
DAVID G. FERRARI, State Auditor**JANUARY 26, 1996****Capitol Building
Cheyenne, Wyoming 82002
307/777-7831****TO THE CITIZENS,
GOVERNOR AND MEMBERS
OF THE LEGISLATURE OF
THE STATE OF WYOMING**

In accordance with W.S. 9-1-403(a)(v), I am pleased to present this Comprehensive Annual Financial Report of the State of Wyoming for the fiscal year ended June 30, 1995. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the office of the State Auditor.

The accompanying financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB). The financial statements for the University of Wyoming have been prepared in conformance with the American Institute of Certified Public Accountants' "Industry Audit Guide - Audits of Colleges and Universities."

The financial statements have been prepared primarily from accounts and records maintained by the State Auditor. The financial data for the Wyoming Retirement System, Wyoming Department of Transportation, University of Wyoming, Wyoming Community Development Authority and the Science Technology and Energy Authority have been derived from reports prepared by those organizations based on independent audits and independent accounting systems maintained by them.

The general purpose financial statements contained in this report have been audited by the firm of Deloitte and Touche LLP. In our financial reports of prior years, it was noted that Wyoming's financial statements should be audited annually by an independent certified public accountant (CPA) or CPA firm, in order to comply with generally accepted accounting principles and auditing standards. Deloitte and Touche LLP, completed an audit of the fiscal year 1994 Balance Sheet prior to undertaking a complete financial statements audit for fiscal year 1995. The State's contract with this firm provides for another audit for fiscal year 1996.

The Comprehensive Annual Financial 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 the State's principal officials. The Financial Section includes the general purpose financial statements and the combining statements and schedules. The Statistical Section includes fiscal, social and demographic information about Wyoming.

ECONOMIC CONDITION AND OUTLOOK

Wyoming's economy continues to show signs of stability, in light of a slightly increasing population between 1994 and 1995, which increased from a projected 475,981 to 480,640. The civilian labor force increased slightly from 254,286 in August, 1994 to 257,533 in August, 1995, as did the employed labor force (from 243,139 to 248,077). Unemployment in August 1995 was down by 15.2 percent, compared to a year earlier and the seasonal adjusted unemployment rate dropped from 5.1 percent in August 1994 to 4.4 percent in August 1995.

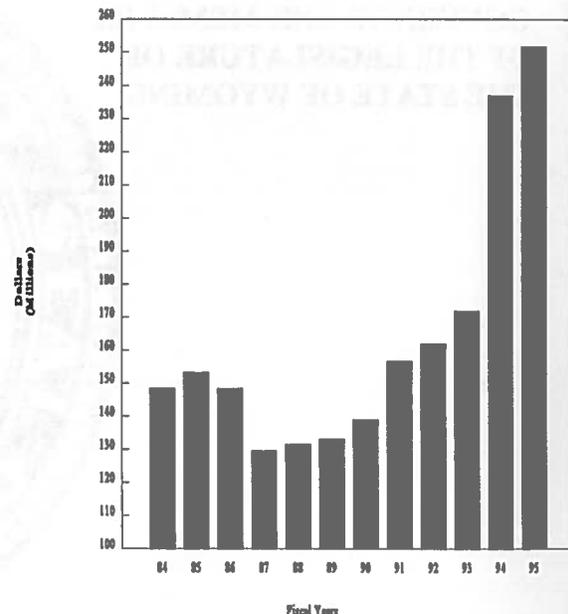
Total personal income was up 7.0% in the first quarter of 1995 compared to a year earlier and total bank deposits in the second quarter of 1995 were up 35.5% over the same period one year earlier. New domestic profit corporations registered with the Secretary of State were up in August 1995 by 17.6%, compared to August 1994. New foreign profit corporations were up 16.0% over the same period.

Consumer confidence remained strong in Wyoming throughout most of Fiscal Year 1995, as evidenced by the fact that state sales tax collections for the year exceeded the previous level by a margin of 6.2 percent. Fiscal year 1995 marked the eighth consecutive year in which the State's sales tax collections showed an increase, reflecting continuing growth in the State's retail sales.

Each year the Division of Economic Analysis (EA) of the Department of Administration and Information forecasts economic conditions in Wyoming for a twelve-year period. According to EA, the three industries that have been and continue to be principal economic drivers are: 1) mining, 2) agriculture, and 3) tourism. Efforts have been focused, over the past several years, on diversifying our economy, and the forecasts reflect some success as a result of these efforts.

State Sales Tax Collections

Fiscal Years 1984-1995



Includes only the state 3% (FY 1984 to FY 1993) and (FY 1994 and FY 1995) Collections.

TOTAL WYOMING EMPLOYMENT 1970 - 2005

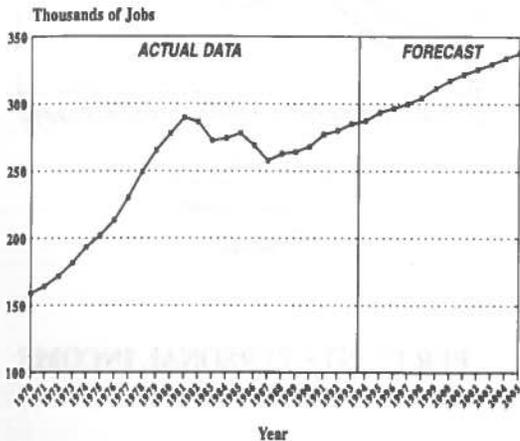


Figure 1.11

AVERAGE ANNUAL EARNINGS-ALL SECTORS 1970 - 2005

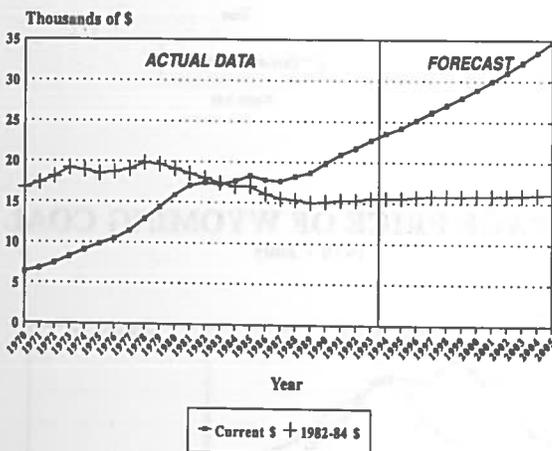


Figure 2.11

Employment

Total employment is forecasted to grow from the 1994 level of 287,470 to 338,100 by the year 2005. This represents an average annual growth rate of 1.4 percent, or an increase of 50,630 workers over the twelve-year period.

All sectors of the Wyoming economy except agriculture are forecasted to gain workers over the next twelve years. Agriculture is forecasted to lose only 200 workers. The largest growth is expected in the services sector, with 20,490 new workers. This represents an average annual growth rate of 2.5 percent. Retail trade exhibited the second largest growth with a projected gain of 12,500 workers. This is followed by contract construction, which is forecasted to gain 4,620 workers.

The government sector is also forecasted to increase by 700 workers. By the year 2005, there will be nearly 48,220 employees in state and local government, 14.3 percent of all workers in Wyoming. This is down from the current level of 16.2 percent.

Wage Rates/Total Personal Income by Residence

Just as the future employment picture looks brighter, the forecasted **wage rates** and **total personal income by residence** are also encouraging. Annual wage rates for all sectors are expected to increase throughout the forecast period, averaging 3.6 percent annual growth in current (nominal) dollars. Average annual earnings increase in mining, manufacturing, transportation, communication and public utilities (TCPU), wholesale trade, services and government sectors. Declines in average annual earnings are expected to occur in the agriculture, construction, retail trade, and finance, insurance and real estate (FIRE) sectors.

TOTAL PERSONAL INCOME BY RESIDENCE 1970 - 2005

Total personal income by residence, measured in current dollars, is expected to grow at the average annual rate of 4.8 percent, increasing from the 1994 level of \$9.3 billion to \$16.2 billion by 2005. **Per capita personal income**, in current dollars, is forecasted to increase at an average rate of 3.9 percent annually, growing from \$19,750 in 1994 to \$31,230 in 2005. After adjusting for average annual inflation of 3.3 percent, constant dollar per capita personal income is forecasted to increase at an average annual rate of 0.6 percent.

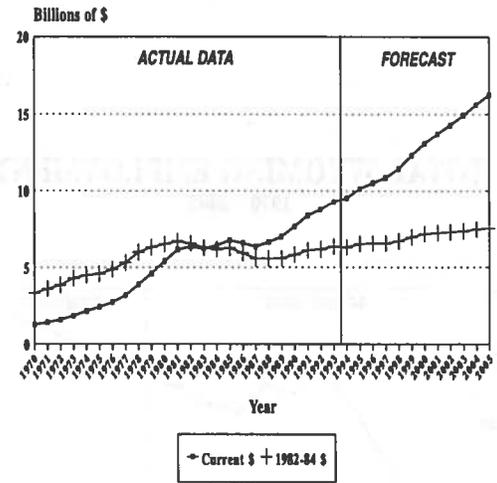


Figure 4.11

WYOMING'S MINERALS

Because Wyoming's minerals provide such a large portion of the total revenues which support our schools, colleges, cities, counties, and state government, the economic outlook for this industry is especially important. As reported over the last three years, forecasts for mineral production and the resultant revenue show mixed signals.

Coal

Coal production is expected to increase by an average of 4.2 percent per year throughout the forecast period. Gross production will increase from 209.9 million tons in 1993 to 342.4 million tons in 2005. The price received for Wyoming coal is expected to decrease through 1998, and turn upward for the remainder of the forecast period, at an average annual rate of 0.7 percent. In constant dollars, coal prices will decline 2.5 percent throughout the forecast period. Gross value of coal production will increase from \$1.6 billion in 1994 to \$2.7 billion in 2005. In constant dollars, the gross value of coal is expected to increase from \$1 billion in 1994 to \$1.3 billion in 2005. Wyoming currently leads the nation in coal production.

PER CAPITA PERSONAL INCOME 1970 - 2005

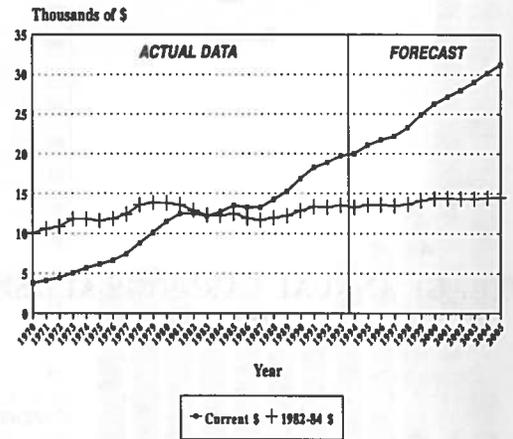


Figure 4.15

WYOMING GROSS COAL PRODUCTION 1970 - 2005

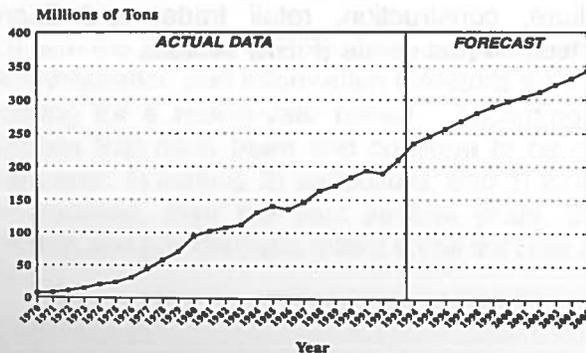


Figure 5.14

AVERAGE PRICE OF WYOMING COAL 1970 - 2005

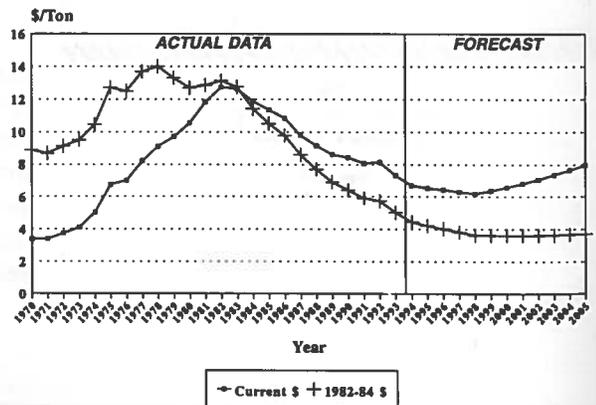


Figure 5.18

AVERAGE PRICE OF WYOMING NATURAL GAS 1970 - 2005

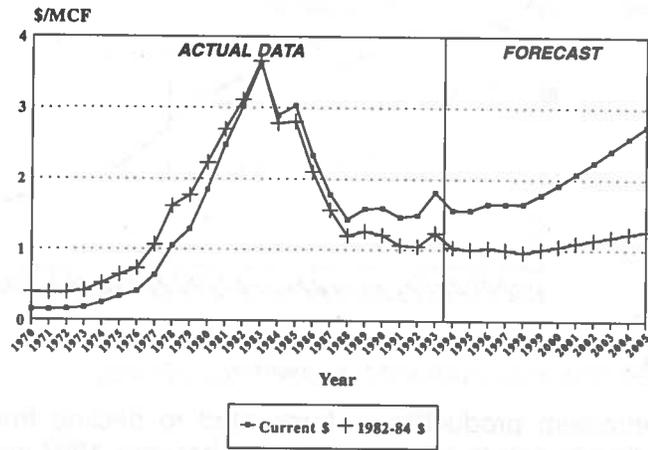


Figure 5.17

Natural Gas

Natural gas certainly continues to be one of the bright spots in Economic Analysis' forecasts where production is forecasted to increase from 1,070 million cubic feet (mcf) in 1994 to 1,341 mcf in 2005. This expected increase is based on: 1) steadily growing demand, 2) expanded pipeline capacities, and 3) new and expanded processing facilities. The average annual rate of increase from 1994 through 2005 is expected to be 2.0 percent. The price for natural gas is expected to increase at an average annual rate of 3.5 percent, climbing from \$1.56 per mcf in 1994 to \$2.74 per mcf in 2005. The gross value of production is forecasted to increase by an average of 7.5 percent per year, from \$1.7 billion in 1994 to \$3.7 billion in 2005.

WYOMING GROSS NATURAL GAS PRODUCTION 1970 - 2005

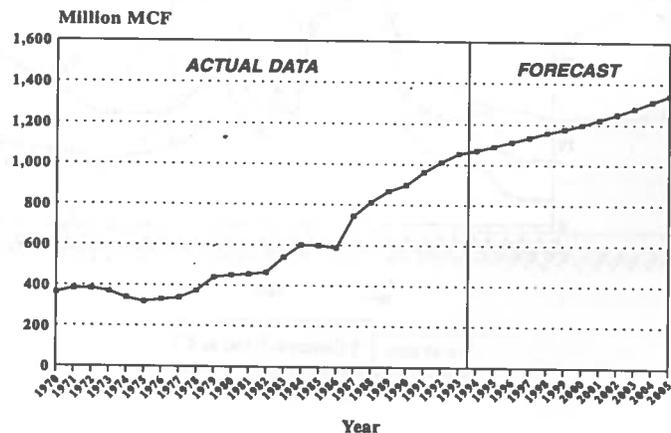
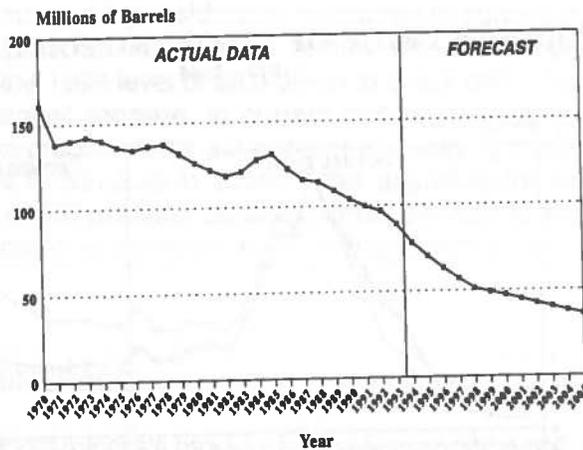


Figure 5.13

WYOMING GROSS PETROLEUM PRODUCTION 1970 - 2005



Petroleum

Figure 5.12

Petroleum production is forecasted to decline from 78.0 million barrels to 36.1 million barrels between 1994 and 2005. This represents an average annual decline of 7.3 percent. The price for petroleum is forecasted to increase at an average annual rate of 4.3 percent. However, prices are expected to remain flat through 1998. Beginning in 1999, prices are forecast to improve. Oil prices are expected to attain a level of \$21.49 per barrel in 2005. Gross value of production is expected to decline at an average annual rate of 2.6 percent through the forecast period. In constant dollars, gross value of production is forecasted to decline at an average annual rate of 5.7 percent through the forecast period.

AVERAGE PRICE OF WYOMING PETROLEUM 1970 - 2005

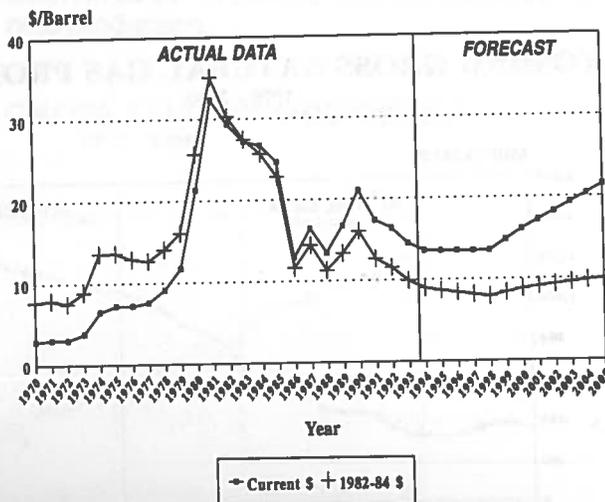


Figure 5.16

WYOMING GROSS SODA ASH PRODUCTION 1970 - 2005

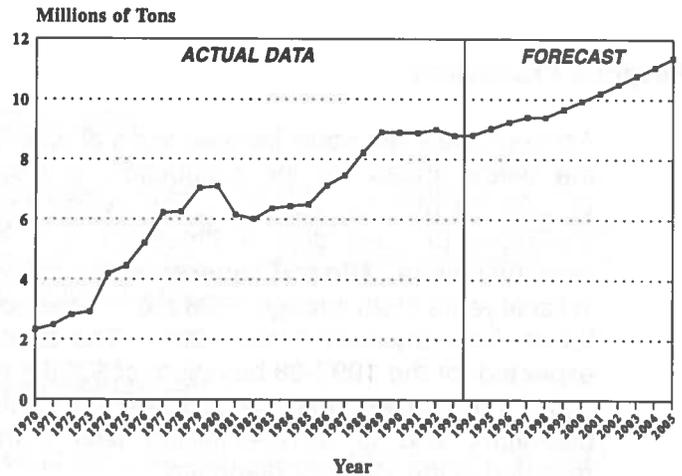
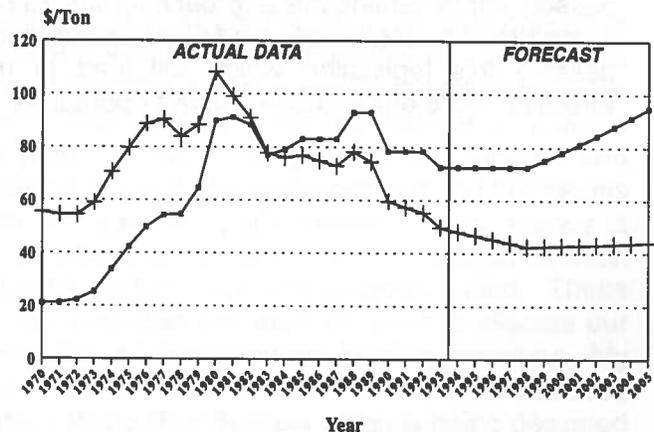


Figure 5.18

Soda Ash

Soda ash production is forecasted to increase at an average rate of 2.2 percent annually. Gross production will increase from 8.8 million tons in 1994 to 11.4 million tons in 2005. The price of soda ash over the same period is expected to increase at a rate of 2.3 percent annually, rising from \$72.40 per ton in 1994 to \$94.83 per ton in 2005. In constant dollars, however, the price for soda ash will decline at an annual rate of 1.0 percent. The value of gross production is forecasted to increase from \$637.1 million in 1994 to \$1.1 billion in 2005.

AVERAGE PRICE OF WYOMING SODA ASH 1970 - 2005



← Current \$ + 1982-84 \$

Figure 5.19

Revenue Projections

Although there are some isolated signs of optimism in the years ahead for the production and sale of Wyoming's mineral resources, the overall forecast continues to spell difficult times for the State's revenue picture. **Mineral severance tax** collections in fiscal years 1995 through 1998 are forecasted to be lower than any level since 1981. The total level is expected for the 1997-98 biennium of \$389.8 million is \$89.1 million less than that received in the 1993-94 biennium, and is \$118.4 million less than that received in the 1991-92 biennium.

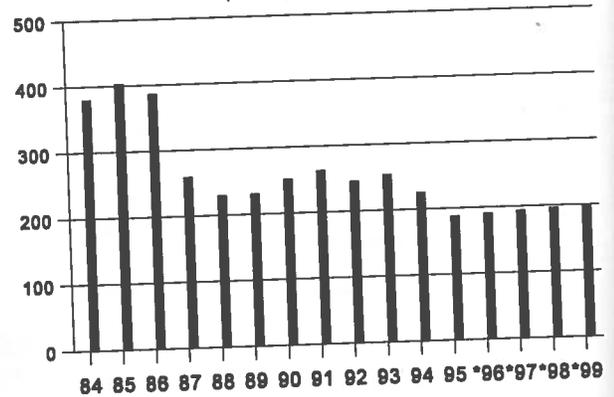
Revenue projections for **federal mineral royalties** are also quite disappointing. The 1993-94 biennium total of \$384.4 million compares to \$402.8 in the 1991-92 biennium. The 1995-96 biennium projection increases slightly to \$393.3 million, while the 1997-98 biennium projections slides to \$350.6 million.

It is clear that funding state government for the next several years will continue to be difficult.

For the past three years, I have urged our policy makers to begin operating state government based on strategic long-term plans: with defined and quantifiable goals and objectives; with performance measurement reporting; and with program and performance auditing and evaluations. During the 1995 Legislative Session, Senate File No. 170 was passed, implementing this approach for the 1997-98 Biennium. Our legislators are to be commended for passing this legislation which will lead to more effective, more efficient government operations.

Mineral Severance Taxes

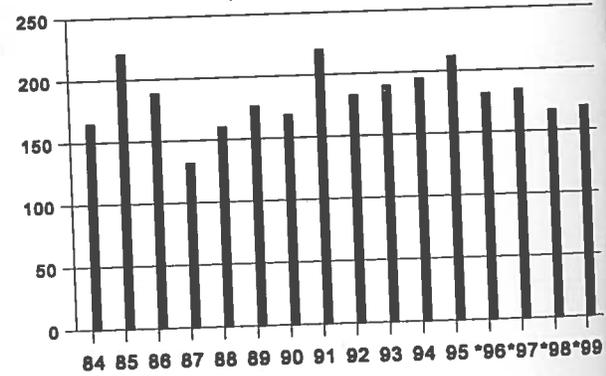
(in millions of \$)



*Projected

Federal Mineral Royalties

(in millions of \$)



*Projected

MAJOR INITIATIVES

In light of Wyoming's limited revenues available to balance the State budget, State policy makers continue to examine issues which will contribute to better, more affordable and more efficient government.

GAAP Implementation Act

Legislation suggested by the State Auditor during the 1993 Legislative Session resulted in passage of Chapter 225, the GAAP Implementation Act. We have converted the State's previous modified cash basis accounting to the modified accrual basis. The accounting and financial reporting activity is improved so that, for the first time in history, Wyoming citizens are provided an accurate picture of the State's financial position. Additionally, this process "freed up" approximately \$257 million for legislative disposition.

State Agency Plans

In the State Auditor's 1992 CAFR, the Legislature was urged to address performance measurements and program evaluations, in order to provide the citizens of Wyoming with a clear definition of goals and objectives and an indicator of how efficiently and effectively taxpayer funds are being used by State government agencies.

Chapter 185, Original Senate File No. 170, was passed in the 1995 session, which outlined a number of requirements designed to address the lack of planning and follow-up in the bureaucracy. This legislation requires each department to prepare a plan, identifying its goals and objectives and performance measures that provide methods and techniques to measure the agency's performance. Each agency is required to prioritize each program, and the budget for each agency shall be performance and program based. These plans are now available and must be used to allocate our scarce resources in future program funding decisions. My office has begun development of a **Performance Measurement Reporting System** which is being designed to disclose the outcomes of program operations.

Wyoming Bond Guarantee Program

During the 1994 Legislative Session, legislation initiated by my office was passed which utilizes our Permanent Funds to guarantee payments for local construction bond issues for our public schools and cities, towns and counties. By guaranteeing these payments, all qualifying bond issues will receive the highest ratings issued by the bond rating companies. This means that the interest rates charged on these bonds will be the lowest available. My office projects that this program alone, if fully utilized, will save Wyoming taxpayers up to \$100,000,000 over its lifetime. This program is expected to begin operation early in 1996, following receipt of a ruling requested from the IRS on October 31, 1994.

Early Retirement Proposal

Chapter 207, Original House Bill No. 169 was passed by the 1995 Legislature implementing an **Early Retirement Incentive Plan** proposed by my office. This proposal provided incentives for long-term employees to retire early from State service. These employees, who were approaching retirement age, were at the higher end of the salary schedule, and, although their expertise is missed in the short term, replacement workers have been hired in at a substantial savings to the taxpayers, at a time when ways must be found to balance revenues with expenditures. My office projects this program, which was accepted by 50% of those eligible, will save our citizens roughly \$18 million during its first eight years of operation on the State Auditor's payroll. The University and Department of Transportation will enjoy substantial savings as well. This program will be instrumental in helping to balance the State's budget over the next several years.

Ethics Legislation

I again urge our State Legislators to consider ethics legislation during the 1996 session. This bill, drafted by my office, will apply to all branches of government and all public sectors, e.g., colleges, the University, public schools, state, county and city workers. Wyoming is one of only a few states which has no ethics statutes. Passage of this bill will assure Wyoming citizens that their public servants are above reproach.

Wyoming state government is beginning to get its management house in order. The initiatives discussed here will bring more efficient and more effective government to Wyoming taxpayers. Ethics legislation will help in this cause.

Statewide Audit of the State's Finances

For only the second time in the State's 105 year history, a complete audit of its financial statements was completed for Fiscal Year 1995.

Wyoming's First "Popular Report"

Publication of the first ever "Popular Report" for the State of Wyoming occurred last year. This succinct, graphic portrayal of financial activities was cited by Financial World Magazine as a "document that clearly, simply and honestly details the State's financial portrait for average citizens" It was recognized as one of the reasons why Wyoming was recognized as "one of the most improved of the 50 states", in managing our resources.

"Most Improved of the 50 States"

In 1992, Financial World Magazine dubbed Wyoming the worst managed State in the nation. We improved to 43rd worst in 1993; there was no ranking published in 1994, and, we finished 31st last year. Wyoming was credited with being one of the most improved of the 50 states, largely because of the initiatives engineered during the past two years: conversion to GAAP, production of the CAFR, popular reporting, full audit of the CAFR, and strategic planning and performance-based budgeting.

FINANCIAL INFORMATION

INTERNAL CONTROLS

Management of the State is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived, and 2) the valuation of costs and benefits requires estimates and judgements by management.

BUDGETARY PROCESS

Wyoming statutes require the Governor to prepare and submit a biennial budget to the legislature each odd numbered year prior to the beginning of the legislative session. Budgets are prepared for a biennial period beginning on July 1st of even numbered years (July/94-June/96) and are supplemented, if necessary, with supplemental appropriations during the odd numbered year's legislative sessions. The Legislature may add, change, or delete any items in the budget proposed by the Governor.

The Legislature appropriates substantially cash basis budgets for a majority of the funds at the program level within an agency (administration, revenue division, investigations, etc.). The State budget office maintains budgets for budgeted funds at the series level within a program (personal services, support services, etc.). Agency budget analysts are allowed to transfer appropriations from one series to another series within an agency's program but the Governor must approve all changes in appropriations at the program level. The State's legal level of budgetary control is at the program level.

Supplemental appropriations have been included in the budget column of the budget and actual statements and schedules. In the budget and actual statements, encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded as expenditures and liabilities in order to reserve that portion of the applicable appropriations, is employed for budgetary control purposes. Some unencumbered appropriations lapse at the end of each biennium while other unencumbered appropriations are carried over to future

bienniums upon approval of the Budget Division. Capital projects funds are budgeted on a project length basis. Encumbrances are reported as a reservation of fund balance and are carried forward for use in future years.

REPORTING ENTITY

The State implemented GASB Statement 14, "The Financial Reporting Entity" during FY-1993. As a result, entities over which the State has significant operational or financial relationships such as boards, commissions, colleges and universities are considered component units. Component units are either discretely presented or blended. Discrete presentation entails reporting component unit financial data in columns separate from the financial data of the primary government (the State). Blending requires the component unit's balances and transactions to be reported with the balances and transactions of the State. The Retirement System is the State's blended component unit.

The following organizations comprise the State's discretely presented component units: Department of Transportation, and Science, Technology and Energy Authority (STEA), and the Wyoming Community Development Authority (WCDA).

GENERAL FUND

Total general fund revenues and other financing sources and expenditures and other financing uses are presented in a pie chart format on the following page to display a comparison of the sources and uses as they relate to total sources and uses in the general fund.

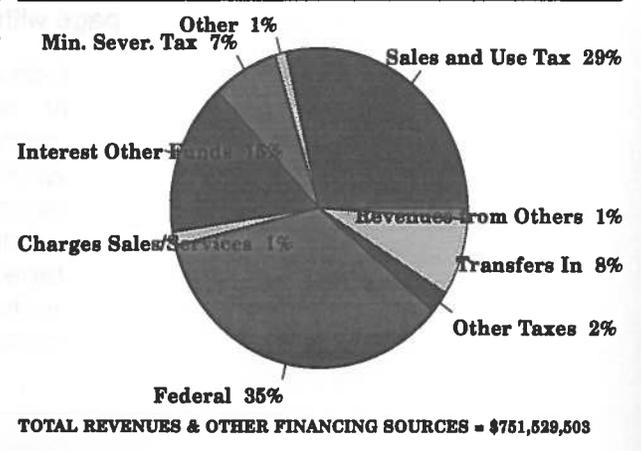
In addition, fiscal years 1994 and 1995 revenues and expenditures for the general fund are compared on the following page with a related narrative explaining significant changes.

plans upon approval of the Budget Director. Certain projects are budgeted on a project length basis. Encumbrances are reported as a reservation of fund balances and are reported forward for use in future years.

General Fund Revenue and Other Financing Sources			
	FY-94	FY-95	Increase (Decrease)
Taxes			
Sales & Use	\$172,432,198	\$214,277,412	\$41,845,214
Mineral Severance	39,065,675	53,808,882	14,743,207
Other Taxes	38,864,554	17,081,859	(21,782,695)
Licenses and Permits	2,139,350	2,518,295	378,945
Fines & Forfeitures	1,755,884	2,211,438	455,554
Use of Property	5,406,831	601,044	(4,805,787)
Interest Income	4,898,365	3,584,518	(1,313,847)
Interest from Other Funds	106,465,658	116,469,768	10,004,110
Charges for Sales & Services	8,250,779	10,458,737	2,207,958
Revenue from Others	10,366,567	8,604,285	(1,762,282)
Federal	262,968,879	263,360,562	(4,608,297)
Total Revenues	672,610,710	693,073,647	20,462,937
Other Financing Sources			
Operating Transfers-in	83,259,968	58,270,856	(24,989,112)
Other	227,931	184,800	(43,131)
Total Other Financing Sources	83,487,900	58,455,656	(25,032,244)
Total Revenue and Other Financing Sources	\$756,098,610	\$751,529,303	\$(4,569,307)

The \$42 million increase in sales and use tax resulted from a \$22 million diversion of sales tax to special revenue funds in fiscal year 1994 as well as a \$20 million increase in actual sales tax collections in fiscal year 1995. Other tax collections declined \$21.7 million due to an unusual estate tax settlement of \$21 million in FY-94, which would not be expected on a continuing basis. Overall total revenue and other financial sources decreased by less than 1% from FY-1994.

FISCAL YEAR 1995 GENERAL FUND REVENUES & OTHER FINANCING SOURCES



General Fund Expenditures and Other Financing Uses

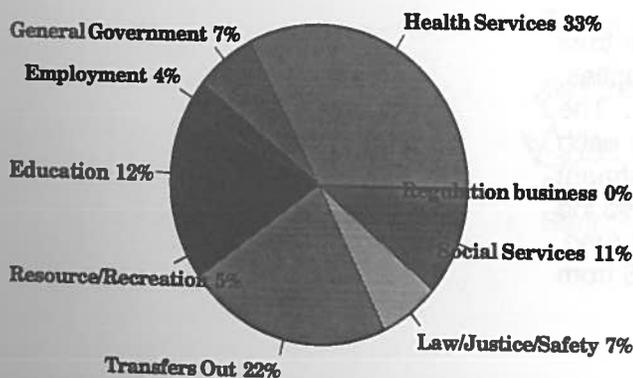
	FY-94	FY-95	Increase (Decrease)
General Government	\$41,810,371	\$52,019,889	\$ 10,209,518
Regulation of Business	6,272,271	2,577,880	(3,694,391)
Education	88,814,480	88,555,400	(259,080)
Health Services	270,214,891	254,961,448	(15,253,443)
Law, Justice and Safety	49,827,790	52,468,876	2,641,086
Employment	29,484,368	28,501,620	(982,748)
Recreation & Resource Development	37,886,770	37,107,996	(778,774)
Social Services	83,020,581	82,747,104	(273,477)
Total Expenditures	607,912,500	607,230,371	(682,129)
Other Financing Uses			
Transfers-out	179,986,922	179,021,423	(965,499)
Total Other Financing Sources	179,986,922	179,021,423	(965,499)
Total Expenditures & Other Financing Uses	\$787,909,492	\$786,251,794	\$1,657,698

Overall expenditures and other financing sources decreased due to the fact that the 1995-96 budget requires capital construction and activities supported by specifically restricted revenue sources to be accounted for in capital projects funds and the fund receiving the revenue source respectively. Prior budgets required expenditure from the general fund and subsequent reimbursement from other funds for numerous administrative and construction activities.

In a significant departure from prior year's terminology, "interest from other funds" is reported separately from interest earned on just general fund cash and investments. A breakdown of the sources of this interest revenue is provided in the required supplementary information portion of the general purpose financial statements.

In a significant departure from the cash basis statements, expenditures for payments to the University of Wyoming are no longer reported as "education expenditures." Appropriations to the University are reported as operating transfers out of the general and other funds and as revenue from State and State agency appropriations in the University funds. Related expenditures are subsequently reported as expenditures in the University funds.

FISCAL YEAR 1995 GENERAL FUND EXPENDITURES & OTHER FINANCING USES



TOTAL EXPENDITURES & OTHER FINANCING USES = \$780,261,794

PROPRIETARY FUNDS

The State of Wyoming enterprise operations are comprised of the Liquor Commission, Institution Canteens, Subsidence Insurance, Local Government Insurance, Honor Farm Agricultural Sales, Commerce Enterprise, Wyoming Health Insurance Pool and Workers' Compensation. The negative retained earnings reported in the enterprise fund type are primarily due to the recognition of \$285 million of incurred and incurred but not reported claims as a liability of the Workers' Compensation Fund.

In addition, the State operates ten internal service funds which provide goods and services to state and local governments on a cost reimbursement basis.

FIDUCIARY FUNDS

The State reports expendable trust funds for which the principal and interest can be spent for the specific purpose of the trust. Nonexpendable trust funds are presented for which the interest on the principal is expendable. The State reports pension trust funds which provide pension benefits to State and local government employees upon retirement and agency fund operations which report assets held in a fiduciary capacity for others.

DEBT ADMINISTRATION

As of June 30, 1995, the State had a number of debt issues outstanding. These debts included two refunding revenue bonds which were used to defease three revenue bond issues in prior years, as well as \$27 million of revenue bonds issued for capital construction in fiscal year 1995. In addition, numerous bond issues by the University for capital construction projects are outstanding.

CASH MANAGEMENT

Cash temporarily idle during the year and balances held in trust were invested in bank deposits, U.S. Treasury Securities, repurchase agreements and other investment instruments. The interest on these investments and deposits is credited to each fund based on the fund's participation in the cash and investment pool. Many funds are not allowed by law to receive interest, so the interest earned on these funds is credited to the general fund. The general fund earned \$116.5 million in fiscal year 1995 from funds which cannot legally retain their interest.

RISK MANAGEMENT

The State of Wyoming maintains two self insurance plans: the State self-insurance program and the State employee medical, life, and dental insurance program. Each of these plans are reported in internal service funds. In addition, the State administers one public entity risk pool and three insurance enterprises that are reported in enterprise funds as required by GASB Statement No. 10.

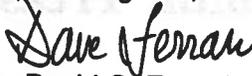
CONCLUSIONS AND ACKNOWLEDGMENTS

This report continues my commitment to clarify and improve financial reporting for the citizens of Wyoming, in order that they may have an accurate picture of the financial condition of their government. As noted earlier in this report, great strides have been made in the past couple of years to improve our State's accounting and financial reporting: implementation of GAAP, preparation of the CAFR, independent audit of our financial statements, "Popular" reporting -- all have contributed to better financial management. My appreciation goes out to the Legislature for making these improvements possible.

The preparation of this report could not have been accomplished without the cooperation of all State agencies. I continue to be impressed with the capable assistance received from the operating departments and am especially appreciative of the staff in the State Auditor's Office. Their commitment to serve the citizens of Wyoming has again been demonstrated throughout the year. We also thank the Wyoming Travel Commission and the Wyoming Recreation Commission for the use of their photographs and narratives which showcase some of Wyoming's magnificent state parks.

Thank you!

Best regards,



David G. Ferrari
State Auditor

PRINCIPAL STATE OFFICIALS

EXECUTIVE BRANCH

Jim Geringer, Governor

Diana Ohman, Secretary of State

Dave Ferrari, Auditor

Stan Smith, Treasurer

Judy Catchpole, Superintendent of Public Instruction

CITIZENS OF WYOMING

LEGISLATIVE

EXECUTIVE

JUDICIARY

