500	\$20,415,197	\$56,896,166	\$279,646,708	\$33,723,257	\$649,769,526
Investments		26,148,505		205,654,466		2,956,947,592	79,294,622	3,268,045,185
Accounts Receivable	2,102	74,993	81,771	7,533,336	20,319	13,943,769	34,192,037	55,848,327
Due from Other Funds	20,990	775,845	3,703,381	377,555	1,592,997		14,158,768	20,629,536
Notes Receivables				5,244,384		4,827,129		10,071,513
Fixed Assets				11,118,868	16,194,025	5,670	566,365,850	593,684,413
Advances to Other funds	813,697							813,697
Other Assets	539,954	825,134		23,073,479	272,729	11,700,752	24,193,465	60,605,513
Total Assets	\$19,232,462	\$235,410,456	\$37,431,652	\$273,417,285	\$74,976,236	\$3,267,071,620	\$751,927,999	\$4,659,467,710
Liabilities and Fund Equity								
Liabilities:								
Due to Other Funds	\$106,612	\$454,000		\$2,223	\$150,000	\$311,241,838	\$5,074,370	\$317,029,043
Other Liabilities	146,350	13,950,756		25,577,248	144,420	59,688,515	41,885,373	141,392,662
Contract Payables				427,089	250,000		90,781,805	91,458,894
Total Liabilities	252,962	14,404,756		26,006,560	544,420	370,930,353	137,741,548	549,880,599
Fund Equity:								
Investments in Fixed Assets							477,387,944	477,387,944
Retained Earnings				247,410,725	74,431,816			321,842,541
Fund Balances:								
Reserved	6,976,727	60,170,487	\$13,294			2,254,296,391	100,370,024	2,421,826,923
Unreserved	12,002,773	160,835,213	37,418,358			641,844,876	36,428,483	888,529,703
Total Fund Equity	18,979,500	221,005,700	37,431,652	247,410,725	74,431,816	2,896,141,267	614,186,451	4,109,587,111
Liabilities and Fund Equity	\$19,232,462	\$235,410,456	\$37,431,652	\$273,417,285	\$74,976,236	\$3,267,071,620	\$751,927,999	\$4,659,467,710

State of Idaho
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity -
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1993

	Governmental Fund Types		
	General	Special Revenue	Capital Projects
Revenues:			
Taxes	\$992,549,970	\$222,290,436	\$13,466,183
Licenses, Permits and Fees	4,190,288	101,776,475	
Sale of Services, Goods and Property	2,277,009	21,392,218	
Grants and Contributions		634,969,669	
Interest and Other Investment Income	16,372,093	6,421,900	1,288,514
Miscellaneous	411,928	82,804,048	12,026,535
Total Revenues	1,015,801,288	1,069,654,746	26,781,232
Expenditures:			
General Government	50,353,498	11,257,478	
Human Services	8,896,934	10,263,813	
Corrections	40,000,212	3,275,492	
Health	181,299,563	637,121,748	
Higher Education	171,473,998	311,178	
Natural Resources	24,024,370	58,770,627	
Regulatory	243,798	17,174,923	
Agriculture and Economic Development	5,704,690	22,073,449	
Employment		38,143,138	
Public Education	540,358,284	82,970,354	
Transportation and Public Safety	12,624,478	325,688,790	
Capital Outlay			55,744,531
Total Expenditures	1,034,979,825	1,207,050,990	55,744,531
Excess Revenues Over Expenditures	(19,178,537)	(137,396,244)	(28,963,299)
Other Financing Sources (Uses):			
Operating Transfers In	1,198,605,225	566,337,901	20,127,612
Operating Transfers Out	(1,170,338,786)	(392,984,857)	(13,619,293)
Total Other Financing Sources (Uses)	28,266,439	173,353,044	6,508,319
Excess Expenditures and Other Financing Uses Over Revenues and Other Financing Sources	9,087,902	35,956,800	(22,454,980)
Fund Equity, Beginning of Year	9,891,598	185,048,900	59,886,632
Fund Equity, End of Year	\$18,979,500	\$221,005,700	\$37,431,652

Fiduciary Fund Types	Totals June 30, 1993 (Memorandum Only)
Expendable Trust	
\$302,691,863	\$1,530,998,452
2,232,172	108,198,935
4,592,982	28,262,209
893,729	635,863,398
40,288,903	64,371,410
4,260,528	99,503,039
354,960,177	2,467,197,443
185,790,407	247,401,383
1,072,466	20,233,213
720,931	43,996,635
	818,421,311
1,866,496	173,651,672
3,783,974	86,578,971
3,533,741	20,952,462
126,955	27,905,094
127,676,911	165,820,049
561,528,720	1,184,857,358
	338,313,268
	55,744,531
886,100,601	3,183,875,947
(531,140,424)	(716,678,504)
546,433,166	2,331,503,904
(63,561,899)	(1,640,504,835)
482,871,267	690,999,069
(48,269,157)	(25,679,435)
285,162,726	539,989,856
\$236,893,569	\$514,310,421

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

State of Idaho
Combined Statement of Revenues, Expenses and
Changes in Retained Earnings/Fund Balances -
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1993

	Proprietary Fund Types	
	Enterprise	Internal Service
Operating Revenues:		
Licenses, Permits and Fees	\$824,037	\$199,454
Sale of Services, Goods and Property	229,119,402	94,036,447
Grants and Contributions	7,000	52,632
Interest and Other Investment Income	16,019,058	6,764,367
Miscellaneous	737,481	3,005,913
Total Revenues	246,706,978	104,058,813
Operating Expenses:		
Personnel Costs	11,925,664	14,036,187
Services	6,836,653	24,763,153
Travel	335,181	226,580
Supplies	32,723,618	2,990,136
Insurance, Utilities and Rent	4,581,244	3,024,273
Miscellaneous	6,948,799	223,229
Awards, Contributions and Claims	85,768,952	57,011,768
Payments as Agent	4,510,477	589,963
Operating Expenses		
Capital Outlay		
Total Expenses	153,630,588	102,865,289
Total Operating Income	93,076,390	1,193,524
Nonoperating Income:		
Loan Repayments		
Net Income before Operating Transfers	93,076,390	1,193,524
Operating Transfers In	169,023	9,555,359
Operating Transfers Out	(20,444,023)	(10,039,191)
Net Income	72,801,390	709,692
Retained Earnings/Fund Balances, Beginning of Year	174,609,335	73,722,124
Retained Earnings/ Fund Balances, End of Year	\$247,410,725	\$74,431,816

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

	Fiduciary Fund Types		Totals
	Nonexpendable Trust	Pension Trust	June 30, 1993 (Memorandum Only)
			\$1,023,491
			323,155,849
	\$2,622,993	\$199,774,909	202,457,534
	15,969,152	204,390,213	243,142,790
	59,088	454,422	4,256,904
	18,651,233	404,619,544	774,036,568
	1,059	1,512,904	27,475,814
	239		31,600,045
	20		561,781
	29,477		35,743,231
	40		7,605,557
	157		7,172,185
		127,641,851	270,422,571
	3,131,118		8,231,558
		991,849	991,849
		79,690	79,690
	3,162,110	130,226,294	389,884,281
	15,489,123	274,393,250	384,152,287
	232,987		232,987
	15,722,110	274,393,250	384,385,274
	51,080,626		60,805,008
	(42,308)		(30,525,522)
	66,760,428	274,393,250	414,664,760
	368,256,265	1,949,837,755	2,566,425,479
	\$435,016,693	\$2,224,231,005	\$2,981,090,239

State of Idaho
Combined Statement of Changes in Fund Balances -
All College and University Funds
For the Fiscal Year Ended June 30, 1993

	Current Funds	Student Loan Funds	Other Funds	Total June 30, 1993
Revenues and Other Additions:				
Unrestricted Current Funds Revenues	\$292,530,477			\$292,530,477
Student Fees	347,727	\$7,541	\$5,640,444	5,995,712
Private Gifts, Grants and Contracts	18,260,874	108,409	7,552,689	25,921,972
Government Grants and Contracts	61,120,050	481,813	2,552,383	64,154,246
Government Appropriations	24,981,427			24,981,427
Investment Income		19,004	5,473,343	5,492,347
Interest and Loans Receivable		408,203		408,203
Expended for Plant Facilities			43,537,293	43,537,293
Retirement of Indebtedness			14,249,559	14,249,559
Realized Gains On Investments			750,311	750,311
Change in Marketable Securities			1,516,097	1,516,097
Addition From Issuance of Bonds and Notes			35,276,870	35,276,870
Additions From State Of Idaho			497,885	497,885
Other Additions	4,307,735	257,926	617,915	5,183,576
Total Revenue and Other Additions	401,548,290	1,282,896	117,664,789	520,495,975
Expenditures and Other Deductions:				
Educational and General Expenditures	334,501,118		33,118	334,534,236
Auxiliary Enterprises Expenditures	55,410,488			55,410,488
Indirect Costs Recovered	4,656,610	102,948		4,759,558
Loan Cancellations, Write-offs, Doubtful Accounts		438,330		438,330
Expended for Plant Facilities			24,731,911	24,731,911
Retirement of Indebtedness			14,441,112	14,441,112
Interest on Indebtedness			5,168,220	5,168,220
Disposal of Plant Facilities			5,800,891	5,800,891
Additions to Indebtedness			35,276,870	35,276,870
Other Deductions	30,894	80,413	5,969,524	6,080,831
Total Expenditures and Other Deductions	394,599,110	621,691	91,421,646	486,642,447
Transfers Among Funds - Additions (Deductions):				
Mandatory	(2,188,052)	53,535	2,134,517	
Other	(3,374,648)	(415)	3,375,063	
Total Transfers	(5,562,700)	53,120	5,509,580	
Net Increase (Decrease) for the Year	1,386,480	714,325	31,752,723	33,853,528
Fund Balances, Beginning of Year	27,642,262	18,319,946	534,370,715	580,332,923
Fund Balances, End of Year	\$29,028,742	\$19,034,271	\$566,123,438	\$614,186,451

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

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State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

Note 1. Summary of Significant Accounting Policies

The accompanying financial statements present the financial position, the results of operations of and the changes in fund balances for the various fund types for the State of Idaho. The financial statements are presented for the year then ended June 30, 1993.

The accompanying financial statements have not been prepared in conformity with generally accepted accounting principles. GASB is the accepted standard setting body for establishing governmental accounting and financial reporting purposes. The more significant accounting policies of the State are described below.

A. Reporting Entity

For financial reporting purposes the State of Idaho includes the various agencies governed by the Idaho State Legislature and/or Constitutional Officers of the State of Idaho. This report does not include any considered component units as set forth by the Governmental Accounting Standards Board. The basic criteria for including a potential component includes: selection of governing authority; designation of management; and the ability of the State to significantly influence operations, financial interdependency, and accountability for fiscal matters.

B. Basis of Accounting

All funds, with the exception of the following, are accounted for using the modified cash basis of accounting. Revenues are recorded when received rather than when services are rendered, with the exception of due from other funds and accounts receivables which are recorded when billed. Expenses are recorded when paid rather than when incurred.

The following funds are accounted for using the accrual method of accounting:

Lottery - Enterprise Fund
Endowment Earnings - Expendable Trust Fund
Public Employee Retirement System - Pension Trust Fund
All College and University Funds

C. Fund Accounting

The State uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

separate accounting entity with a self-balancing set of accounts. The financial activities of the State of Idaho are classified into four categories: Governmental, Proprietary, Fiduciary, and College and University Funds.

The general fixed assets and general long-term obligation account groups required by generally accepted accounting principles have not been included.

The State records its transactions in the fund types described below:

1. **Governmental Funds** - Governmental funds are used to account for all or most of a government's general activities, including collection and disbursement of earmarked monies (special revenue funds) and acquisition or construction of general fixed assets (capital projects funds). The General Fund is used to account for all general government activities not accounted for in some other fund. Governmental Funds include:

The **General Fund** is the principal operating fund of the State. It is used to account for all financial resources which are not accounted for in other funds.

The **Special Revenue Funds** are used to account for specific revenue sources that are legally restricted to expenditures for specified purposes.

The **Capital Projects Funds** account for resources obtained and used for the acquisition, construction, or improvement of certain capital facilities (except those financed by proprietary funds).

2. **Proprietary Funds** - Proprietary funds are used to account for activities similar to those found in the private sector, where determination of net income is necessary or useful for sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds). Proprietary Funds include:

The **Enterprise Funds** account for business-like activities that provide goods/services to the public, financed primarily through user charges.

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

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

3. **Fiduciary Funds** - Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable trust fund is used. Fiduciary Funds include:

The **Expendable Trust Funds** are 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.

The **Nonexpendable Trust Funds** are 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.

The **Pension Trust Funds** account for the transactions, assets, liabilities, and fund equity of the State Retirement Systems.

Agency funds account for assets held by the State as an agent for other governmental units, or other organizations.

4. **College and University Funds** - The College and University Funds account for transactions related to resources received and used for the operation of the State's colleges and universities. The College and University Funds are as follows:

The **Current Funds** account for unrestricted funds, over which the governing boards retain full control in achieving the institutions' purposes, and restricted funds, which may be utilized only in accordance with externally restricted purposes. The auxiliary enterprise funds account for transactions of substantially self-supporting activities that primarily provide services for students, faculty and staff.

The **Student Loan Funds** account for funds obtained primarily from the Federal government for loans to students.

The **Endowment and Similar Funds** are subject to the restrictions included in donor gift instruments which require that the principal be invested in perpetuity and that only the income utilized to fund scholarships subject to certain other restrictions.

The **Plant Funds** account for institutional property acquisition, renewal, replacement, and debt service.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

The **Agency Funds** account for assets held as custodian or fiscal agent for others.

D. **Cash**

For reporting purposes, this includes cash in treasury, bank accounts and petty cash. Cash balances of most State funds are pooled and invested by the State Treasurer.

E. **Due To/Due From Other Funds**

During the course of operations, numerous transactions occur between individual funds within the State for goods provided or services rendered. These receivable and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. No eliminating entries have been made.

F. **Other Assets**

Other assets include: accounts receivables, inventories, prepaid expenses and note receivables.

G. **Other Liabilities**

Other liabilities include: advances, deposits, sales tax payables, note payables, accounts payables and other accrued liabilities.

H. **Fund Equity**

The equity section of the governmental fund balance sheet is comprised of two elements: reserved and unreserved. The two primary elements of a proprietary fund's equity are contributed capital and retained earnings. These elements are explained below.

Reserved - Reserved fund equity is the portion of the fund balance that is not available for appropriation or expenditure and/or is segregated legally for a specific future use.

Unreserved - Unreserved fund equity represents financial resources available to finance future expenditures.

Contributed Capital - Contributed capital is recorded in proprietary funds that have received fixed assets or contributions from other funds.

Retained Earnings - An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

I. Interfund Transactions

The State accounts for the following types of interfund transactions:

Interfund loans may occur between two State funds. All interfund loan receivables and payables are represented by Advances To/From Other Funds.

Reimbursements result when one fund makes an expenditure on behalf of another fund. Reimbursement transactions reduce expenditure in the reimbursed fund and increase expenditure in the reimbursing fund.

Quasi-external transactions involve charges for goods or services that one fund delivers or provides to another. These transactions may result in the recording of Due From/To Other Funds balances at year end.

Residual equity transfers are nonroutine or nonrecurring transfers between funds.

Operating transfers include all interfund transactions that are not loans, reimbursements, quasi-external transactions, or residual equity transfers.

The State does not eliminate interfund transactions that occur.

J. Budget Policies and Procedures

The State's annual budget is prepared principally on the cash basis utilizing encumbrance accounting. Encumbrances represent executed but unperformed purchase orders, contracts and other commitments of monies in order to reserve that portion of the applicable appropriation. In the accompanying financial statements, encumbrances are recorded as a reserve of fund equity.

K. College and Universities

Financial activities of the University of Idaho, Boise State University, Idaho State University, Lewis-Clark State College and Eastern Idaho Technical College are reported in the College and University Funds. These funds used generally accepted accounting principles that apply to colleges and universities as contained in Audits of Colleges and Universities published by the American Institute of Certified Public Accountants.

The College and University Funds are presented in a separate column on the Combined Balance Sheet as a discrete presentation.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

The Combined Statement of Changes in Fund Balance - College and University Funds is a statement of financial activities related to the current reporting period. It does not report the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

The measurement focus in the College and University Funds is upon determination of resources received and used. The College and University Funds use the accrual basis.

L. Totals - Memorandum Only

The "Totals - Memorandum Only" column represents an aggregation of the combined financial statements of each fund type. They are presented for information only and do not present consolidated financial information, but are presented only to facilitate financial analysis.

Note 2 - Investments - Idle Funds Pool

The Idle Funds Pool is managed by the State of Idaho Treasurer's Office. The funds of the pool are invested primarily in government securities, certificates of deposit and repurchase agreements. The certificates of deposit are federally insured, and collateral for the repurchase agreements is held in trust by the investment pool. Interest earned on the funds held in the investment pool remains the property of the State.

At June 30, 1993, the amount of cash and investments held in the Idle Funds Pool was \$498,184,495 per the Treasurer's Office. This amount includes \$1,556,424 of undistributed interest earned and collected by the pool.

Note 3 - Fixed Assets

For governmental fund types, fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures, and the related assets are reported in the general fixed assets account group. The general fixed assets account group has not been included in this report.

For proprietary and similar fund types, fixed assets are capitalized in the fund used to acquire or construct them.

The State is in the process of valuating historical costs of fixed assets. These amounts are included in the financial statements of the State as they become available.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

Note 4 - Retirement Plans

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

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 two plans described below, 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.

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 specified for their employment classification or a combination of age plus service. For each year of credited service, the annual service retirement allowance is 1 and 2/3 (2% for police officers and firemen) of the average monthly salary of the highest five consecutive year average salary. Effective October 1, 1992, the annual service retirement allowance changed to 1 and 3/4 percent. The eligibility and amount of allowance may differ for early retirement, service retirement, vested retirement, and disability retirement.

PERSI's funding policy provides for periodic employer contributions at actuarially determined rates, expressed as percentages of annual covered payroll, to accumulate sufficient assets to pay benefits when due. The employer and employee contribution rates as a percentage of salary are as follows:

Classification	Contribution at		Contribution at	
	Employer	Employee	Employer	Employee
General Member	8.89%	5.34%	9.75%	5.84%
Police Officer/Firefighter	8.89	6.40	9.75	7.02

Total contributions to PERSI for the year ended June 30, 1993 amounted to \$114,439,170 by the State and \$68,740,739 by members representing 8.89 and 5.34 percent of covered payroll, respectively. The data for the pension benefit obligation, net assets available for benefits, and the unfunded pension benefit obligation for fiscal year 1993 is not available.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

The pension benefit obligation is standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. PERSI's pension benefit obligation was determined as part of an actuarial valuation at June 30, 1992. As of that date, PERSI's unfunded pension benefit obligation was as follow (in millions):

Total pension benefit obligation	\$2,665.8
Net assets available for benefits, at cost	1,858.2
Unfunded pension benefits obligation	807.6

The Judges Retirement Plan provides retirement benefits for Judges 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, 1993, mandatory payroll deductions to the plan from covered employees' gross earnings was 6% while the Judicial Branch contributes 7%.

An individual employed by the Department of Employment prior to 1980 is covered by the Department of Employment Retirement Plan. This plan is administered by Prudential Life Insurance Company. As of June 30, 1993, mandatory deductions to this plan from covered employees' gross earnings was 7% while the Department of Employment contributed 12.78%. All employees hired by the Department of Employment after 1979 are covered by PERSI. No financial information is presented in this report for the Department of Employment Retirement Plan.

Note 5 - 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 note was issued in fiscal year 1993.

An External Tax Anticipation note was issued on July 1, 1992 in the principal amount of \$170,000,000 for Fiscal Year 1993. These notes were redeemed on June 30, 1993. The interest incurred paid was \$5,933,472.

State of Idaho
Notes to the Financial Statements
For the Year Ended June 30, 1993

Note 6 - Risk Management and Group Insurance

The State maintains a combination of commercial and self-insurance to cover the risk of losses to which it may be exposed. This is accomplished through the Risk Management and Group Insurance Funds. The Risk Management Fund manages general property and liability risk of the State, and the Group Insurance Fund manages the health insurance programs of the State.

All agencies of the State participate in the State's Risk Management and Group Insurance Funds. The funds allocate the cost of providing claims servicing, claims, payment, and commercial insurance by charging a "premium" to each agency based on each organization's estimated current-year liability and property values. The liability is determined using an independent actuarial study based on past, current, and estimated loss experiences.

**COMBINING AND
INDIVIDUAL FUND
FINANCIAL
STATEMENTS**

STATE OF IDAHO
GENERAL FUND

General Fund (0001) accounts are resources obtained and used for those services traditionally provided by state government which are not required to be accounted for in another fund.

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State of Idaho
Balance Sheet - General Fund
June 30, 1993

Assets:		
Cash	\$17,855,719	
Accounts Receivable	2,102	
Due from Other Funds	20,990	
Advances to Subgrantees	539,954	
Advances to Other Funds	200,000	
Advances to Rotary Funds	613,697	
Total Assets	\$19,232,462	
Liabilities and Fund Balance		
Liabilities:		
Due to Other Funds	\$106,612	
Other Liabilities	146,350	
Total Liabilities	252,962	
Fund Balance:		
Reserved for:		
Encumbrances	6,975,727	
Specific Purposes	1,000	
Unreserved	12,002,773	
Total Fund Balance	18,979,500	
Total Liabilities and Fund Balance	\$19,232,462	

State of Idaho
Statement of Revenues, Expenditures and
Changes in Fund Balance - General Fund
For the Fiscal Year Ended June 30, 1993

Revenues:	
Taxes	\$992,549,970
Licenses, Permits and Fees	4,190,288
Sale of Services, Goods and Property	2,277,009
Interest and Other Investment Income	16,372,093
Miscellaneous	411,928
Total Revenues	1,015,801,288
Expenditures and Legal Transfers:	
General Government	50,353,498
Human Services	8,896,934
Corrections	40,000,212
Health	181,299,563
Higher Education	171,473,998
Natural Resources	24,024,370
Regulatory	243,798
Agriculture and Economic Development	5,704,690
Public Education	540,358,284
Transportation and Public Safety	12,624,478
Total Expenditures and Legal Transfers	1,034,979,825
Excess Revenues Over Expenditures and Legal Transfers	(19,178,537)
Other Financing Sources (Uses):	
Operating Transfers In	1,198,605,225
Operating Transfers Out	(1,170,338,786)
Total Other Financing Sources (Uses)	28,266,439
Excess Revenues and Other Financing Sources Over Expenditures, Legal Transfers and Other Financing Uses	9,087,902
Fund Balance, Beginning of Year	9,891,598
Fund Balance, End of Year	\$18,979,500

STATE OF IDAHO

SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of specific revenue sources, other than major capital projects or expendable trust funds, that are legally restricted to expenditures for specified purposes. The States special revenue funds are described below:

The ***Fish and Game Fund (0050)*** provides for the enforcement of laws for the preservation and protection of the State's wildlife resources and enhancing their environments.

The ***Fish and Game Set-Aside Fund (0051)*** accounts for portions of each Fish and Game license and tag sold. Monies are expended for various programs, depending on the type of license or tag.

The ***Depredation Fund (0055)*** provides compensation to land owners for land damage caused by antelope, elk, deer or moose; and/or pays for arbitration expenses relating to any such claim by a land owner.

The ***Legislative Fund (0060)*** provides funding for the expenses incurred in any operation or function of each house of the legislature.

The ***Lands Fund (0075)*** provides funding for the operating expenses of various dedicated funds activities which support a wide variety of state mandated functions carried out by the Department of Lands.

The ***Hazardous Substance Emergency Response Fund (0100)*** is used by the State Emergency Response Commission, within the Governor's Office, to issue deficiency warrants for hazardous material spills where spiller cannot be found to pay.

The ***Indirect Cost Recovery Fund (0125)*** accounts for reimbursements received from federal grants for overhead charges from agencies.

The ***Petroleum Storage Trust Fund (0130)*** insures governmental and private entities who are owners and operators of petroleum storage tanks against the costs of correcting any damage to third parties arising from accidental releases of petroleum from the storage tanks.

The ***Budget Reserve Fund (0150)*** is a cash balance reserve to be used in the event of a general fund revenue shortfall. The interest earned on the fund is transferred to the permanent building fund.

The ***Domestic Violence Project Fund (0175)*** provides funding for projects in several areas of the state for the purpose of aiding victims of domestic violence by providing them a place to escape the destructive environment.

The ***Cancer Control Fund (0176)*** provides funding to support efforts in cancer control research and education.

The ***Youth Corrections Victim Restitution Fund (0177)*** constructs and administers secure detention facilities for juveniles and for alternative programs.

The ***Emergency Medical Services Fund (0178)*** finances the purposes of emergency medical services training, communications, vehicle and equipment grants, and other programs furthering the goals of highway safety and emergency response providing medical services at motor vehicle accidents.

The ***Medical Assistance Fund (0179)*** provides medical assistance to needy persons who are permanently and totally disabled.

The ***Central Tumor Registry Fund (0181)*** provides for the contracting for and obtaining the services of a continuous registry of all tumor patients in the State and maintaining cooperative exchange of information with other states providing a similar tumor registry.

The ***Alcohol Intoxication Treatment Fund (0182)*** provides for the treatment, education and prevention of alcoholism.

The ***Agriculture Smoke Management Fund (0183)*** accounts for expenditures related to research of available options to improve burning and cultural practices for crops which require burning.

The ***Hazardous Waste Training, Emergency and Monitoring Fund (0184)*** provides for the enforcement of the laws and rules related to the monitoring, inspection and transporting of hazardous waste.

The ***Hazardous Waste Emergency Fund (0185)*** provides for the necessary cost of preventing, neutralizing, or mitigating any threat to the public health or safety, or to the environment caused by a hazardous waste emergency.

The ***Water Pollution Control Fund (0200)*** provides for the operations of the water quality programs and to finance training for water and sewage treatment plant operating personnel.

The ***Business Enterprise Programs Fund (0210)*** accounts for support to the business enterprise program as authorized by the Randolph Sheppard Act.

The ***Idaho Travel and Convention Fund (0212)*** provides for employment of labor, protection, promotion, study, research, analysis and development of Idaho's travel and convention industry.

The ***Displaced Homemaker Fund (0218)*** account provides funding to the state board for vocational training of single homemakers due to divorce or death of spouse.

The ***Cooperative Welfare Fund (0220)*** accounts for the general operating expenses of the Department of Health and Welfare for the delivery of services.

The ***State Aeronautics Fund (0221)*** provides general supervision over aeronautics and public transportation within the State.

The ***Regulatory Fund (0229)*** accounts for the control and regulation of various professions and industries by boards and commissions established for this purpose. Revenue is provided by examination and license renewal fees.

The ***Governor's Emergency Fund (0230)*** fund provides moneys which the governor may spend in any emergency not foreseen or reasonably foreseeable by the legislature in carrying on the essential functions of state government.

The ***Uniform Code Commission Administrative Fund (0235)*** provides for the continuous maintenance of the Idaho Code and the rules of the Idaho Supreme Court. Funding is provided by filing fees on various civil actions.

The ***Guardian Ad Litem Fund (0239)*** provides recruiting, training and coordination of volunteer persons to serve as guardians ad litem for abused, neglected or abandoned children.

The ***Parks and Recreation Fund (0243)*** accounts for money collected from county property taxes for the acquisition, maintenance and operation of public parks or public recreational facilities.

The ***Recreation Fund (0247)*** accounts for the acquisition, maintenance, improvement and the equipping of parks and recreation facilities and sites in the State, including waterways, off-road highways, roads and bridges.

The ***Parks and Recreation Special Fund (0250)*** accounts for the vessel, cross country ski, snowmobile, motorbike and recreational vehicle programs.

The ***Local Highways Fund (0259)*** is used to assess the impact of federal lands accessed by Idaho highways, pay matching share of federal funds used to inspect Idaho bridges, and fund the local highway distribution fund and railroad grade crossing protection fund.

The ***State Highways Fund (0260)*** account helps defray the expenses of the highway board including administrative travel and salaries of board members and employees, along with communication supplies, equipment, fixed charges, and other necessary expenses.

The ***Highway Distribution Fund (0261)*** account distributes collected moneys to the State Highways account, local units of government, and to the Law Enforcement account. Money is also distributed to the State Highway account for the purpose of encouraging the use of recycled materials in construction and maintenance projects.

The ***Plate Manufacturing Fund (0262)*** accounts for the actual cost to manufacturing license plates and to pay costs related to use of the centennial design on the license plate.

The ***Highway Safety Fund (0263)*** accounts for reimbursement moneys to be distributed to state or local agencies when federally approved safety tasks have been performed.

The ***State Police Fund (0264)*** accounts for expenses incurred in enforcing traffic safety.

The ***Search and Rescue Fund (0266)*** is funded from gas taxes and accounts for the reimbursement to counties for costs related to search and rescue efforts.

The ***Peace Officers Standards and Training Fund (0272)*** accounts peace officer training which is funded from fines for a misdemeanor, felony, or minor infraction .

The ***Drug Enforcement Fund (0273)*** accounts for funds collected from the forfeiture of property or money, or income tax donation check off, to pay for programs designed to control or eliminate illicit drug traffic.

The ***Hazardous Materials/Waste Transport Fund (0274)*** accounts for the transport fees collected by Department of Transportation to fund training seminars on the handling of hazardous materials and waste.

The ***Law Enforcement Telecommunication Fund (0275)*** accounts for administrative expenses funded by fees collected from users of the teletypewriter communication network for administrative expenses of this program.

The ***Multi-State Tax Compact Fund (0276)*** accounts for the collection of taxes and costs associated from multi-state tax audits.

The ***Abandoned Vehicle Fund (0277)*** accounts for the revenue and expenditures related to towing and storage of abandoned vehicles that are left on Idaho Highways.

The ***Substance Abuse Treatment Fund(0281)*** accounts for the receipts of taxes for illegal drug possession.

The ***Inmate Labor Fund (0282)*** accounts for revenue collected from contract inmate labor and used for Department of Corrections operating expenses.

The ***Parolee Supervision Fund (0284)*** accounts for fees collected from parolees for supervision and administrative costs.

The ***Rehabilitation Fund (0288)*** funds the process of helping disabled citizens become productive and capable for employment.

The ***Public Health Fund (0290)*** accounts for basic health services of public health education, physical health, environmental health, and public health administration.

The ***Industrial Administration Fund (0300)*** accounts for the administration of the Workers Compensation law.

The ***Catastrophic Health Care Fund (0301, 0333)*** accounts for revenue and expenditures from medical care of indigent persons.

The ***Unemployment Penalty and Interest Fund (0302)*** accounts for penalty and interest collected and used for the funding of capital expenditures.

The ***Employment Security Special Administration Fund (0303)*** accounts for interest earned from the employment security reserve fund.

The ***Natural Restoration Fund (0310)*** accounts for the interest earned on the Silver Valley Trust to be used for administration of the project.

The ***Crime Victim Compensation Fund (0313)*** accounts for fines levied for a misdemeanor or felony to pay compensation to victims of crimes within the State Of Idaho.

The ***Agricultural Inspection Fund (0330)*** accounts for various registration fees to cover the administration of the agricultural programs.

The ***Special Pest Eradication Projects Fund (0331)*** accounts for eradication projects for a variety of insect pest, e.g., the Gypsy Moth, Grasshopper, Mormon Cricket and European Pine Shoot Moth.

The ***Agricultural Fees Fund (0332)*** accounts for all the fees collected for the inspection of fruits, vegetables, organic foods, commercial feed and fertilizer, livestock and other miscellaneous items.

The ***County Catastrophic Health Care Fund (0333)*** accounts for revenues collected from county assessments to be used for medical care of indigent persons.

The ***Water Claims Adjudication Fund (0337)*** accounts for the filing fees collected for water rights claims to provide funding for water rights adjudications.

The ***Federal Grant Fund (0348)*** accounts for federal grants received by the State of Idaho that are earmarked for specific programs.

The ***Miscellaneous Fund (0349)*** accounts for the various fees, fines, user charges and other miscellaneous revenues generated by various State agencies.

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	Fish and Game	Fish and Game Set-Aside	Depredation	Legislative	Lands
Assets:					
Cash	\$3,620,653	\$2,341,930	\$91,620	\$2,036,703	\$6,813,721
Investments					
Accounts Receivable					11,651
Due from Other Funds					
Other Assets					
Total Assets	\$3,620,653	\$2,341,930	\$91,620	\$2,036,703	\$6,825,372
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds					
Other Liabilities	\$1,006,141				\$2,289,359
Total Liabilities	1,006,141				2,289,359
Fund Balances					
Reserved for:					
Encumbrances	2,391,817	\$120,139	\$81,362		51,668
Specific Purposes		1,841,983			
Unreserved	222,695	379,808	10,258	2,036,703	4,484,345
Total Fund Balances	2,614,512	2,341,930	91,620	2,036,703	4,536,013
Total Liabilities and Fund Balances	\$3,620,653	\$2,341,930	\$91,620	\$2,036,703	\$6,825,372

Hazardous Substance Emergency Response	Indirect Cost Recovery	Petroleum Storage	Budget Reserve	Domestic Violence Project	Cancer Control	Correction Victim Restitution
(\$3,418)	\$679,821	\$1,846,191 20,055,986	\$29,678,332	\$112,355	\$130,313	\$64,792
	50,042		100,000			
(\$3,418)	\$729,863	\$21,902,177	\$29,778,332	\$112,355	\$130,313	\$64,792
	\$2,848					
	2,848					
	23,250	\$5,498				
	282,508					
(\$3,418)	421,257	21,896,679	\$29,778,332	\$112,355	\$130,313	\$64,792
(3,418)	727,015	21,902,177	29,778,332	112,355	130,313	64,792
(\$3,418)	\$729,863	\$21,902,177	\$29,778,332	\$112,355	\$130,313	\$64,792

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	Emergency Medical Services	Medical Assistance	Central Tumor Registry	Alcohol Intox Treatment	Agriculture Smoke Management
Assets:					
Cash	\$871,301	\$265	\$660	\$216,626	\$33,090
Investments					
Accounts Receivable					
Due from Other Funds					
Other Assets					
Total Assets	\$871,301	\$265	\$660	\$216,626	\$33,090
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds					
Other Liabilities					
Total Liabilities					
Fund Balances					
Reserved for:					
Encumbrances					
Specific Purposes					
Unreserved	\$871,301	\$265	\$660	\$216,626	\$33,090
Total Fund Balances	871,301	265	660	216,626	33,090
Total Liabilities and Fund Balances	\$871,301	\$265	\$660	\$216,626	\$33,090

Hazardous Waste Monitoring	Hazardous Waste Emergency	Water Pollution Control	Business Enterprise Programs	Idaho Travel and Convention	Displaced Homemaker	Cooperative Welfare
\$2,904,332	\$204,163	\$11,783,946	\$8,068	\$2,341,302	\$206,236	\$14,971,440
\$2,904,332	\$204,163	\$11,783,946	\$8,068	\$2,341,302	\$206,236	\$14,971,440
		\$78,197		\$128,129	\$22,251	
\$2,904,332	\$204,163	11,705,749	8,068	2,213,173	183,985	\$14,971,440
2,904,332	204,163	11,783,946	8,068	2,341,302	206,236	14,971,440
\$2,904,332	\$204,163	\$11,783,946	\$8,068	\$2,341,302	\$206,236	\$14,971,440

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	State Aeronautics	Regulatory	Governor's Emergency	Uniform Code Commission Administrative	Guardian Ad Litem
Assets:					
Cash	\$394,791	\$18,230,352	\$132,064	\$521,904	\$8,634
Investments		95,000			
Accounts Receivable					
Due from Other Funds	2,157	115			
Other Assets				2,915	
Total Assets	\$396,948	\$18,325,467	\$132,064	\$524,819	\$8,634
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds		\$20,000			
Other Liabilities	\$2	411,945			
Total Liabilities	2	431,945			
Fund Balances					
Reserved for:					
Encumbrances	177,211	62,925			
Specific Purposes					
Unreserved	219,735	17,830,597	132,064	\$524,819	\$8,634
Total Fund Balances	396,946	17,893,522	132,064	524,819	8,634
Total Liabilities and Fund Balances	\$396,948	\$18,325,467	\$132,064	\$524,819	\$8,634

Parks and Recreation	Recreation	Parks and Recreation Special	Local Highways	State Highway	Highway Distribution	Plate Manufacturing
\$490,166	\$1,385,178	\$1,019,914	\$16,904,492	\$57,927,000		\$65,609
				162,144	\$143 97	
\$490,166	\$1,385,178	\$1,019,914	\$16,904,492	\$58,089,144	\$240	\$65,609
\$160,022		\$1,182		\$10,050,604		
160,022		1,182		10,050,604		
104,939	\$763,050	369,276	\$12,625,407	35,381,920	\$125,000	
225,205	622,128	649,456	4,279,085	12,656,620	(124,760)	65,609
330,144	1,385,178	1,018,732	16,904,492	48,038,540	240	65,609
\$490,166	\$1,385,178	\$1,019,914	\$16,904,492	\$58,089,144	\$240	\$65,609

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	Highway Safety	Safety Police	Search and Rescue	Peace Officers Standards and Training	Drug Enforcement
Assets:					
Cash	\$49,204	\$1,866,682	\$72,385	\$170,558	\$511,526
Investments					
Accounts Receivable					
Due from Other Funds		135			
Other Assets					
Total Assets	\$49,204	\$1,866,817	\$72,385	\$170,558	\$511,526
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds					
Other Liabilities					
Total Liabilities					
Fund Balances					
Reserved for:					
Encumbrances		\$733,812		\$2,994	\$56,359
Specific Purposes					
Unreserved	\$49,204	1,133,005	\$72,385	167,564	455,167
Total Fund Balances	49,204	1,866,817	72,385	170,558	511,526
Total Liabilities and Fund Balances	\$49,204	\$1,866,817	\$72,385	\$170,558	\$511,526

Hazardous Materials/ Waste Transport	Law Enforcement Telecommunication	Multi-State Tax Compact	Abandoned Vehicle	Substance Abuse Treatment	Inmate Labor	Parolee Supervision
\$335,403	\$426,526	\$187,121	\$9,715	\$81,007	\$73,517	\$281,067
					63,342	52,290
\$335,403	\$426,526	\$187,121	\$9,715	\$81,007	\$189,149	\$281,067
						\$395
						395
\$34,997					\$109,422	11,760
300,406	\$426,526	\$187,121	\$9,715	\$81,007	79,727	268,912
335,403	426,526	187,121	9,715	81,007	189,149	280,672
\$335,403	\$426,526	\$187,121	\$9,715	\$81,007	\$189,149	\$281,067

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	Rehabilitation	Public Health	Industrial Administration	Catastrophic Health Care	Unemployment Penalty and Interest
Assets:					
Cash	\$61,326	\$716,610	\$2,513,240	\$2,010,643	\$451,791
Investments		5,799,320			
Accounts Receivable					
Due from Other Funds		10,479	3,986		
Other Assets		53,546			
Total Assets	\$61,326	\$6,579,955	\$2,517,226	\$2,010,643	\$451,791
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds					
Other Liabilities		(\$31,478)	\$2,702		
Total Liabilities		(31,478)	2,702		
Fund Balances					
Reserved for:					
Encumbrances			385,896		
Specific Purposes					
Unreserved	\$61,326	6,611,433	2,128,628	\$2,010,643	\$451,791
Total Fund Balances	61,326	6,611,433	2,514,524	2,010,643	451,791
Total Liabilities and Fund Balances	\$61,326	\$6,579,955	\$2,517,226	\$2,010,643	\$451,791

Employment Security Special Aministration	Natural Restoration	Crime Victim Compensation	School District Building	Agriculture In Classroom	Public Instruction	Agricultural Inspection
\$789,653	\$189,763	\$146,506	\$76,902	\$8,809	\$205,485	\$286,668
					9,742	
\$789,653	\$189,763	\$146,506	\$76,902	\$8,809	\$215,227	\$286,668
				\$2	\$3,765	\$2
				2	3,765	2
\$789,653	\$189,763	\$146,506	\$76,902	8,807	211,462	286,666
789,653	189,763	146,506	76,902	8,807	211,462	286,666
\$789,653	\$189,763	\$146,506	\$76,902	\$8,809	\$215,227	\$286,668

State of Idaho
Combining Balance Sheet
Special Revenue Funds
June 30, 1993

	Special Pest Eradication Projects	Agricultural Fees	County Catastrophic Health Care	Water Claims Adjudication	Federal Grant
Assets:					
Cash	(\$30,838)	\$1,956,694	\$31,066	\$6,864,568	\$4,854,439
Investments					
Accounts Receivable					
Due from Other Funds		300,000			79,647
Other Assets					768,563
Total Assets	(\$30,838)	\$2,256,694	\$31,066	\$6,864,568	\$5,702,649
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds					\$434,000
Other Liabilities		\$1,860	\$31,066		(166)
Total Liabilities		1,860	\$31,066		433,834
Fund Balances					
Reserved for:					
Encumbrances		12,302		\$64,444	3,896,740
Specific Purposes					
Unreserved	(\$30,838)	2,242,532		6,800,124	1,372,075
Total Fund Balances	(30,838)	2,254,834		6,864,568	5,268,815
Total Liabilities and Fund Balances	(\$30,838)	\$2,256,694	\$31,066	\$6,864,568	\$5,702,649

Adaptive Aids and Appliances	Facilities Maintenance	Fire Suppression Deficiency	Pest Control Deficiency	Driver's Education	Miscellaneous Revenue	Total June 30, 1993
\$2,528	\$52,585	\$116,238	\$12,041	\$2,257,938	\$1,912,067	\$207,585,979
					198,200	26,148,505
						74,993
				1,261	3,704	775,845
					13	825,134
\$2,528	\$52,585	\$116,238	\$12,041	\$2,259,199	\$2,113,984	\$235,410,456
\$96					\$20,409	\$454,000
						13,950,756
96					20,409	14,404,756
					81,018	57,901,783
					144,213	2,268,704
2,432	\$52,585	\$116,238	\$12,041	\$2,259,199	1,868,344	160,835,213
2,432	52,585	116,238	12,041	2,259,199	2,093,575	221,005,700
\$2,528	\$52,585	\$116,238	\$12,041	\$2,259,199	\$2,113,984	\$235,410,456

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Fish and Game	Fish and Game Set-Aside	Animal Damage Control	Depredation
Revenues:				
Taxes				
Licenses, Permits and Fees	\$19,163,779	\$1,370,406		
Sale of Services, Goods and Property	391,660	55,324		
Grants and Contributions	17,070,031	8,350		
Interest and Other Investment Income	91,728	74,803		\$28,600
Miscellaneous	1,072,634	111,380		
Total Revenues	37,789,832	1,620,263		28,600
Expenditures:				
General Government				
Human Services				
Corrections				
Health				
Higher Education				
Natural Resources	35,442,123	1,531,311		146,792
Regulatory				
Agriculture and Economic Development			\$50,000	
Employment				
Public Education				
Transportation and Public Safety				
Total Expenditures	35,442,123	1,531,311	50,000	146,792
Revenues Over (Under) Expenditures	2,347,709	88,952	(50,000)	(118,192)
Other Financing Sources (Uses):				
Operating Transfers In	309,887	51,445	50,000	201,934
Operating Transfers Out	(417,957)	(74,761)		(232,438)
Total Other Financing Sources (Uses)	(108,070)	(23,316)	\$50,000	(30,504)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	2,239,639	65,636		(148,696)
Fund Balances, Beginning of Year	374,873	2,276,294		240,316
Fund Balances, End of Year	\$2,614,512	\$2,341,930		\$91,620

Legislative	Lands	Hazardous Substance Emergency Response	Indirect Cost Recovery	Petroleum Storage	Budget Reserve
	\$1,661,726				
	1,530,374			\$14,517,452	
\$24,535	71,545		\$3,206		
	389,273		2,422		
	25,639		259	798,425	
78	742,248		520,762	(20,720)	
24,613	4,420,805		526,649	15,295,157	
3,910,122		\$3,418	28,910	1,923,134	
	4,060,873		497,092		
			43,875		
			65,532		
3,910,122	4,060,873	3,418	635,409	1,923,134	
(3,885,509)	359,932	(3,418)	(108,760)	13,372,023	
4,665,210	1,152,880		215,505	2,066,127	
(57,060)	(1,145,000)			(8,255,127)	
4,608,150	7,880		215,505	(6,189,000)	
722,641	367,812	(3,418)	106,745	7,183,023	
1,314,062	4,168,201		620,270	14,719,154	\$29,778,332
\$2,036,703	\$4,536,013	(\$3,418)	\$727,015	\$21,902,177	\$29,778,332

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Domestic Violence Project	Cancer Control	Correction Victim Restitution	Emergency Medical Services
Revenues:				
Taxes		\$374,742		
Licenses, Permits and Fees	\$366,235		\$23,412	
Sale of Services, Goods and Property				
Grants and Contributions				
Interest and Other Investment Income			6,354	\$1,889,316
Miscellaneous	2,297			
Total Revenues	368,532	374,742	29,766	1,889,316
Expenditures:				
General Government				
Human Services				
Corrections				
Health	456,982	312,416	3,769	1,280,906
Higher Education				
Natural Resources				
Regulatory				
Agriculture and Economic Development				
Employment				
Public Education				
Transportation and Public Safety				
Total Expenditures	456,982	312,416	3,769	1,280,906
Revenues Over (Under) Expenditures	(88,450)	62,326	25,997	608,410
Other Financing Sources (Uses):				
Operating Transfers In				
Operating Transfers Out		(106,139)		
Total Other Financing Sources (Uses)		(106,139)		
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(88,450)	(43,813)	25,997	608,410
Fund Balances, Beginning of Year	200,805	174,126	38,795	262,891
Fund Balances, End of Year	\$112,355	\$130,313	\$64,792	\$871,301

Medical Assistance	Central Tumor Registry	Alcohol Intox Treatment	Agriculture Smoke Management	Hazardous Waste Monitoring	Hazardous Waste Emergency	Water Pollution Control
	\$125,000	\$826,428				\$12,126,595
				\$3,116,421		1,000
						745
(\$55)		425	\$10,606		\$44,138	
(55)	125,000	826,853	10,606	3,116,421	44,138	8
						209,957
	124,340	2,031,461	13,075	162,725	23,708	
						175
						892,002
						303,125
						72,219
	124,340	2,031,461	13,075	162,725	23,708	
(55)	660	(1,204,608)	(2,469)	2,953,696	20,430	1,477,478
						10,650,870
		1,200,022			6,329	4,027,100
				(533,187)	(6,329)	(18,799,119)
		1,200,022		(533,187)		(14,772,019)
(55)	660	(4,586)	(2,469)	2,420,509	20,430	(4,121,149)
320		221,212	35,559	483,823	183,733	15,905,095
\$265	\$660	\$216,626	\$33,090	\$2,904,332	\$204,163	\$11,783,946

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Business Enterprise Programs	Idaho Travel and Convention	Displaced Homemaker	Cooperative Welfare
Revenues:				
Taxes		\$3,238,837		\$978
Licenses, Permits and Fees	\$29,858		\$155,340	9
Sale of Services, Goods and Property				56,653
Grants and Contributions				343,779,640
Interest and Other Investment Income	109,810			148,918
Miscellaneous	909	3,231,043		69,176,981
Total Revenues	140,577	6,469,880	155,340	413,163,179
Expenditures:				
General Government				
Human Services	163,128			
Corrections				
Health				589,329,403
Higher Education				
Natural Resources				
Regulatory				
Agriculture and Economic Development		2,998,916		
Employment				
Public Education			164,249	
Transportation and Public Safety				
Total Expenditures	163,128	2,998,916	164,249	589,329,403
Revenues Over (Under) Expenditures	(22,551)	3,470,964	(8,909)	(176,166,224)
Other Financing Sources (Uses):				
Operating Transfers In		7,795	155,340	190,592,907
Operating Transfers Out		(3,238,837)	(155,340)	(537,129)
Total Other Financing Sources (Uses)		(3,231,042)		190,055,778
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(22,551)	239,922	(8,909)	13,889,554
Fund Balances, Beginning of Year	30,619	2,101,380	215,145	1,081,886
Fund Balances, End of Year	\$8,068	\$2,341,302	\$206,236	\$14,971,440

State Aeronautics	Regulatory	Governor's Emergency	Uniform Code Commission Administrative	Guardian Ad Litem	Parks and Recreation	Recreation
\$919,384	\$22,219,184					
85,632	737,577		\$440,806		\$1,408,906	\$2,237,721
17,834	120,540		84,013		7,333	303
23,324	78,615	\$59,710			95,357	10,000
68,646	37,295			\$295,599	195,626	548
6,305	10,308				56,932	1,600
1,121,125	23,203,519	59,710	524,819	295,599	1,764,154	2,250,172
	17,228	12,818		291,601		
	27,152					
	428,459				1,653,721	2,451,636
	14,355,388					
1,200,580	3,176,125	105,241				
1,200,580	18,004,352	118,059		291,601	1,653,721	2,451,636
(79,455)	5,199,167	(58,349)	524,819	3,998	110,433	(201,464)
919,384	478,010	61,558				
(919,384)	(408,627)	(61,558)				2,240,451
						(2,237,720)
	69,383					
						2,731
(79,455)	5,268,550	(58,349)	524,819	3,998	110,433	(198,733)
476,401	12,624,972	190,413		4,636	219,711	1,583,911
\$396,946	\$17,893,522	\$132,064	\$524,819	\$8,634	\$330,144	\$1,385,178

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Parks and Recreation Special	Local Highways	State Highways	Highway Distribution
Revenues:				
Taxes		\$225,569	(\$20)	\$159,775,148
Licenses, Permits and Fees	\$2,380,420		4,578,123	39,273,097
Sale of Services, Goods and Property			4,495,275	
Grants and Contributions			98,661,334	
Interest and Other Investment Income		389,016	1,867,124	363,418
Miscellaneous	11,600		582,868	
Total Revenues	2,392,020	614,585	110,184,704	199,411,663
Expenditures:				
General Government				
Human Services				
Corrections				
Health				
Higher Education				
Natural Resources	2,328,656			
Regulatory				
Agriculture and Economic Development				
Employment				
Public Education				
Transportation and Public Safety		70,467,683	215,857,374	29,391
Total Expenditures	2,328,656	70,467,683	215,857,374	29,391
Revenues Over (Under) Expenditures	63,364	(69,853,098)	(105,672,670)	199,382,272
Other Financing Sources (Uses):				
Operating Transfers In	962,981	71,262,769	117,831,020	134,343,069
Operating Transfers Out	(962,981)	(225,569)	(500,000)	(333,725,113)
Total Other Financing Sources (Uses)		71,037,200	117,331,020	(199,382,044)
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	63,364	1,184,102	11,658,350	228
Fund Balances, Beginning of Year	955,368	15,720,390	36,380,190	12
Fund Balances, End of Year	\$1,018,732	\$16,904,492	\$48,038,540	\$240

Plate Manufacturing	Highway Safety	Safety Police	Search and Rescue	Peace Officers Standards and Training	Drug Enforcement	Hazardous Materials/ Waste Transport
\$867,162		\$8,366 247,406	\$21,451 43,330	\$781,172	\$225,304	\$294,575 30
12,753	\$735,720 1,430			250 125	24,684	60,000 778
879,915	737,150	281,077	64,781	781,547	249,988	355,383
						27,745
1,780,355	789,931	10,281,062	61,670	845,091	414,316	70,318 202,415
1,780,355	789,931	10,281,062	61,670	845,091	414,316	300,478
(900,440)	(52,781)	(9,999,985)	3,111	(63,544)	(164,328)	54,905
500,000		10,724,095	32,951 (33,026)		24,684 (120,590)	294,155 (294,605)
500,000		10,724,095	(75)		(95,906)	(450)
(400,440)	(52,781)	724,110	3,036	(63,544)	(260,234)	54,455
466,049	101,985	1,142,707	69,349	234,102	771,760	280,948
\$65,609	\$49,204	\$1,866,817	\$72,385	\$170,558	\$511,526	\$335,403

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Law Enforcement Telecommunication	Multi-State Tax Compact	Abandoned Vehicle	Substance Abuse Treatment
Revenues:				
Taxes		\$153,231		\$20,521
Licenses, Permits and Fees				
Sale of Services, Goods and Property	\$439,666		\$2,833	
Grants and Contributions	752			
Interest and Other Investment Income				
Miscellaneous				
Total Revenues	440,418	153,231	2,833	20,521
Expenditures:				
General Government		144,271		
Human Services				
Corrections				
Health				
Higher Education				
Natural Resources				
Regulatory				
Agriculture and Economic Development				
Employment				
Public Education	230,554		1,952	
Transportation and Public Safety				
Total Expenditures	230,554	144,271	1,952	
Revenues Over (Under) Expenditures	209,864	8,960	881	20,521
Other Financing Sources (Uses):				
Operating Transfers In				
Operating Transfers Out				
Total Other Financing Sources (Uses)				
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	209,864	8,960	881	20,521
Fund Balances, Beginning of Year	216,662	178,161	8,834	60,486
Fund Balances, End of Year	\$426,526	\$187,121	\$9,715	\$81,007

Inmate Labor	Parolee Supervision	Rehabilitation	Public Health	Special Use	Industrial Administration	Catastrophic Health Care
			(\$13,732)	\$13,500,919	\$5,066,777	
\$23			(2,363)			
499,119	\$900,276	\$11,893	7,446,766		89,233	
		323,271	13,598,169			
			290,696		100,059	\$10,423
664,403		68,602	1,462,881		188,214	
1,163,545	900,276	403,766	22,782,417	13,500,919	5,444,283	10,423
1,190,617	1,142,462					
		421,496	27,364,125			4,593,683
					5,595,733	
1,190,617	1,142,462	421,496	27,364,125		5,595,733	4,593,683
(27,072)	(242,186)	(17,730)	(4,581,708)	13,500,919	(151,450)	(4,583,260)
			4,277,952	159,639	4,257	4,026,996
				(13,660,558)	(117,513)	
			4,277,952	(\$13,500,919)	(113,256)	4,026,996
(27,072)	(242,186)	(17,730)	(303,756)		(264,706)	(556,264)
216,221	522,858	79,056	6,915,189		2,779,230	2,566,907
\$189,149	\$280,672	\$61,326	\$6,611,433		\$2,514,524	\$2,010,643

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Unemployment Penalty and Interest	Employment Security Special Administration	Natural Restoration	Crime Victim Compensation
Revenues:				
Taxes				\$711,584
Licenses, Permits and Fees				
Sale of Services, Goods and Property				
Grants and Contributions				
Interest and Other Investment Income	\$22,000	\$736,026	\$4,955	78,128
Miscellaneous				
Total Revenues	22,000	736,026	4,955	789,712
Expenditures:				
General Government			92,502	
Human Services				
Corrections				
Health				
Higher Education				
Natural Resources				
Regulatory				
Agriculture and Economic Development				
Employment	731,978	301,967		
Public Education				1,256,506
Transportation and Public Safety				
Total Expenditures	731,978	301,967	92,502	1,256,506
Revenues Over (Under) Expenditures	(709,978)	434,059	(87,547)	(466,794)
Other Financing Sources (Uses):				
Operating Transfers In	427,631		260,000	
Operating Transfers Out				
Total Other Financing Sources (Uses)	427,631		260,000	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(282,347)	434,059	172,453	(466,794)
Fund Balances, Beginning of Year	734,138	355,594	17,310	613,300
Fund Balances, End of Year	\$451,791	\$789,653	\$189,763	\$146,506

School District Building	Agriculture In Classroom	Public Instruction	Agricultural Inspection	Special Pest Eradication Projects	Agricultural Fees	County Catastrophic Health Care
					\$5,180	
	\$2,430	\$268,777	\$507,706		9,319,046	
	128	503,885	248,026		113,337	
\$15,342	8,501	92	58,454		73,458	
	137					\$202,429
	9,930	106,743	75,048		4,432	
15,342	21,126	879,497	889,234		9,515,453	202,429
357,185						
						2,540,426
	13,151		889,471	(\$99,369)	9,533,215	
6,038,441	8,501	836,495				
6,395,626	21,652	836,495	889,471	(99,369)	9,533,215	2,540,426
(6,380,284)	(526)	43,002	(237)	99,369	(17,762)	(2,337,997)
6,000,000						
						(3,224,185)
6,000,000						(3,224,185)
(380,284)	(526)	43,002	(237)	99,369	(17,762)	(5,562,182)
457,186	9,333	168,460	286,903	(130,207)	2,272,596	\$5,562,182
\$76,902	\$8,807	\$211,462	\$286,666	(\$30,838)	\$2,254,834	

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Special Revenue Funds
For the Fiscal Year Ended June 30, 1993

	Water Claims Adjudication	Federal Grant	Adaptive Aids and Appliances	Facilities Maintenance
Revenues:				
Taxes	\$1,305,891	\$639		
Licenses, Permits and Fees	9,349	548,988	\$20,777	
Sale of Services, Goods and Property		158,491,629		
Grants and Contributions		11,145		\$40,067
Interest and Other Investment Income	341,393	594,247	(1,351)	
Miscellaneous				
Total Revenues	1,656,633	159,646,648	19,426	40,067
Expenditures:				
General Government	394,857	3,616,391		
Human Services		10,002,269	18,973	
Corrections		786,052		
Health		8,463,233		
Higher Education		311,003		
Natural Resources		4,263,583		
Regulatory	2,741,592	69,943		
Agriculture and Economic Development		8,272,127		36,822
Employment		36,752,577		
Public Education		72,641,481		
Transportation and Public Safety		12,183,829		
Total Expenditures	3,136,449	157,362,488	18,973	36,822
Revenues Over (Under) Expenditures	(1,479,816)	2,284,160	453	3,245
Other Financing Sources (Uses):				
Operating Transfers In	443,193	95,906		
Operating Transfers Out	(593,193)	(222,957)		
Total Other Financing Sources (Uses)	(150,000)	(127,051)		
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(1,629,816)	2,157,109	453	3,245
Fund Balances, Beginning of Year	8,494,384	3,111,706	1,979	49,340
Fund Balances, End of Year	\$6,864,568	\$5,268,815	\$2,432	\$52,585

Fire Suppression Deficiency	Pest Control Deficiency	Driver's Education	Miscellaneous Revenue	Total June 30, 1993
				\$222,290,436
\$78,495		\$1,908,943	\$637,219	101,776,475
			868,165	21,392,218
			999,820	634,969,669
			92,451	6,421,900
758,284	\$95		1,329,621	82,804,048
836,779	95	1,908,943	3,927,276	1,069,654,746
			227,339	11,257,478
			52,291	10,263,813
			156,361	3,275,492
				637,121,748
				311,178
5,020,000			54,379	58,770,627
			8,000	17,174,923
	30,799		1,317	22,073,449
			356,616	38,143,138
		1,684,362	1,454,288	82,970,354
			1,143,450	325,688,790
5,020,000	30,799	1,684,362	3,454,041	1,207,050,990
(4,183,221)	(30,704)	224,581	473,235	(137,396,244)
4,185,000	45,000	1,908,413	126,306	566,337,901
		(1,908,413)	(210,442)	(392,984,857)
4,185,000	45,000		(84,136)	173,353,044
1,779	14,296	224,581	389,099	35,956,800
114,459	(2,255)	2,034,618	1,704,476	185,048,900
\$116,238	\$12,041	\$2,259,199	\$2,093,575	\$221,005,700

STATE OF IDAHO

CAPITAL PROJECT FUNDS

Capital Projects Funds account for financial resources used for the acquisition, construction, renovation or repair of major capital facilities. The State's capital project funds are described below:

The **Public Building Fund (0355)** accounts for the refurbishing and remodeling of the capitol building.

The **Capital Improvements Fund (0360)** accounts for the additions and remodeling of the University of Idaho library.

The **Permanent Building Fund (0365)** accounts for the construction, alteration, equipping, and repair of public buildings.

The **Governor's Residence Fund (0366)** was established to receipt cash from the sale of the old governor's mansion and construct a new mansion.

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State of Idaho
Combining Balance Sheet - Capital Projects Funds
June 30, 1993

	Public Buildings	Capital Improvements	Permanent Building	Governor's Residence	Total June 30, 1993
Assets:					
Cash	\$2,404	\$1,278,064	\$31,216,800	\$1,149,232	\$33,646,500
Accounts Receivable			81,771		81,771
Due from Other Funds			3,703,381		3,703,381
Total Assets	\$2,404	\$1,278,064	\$35,001,952	\$1,149,232	\$37,431,652
Fund Balances:					
Reserved for Encumbrances			\$13,294		\$13,294
Unreserved	\$2,404	\$1,278,064	34,988,658	\$1,149,232	37,418,358
Total Fund Balances	\$2,404	\$1,278,064	\$35,001,952	\$1,149,232	\$37,431,652

State of Idaho
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Capital Projects Funds
For the Fiscal Year Ended June 30, 1993

	Public Building	Capital Improvements	Permanent Building	Governor's Residence	Total June 30, 1993
Revenues:					
Taxes			\$13,466,183		\$13,466,183
Interest and Other Investment Income		\$154,353	1,107,151	\$27,010	1,288,514
Miscellaneous			12,016,122	10,413	12,026,535
Total Revenues		154,353	26,589,456	37,423	26,781,232
Expenditures:					
Capital Outlay	\$158,396	6,447,549	49,138,493	93	55,744,531
Total Expenditures	158,396	6,447,549	49,138,493	93	55,744,531
Excess Revenues Over (Under) Expenditures	(158,396)	(6,293,196)	(22,549,037)	37,330	(28,963,299)
Other Financing Sources (Uses):					
Operating Transfers In		135,207	19,992,405		20,127,612
Operating Transfers Out	(17,903)	(135,207)	(13,466,183)		(13,619,293)
Total Other Financing Sources (Uses)	(17,903)		6,526,222		6,508,319
Excess Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(176,299)	(6,293,196)	(16,022,815)	37,330	(22,454,980)
Fund Balances, Beginning of Year	178,703	7,571,260	51,024,767	1,111,902	59,886,632
Fund Balances, End of Year	\$2,404	\$1,278,064	\$35,001,952	\$1,149,232	\$37,431,652

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STATE OF IDAHO ENTERPRISE FUNDS

Enterprise Funds account for business-like State activities that provide goods and/or services to the public. These funds are financed primarily through user charges. The State's enterprise funds are described below:

The ***Seminars and Publications Fund (0401)*** accounts for the fees collected for the purpose of providing State seminars, marketing projects, test and information packets.

The ***Laboratory Services Fund (0402)*** accounts for the testing performed by the agricultural laboratory services.

The ***Rehabilitation Services Fund (0408)*** accounts for the rehabilitation services purchased by the public and private industry.

The ***Public Recreation Fund (0410)*** accounts for the income generated from granting of concession and lease space rental fees in the various State parks and recreation areas.

The ***Liquor Control Fund (0418)*** accounts for the operation of State liquor stores and warehouses, administrative costs and distribution of net proceeds.

The ***Lottery Fund (0419)*** accounts for the lottery ticket revenues, administrative and operating expenses of the Lottery Commission, and the distribution of revenues to Public Schools and the Permanent Building Fund.

The ***Correctional Industries Betterment Fund (0421)*** provides employment for prisoners of the Idaho State Prison. Correctional Industries manufactures and sells such items as license plates, furniture, highway signs, and printing services. Funding comes from charges for these products and services.

The ***Correctional Industries Farm Fund (0422)*** accounts for the revenues and expenses associated with employing inmates in agricultural and other work activities.

The ***Worker's Compensation Fund (0424)*** accounts for premiums received for providing medical, time-loss, and disability benefit payments to qualifying individuals sustaining work related injuries.

The ***Land and Building Rentals Fund (0425)*** accounts for the water system installed at Pilgrim Cove by the Department of Lands and for the renting of recreational vehicle spaces at Lakeview Village.

State of Idaho
Combining Balance Sheet - Enterprise Funds
June 30, 1993

	Seminars and Publications	Laboratory Services	Rehabilitation Services	Public Recreation	Liquor Control
Assets:					
Cash	\$84,965	\$45,889	\$42,576	\$341,735	\$5,542,154
Investments					
Accounts Receivable					
Due from Other Funds	5				
Notes Receivables					
Fixed Assets				70,722	434,583
Other Assets					
Total Assets	\$84,970	\$45,889	\$42,576	\$412,457	\$5,976,737
Liabilities and Fund Equity:					
Liabilities:					
Due to Other Funds				\$2,223	
Other Liabilities	\$4			1,689	
Contract Payable					
Total Liabilities	4			3,912	
Fund Equity:					
Retained Earnings	84,966	\$45,889	\$42,576	408,545	5,976,737
Total Fund Equity	84,966	45,889	42,576	408,545	5,976,737
Total Liabilities and Fund Equity	\$84,970	\$45,889	\$42,576	\$412,457	\$5,976,737

Lottery	Correctional Industries Betterment	Correctional Industries Farm	Worker's Compensation	Land and Building Rentals	Total June 30, 1993
\$13,160,738	\$745,672	\$163,363	\$263,341	\$24,764	\$20,415,197
	496,094		205,158,372		205,654,466
4,230,889			3,302,228	219	7,533,336
	236,414	47,945	93,191		377,555
			5,244,384		5,244,384
3,389,422	200,720	27,293	6,996,128		11,118,868
21,566,590			1,506,889		23,073,479
\$42,347,639	\$1,678,900	\$238,601	\$222,564,533	\$24,983	\$273,417,285
					\$2,223
\$25,564,501			\$11,054		25,577,248
427,089					427,089
25,991,590			11,054		26,006,560
16,356,049	\$1,678,900	\$238,601	222,553,479	\$24,983	247,410,725
16,356,049	1,678,900	238,601	222,553,479	24,983	247,410,725
\$42,347,639	\$1,678,900	\$238,601	\$222,564,533	\$24,983	\$273,417,285

State of Idaho
Combining Statement of Revenues, Expenses and
Changes in Retained Earnings - Enterprise Funds
For the Fiscal Year Ended June 30, 1993

	Seminars and Publications	Laboratory Services	Rehabilitation Services	Public Recreation
Operating Revenues:				
Licenses, Permits and Fees	\$27,928		\$42,690	\$746,618
Sale of Services, Goods and Property	436,664	\$50,000		172,406
Grants and Contributions				7,000
Interest and Other Investment Income				144,457
Miscellaneous	11,215			5,414
Total Revenues	475,807	50,000	42,690	1,075,895
Operating Expenses:				
Personnel Costs			29,530	435,148
Services	319,925			135,114
Travel	22,675			5,673
Supplies	33,828	4,111		211,437
Insurance, Utilities and Rent	31,769			143,804
Miscellaneous	63,532			3,094
Awards, Contributions and Claims				
Payments as Agent				
Total Expenses	471,729	4,111	29,530	934,270
Net Income before Operating Transfers	4,078	45,889	13,160	141,625
Operating Transfers In				
Operating Transfers Out				
Net Income	4,078	45,889	13,160	141,625
Retained Earnings, Beginning of Year	80,888		29,416	266,920
Retained Earnings, End of Year	\$84,966	\$45,889	\$42,576	\$408,545

Liquor Control	Lottery	Correctional Industries Betterment	Correctional Industries Farm	Worker's Compensation	Land and Building Rentals	Total June 30, 1993
\$1,371					\$5,430	\$824,037
51,034,659	\$56,801,905	\$4,917,000	\$1,032,417	\$114,674,351		229,119,402
						7,000
196,488		32,532	15,536	15,629,826	219	16,019,058
317,682	349,650	8,031	4,357	40,958	174	737,481
51,550,200	57,151,555	4,957,563	1,052,310	130,345,135	5,823	246,706,978
3,512,814	1,555,597	1,167,162	189,880	5,035,533		11,925,664
1,845,402	203,106	293,225	42,426	3,994,429	3,026	6,836,653
29,561		19,245	339	257,688		335,181
29,099,284	414,678	2,248,376	542,026	169,769	109	32,723,618
1,512,451	861,096	162,138	85,299	1,784,501	186	4,581,244
178,712	4,136,116	289,519	28,275	2,249,551		6,948,799
	37,473,947			48,295,005		85,768,952
4,507,833		2,643				4,510,477
40,686,057	44,644,540	4,182,308	888,245	61,786,476	3,321	153,630,588
10,864,142	12,507,015	775,255	164,065	68,558,659	2,502	93,076,390
150,006		4,017	15,000			169,023
(8,440,006)	(12,000,000)	(4,017)				(20,444,023)
2,574,142	507,015	775,255	179,065	68,558,659	2,502	72,801,390
3,402,595	15,849,034	903,645	59,536	153,994,820	22,481	174,609,335
\$5,976,737	\$16,356,049	\$1,678,900	\$238,601	\$222,553,479	\$24,983	\$247,410,725

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STATE OF IDAHO

INTERNAL SERVICE FUNDS

Internal Service Funds account for the operations of State agencies that provide goods and/or services to other State agencies and other governmental units on a cost reimbursement basis. The State's internal service funds are described below:

The **Administrative and Accounting Services Fund (0450)** accounts for the various types of fees collected for administrative and accounting services provided to other State Agencies.

The **Federal Surplus Property Fund (0456)** accounts for the purchase and sale of surplus property of the Federal Government.

The **Group Insurance Fund (0461)** administers several health insurance programs, including medical, dental and life insurance. Coverage is provided through private insurance carriers.

The **Risk Management Fund (0462)** accounts for insurance coverage and loss prevention to all State agencies. Coverage is provided using a combination of self-insurance and private insurance carriers.

The **Professional Services Fund (0475)** accounts for the fees collected for various services provided to State agencies.

The **Data Processing Services Fund (0480)** accounts for the fees collected for data processing services provided to State agencies.

State of Idaho
Combining Balance Sheet - Internal Service Funds
June 30, 1993

	Administrative and Accounting Services	Federal Surplus Property	Group Insurance
Assets:			
Cash	\$4,003,105	\$67,782	\$35,841,914
Accounts Receivable	6,696	13,233	
Due from Other Funds	282,632	1,520	11,631
Fixed Assets	4,167,750	19,777	17,015
Other Assets	272,729		
Total Assets	\$8,732,912	\$102,312	\$35,870,560
Liabilities and Fund Equity			
Liabilities:			
Due to Other Funds			
Other Liabilities	\$128,425		
Contracts Payable	250,000		
Total Liabilities	378,425		
Fund Equity:			
Retained Earnings	8,354,487	\$102,312	\$35,870,560
Total Fund Equity	8,354,487	102,312	35,870,560
Total Liabilities and Fund Equity	\$8,732,912	\$102,312	\$35,870,560

Risk Management	Professional Services	Data Processing Services	Total June 30, 1993
\$13,164,051	\$1,915,747	\$1,903,567	\$56,896,166
	390		20,319
111,250	770,266	415,698	1,592,997
9,917	481,832	11,497,734	16,194,025
			272,729
\$13,285,218	\$3,168,235	\$13,816,999	\$74,976,236
	\$150,000		\$150,000
	14,974	\$1,021	144,420
			250,000
	164,974	1,021	544,420
\$13,285,218	3,003,261	13,815,978	74,431,816
13,285,218	3,003,261	13,815,978	74,431,816
\$13,285,218	\$3,168,235	\$13,816,999	\$74,976,236

State of Idaho
Combining Revenues, Expenses, and
Changes in Retained Earnings - Internal Service Funds
For the Fiscal Year Ended June 30, 1993

	Administration and Accounting Services	Federal Surplus Property	Group Insurance
Operating Revenues			
Licenses, Permits and Fees	\$3,820		
Sale of Services, Goods and Property	15,400,040	\$306,890	\$61,458,560
Grants and Contributions	16,942		
Interest and Other Investment Income	4,166,090	1,420	1,803,491
Miscellaneous	255,945	236	143
Total Operating Revenues	19,842,837	308,546	63,262,194
Operating Expenses			
Personnel Costs	4,977,292	147,206	177,361
Awards			54,742,640
Services	9,092,771	48,076	12,076,572
Travel	85,757	13,558	3,277
Supplies	2,271,035	49,941	2,412
Insurance, Utilities and Rent	1,722,790	45,040	7,508
Miscellaneous	45,164	686	493
Payments as Agent	587,978		
Total Operating Expenses	18,782,787	304,507	67,010,263
Net Income (Loss) before Operating Transfers	1,060,050	4,039	(3,748,069)
Operating Transfers In			7,515,403
Operating Transfers Out	(499,866)		(7,515,403)
Net Income (Loss)	560,184	4,039	(3,748,069)
Retained Earnings, Beginning of Year	7,794,303	98,273	39,618,629
Retained Earnings, End of Year	\$8,354,487	\$102,312	\$35,870,560

Risk Management	Professional Services	Data Processing Services	Total June 30, 1993
	\$195,634		\$199,454
\$4,213,876	7,723,032	\$4,934,049	94,036,447
	35,690		52,632
793,355	11		6,764,367
327,773	2,421,816		3,005,913
5,335,004	10,376,183	4,934,049	104,058,813
233,544	6,632,804	1,867,980	14,036,187
2,269,128			57,011,768
87,496	2,321,456	1,136,782	24,763,153
8,616	99,804	15,568	226,580
2,513	346,132	318,103	2,990,136
1,126,865	113,647	8,423	3,024,273
500	165,757	10,629	223,229
	1,985		589,963
3,728,662	9,681,585	3,357,485	102,865,289
1,606,342	694,598	1,576,564	1,193,524
2,023,922	16,034		9,555,359
(2,023,922)			(10,039,191)
1,606,342	710,632	1,576,564	709,692
11,678,876	2,292,629	12,239,414	73,722,124
\$13,285,218	\$3,003,261	\$13,815,978	\$74,431,816

State of Idaho
Combining Balance Sheet
Trust and Agency Funds
June 30, 1993

	Expendable Trust Funds	Nonexpendable Trust Funds	Pension Trust Funds	Agency Funds	Total June 30, 1993
Assets:					
Cash	\$234,227,741	\$1,677,430	\$2,851,523	\$40,890,014	\$279,646,708
Investments	12,967,884	444,648,535	2,202,036,976	297,294,197	2,956,947,592
Accounts Receivable	539,796		13,403,973		13,943,769
Notes Receivables	4,827,129				4,827,129
Other Assets		2,146,389	9,554,363		11,700,752
Fixed Assets		5,670			5,670
Total Assets	\$252,562,550	\$448,478,024	\$2,227,846,835	\$338,184,211	\$3,267,071,620
Liabilities and Fund Balances					
Liabilities:					
Due to Other Funds	\$12,597,653			\$298,644,185	\$311,241,838
Other Liabilities	3,071,328	\$13,461,331	\$3,615,830	39,540,026	59,688,515
Total Liabilities	15,668,981	13,461,331	3,615,830	338,184,211	370,930,353
Fund Balances:					
Reserved for:					
Encumbrances	26,141,874				26,141,874
Specific Purposes	3,923,512		2,224,231,005		2,228,154,517
Unreserved	206,828,183	435,016,693			641,844,876
Total Fund Balances	236,893,569	435,016,693	2,224,231,005		2,896,141,267
Total Liabilities and Fund Balances	\$252,562,550	\$448,478,024	\$2,227,846,835	\$338,184,211	\$3,267,071,620

STATE OF IDAHO
EXPENDABLE TRUST FUNDS

Expendable Trust Funds 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. The State's expendable trust funds are described below:

The **Endowment Earnings Fund (0481)** accounts for the earnings collected by the Department of Lands for recreational, timber and grazing leases on endowment lands used to fund the state's public schools.

The **Land Improvements Fund (0482)** accounts for the revenue collected by the Department of Lands for recreational and timber leases and disbursed to improve grazing, recreational and timbered land.

The **Children's Trust Fund (0483)** accounts for, contributions made by taxpayers on their state income tax return, donations, gifts and grants to the children's trust fund. Moneys are disbursed upon authorization of the children's trust account board.

The **Waste Tire Fund (0484)** accounts for fees collected from businesses as an incentive to recap, recycle and reuse worn out tires.

The **Health and Welfare Fund (0489)** accounts for the patient trust accounts, individual or corporation donations for specific services.

The **Development Loans Fund (0490)** accounts for the grants and loans for Water Board approved projects.

The **Commodity Indemnity Fund (0491)** accounts for assessments on the first sale of a commodity sold to warehouses. Proceeds are used for paying administrative expenses and claims to producers when warehouse licensee cannot pay for commodities purchased.

The ***Petroleum Price Violation Fund (0494)*** accounts for petroleum violation payments received from the US Department of Energy. Proceeds are used for energy projects proposed and approved by the US Department of Energy.

The ***Community Forestry Fund (0495)*** accounts for contributions made by taxpayers on their state income tax return and administered by the Department of Lands to promote community forest management on public and private lands.

The ***Parks and Recreation Fund (0496)*** accounts for the gifts and contributions to the Department of Parks and Recreation.

The ***Social Security Fund (0501)*** accounts for the employee and employer contributions to social security and consists of moneys collected from payroll deductions to be passed on to the federal government.

The ***Sales Tax Fund (0502)*** accounts for the sales tax collections which are distributed to the State general fund and other State agencies, as well as cities and counties, based on a formula prescribed by Idaho code.

The ***Savings Bond Fund (0503)*** accounts for State employee payroll deductions for the purchase of savings bonds.

The ***Garnishment Fund (0504)*** accounts for the monies withheld from state employee payroll to be paid out to the garnishor(s).

The ***County Inheritance Fund (0507)*** accounts for distribution of inheritance taxes to county of probate venue and various state funds.

The ***Silver Valley Natural Resource Fund (0510)*** accounts for the monies the State received in the Bunker Hill mining operation settlement, the interest is used to fund the administration costs and any projects approved by the board of trustees.

The ***Local Highway Fund (0513)*** accounts for the monies collected by the State Tax Commission and transferred to the Department of Transportation for highway projects.

The ***Unemployment Compensation Fund (0514)*** accounts for the transfers of unemployment insurance tax contributions to the Unemployment Insurance Trust Fund and makes refunds for overpayment of unemployment insurance contributions.

The ***Insurance Refund Fund (0515)*** accounts for a percentage of each premium paid to be held for insurance refunds.

The ***Tax Commission Refund Fund (0516)*** receipts twenty percent of individual and corporate income taxes to be used to pay income tax refunds to taxpayers.

The ***Real Estate Recovery Fund (0517)*** accounts for claims made against licensed real estate persons.

The ***Abandoned Property Fund (0518)*** accounts for intestate estate properties which are held by the State Tax Commission for 1827 days from the date of receipt, then, transferred to the public school fund.

The ***Special Indemnity Fund (0519)*** accounts for the claims, legal fees, administrative costs to investigate persons who are hurt on the job.

The ***Department of Insurance Liquidation Fund (0520)*** accounts for the assets of insolvent insurance companies during liquidation, after which the assets are distributed based on a court order.

The ***Planning and Development Fund (0521)*** accounts for the financing of the planning and development of sewage systems on State lands.

The ***Resource Conservation Fund (0522)*** consists of inheritance taxes, investment interest and loan interest and is used to provide loans for conservation improvements.

The ***Insurance Insolvency Fund (0523)*** accounts for a portion of the premium tax to cover administrative costs incurred in placing insurance companies into receivership or under administrative supervision.

The ***Fish and Game Fund (0524)*** accounts for any money, real or personal property donated, bequeathed, devised or conditionally granted to Fish and Game. Is expended in a manner to carry out the conditions of the donation. If there are no conditions, monies will be expended in the public interest as determined by the Fish and Game Commission

State of Idaho
Combining Balance Sheet
Expendable Trust Funds
June 30, 1993

	Endowment Earnings	Land Improvements	Children's	Waste Tire	Health and Welfare	Development Loans
Assets:						
Cash	\$21,862,828	\$8,034,349	\$276,346	\$1,491,177	\$1,867,540	\$778,389
Investments	4,714,557					
Accounts Receivable		539,796				
Notes Receivables						2,034,352
Total Assets	\$26,577,385	\$8,574,145	\$276,346	\$1,491,177	\$1,867,540	\$2,812,741
Liabilities and Fund Balances						
Liabilities:						
Due to Other Funds	\$9,589,352					
Other Liabilities	249,372	\$2,020,881				
Total Liabilities	9,838,724	2,020,881				
Fund Balances:						
Reserved for:						
Encumbrances	22,283,013	250,678				\$1,258,488
Specific Purposes						1,554,253
Unreserved	(5,544,352)	6,302,586	\$276,346	\$1,491,177	\$1,867,540	
Total Fund Balances	16,738,661	6,553,264	276,346	1,491,177	1,867,540	2,812,741
Total Liabilities and Fund Balances	\$26,577,385	\$8,574,145	\$276,346	\$1,491,177	\$1,867,540	\$2,812,741

Commodity Indemnity	Petroleum Price Violation	Community Forestry	Parks and Recreation	Social Security	Sales Tax	Savings Bond	Garnishment
\$3,259,521	\$9,297,076	\$3,655	\$1,243,798		\$16,783,961	(\$14,973)	\$194
	1,529,353						
\$3,259,521	\$10,826,429	\$3,655	\$1,243,798		\$16,783,961	(\$14,973)	\$194
			\$100,000 (2,479)	\$50,000		(\$14,973)	\$194
			97,521	50,000		(14,973)	194
\$3,259,521	\$1,670 2,665,023 8,159,736	\$3,655	69,901 1,076,376	(50,000)	\$16,783,961		
3,259,521	10,826,429	3,655	1,146,277	(\$50,000)	16,783,961		
\$3,259,521	\$10,826,429	\$3,655	\$1,243,798		\$16,783,961	(\$14,973)	\$194

**State of Idaho
Combining Balance Sheet
Expendable Trust Funds
June 30, 1993**

	County Inheritance	Silver Valley Natural Resource	Local Highway	Unemployment Compensation	Insurance Refund	Tax Commission Refunds
Assets:						
Cash	\$93,121	\$5,363,946	\$1,284,346	\$152,917,577	\$1,073,411	\$2,800,000
Investments			2,819,128			
Accounts Receivable						
Notes Receivables						
Total Assets	\$93,121	\$5,363,946	\$4,103,474	\$152,917,577	\$1,073,411	\$2,800,000
Liabilities and Fund Balances						
Liabilities:						
Due to Other Funds			\$2,858,301			
Other Liabilities			818,332			
Total Liabilities			3,676,633			
Fund Balances:						
Reserved for:						
Encumbrances					\$1,033,411	\$2,400,000
Specific Purposes						
Unreserved	\$93,121	\$5,363,946	426,841	\$152,917,577	40,000	400,000
Total Fund Balances	93,121	5,363,946	426,841	152,917,577	1,073,411	2,800,000
Total Liabilities and Fund Balances	\$93,121	\$5,363,946	\$4,103,474	\$152,917,577	\$1,073,411	\$2,800,000

Real Estate Recovery	Abandoned Property	Special Indemnity	Department of Insurance Liquidation	Planning and Development	Resource Conservation	Insurance Insolvency	Fish and Game	Total June 30, 1993
\$20,000	\$576,850	\$1,263,817 1,195,709	\$1,131,552 2,500,300	\$33,797	\$2,134,115	\$100,000	\$551,347 1,738,190	\$234,227,741 12,967,884 539,796 4,827,129
					1,263,424			
\$20,000	\$576,850	\$2,459,526	\$3,631,852	\$33,797	\$3,397,539	\$100,000	\$2,289,537	\$252,562,550
								\$12,597,653 3,071,328
								15,668,981
	\$23,085						\$80,116	26,141,874 3,923,512 206,828,183
\$20,000	553,765	\$2,459,526	\$3,631,852	\$33,797	\$3,397,539	\$100,000	2,209,421	
20,000	576,850	2,459,526	3,631,852	33,797	3,397,539	100,000	2,289,537	236,893,569
\$20,000	\$576,850	\$2,459,526	\$3,631,852	\$33,797	\$3,397,539	\$100,000	\$2,289,537	\$252,562,550

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Expendable Trust Funds
For the Fiscal Year Ended June 30, 1993

	Endowment Earnings	Land Improvements	Children's	Waste Tire
Revenues:				
Taxes	\$109,277			
Licenses, Permits and Fees	1,036,785	\$2,343		
Sale of Services, Goods and Property	504,733	3,902,120		
Grants and Contributions	24,128	362		
Interest and Other Investment Income	37,684,640	945,184		
Miscellaneous	919,425	(501)	\$60,083	\$1,035,179
Total Revenues	40,278,988	4,849,508	60,083	1,035,179
Expenditures:				
General Government				
Human Services	85,000		27,660	190,503
Corrections	720,931			
Higher Education	1,559,036			
Natural Resources		2,555,759		
Regulatory				
Agriculture and Economic Development				
Employment				
Public Education	561,528,720			
Total Expenditures	563,893,687	2,555,759	27,660	190,503
Revenues Over (Under) Expenditures	(523,614,699)	2,293,749	32,423	844,676
Other Financing Sources (Uses):				
Operating Transfers In	528,063,567		7,842	
Operating Transfers Out	(16,603,210)		(7,842)	
Total Other Financing Sources (Uses)	511,460,357			
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	(12,154,342)	2,293,749	32,423	844,676
Fund Balance, Beginning of Year	28,893,003	4,259,514	243,923	646,501
Fund Balance, End of Year	\$16,738,661	\$6,553,263	\$276,346	\$1,491,177

Health and Welfare	Development Loans	Commodity Indemnity	Petroleum Price Violations	Community Forestry	Parks and Recreation	Social Security
\$4		\$1,027,167				
587	\$128,036		\$2,039		\$6,430	
82					25,860	
			598,325		33,357	
165,070	109,412	86,769	408,285	\$16	90,056	
986,929		64,184		3,639	6,736	\$169,141
1,152,672	237,448	1,178,120	1,008,649	3,655	162,439	169,141
						311,423
769,303						
	149,470		674,699		207,740	
	21,947	105,008				
769,303	171,417	105,008	674,699		207,740	311,423
383,369	66,031	1,073,112	333,950	3,655	(45,301)	(142,282)
54,292				3,639	4,049	
(54,292)				(3,639)		
					4,049	
383,369	66,031	1,073,112	333,950	3,655	(41,252)	(142,282)
1,484,171	2,746,710	2,186,409	10,492,479		1,187,529	92,282
\$1,867,540	\$2,812,741	\$3,259,521	\$10,826,429	\$3,655	\$1,146,277	(\$50,000)

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Expendable Trust Funds
For the Fiscal Year Ended June 30, 1993

	Sales Tax	Scholarship	Community College	County Inheritance
Revenues:				
Taxes	\$72,023,729			\$532,047
Licenses, Permits and Fees				
Sale of Services, Goods and Property				
Grants and Contributions				
Interest and Other Investment Income		\$56		
Miscellaneous		6,669		
Total Revenues	72,023,729	6,725		532,047
Expenditures:				
General Government	70,511,811			485,085
Human Services				
Corrections		7,460	\$300,000	
Higher Education				
Natural Resources				
Regulatory				
Agriculture and Economic Development				
Employment				
Public Education				
Total Expenditures	70,511,811	7,460	300,000	485,085
Revenues Over (Under) Expenditures	1,511,918	(735)	(300,000)	46,962
Other Financing Sources (Uses):				
Operating Transfers In			300,000	
Operating Transfers Out				
Total Other Financing Sources (Uses)			300,000	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,511,918	(735)		46,962
Fund Balance, Beginning of Year	15,272,043	\$735		46,159
Fund Balance, End of Year	\$16,783,961			\$93,121

Silver Valley Natural Resource	Local Highway	Unemployment Compensation	Insurance Refund	Tax Commission Refunds	Real Estate Recovery	Abandoned Property
		\$80,806,927	\$3,491,396 1,108	\$142,290,101 811,234		\$243,360 98
\$177,798	\$200,176	237,557				111,744
177,798	200,176	81,044,484	3,492,504	143,101,335		355,202
				112,627,839		236,390
			2,759,093			
		127,676,911				
		127,676,911	2,759,093	112,627,839		236,390
177,798	200,176	(46,632,427)	733,411	30,473,496		118,812
		15,380,148				4,643
(260,000)		(15,803,650)		(28,073,496)		(5,282)
(260,000)		(423,502)		(28,073,496)		(639)
(82,202)	200,176	(47,055,929)	733,411	2,400,000		118,173
5,446,148	226,665	199,973,506	340,000	400,000	\$20,000	458,677
\$5,363,946	\$426,841	\$152,917,577	\$1,073,411	\$2,800,000	\$20,000	\$576,850

State of Idaho
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances -
Expendable Trust Funds
For the Fiscal Year Ended June 30, 1993

	Special Indemnity	Department of Insurance Liquidation	Planning and Development	Resource Conservation
Revenues:				
Taxes	\$1,680,545			\$428,040
Licenses, Permits and Fees				250
Sale of Services, Goods and Property		\$160,089		
Grants and Contributions				
Interest and Other Investment Income	97,125	164,711	\$4,457	99,440
Miscellaneous	227	817,339	10,809	39,374
Total Revenues	1,777,897	1,142,139	15,266	567,104
Expenditures:				
General Government	1,617,859			
Human Services				
Corrections				
Higher Education				
Natural Resources			7,590	39,677
Regulatory		659,637		
Agriculture and Economic Development				
Employment				
Public Education				
Total Expenditures	1,617,859	659,637	7,590	39,677
Revenues Over (Under) Expenditures	160,038	482,502	7,676	527,427
Other Financing Sources (Uses):				
Operating Transfers In	1,680,574			930,497
Operating Transfers Out	(1,680,574)	(73,644)		(928,040)
Total Other Financing Sources (Uses)		(73,644)		2,457
Excess Revenues and Other Sources Over (Under) Expenditures and Other Uses	160,038	408,858	7,676	529,884
Fund Balance, Beginning of Year	2,299,488	3,222,994	26,121	2,867,655
Fund Balance, End of Year	\$2,459,526	\$3,631,852	\$33,797	\$3,397,539

Insurance Insolvency	Fish and Game	Total June 30, 1993
\$215,011	\$87,619	\$302,691,863
		2,232,172
		4,592,982
		893,729
	55,708	40,288,903
	29,551	4,260,528
215,011	172,878	354,960,177
		185,790,407
		1,072,466
		720,931
		1,866,496
	149,039	3,783,974
115,011		3,533,741
		126,955
		127,676,911
		561,528,720
115,011	149,039	886,100,601
100,000	23,839	(531,140,424)
	3,915	546,433,166
	(68,230)	(63,561,899)
	(64,315)	482,871,267
100,000	(40,476)	(48,269,157)
	2,330,013	285,162,726
\$100,000	\$2,289,537	\$236,893,569

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STATE OF IDAHO

NONEXPENDABLE TRUST FUNDS

Nonexpendable Trust Funds account for assets held by the State in a trustee capacity where only income derived from the trust principal may be expended for designated operations. The principal must be reserved intact. The State's nonexpendable trust funds are described below:

The **Endowment Funds (0526)** account for the funds generated from the sale of timber and minerals and receipts from land leases.

The **Wastewater Facility Loan Fund (0529)** accounts for the financial assistance to municipalities for construction of wastewater treatment facilities.

The **Fish and Game Fund (0530)** accounts for property donated, bequeathed, devised or conditionally granted to the Department of Fish and Game.

The **Depredation - Secondary Fund (0531)** accounts for the claims made by individuals to the Department of Fish and Game for damage caused by big game to farm and crops.

State of Idaho
Combining Balance Sheet - Nonexpendable Trust Funds
June 30, 1993

	Endowment	Wastewater Facility Loan	Fish and Game	Depredation Secondary	Total June 30, 1993
Assets:					
Cash		\$1,185,594	\$457,633	\$34,203	\$1,677,430
Investments	\$443,469,762			1,178,773	444,648,535
Other Assets	2,146,389				2,146,389
Fixed Assets			5,670		5,670
Total Assets	\$445,616,151	\$1,185,594	\$463,303	\$1,212,976	\$448,478,024
Liabilities and Fund Balances					
Liabilities:					
Other Liabilities	\$13,461,331				\$13,461,331
Total Liabilities	\$13,461,331				13,461,331
Fund Balances:					
Unreserved	432,154,820	\$1,185,594	\$463,303	\$1,212,976	435,016,693
Total Fund Balances	432,154,820	1,185,594	463,303	1,212,976	435,016,693
Total Liabilities and Fund Balances	\$445,616,151	\$1,185,594	\$463,303	\$1,212,976	\$448,478,024

State of Idaho
Combining Statement of Revenues, Expenses and
Changes in Fund Balances - Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1993

	Endowment	Wastewater Facility Loan	Fish and Game	Depredation Secondary	Total June 30, 1993
Revenues:					
Grants and Contributions		\$2,622,993			\$2,622,993
Interest and Other Investment Income	\$15,719,904	229,243	\$20,005		15,969,152
Miscellaneous	59,038		50		59,088
Total Revenues	15,778,942	2,852,236	20,055		18,651,233
Expenses:					
Personnel Costs			1,059		1,059
Services			239		239
Travel			20		20
Supplies			29,477		29,477
Insurance, Utilities and Rent			40		40
Miscellaneous			157		157
Payments as Agent		3,131,118			3,131,118
Total Expenses		3,131,118	30,992		3,162,110
Net Income (Loss) before Other Financing Sources (Uses)	15,778,942	(278,882)	(10,937)		15,489,123
Other Financing Sources (Uses):					
Loan Repayments		232,987			232,987
Operating Transfers In	50,979,673	42,308		\$58,645	51,080,626
Operating Transfers Out		(42,308)			(42,308)
Total Other Financing Sources (Uses)	50,979,673	232,987		58,645	51,271,305
Net Income (Loss)	66,758,615	(45,895)	(10,937)	58,645	66,760,428
Fund Balances, Beginning of Year	365,396,205	1,231,489	474,240	1,154,331	368,256,265
Fund Balances, End of Year	\$432,154,820	\$1,185,594	\$463,303	\$1,212,976	\$435,016,693

STATE OF IDAHO

PENSION TRUST FUNDS

Pension Trust Funds account for transactions, assets, liabilities, and net assets available for plan benefits of the various state and public employee retirement systems. The State's pension trust funds are described below:

The **Public Employee Retirement System Fund (0550)** accounts for the retirement benefits of the participants in the Idaho retirement system.

The **Judges' Retirement Fund (0560)** accounts for the retirement benefits of justices and judges or surviving spouses.

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State of Idaho
Combining Balance Sheet - Pension Trust Funds
June 30, 1993

	Public Employee Retirement System	Judges Retirement	Total June 30, 1993
Assets:			
Cash	\$2,695,173	\$156,350	\$2,851,523
Accounts Receivable	13,403,973		13,403,973
Prepaid Expenses	9,554,363		9,554,363
Investments	2,190,658,201	11,378,775	2,202,036,976
Total Assets	\$2,216,311,710	\$11,535,125	\$2,227,846,835
Liabilities and Fund Balances			
Liabilities:			
Accrued Expenses	\$2,137,290		\$2,137,290
Advanced Contributions	772,447		772,447
Other Liabilities	706,093		706,093
Total Liabilities	3,615,830		3,615,830
Fund Balances:			
Reserved for Retirement Plan Contributions	2,212,695,880	\$11,535,125	2,224,231,005
Total Fund Balances	2,212,695,880	11,535,125	2,224,231,005
Total Liabilities and Fund Balances	\$2,216,311,710	\$11,535,125	\$2,227,846,835

State of Idaho
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Pension Trust Funds
For the Fiscal Year Ended June 30, 1993

	Public Employee Retirement System	Judges Retirement	Total June 30, 1993
Operating Revenues:			
Contributions	\$198,558,429	\$1,216,480	\$199,774,909
Interest and Other Investment Income	203,104,805	1,285,408	204,390,213
Miscellaneous	85,827	368,595	454,422
Total Revenues	401,749,061	2,870,483	404,619,544
Operating Expenses:			
Personnel Costs	1,512,904		1,512,904
Operating Expenses	892,362	99,487	991,849
Capital Outlay	79,690		79,690
Benefits Paid	126,392,095	1,249,756	127,641,851
Total Expenses	128,877,051	1,349,243	130,226,294
Net Income	272,872,010	1,521,240	274,393,250
Fund Balances, Beginning of Year	1,939,823,870	10,013,885	1,949,837,755
Fund Balances, End of Year	\$2,212,695,880	\$11,535,125	\$2,224,231,005

STATE OF IDAHO
AGENCY FUNDS

Agency Funds account for the receipt and disbursement of various taxes, deposits, deductions, and property collected by the State, acting in the capacity of an agent, for distribution to other governmental units or other organizations. The State's agency funds are described below:

Labor, Wage and Hour Claims Fund (0575) accounts for money collected from employers on behalf of employees who have filed a wage claim with the Department of Labor and Industrial Services.

The **Motor Vehicle Fund (0576)** accounts for registration and other motor vehicle fees, recorded as deposits, by the Department of Transportation. The deposits are recorded as revenue and disbursed by various agencies and funds.

The **Election Campaign Fund (0600)** accounts for political party contributions made by taxpayers on their state income tax return.

The **Idle Funds (0624)** account for pooled cash from various funds in the State Treasury that do not retain their own interest. Interest earned is credited to the general fund.

The **Joint Exercise of Powers Fund (0625)** accounts for the pooled cash from the counties and health district which is invested by the State Treasurer.

The **Custodial Fund (0630)** accounts for the receipts and disbursements of funds held in deposit.

The **Warrant Clearing Fund (0649)** accounts for outstanding warrants before they are redeemed.

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State of Idaho
Combining Balance Sheet - Agency Funds
June 30, 1993

	Labor, Wage and Hour Claims	Motor Vehicle	Election Campaign	Idle Funds
Assets:				
Cash	\$3,181	\$1,058,684	\$25,628	\$1,556,424
Investments				
Total Assets	\$3,181	\$1,058,684	\$25,628	\$1,556,424
Liabilities:				
Due to Other Funds				
Other Liabilities	\$3,181	\$1,058,684	\$25,628	\$1,556,424
Total Liabilities	\$3,181	\$1,058,684	\$25,628	\$1,556,424

Joint Exercise of Powers	Custodial	Warrant Clearing	Total June 30, 1993
	\$5,520,743	\$32,725,353	\$40,890,014
\$297,294,198			297,294,197
\$297,294,198	\$5,520,743	\$32,725,353	\$338,184,211
\$298,494,400	\$149,785		\$298,644,185
(1,200,201)	5,370,957	\$32,725,353	39,540,026
\$297,294,198	\$5,520,743	\$32,725,353	\$338,184,211

State of Idaho
Combining Balance Sheet
All College and University Funds
June 30, 1993

	Current Funds			
	Unrestricted	Auxiliary Enterprise	Restricted	Student Loan Funds
Assets:				
Cash and Cash Equivalents	\$16,243,512	\$6,181,078	(\$3,650,507)	\$1,382,481
Student Loans Receivable, net				16,737,096
Accounts Receivable, net	3,163,694	1,355,646	5,333,856	270,523
Unbilled Charges	118,206		7,155,794	
Due from Other Funds	10,192,538	374,240	1,821,387	83,499
Accrued Interest Receivable	48,362		1,314	31,000
Investments, at cost	13,359,318	1,408,287	420,833	587,875
Investments held in Trust, at market				
Inventories	800,925	3,107,482		
Assets held by Trustees				
Property, Plant and Equipment				
Other Assets	197,980			
Total Assets	\$44,124,535	\$12,426,733	\$11,082,677	\$19,092,474
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable and Accrued Liabilities	\$22,955,810	\$3,010,345	\$5,254,379	\$6,824
Due to Other Funds	306,794	86,159	2,119,364	45,508
Deposits and Reserves	19,360	573,307		5,871
Deferred Revenue	3,945,570	334,115		
Amounts held in Custody for Others				
Notes and Bonds Payable				
Obligations under Capital Leases				
Total Liabilities	27,227,534	4,003,926	7,373,743	58,203
Fund Balances:				
Investment in Fixed Assets				
Reserved			3,708,934	19,034,271
Unreserved	16,897,001	8,422,807		
Total Fund Balances	16,897,001	8,422,807	3,708,934	19,034,271
Total Liabilities and Fund Balances	\$44,124,535	\$12,426,733	\$11,082,677	\$19,092,474

Endowment and Similar Funds	Plant Funds	Agency Funds	Total June 30, 1993
\$4,315,386	\$5,245,891	\$4,005,416	\$33,723,257
			16,737,096
	26,423	30,799	10,180,941
			7,274,000
	1,684,905	2,199	14,158,768
185,335	552,037		818,048
1,058,605	24,710,057		41,544,975
37,749,647			37,749,647
			3,908,407
	16,115,500		16,115,500
	566,365,850		566,365,850
1,290,891	1,862,639		3,351,510
\$44,599,864	\$616,563,302	\$4,038,414	\$751,927,999
	\$2,004,479	\$96,422	\$33,328,259
\$1,768,522	380,481	367,542	5,074,370
104,441			702,979
			4,279,685
		3,574,450	3,574,450
	85,957,329		85,957,329
	4,824,476		4,824,476
1,872,963	93,166,765	4,038,414	137,741,548
	477,387,944		477,387,944
42,726,901	34,899,918		100,370,024
	11,108,675		36,428,483
42,726,901	523,396,537		614,186,451
\$44,599,864	\$616,563,302	\$4,038,414	\$751,927,999

State of Idaho
Combining Statement of Changes in Fund Balances -
All College and University Funds
For the Fiscal Year Ended June 30, 1993

	Current Funds		
	Unrestricted	Auxiliary Enterprise	Restricted
Revenues and Other Additions:			
Unrestricted Current Funds Revenues	\$234,167,314	\$58,363,163	
Student Fees			\$347,727
Private Gifts, Grants and Contracts			18,260,874
Government Grants and Contracts			61,120,050
Government Appropriations			24,981,427
Investment Income			
Interest and Loans Receivable			
Expended for Plant Facilities			
Retirement of Indebtedness			
Realized Gains On Investments			
Change in Marketable Securities			
Addition From Issuance of Bonds and Notes			
Additions From State Of Idaho			
Other Additions			4,307,735
Total Revenue and Other Additions	234,167,314	58,363,163	109,017,813
Expenditures and Other Deductions:			
Educational and General Expenditures	228,585,485		105,915,633
Auxiliary Enterprises Expenditures		55,410,488	
Indirect Costs Recovered			4,656,610
Loan Cancellations, Write-offs, Doubtful Accounts			
Expended for Plant Facilities			
Retirement of Indebtedness			
Interest on Indebtedness			
Disposal of Plant Facilities			
Additions to Indebtedness			
Other Deductions			30,894
Total Expenditures and Other Deductions	228,585,485	55,410,488	110,603,137
Transfers Among Funds - Additions (Deductions):			
Mandatory	(1,583,933)	(1,502,337)	898,218
Other	(2,488,645)	(712,549)	(173,454)
Total Transfers	(4,072,578)	(2,214,886)	724,764
Net Increase (Decrease) for the Year	1,509,251	737,789	(860,560)
Fund Balances, Beginning of Year	15,387,750	7,685,018	4,569,494
Fund Balances, End of Year	\$16,897,001	\$8,422,807	\$3,708,934

Student Loan Funds	Endowment and Similar Funds	Unexpended Plant	Renewal and Replacement	Retirement of Indebtedness	Net Investment In Plant	Total June 30, 1993
\$7,541		\$1,390,910		\$4,249,534		\$292,530,477
108,409	\$2,167,084	3,355,090			\$2,030,515	5,995,712
481,813				446,831	2,105,552	25,921,972
19,004	2,586,411	2,038,484	\$98,660	749,788		64,154,246
408,203						24,981,427
						5,492,347
						408,203
					43,537,293	43,537,293
	750,311				14,249,559	14,249,559
	1,516,097					750,311
		24,052,750		11,224,120		1,516,097
		34,100				35,276,870
257,926		37,684		59,387	463,785	497,885
					520,844	5,183,576
1,282,896	7,019,903	30,909,018	98,660	16,729,660	62,907,548	520,495,975
	33,118					334,534,236
102,948						55,410,488
438,330						4,759,558
		24,731,911				438,330
				14,441,112		24,731,911
				5,168,220		14,441,112
						5,168,220
					5,800,891	5,800,891
80,413	3,940,988	907,132	212	929,553	35,276,870	35,276,870
					191,639	6,080,831
621,691	3,974,106	25,639,043	212	20,538,885	41,269,400	486,642,447
53,535		(1,576,970)		3,711,487		
(415)	603,343	1,627,661	739,082	(572,038)	977,015	
53,120	603,343	50,691	739,082	3,139,449	977,015	
714,325	3,649,140	5,320,666	837,530	(669,776)	22,615,163	33,853,528
18,319,946	39,681,104	22,171,732	2,989,794	14,755,304	454,772,781	580,332,923
\$19,034,271	\$43,330,244	\$27,492,398	\$3,827,324	\$14,085,528	\$477,387,944	\$614,186,451

STATISTICAL SECTION

Total dollars generated in Idaho by farm gate receipts are close to \$3 billion. Agricultural products from Idaho include everything from cattle to fish; and potatoes to wine. Last year, Idaho ranked in the top ten states in production of potatoes, sugarbeets, barley, dry edible peas, lentils, hops, mint, onions, dry beans, sweet cherries, sweet corn for processing, American cheese, honey, and wool, and with 13.5 million acres ranked 24 in the number of acres in farms and ranches nationally.

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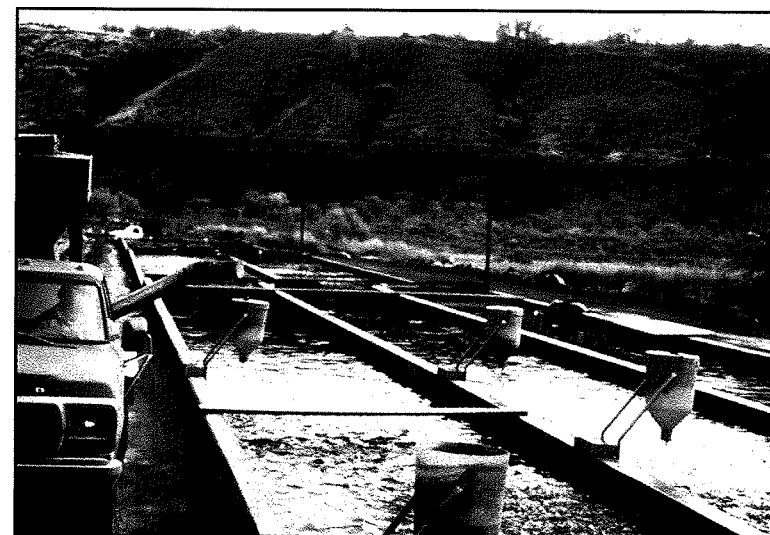


Photo courtesy University of Idaho Cooperative Extension System — Rangen, Inc., Buhl, Idaho

Agriculture Facts

With 41.5 million pounds (approximately 70 % of the U.S. production) of fish sold in 1992, Idaho is the #1 producer of commercial trout in the country. Idaho's aquaculture industry is valued at \$75 - 80 million, and provides employment for 1000 Idahoans. In addition to trout, Idaho produced approximately 600,000 pounds of catfish, and 1.5 million pounds of tilapia in 1992. It is one of Idaho's fastest growing enterprises.

In 1988 there were 22,500 farms in Idaho with a total of 13,700,000 acres. In 1992 there were 21,000 farms in Idaho with a total of 13,500,000 acres.

Nez Perce county has the most growing days with 205; Teton county has the least with 78.

In 1992 Benewah County had the most precipitation with 31.77 inches; Owyhee County had the least with 3.67 inches.

In 1992 14,900 acres of peppermint and 2,900 acres of spearmint were harvested, with a value of \$14,423,000 and \$4,395,000 respectively.

In 1992 Idaho produced the following percentage of listed crops:

- * 73.9 % of the wrinkled seed pea crop
- * 29.5 % of the U.S. potato crop
- * .6 % (1,200 tons)of the total U.S. cherry crop
- * .7 % (37,500 tons)of the total U.S. apple crop
- * 1.7 % (1,680,000 head) of the U.S. total of all cattle and calves
- * 3 % (2,527,000 lbs.) of the wool.

Idaho Demographics

Land Area (square miles)	82,751
Water Area (square miles)	823
Percentage of Land Federally Owned	63.7%
Percentage of Land State Owned	5.0%
Percentage of Land Privately Owned	31.1%
Percentage of Land City/County Owned	0.2%
Population	1,067,250
Median age of population	32.1

Business & Industry
Idaho Major Industries (millions \$)

Manufacturing(value added)	\$3,894.7
Agruculture (value)	2,686.0
Tourism/Travel (value)	1,700.0
Food & Kindred Products (value added)	1,048.0
Lumber Production (wholesale value)	572.6
Mining (value)	338.6

Major Idaho Companies

Advanced Input Devices*	Micron Technology, Inc.*
Albertsons*	Monsanto Chemical Co.
Amalgamated Sugar Co.	Morrison-Knudsen*
Argonne National Laboratory	Nonpareil*
Basic American Foods	Nu West
Blount, Inc.	Ore-Ida Foods, Inc.*
Boise Cascade*	Pillsbury
Carnation	Potlatch
E G & G Idaho, Inc.	J.R. Simplot Co.*
FMC Corporation	Stylart Manufacturing*
Gould AMI	Sunshine Mining
Hagadone Hospitality*	Sun Valley Co.
Hecla Mining Co.*	TJ International*
Hewlett-Packard	Union Pacific Railroad
Idaho Power Co.*	Universal Frozen Foods
Intermountain Gas Co.*	U.S. West Communications
Kit Manufacturing	Washington Water Power Co.
Lamb-Weston, Inc.	Westinghouse Idaho Nuclear
Louisiana Pacific	Woodgrain Millworks
Melaleuca*	Zilog

*Indicates corporate headquarters.

**Taxable Market Value and Estimated Property Tax Collections
By Category of Property
(Millions \$)**

Property Type	1987	1988	1989	1990	1991	1992
Residential:						
Urban	6,800.1	6,857.9	6,925.5	7,210.4	7,892.9	8,803.1
Rural	5,387.5	5,348.3	5,381.9	5,639.4	6,152.9	6,649.9
Commercial:						
Urban	4,780.7	4,921.8	5,277.5	5,710.7	5,998.8	6,249.3
Rural	2,410.2	2,276.5	2,494.1	2,687.7	2,924.3	3,147.5
Agriculture	3,350.6	3,209.4	3,234.6	3,359.3	3,471.6	3,535.5
Timber	294.5	312.9	328.7	350.3	384.0	441.9
Mining	158.0	305.1	178.3	221.5	276.2	164.8
Operating:						
Urban	507.7	523.5	539.3	554.4	561.2	597.2
Rural	1,498.5	1,680.3	1,768.5	1,829.1	1,871.2	1,926.0
Total Urban	12,303.3	12,303.1	12,742.3	13,475.4	14,452.9	15,649.6
Total Rural	13,132.5	13,132.5	13,386.0	14,087.3	15,080.2	15,865.7
Grand Total	25,187.8	25,435.8	26,128.4	27,562.7	29,533.0	31,515.3

Summary of Property Tax Increases

Years	Increase (Millions)	% Increase	% Change Per Year
1973-1978	100.0	84%	+ 13.0
1978-1981	2.7	0.8%	+ 0.3
1981-1992	322.4	142%	+ 8.4

*Source: Idaho State Tax Commission

**Distribution of Property Taxes
Among Local Units of Government**

Unit	1988	1989	1990	1991	1992	% Change
County	92.9	97.1	106.5	118.0	134.9	+ 14.3
City	78.3	84.3	91.6	100.6	109.6	+ 8.9
School	177.5	188.8	201.9	217.9	233.9	+ 7.3
Highway	27.5	28.3	29.4	31.7	33.5	+ 5.6
All Other	27.6	29.2	31.4	34.5	37.6	+ 9.0
Total	403.8	427.7	460.8	502.7	549.5	+ 9.3

Idaho State Sales and Use Tax Revenue

Sales Reported	1988	1989	1990	1991	1992
Total Sales	15,142.4	16,962.2	19,058.2	20,240.5	22,277.3
Taxable Sales	6,184.7	6,854.7	7,120.4	7,526.7	8,134.6
Items Subject to Use Tax	326.8	426.5	488.9	502.2	536.8
Accrued Sales Tax Revenue	309.2	342.7	356.0	376.3	406.7
Accrued Use Tax Revenue	16.3	21.3	24.5	25.1	26.8
Accrued Sales & Use Tax Revenue	325.6	364.1	380.5	401.5	433.6

*Source: Idaho State Tax Commission.