

STATE OF WYOMING

COMPREHENSIVE

ANNUAL

FINANCIAL REPORT

WYOMING STATE DOCUMENT
DEPOSITORY PROGRAM

MAR 08 2001

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**For Fiscal Year Ended
June 30, 2000**

MAX MAXFIELD

STATE AUDITOR

Max Maxfield

State Auditor



The State Auditor is a constitutional officer elected for a four year term by the general electorate. The Auditor is the chief fiscal officer of the State. The Auditor is charged with the responsibility of paying State obligations, paying employee salaries and maintaining the official accounting records of the State. He is responsible for demonstrating accountability to the public by preparing the Comprehensive Annual Financial Report.

The State Auditor serves as member of the State Land Commission, the State Loan and Investment Board, the State Building Commission and the State Canvassing Board.

Max grew up in Wisconsin where he graduated from Janesville High School in 1963. He attended the University of Wisconsin, Stevens Point and Whitewater. His career in public service has spanned nonprofit, public and private sectors. Max was a YMCA director for twenty years, former director of the Wyoming Recreation Commission, and the first appointed director of the Wyoming Department of Commerce-a position he held for five years. More recently, Max served as the Executive Director of Wyoming's Make-A-Wish Foundation and as financial consultant for various nonprofit agencies across the county. Max and his wife Gayla, a clinical Social Worker at the Casey Family Program, make community and church an important part of their daily lives. Max is a certified Lay Speaker, past president of the Staff Parish Board and a Lay Minister of the First United Methodist Church. He has served a wide range of civic organizations including United Way of Laramie County, Wyoming Children's Society, Crimestoppers and the Wyoming Alzheimer's Association, among others. Max and Gayla are the proud parents of four grown children.

This report's divider pages focus on animals found in our state.

The photographs are from the Department of Game & Fish and the Wyoming Division of Tourism.



Bison in Yellowstone

Adopted as the Wyoming state mammal in 1985, the bison roams free in Yellowstone National Park. More than 1,000 of the creatures inhabit Yellowstone. Visitors are urged to keep their distance from the shaggy behemoths who may appear docile but have been known to turn on people who come too close. There are currently six or more bison (buffalo) herds in Wyoming. (Photo credit: Wyoming Division of Tourism)

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Introductory Section



Moose - (Photo Credit: Wyoming Game & Fish)

Max Maxfield, State Auditor

December 15, 2000

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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, 2000. Responsibility for the accuracy of the 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 conformity with the American Institute of Certified Public Accountants' Industry Audit Guide - "Audits of Colleges and Universities" and the National Association of College and University Business Officers' publication, "College and University Business Administration", as well as GASB standards.

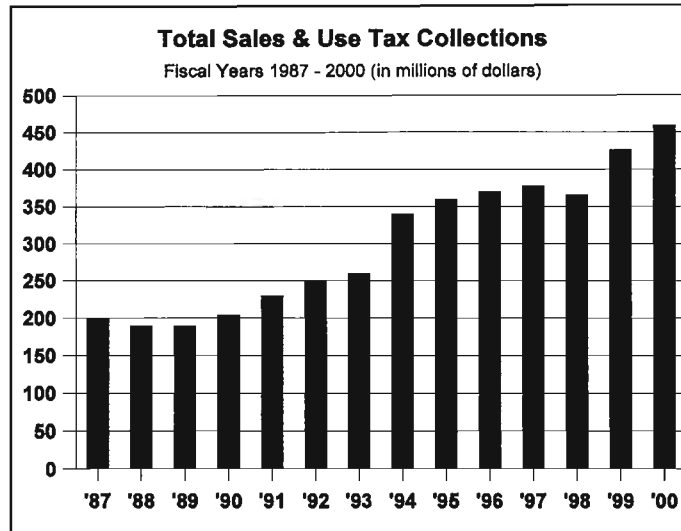
The financial statements have been prepared primarily from accounts and records maintained by the State Auditor. The financial data for the Wyoming Retirement System, Wyoming Department of Transportation, University of Wyoming, Wyoming Community Development Authority, Wyoming Building Corporation, and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

The general purpose financial statements contained in this report have been audited by the firm of Arthur Andersen LLP. Federal regulations require the performance of an annual "single audit", in accordance with the Federal Single Audit Act of 1994 and 1996 amendments, of the state's federal assistance awards. For fiscal year 2000 it is being conducted in conformance with the U.S. Office of Management and Budget's circular a-133, revised 6/24/97. The single audit is issued in a separate report.

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, notes to the financial statements and the combining statements and schedules. The Statistical Section includes fiscal, social and demographic information about Wyoming.

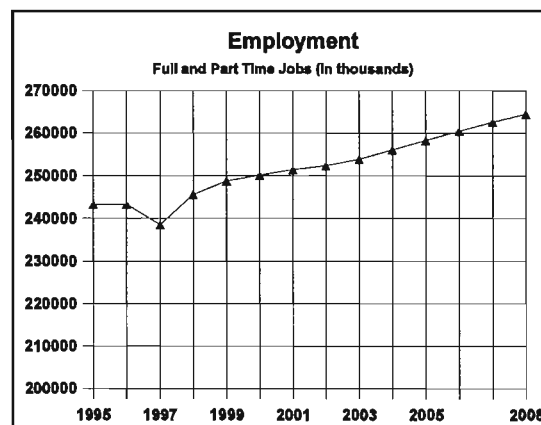
ECONOMIC CONDITION AND OUTLOOK

Wyoming's economy continues to show signs of stability, in light of a slight decrease in population between 1998 and 1999, from 480,045 to 479,602. The labor force increased 1.9 % from 257,266 in 1998 to 262,064 in 1999; the employed labor force increased 1.8 percent from 244,938 to 249,323, respectively. Wyoming's 1999 unemployment rate was 4.9 percent. Total personal income was up to \$12,659,589 in 1999 and total domestic bank deposits through June of 2000 were up 36%. Domestic in-state, for-profit corporations registered with the Secretary of State increased 12.5 percent during fiscal year 1999 from 1,873 to 2,108. New foreign, out-of-state, for-profit corporations increased 6% over the same period, from 1,327 to 1,405.



Total State Sales & Use tax, including local optional and capital facility collections, increased by \$33.2 million or 7.8%, from \$426.3 to \$459.5 million. Fiscal year 2000 marked the ninth consecutive year in which the State's sales tax collections increased.

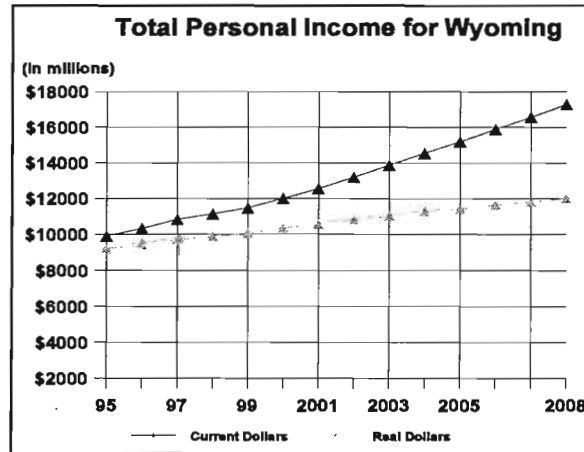
Each year the Division of Economic Analysis (EA) of the Department of Administration and Information forecasts economic conditions in Wyoming for a ten-year period. According to EA, there are two industries that are the principal economic drivers: 1) mining and 2) tourism.



Employment

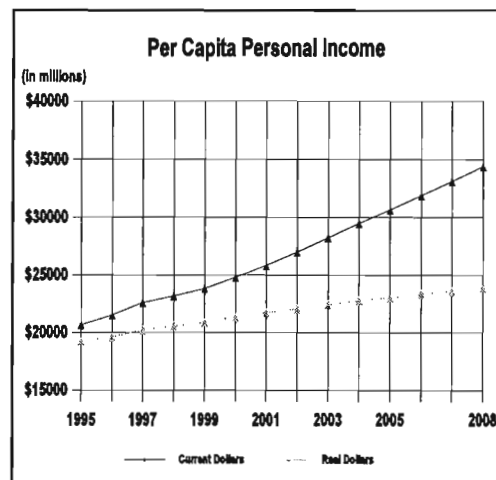
Total employment is forecasted to grow from the 1999 level of 249,323 to 264,460 in the year 2008. This represents an average annual growth rate of 6.1 percent, or an increase of 15,137 workers over the nine-year period. All sectors of the Wyoming economy are forecasted to gain employment over the next nine years except for the mining industry. The fastest growing sector is services, followed by wholesale and retail trade and the construction sector. The services sector is expected to add the largest number of jobs, with 11,170 new workers. Wholesale and retail trade is expected to gain 7,540 workers and the construction sector is forecasted to gain 1,420.

The total government sector is forecasted to increase by 1,660 workers. By the year 2008, there will be nearly 52,740 employees in the state and local portion of the government sector, representing 18.8 percent of all workers in Wyoming. This is down from the current level of 19.4 percent. As the local government includes education, results of Legislative action to comply with the State Supreme Court ruling requiring equity in school funding could alter this forecast.



Wage Rates/Total Personal Income by Residence

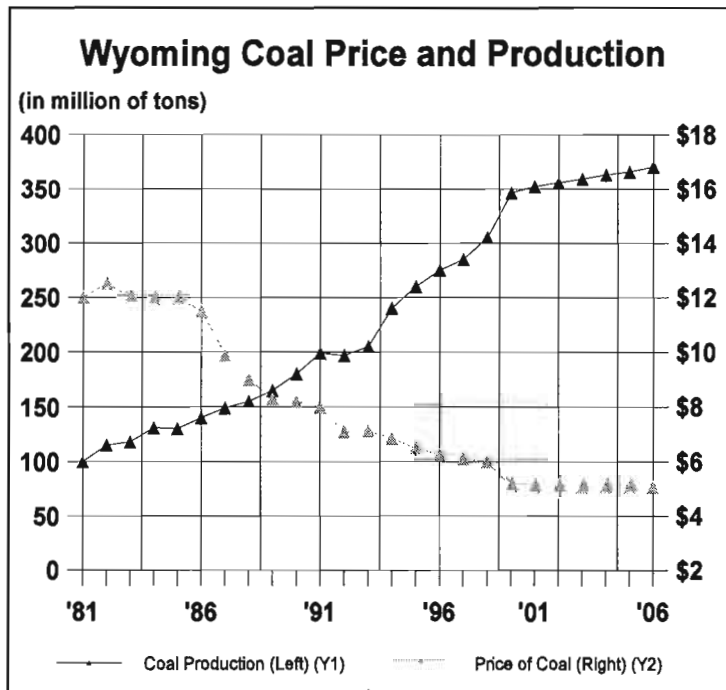
Just as the future employment picture looks brighter, the forecasted **wage rates** and **total personal income by residence** are also encouraging. Annual wage rates for all sectors are expected to increase throughout the forecast period, averaging 4.87% annual growth in current (nominal) dollars. **Total personal income by residence**, measured in current dollars, is expected to grow at an average annual rate of 4.6 percent, increasing from the 2000 level of \$12 million to \$17.2 million in 2008.



Per capita personal income, in current dollars, is forecast to increase at an average rate of 4.2 percent annually, growing from \$23,810 in 1999 to \$34,401 in 2008. After adjusting for average inflation of 3%, constant dollar per capita personal income is forecast to increase at an average annual rate of 1.4%.

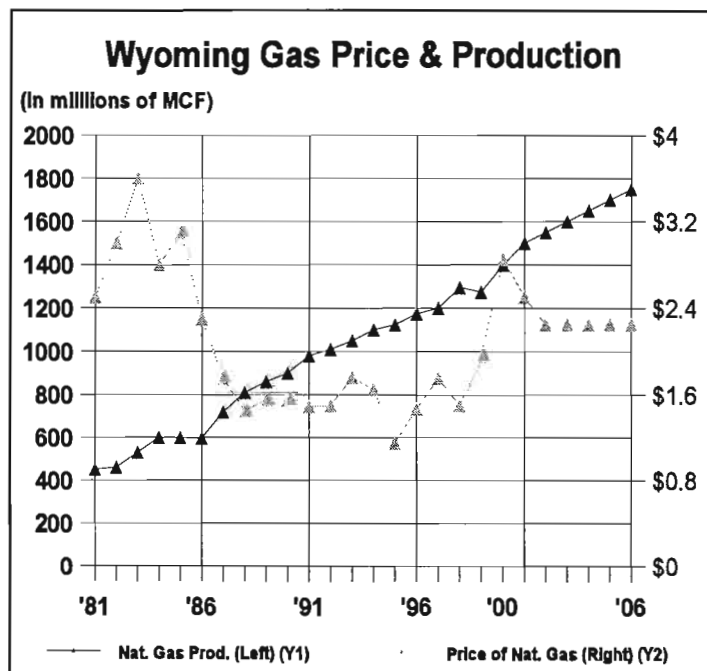
WYOMING'S MINERALS

Because Wyoming's minerals provide such a large portion of the 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 four years, forecasts for mineral production and resultant revenue show mixed signals.



Coal

Coal production is expected to increase by an average of 1 percent per year throughout the forecast period. Gross production is expected to increase from 278.4 million tons in 1996 to 370.3 million tons in 2006. The price received for Wyoming coal is expected to decrease throughout the forecast period. In constant dollars, coal prices will decline .06 percent throughout the forecast period. Gross value of coal production will increase from \$1.7 billion in 1996 to \$1.8 billion in 2006. In constant dollars, the gross value of coal is expected to remain the same at \$1 billion. Wyoming continues to lead the nation in coal production.

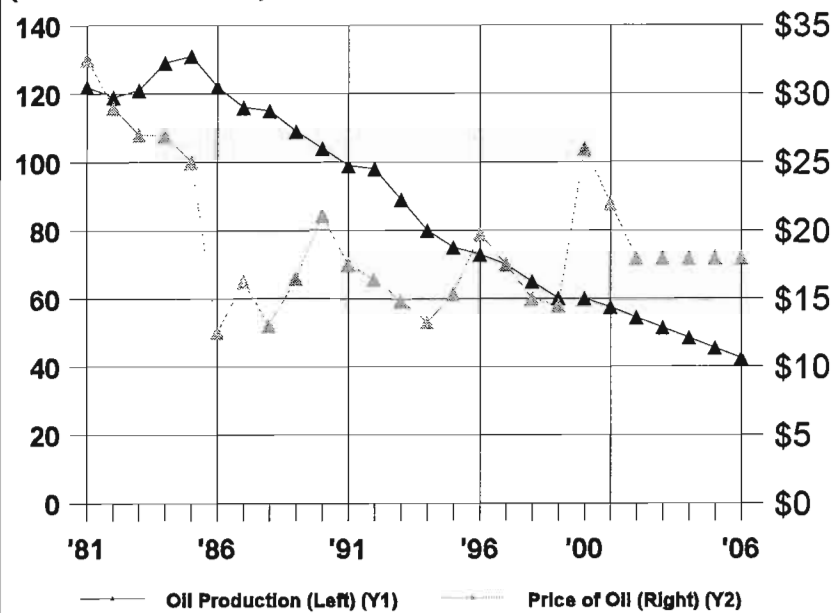


Natural Gas

Natural gas certainly continues to be one of the bright spots, where production is forecast to increase from 1,400 million cubic feet (mcf) in 2000 to 1,750 mcf in 2006. This expected increase is based largely on: 1) steadily growing demand, 2) expanded pipeline capacities, and 3) new, expanded processing facilities. The average annual rate of increase from 2000 through 2006 is expected to be 3 percent. The price for natural gas is expected to decrease from \$2.85 per mcf in 2000 to \$2.25 per mcf in 2006. The gross value of production, in current dollars, is forecast to decrease from \$3.99 billion in 2000 to \$3.94 billion in 2006. In constant dollars, gross value of production is forecast to increase at an average annual rate of 2 percent, during the period.

Wyoming Oil Price and Production

(In millions of barrels)



Petroleum

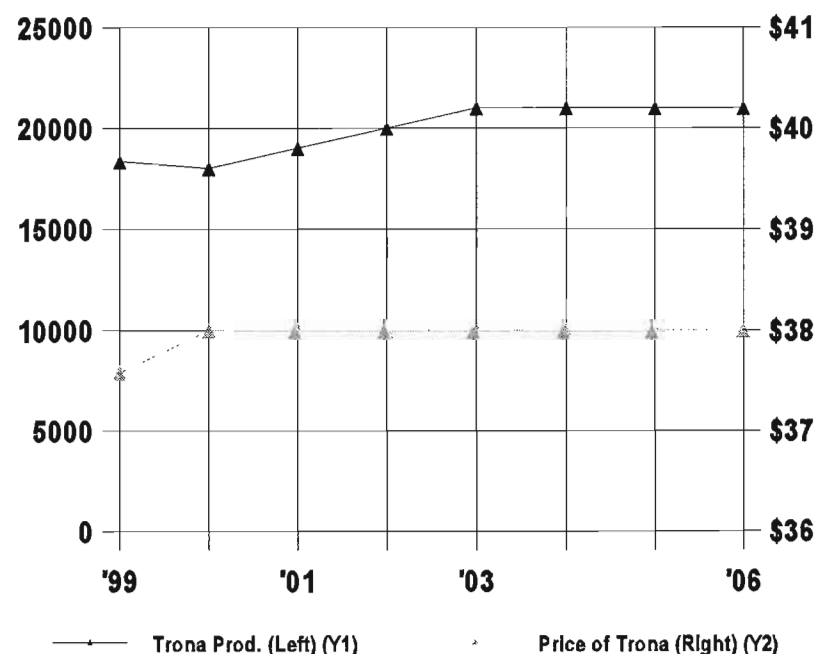
Petroleum production is forecast to decline from 60 million barrels to 42.5 million barrels between 2000 and 2006. This represents an average annual decline of 5.6 percent. The price for petroleum is forecast to decrease at an average annual rate of 18.8 percent. However, prices are expected to decrease through 2002, remaining flat through 2006. Gross value of petroleum production will decrease from \$1.5 billion in 2000 to \$765 million in 2006. In constant dollars, gross value of production is forecast to decline at an average annual rate of 11% through the forecast period.

Trona

Trona production is forecast to increase at an average rate of 5.3 percent annually. Gross production is expected to increase from 18 million tons in 2000 to 21 million tons in 2006. The price of trona over the same period is expected to be \$38 per ton. The value of gross production is forecast to increase from \$684 million in 2000 to \$798 million in 2006.

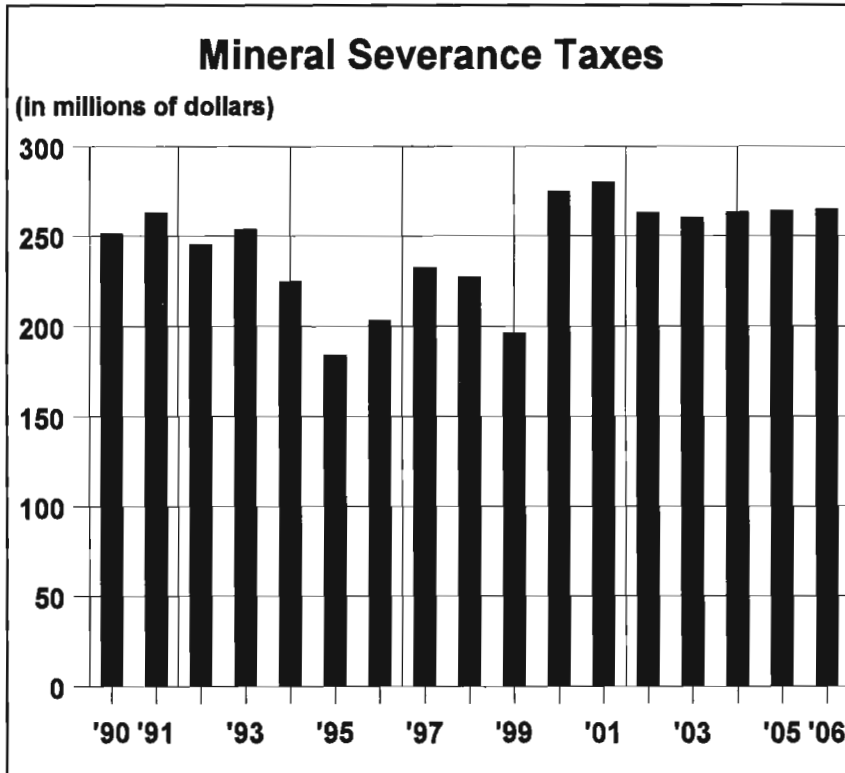
Wyoming Trona Price & Production

(in millions of tons)



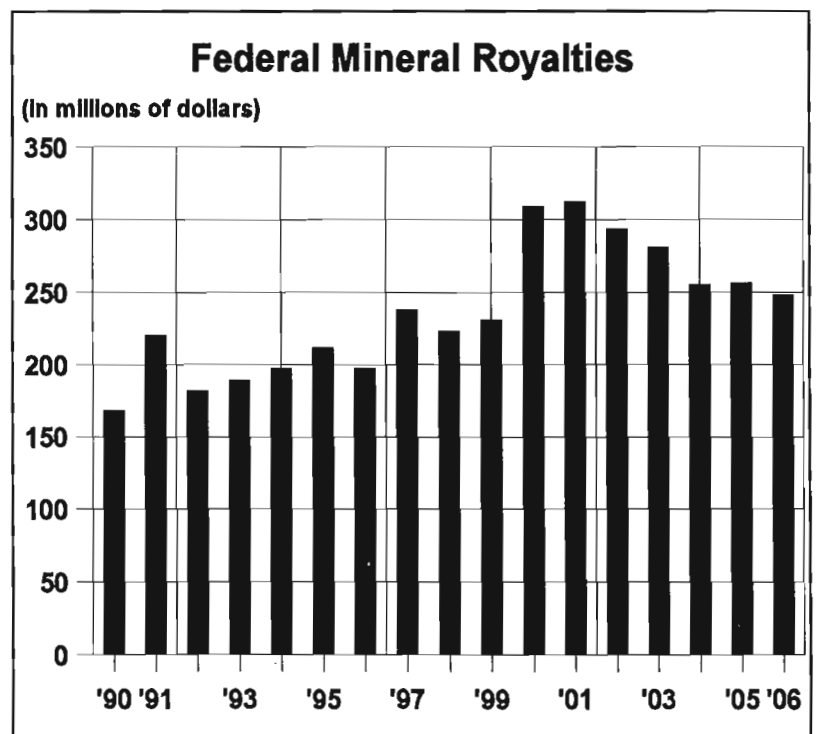
Revenue Projections

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 forecast for the 1999-00 biennium of \$471.5 million, (\$196.5 million 1999 and \$275.1 million in 2000) are \$11.3 million more than that received in the 1997-98 biennium; and, 1999-00 is \$83.7 million more than that received in the 1995-96 biennium.

Federal Mineral Royalties for the 1997-98 biennium total \$461.5 million, (\$238.3 million in 1997 and \$223.2 million in 1998), compared to \$410 million in 1995-96, (\$212 million and \$198 million, respectively). The 1999-00 biennium totaled \$540.1 million, (\$231 million and \$309.1 million), while 2001-2002 rises to \$606 million, (\$312.1 and \$293.9 million, respectively.)



MAJOR INITIATIVES

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

GAAP Implementation Act

Legislation suggested by the State Auditor during the 1993 Legislative Session resulted in passage of the GAAP Implementation Act. The State's previous cash basis accounting was converted to the modified accrual basis. This process "freed up" approximately \$257 million for legislative appropriation. FY 2000 marked the sixth consecutive year in which the State's accounting and financial reporting was in compliance with generally accepted accounting principles (GAAP), providing assurance to the citizens of Wyoming that the financial information they have received on the state's finances is accurate and complete. FY 2000 marks the seventh time in the State's 109 year history that an audit of its financial statements was completed by an independent public accounting firm.

Visa Procurement Card

A pilot project designed to streamline the way in which state government makes purchases and payments was initiated and completed during FY 2000. During the pilot program seven state agencies participated. The new procedure enables the vendor to be paid faster with less paperwork. It is anticipated that all agencies will be using the new Visa Procurement Card within the next year.

Wyoming Bond Guarantee Program

Legislation initiated by my office during the 1994 Legislative Session was passed, which utilizes our Permanent Funds to guarantee payments of local construction bond issues for our public schools, cities, towns and counties. By guaranteeing these payments, all qualifying bond issues receive the highest ratings issued by the bond rating companies. This means that the interest rates charged on these bonds are the lowest available. From inception, the State has guaranteed a total of \$107.9 million in school district bonds.

Early Retirement Proposal

In 1995 the Legislature implemented an **Early Retirement Incentive Plan** proposed by my office. The 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. Replacement workers were hired at a substantial savings to the taxpayers. A total of 554 people retired under the program and 142 of the vacated positions were eliminated. In total this program has the potential to generate savings of approximately \$65 million by June 30, 2002.

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 (GAAP). 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 judgments 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 and are augmented, if necessary, with supplemental appropriations during the odd numbered year's legislative sessions. The Legislature may add, change, or delete any budget items 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 project 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

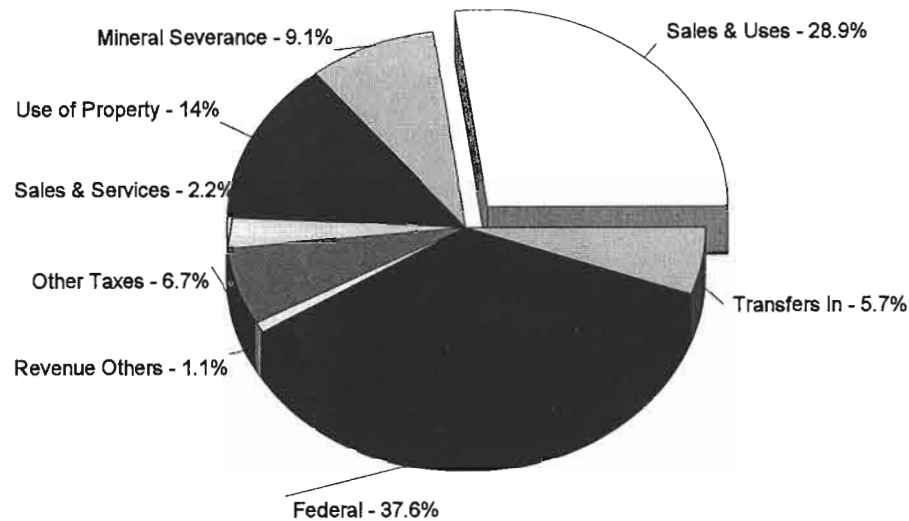
The State implemented GASB Statement 14, "The Financial Reporting Entity", during FY 1993. As a result, entities over which the State has significant operational or financial relationships such as boards, commissions, colleges and universities are considered component units. Component units are discretely presented. Discrete presentation entails reporting component unit financial data in columns separate from the financial data of the primary government (the State). The following organizations comprise the State's discretely presented component units: Department of Transportation, Wyoming Community Development Authority, Wyoming Business Council, Wyoming Building Corporation.

General Fund

Total general fund revenues are presented in a pie chart on the following page to display how sources relate to total revenue. The table shows the change in 1998 and 1999 revenue sources. On page x, general fund expenditures are similarly presented, depicting functions as they relate to total expenditures.

Fiscal Year 2000 General Fund

Revenue & Other Financing Sources

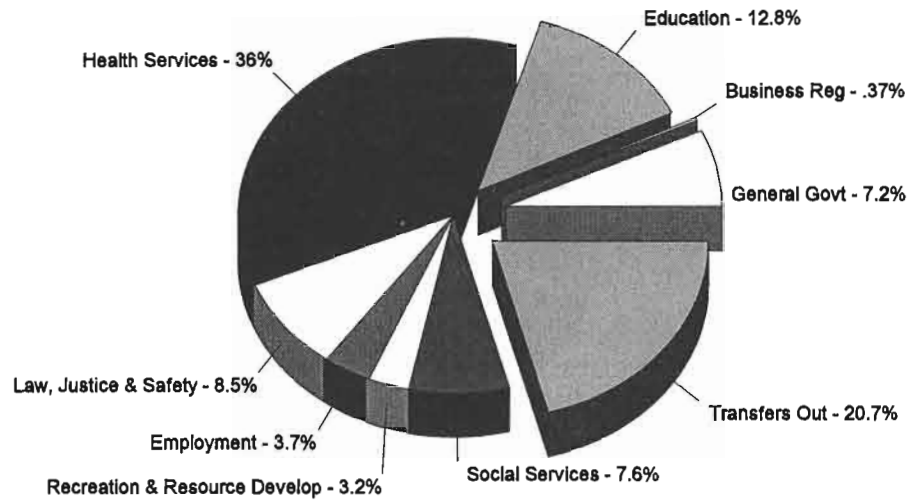


As shown in the table below, total Revenue and Other Financing Sources increased 14% or \$115,701,376 in fiscal year 2000. The General Fund portion of the Mineral Severance Tax increased 39% or \$23.6 million because of increased natural gas prices and production. The \$1,056,963 decrease in Fines and Forfeitures was derived from delinquent severance tax penalties collected in fiscal year 1999 that were no longer due or collected in fiscal year 2000. During fiscal year 2000, there were two extraordinary receipts in inheritance taxes, resulting in a 180% or \$40.5 million increase in Other Taxes.

General Fund Revenue and Other Financing Sources

	FY-99	FY-00	Increase (Decrease)	Percent Change
Taxes				
Sales & Use	\$ 240,174,746	\$ 270,518,626	\$ 30,343,880	13%
Mineral Severance	61,002,086	84,616,278	23,614,192	39%
Other Taxes	22,545,438	63,031,935	40,486,497	180%
Licenses and Permits	3,341,732	3,516,353	174,621	5%
Fines & Forfeitures	4,703,713	3,646,750	(1,056,963)	(22)%
Use of Property	1,843,015	2,100,307	257,292	14%
Investment Income	72,786,145	69,828,861	(2,957,284)	(4)%
Charges for Sales & Services	18,218,948	20,429,500	2,210,552	12%
Revenue from Others	10,336,431	11,446,274	1,109,843	11%
Federal	322,767,894	351,712,388	28,944,494	9%
Other	259,901	573,238	313,337	121%
Total Revenues	757,980,049	881,420,510	123,440,461	16%
Other Financing Sources	61,495,282	53,749,640	(7,745,642)	(13)%
Operating Transfers-in				
Total Revenue & Other Financing Sources	\$ 819,475,331	\$ 935,170,150	\$ 115,694,819	14%

Fiscal Year 2000 General Fund Expenditures & Other Financing Uses



As shown in the table below, overall Expenditures and Other Financing Uses increased by 13% or \$110.6 million in fiscal year 2000. Transfers-out shows an increase of 54% or \$68 million due to timing of payments to the school foundation program. Law, Justice and Safety was up 13 percent or \$9.3 million due to increases in salaries, administrative and contractual expenditures. Employment shows a 17% or \$5.1 million increase due to new computer systems, salaries and administrative expenditures.

General Fund Expenditures and Other Financing Uses

	FY-99	FY-00	Increase (Decrease)	Percent Change
General Government	\$ 70,284,767	\$ 68,047,551	\$ (2,237,216)	(3)%
Regulation of Business	3,150,087	3,480,064	329,977	10%
Education	111,839,760	120,740,103	8,900,343	8%
Health Services	321,810,653	339,447,346	17,636,693	5%
Law, Justice and Safety	70,670,794	79,973,581	9,302,787	13%
Employment	29,611,459	34,725,135	5,113,676	17%
Recreation & Resource Development	29,478,576	30,666,114	1,187,538	4%
Social Services	69,677,509	71,995,171	2,317,662	3%
Total Expenditures	706,523,605	749,075,065	42,551,460	6%
Other Financing Uses				
Transfers-out	127,069,219	195,117,868	68,048,649	54%
Total Expenditures & Other Financing Uses	833,592,824	944,192,933	110,600,109	13%

Proprietary Funds

The State of Wyoming enterprise operations are comprised of the Liquor Commission, Institution Canteens, Subsidence Insurance, Honor Farm Agricultural Sales, Wyoming Health Insurance Pool and Workers' Compensation Insurance.

In addition, the State operated eight internal service funds which provide goods and services to state and local governments on a cost reimbursement basis. These are comprised of Computer Technology, Motor Vehicle, Central Duplicating, Telecommunications, Group Insurance, Surplus Property, Personnel/Training, and State Self-Insurance.

Fiduciary Funds

The State reports expendable trust funds for which both the principal and interest can be spent for the specific purpose of the trust. Nonexpendable trust funds are those for which only the interest earned from 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, 2000, the State had a number of debt issues outstanding. These debt issues 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 1994. In addition, the University has numerous bond issues outstanding for capital construction projects. On July 19, 2000, the State issued General Fund Tax and Revenue Anticipation Notes, Series 2000A in the aggregate principal amount of \$105,000,000 to cover temporary cash shortages in the general fund. On July 5, 2000, the State issued Education Fund Tax and Revenue Anticipation Notes, Series 2000B in the aggregate principal amount of \$165,000,000. Both the series 2000 Notes will mature on June 27, 2001.

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 was credited \$113.6 million in Interest from other Funds, during fiscal year 2000.

Risk Management

The State of Wyoming maintains two self insurance plans: the State Self-Insurance program and the State Group Insurance program, which includes employee medical, life, and dental insurance. These plans are reported in internal service funds. In addition, the State administers one public entity risk pool, comprised of three insurance enterprises: Subsidence, Health and Worker's Compensation. These 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 few years to improve our State's accounting and financial reporting: implementation of GAAP, preparation of the CAFR, independent audit of our financial statements. All have contributed to better financial management. My appreciation goes out to the Legislature and our Staff 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 departments and agencies. I am especially appreciative of the staff in the State Auditor's Office, whose commitment to serve the citizens of Wyoming continues to be demonstrated. We would like to thank the Division of Economic Analysis and the CREG Committee for information used in this letter. We also thank the Division of Tourism, and Department of Game & Fish for the use of their photographs and narratives which showcase some of Wyoming's magnificent wildlife.

Thank you!

Best regards,

A handwritten signature in black ink that reads "Max Maxfield". The signature is written in a cursive, flowing style.

Max Maxfield
State Auditor



PRINCIPAL STATE OFFICIALS

EXECUTIVE BRANCH

Jim Geringer, Governor

Joseph B. Meyer, Secretary of State

Max Maxfield, Auditor

Cynthia M. Lummis, Treasurer

Judy Catchpole, Superintendent of Public Instruction

CITIZENS OF WYOMING

LEGISLATIVE

EXECUTIVE

JUDICIARY

SECRETARY
OF STATE

STATE
AUDITOR

GOVERNOR

STATE
TREASURER

STATE Supt.
OF PUBLIC
INSTRUCTION

Attorney
General

Governor's
Residence

Dept. of
Corrections

Administration
Penitentiary
Women's Center
Honor Farm
Conservation Camp
Field Services
Probation & Parole
Comm. Corrections

Dept. of
Revenue

Administration
Ad Valorem Tax
Excise Tax
Mineral Tax
Personnel
Technology
Equalization Bd.
Liquor

Dept. of
Administration
& Information

Administration
Budget
Economic Analysis
Information Tech.
Personnel
Facilities Mgmt.
Procurement Svcs.
Telecommunications
State Library

Dept. of
Audit

Administration
Public Funds Audit
Banking Audit
Mineral Tax Audit
Excise Tax Audit
Ombudsman
Technical Svcs.

Dept. of
Family
Services

Office of Director
Audit
Field Operations
Self-Sufficiency
Youth Services
Intergovernment
Affairs

State
Engineer

Bd. of Control
Prof. Engineers &
Land Surveyors
Ground Water
Personnel
Surface Water
Education Svcs.

Game and Fish
Department

Admin. & Fiscal
Fish
Game
Habitat & Technical
Services
Information &
Natural Resources

Dept. of
Agriculture

Administration
Marketing
Consumer Health
Technical Service
Analytical Service
Natural Resources
State Fair

Dept. of
Environmental
Quality

Solid & Hazardous
Waste
Abandoned Mine
Industrial Siting
Air Quality
Water Quality
Land Quality

Dept. of
Transportation

Administrative Svcs.
Drivers & Vehicle
License & Titles
Engineering
Internal Audit
Aeronautics
Highway Patrol
Ports of Entry
Planning & Admin.
Public Affairs
Operations

Dept. of
Employment

Administration
Employment Affairs
Worker's Safety &
Compensation
Employment
Resources
Mine Inspector
Woman's
Commission

Dept. of
Health

Aging
Pioneer Home
Retirement Ctr.
Veterans Home
Behavioral Health
State Hospital
Dev. Disabilities
Training School
Health Care
Preventive Medicine
Public Health

Dept. of
Commerce

Administration
Professional Bds.
Parks, Cultural
Resources
Economic &
Comm. Development
Tourism & State
Marketing
Collection Agency
Board

Separate
Operating
Agencies

Adjutant General
Public Defender
Capitol Bldg. Comm.
Public Svcs. Comm.
Univ. of Wyoming
Community College
Commission
Oil & Gas Comm.
State Parole Board
State Lands &
Investment Bd.
Environmental Quality
Council
Water Development
Admin. Hearings

Other
Agencies

Retirement
Geological Survey
Group Insurance
Pari Mutuel Board
Insurance
Dist. Attorneys
Fire Prevention
Livestock Board



The Financial Section

Includes the general purpose financial statements and the combining and individual fund statements and schedules.



Antelope - (Photo credit: Wyoming Game & Fish)

ARTHUR ANDERSEN

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

The Honorable James Geringer, Governor
of the State of Wyoming:

We have audited the accompanying general-purpose financial statements of the State of Wyoming (the "State") as of and for the year ended June 30, 2000. These general-purpose financial statements are the responsibility of the State's administration. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Wyoming Retirement System, which statements reflect total assets and total revenue of 100% of the Pension Trust Funds and total assets of 59% of the Trust and Agency Funds; the University of Wyoming, which is shown as the University Funds; the Wyoming Department of Transportation; the Wyoming Business Council; the Wyoming Building Corporation; and the Wyoming Community Development Authority, which are shown as discretely presented component units. Those financial statements were audited by other auditors whose reports have been furnished to us and our opinion on the general-purpose financial statements, insofar as it relates to the amounts included for the Pension Trust Funds, University Funds and discretely presented component units, is based solely on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the State as of June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued a report on our consideration of the State's internal control structure and a report on its compliance with laws and regulations, both dated December 15, 2000.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund and individual account group financial statements and schedules listed in the table of contents, which are also the responsibility of the State's administration, are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, based on our audit and the reports of the other auditors, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.

We have not audited the other data included in this Comprehensive Annual Financial Report and, accordingly, we express no opinion on such data.

Arthur Andersen LLP

Denver, Colorado,
December 15, 2000.

Combined Balance Sheet

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED
COMPONENT UNITS
JUNE 30, 2000

GOVERNMENTAL FUND TYPES

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Assets				
Cash and Pooled Investments	\$ 22,297,496	\$ 470,826,563	\$ 276,161	\$ 21,807,295
Cash with Trustee	10,690,235	15,096,341	5,775	92,970
Investments	0	0	0	0
Amounts on Deposit with U.S. Treasury	0	0	0	0
Cash with Fiscal Agent	0	0	3,361,199	0
Accounts Receivable (net)	1,201,309	196,958	46	744
Interest Receivable	33,385,704	6,713,632	38,772	61,529
Due from Other Funds	77,120,742	70,586,548	0	0
Due from Primary Government	0	0	0	0
Due from Component Unit	4	784,840	0	0
Due from Other Governments	41,398,384	5,104,551	0	220,660
Taxes Receivable	0	0	0	0
Property Held for Resale	0	0	0	0
Inventories	2,689,446	243,127	0	0
Prepaid Expenses	0	0	0	0
Loans Receivable (net)	28,610	132,066,131	0	0
Advances Receivable	10,000,000	1,554,433	0	0
Fixed Assets (net)	0	0	0	0
Other Assets	2,677,788	0	0	0
Other Debits				
Amounts to be Provided for Retirement of Long-Term Debt	0	0	0	0
Amounts Available for Debt Retirement	0	0	0	0
Total Assets and Other Debits	\$ 201,489,718	\$ 703,173,124	\$ 3,681,953	\$ 22,183,198
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities				
Accounts Payable And Accrued Liabilities	\$ 10,502,953	\$ 8,362,932	\$ 0	\$ 264,183
Due to Other Funds	1,683,088	11,385,663	0	10,372
Due to Other Governments	0	0	0	0
Due to Primary Government	0	0	0	0
Due to Component Unit	0	0	0	0
Reserved for Participants	0	0	0	0
Compensated Absences Payable	0	0	0	0
Capital Lease Payable	0	0	0	0
Claims and Benefits Payable	28,488,669	11,222,595	0	0
Advances Payable	0	1,300,000	0	127,433
Deferred Revenue	8,506,321	19,790,762	0	1,549
Arbitrage Rebate Payable	0	0	0	0
Liability Under Securities Lending	10,690,235	15,096,341	5,775	92,970
Notes/Bonds Payable	0	1,650,000	0	0
Deposits/Funds Held in Trust	7,459	407,032	55,678	0
Early Retirement Obligation	0	0	0	0
Pension Benefit Obligation	0	0	0	0
Securities Purchased	0	0	0	0
Other Liabilities	958,523	0	0	0
Total Liabilities	60,837,248	69,215,325	61,453	496,507
Equity and Other Credits				
Contributed Capital	0	0	0	0
Investment in General Fixed Assets	0	0	0	0
Retained Earnings (Accumulated Deficit)	0	0	0	0
Fund Balance (Deficit)				
Reserved for Encumbrances	30,811,578	104,850,661	0	4,247,394
Reserved for Loans Receivable	0	129,703,758	0	0
Reserved for Advances	10,000,000	1,554,433	0	0
Reserved for Inventories	2,689,446	243,127	0	0
Reserved for Pension Benefits	0	0	0	0
Reserved-Other	0	0	0	0
Reserved for Trust	0	0	0	0
Unreserved, Undesignated	97,151,446	397,605,780	3,620,500	17,439,297
Total Fund Balance Equity and Other Credits (Deficits)	140,652,470	633,957,799	3,620,500	21,686,691
Total Liabilities, Fund Balance, Equity and Other Credits (Deficits)	\$ 201,489,718	\$ 703,173,124	\$ 3,681,953	\$ 22,183,198

See Notes to Financial Statements

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			Totals Primary Government (memorandum only)
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	UNIVERSITY OF WYOMING	
\$ 308,332,735	\$ 38,462,792	\$ 2,984,215,112	\$ 0	\$ 0	\$ 46,603,806	\$ 3,892,821,960
2,258,651	469,349	62,460,623	0	0	0	91,073,944
0	0	5,111,604,842	0	0	152,959,276	5,264,564,118
0	0	175,166,180	0	0	0	175,166,180
0	0	68,514,773	0	0	0	71,875,972
23,738,320	3,756	245,857,950	0	0	7,202,527	278,201,610
4,891,987	310,624	34,075,907	0	0	97,326	79,575,481
423,745	1,845,841	23,686,295	0	0	5,492,467	179,155,638
0	0	0	0	0	0	0
0	337,816	0	0	0	0	1,122,660
55,415	66,089	58,193,303	0	0	0	105,038,402
0	0	8,857,721	0	0	0	8,857,721
0	0	0	0	0	0	0
7,422,691	84,529	0	0	0	3,868,942	14,308,735
59,771	0	0	0	0	1,169,352	1,229,123
0	0	225,327,851	0	0	20,990,764	378,413,356
0	0	1,971,667	0	0	0	13,526,100
638,370	7,816,043	8,088,776	348,786,080	0	391,387,542	756,716,811
0	0	0	0	0	0	2,677,788
0	0	0	0	96,233,026	0	96,233,026
0	0	0	0	3,620,500	0	3,620,500
\$ 347,821,685	\$ 49,396,839	\$ 9,008,021,000	\$ 348,786,080	\$ 99,853,526	\$ 629,772,002	\$ 11,414,179,125
\$ 4,366,422	\$ 2,424,538	\$ 11,894,992	\$ 0	\$ 0	\$ 20,900,893	\$ 58,716,913
416,290	185,638	161,084,561	0	0	4,388,871	179,154,483
0	0	45,916,605	0	0	0	45,916,605
0	0	0	0	0	0	0
0	0	8,130,680	0	0	0	8,130,680
0	0	374,062,048	0	0	0	374,062,048
670,690	997,382	0	0	30,468,228	6,906,312	39,042,612
0	72,229	0	0	844,683	827,474	1,744,386
392,313,000	12,179,559	3,386,457	0	0	0	447,590,280
10,000	317,000	11,771,667	0	0	0	13,526,100
11,425	1,641,143	206,399	0	0	0	30,157,599
0	0	0	0	290,119	0	290,119
2,258,651	469,349	358,076,469	0	0	0	386,689,790
0	0	0	0	59,313,418	33,720,000	94,682,418
0	0	87,335,634	0	0	18,284,303	106,090,106
63,578	279,459	0	0	2,774,296	0	3,117,333
0	0	0	0	6,162,782	0	6,162,782
0	0	162,453,361	0	0	0	162,453,361
63,879	0	0	0	0	0	1,022,402
400,173,935	18,566,297	1,224,318,893	0	99,853,526	83,027,853	1,958,551,037
0	3,618,479	0	0	0	0	3,618,479
0	0	0	348,786,080	0	0	348,786,080
(52,352,250)	27,212,063	0	0	0	0	(25,140,187)
0	0	271,380	0	0	3,627,965	143,808,978
0	0	225,121,432	0	0	0	354,825,250
0	0	1,971,667	0	0	0	13,526,100
0	0	0	0	0	0	2,932,573
0	0	4,878,526,754	0	0	0	4,878,526,754
0	0	0	0	0	419,076,711	419,076,711
0	0	2,664,795,825	0	0	71,088,769	2,737,884,664
0	0	13,014,959	0	0	48,950,704	577,782,686
(52,352,250)	30,830,542	7,783,702,107	348,786,080	0	544,744,149	9,455,628,088
\$ 347,821,685	\$ 49,396,839	\$ 9,008,021,000	\$ 348,786,080	\$ 99,853,526	\$ 629,772,002	\$ 11,414,179,125

(continued)

Combined Balance Sheet

ALL FUND TYPES, ACCOUNT GROUPS AND DISCRETELY PRESENTED

COMPONENT UNITS

JUNE 30, 2000

(CONCLUDED)

	COMPONENT UNITS					
	DEPARTMENT OF TRANSPORTATION	WYOMING BUSINESS COUNCIL	WYOMING BUILDING CORPORATION	WYOMING COMMUNITY DEVELOPMENT AUTHORITY	Totals Reporting Entity (memorandum only)	
ASSETS AND OTHER DEBITS						
Assets						
Cash and Pooled Investments	\$ 93,709,297	\$ 5,698,956	\$ 12,669,228	\$ 21,898,621	\$ 4,026,798,062	
Cash with Trustee	0	0	0	0	91,073,944	
Investments	0	0	0	472,205,162	5,736,769,280	
Amounts on Deposit with U.S. Treasury	0	0	0	0	175,166,180	
Cash with Fiscal Agent	0	0	0	0	71,875,972	
Accounts Receivable (net)	0	305,165	0	2,352,858	280,859,633	
Interest Receivable	1,224,144	156,828	0	8,545,924	89,502,377	
Due from Other Funds	20,279,276	0	0	0	199,434,914	
Due from Primary Government	0	24,829	0	0	24,829	
Due from Component Unit	0	0	0	0	1,122,660	
Due from Other Governments	28,971,388	0	0	0	134,009,790	
Taxes Receivable	0	0	0	0	8,857,721	
Property Held for Resale	81,175	0	0	0	81,175	
Inventories	17,624,325	0	0	0	31,933,060	
Prepaid Expenses	0	0	0	0	1,229,123	
Loans Receivable (net)	0	10,863,490	0	736,950,345	1,126,227,191	
Advances Receivable	0	0	0	0	13,526,100	
Fixed Assets (net)	180,660,706	1,058,474	49,899,582	7,345,682	995,681,255	
Other Assets	0	0	719,141	13,405,452	16,802,381	
Other Debits						
Amounts to be Provided for Retirement of Long-Term Debt	15,415,008	62,617	0	0	111,710,651	
Amounts Available for Debt Retirement	0	0	0	0	3,620,500	
Total Assets and Other Debits	\$ 357,965,319	\$ 18,170,359	\$ 63,287,951	\$ 1,262,704,044	\$ 13,116,306,798	
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities						
Accounts Payable And Accrued Liabilities	\$ 11,687,453	\$ 358,301	\$ 0	\$ 7,187,090	\$ 77,949,757	
Due to Other Funds	20,279,276	0	0	0	199,433,759	
Due to Other Governments	0	0	0	0	45,916,605	
Due to Primary Government	432,960	270,600	0	0	703,560	
Due to Component Unit	0	0	0	0	8,130,680	
Due to Participants	0	0	0	0	374,062,048	
Compensated Absences Payable	13,335,820	87,446	0	0	52,465,878	
Capital Lease Payable	0	0	0	0	1,744,386	
Claims and Benefits Payable	0	0	0	0	447,590,280	
Advances Payable	0	0	0	0	13,526,100	
Deferred Revenue	18,714,572	42,758	0	10,416,942	59,331,871	
Arbitrage Rebate Payable	0	0	0	0	290,119	
Liability Under Securities Lending	0	0	0	0	386,689,790	
Notes/Bonds Payable	0	0	63,009,119	1,094,683,400	1,252,375,937	
Deposits/Funds Held in Trust	37,727,292	0	0	0	143,817,398	
Early Retirement Obligation	3,055,759	0	0	0	6,173,092	
Pension Benefit Obligation	0	0	0	0	6,162,782	
Securities Purchased	0	0	0	0	162,453,381	
Other Liabilities	0	0	685,474	0	1,707,876	
Total Liabilities	105,233,132	759,105	63,694,593	1,112,287,432	3,240,525,299	
Equity and Other Credits						
Contributed Capital	2,069,988	0	0	5,771,504	11,459,971	
Investment in General Fixed Assets	177,643,483	1,058,474	0	0	527,488,037	
Retained Earnings (Accumulated Deficit)	1,024,449	92,214	0	144,645,108	120,621,584	
Fund Balance (Deficit)						
Reserved for Encumbrances	139,688,272	2,609,946	0	0	286,107,196	
Reserved for Loans Receivable	0	10,863,490	0	0	365,688,740	
Reserved for Advances	0	0	0	0	13,526,100	
Reserved for Inventories	0	0	0	0	2,932,573	
Reserved for Pension Benefits	0	0	0	0	4,878,526,754	
Reserved-Other	81,175	0	0	0	419,157,886	
Reserved for Trust	0	0	0	0	2,737,884,664	
Unreserved, Undesignated	(67,775,180)	2,787,130	(406,642)	0	512,387,994	
Total Fund Balance Equity and Other Credits (Deficits)	252,732,187	17,411,254	(406,642)	150,416,612	9,875,781,499	
Total Liabilities, Fund Balance, Equity and Other Credits	\$ 357,965,319	\$ 18,170,359	\$ 63,287,951	\$ 1,262,704,044	\$ 13,116,306,798	

See Notes to Financial Statements



Combined Statement of Revenues, Expenditures and Changes in Fund Balances

ALL GOVERNMENTAL FUND TYPES,
EXPENDABLE TRUST FUNDS AND COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 2000

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	Totals Primary Government (memorandum only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
Taxes						
Sales and Use Tax	\$ 270,518,626	\$ 4,166,302	\$ 0	\$ 0	\$ 0	\$ 274,684,928
Mineral Severance Taxes	84,616,278	80,269,663	0	0	0	164,885,941
Other Taxes	63,031,935	96,424,331	0	0	31,528,860	190,985,126
Licenses and Permits	3,516,353	31,313,385	0	0	0	34,829,738
Fines and Forfeitures	3,646,750	1,249,243	0	0	80,753	4,976,746
Use of Property	2,100,307	9,522,926	0	0	2,097,370	13,720,603
Interest & Investment Income	42,996,846	23,058,783	232,490	341,503	23,262,135	89,891,757
Change in the Fair Value of Investments	(86,759,160)	(3,629,132)	(5,636)	(74,298)	7,603,529	(82,864,697)
Interest from Other Funds	113,591,175	0	0	0	0	113,591,175
Federal Mineral Royalties	0	195,590,995	3,915,000	0	7,242,000	206,747,995
Charges for Sales and Services	20,429,500	19,382,235	0	0	2,262,579	42,074,314
Revenue from Others	11,446,274	15,519,674	0	0	1,359,636	28,325,584
Non-Revenue Receipts	568,739	361,784	0	0	0	930,523
Federal Revenue	351,712,388	37,612,193	0	11,742,538	1,702,169	402,769,288
Sale of Land	4,499	0	0	0	8,142	12,641
Contributions	0	0	0	0	9,823,430	9,823,430
Miscellaneous	0	0	0	0	0	0
Total Revenues	881,420,510	510,842,382	4,141,854	12,009,743	86,970,603	1,495,385,092
EXPENDITURES						
Current:						
General Government	68,047,551	8,749,908	1,170	0	14,951,415	91,750,044
Business Regulation	3,480,064	15,678,138	0	0	0	19,158,202
Education	120,740,103	334,415,584	0	0	19,370,109	474,525,796
Health Services	339,447,346	3,950,027	0	0	304,769	343,702,142
Law, Justice and Safety	79,973,581	924,131	0	0	423,521	81,321,233
Employment	34,725,135	1,683,431	0	0	43,242,048	79,852,614
Recreation and Resource Development	30,666,114	128,131,453	0	0	1,249,981	160,047,548
Social Services	71,995,171	3,064,507	0	0	0	75,059,678
Transportation	0	0	0	0	0	0
Capital Outlay	0	0	0	16,771,261	0	16,771,261
Debt Service:						
Principal Retirement	0	0	950,000	0	0	950,000
Interest	0	0	3,012,480	0	0	3,012,480
Total Expenditures	749,075,065	496,999,179	3,963,650	16,771,261	79,541,843	1,346,150,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	132,345,445	14,043,203	178,204	(4,761,518)	7,428,760	149,234,094
Other Financing Sources (Uses)						
Operating Transfers In	53,749,640	113,582,729	0	1,168,000	85,433,247	253,933,616
Operating Transfers Out	(195,117,868)	(92,070,285)	0	0	(67,264,209)	(354,452,362)
Total Other Financing Sources (Uses)	(141,368,228)	21,512,444	0	1,168,000	18,169,038	(100,518,746)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,022,783)	35,555,647	178,204	(3,593,518)	25,597,798	48,715,548
Fund Balance at July 1, 1999	149,380,441	598,444,483	3,442,296	25,280,209	268,431,403	1,044,978,832
Residual Equity Transfer In	1,320	0	0	0	0	1,320
Residual Equity Transfer Out	0	(1,320)	0	0	0	(1,320)
Change in Reserve for Contingencies	293,492	(14,011)	0	0	0	279,481
Fund Balance (Deficit) at June 30, 2000	\$ 140,652,470	\$ 633,957,799	\$ 3,620,500	\$ 21,686,691	\$ 294,029,201	\$ 1,093,946,661

See Notes to Financial Statement

COMPONENT UNITS			
DEPARTMENT OF TRANSPORTATION	WYOMING BUSINESS COUNCIL	WYOMING BUILDING CORPORATION	Totals Reporting Entity (memorandum only)
\$ 115,987,162	\$ 0	\$ 0	\$ 390,672,090
52,834,057	0	0	217,719,998
0	0	0	190,985,126
0	0	0	34,829,738
0	0	0	4,976,746
0	0	0	13,720,603
2,907,038	969,682	0	93,768,477
0	0	0	(82,864,697)
0	0	0	113,591,175
170,324,230	0	0	277,872,235
0	10,226	0	42,084,540
426,070	11,601,953	0	40,353,607
0	0	0	930,523
0	3,516,817	0	406,286,105
0	0	0	12,641
0	0	0	9,823,430
9,051,296	6,084	0	9,057,380
351,529,853	16,104,762	0	1,863,019,707
13,022,869	0	73,579	105,746,492
0	0	0	19,158,202
0	0	0	474,525,796
0	0	0	343,702,142
14,961,901	0	0	96,283,134
0	0	0	79,852,614
0	16,484,791	0	176,532,339
0	0	0	75,059,678
342,140,292	0	0	342,140,292
14,734,272	0	0	31,505,533
0	0	0	950,000
279,244	0	0	3,291,724
380,038,578	16,484,791	73,579	1,748,747,946
(34,508,725)	(380,029)	(73,579)	114,271,761
34,004,811	245,998	0	288,184,425
(34,104,811)	(365,998)	0	(388,923,171)
(100,000)	(120,000)	0	(100,738,746)
(34,608,725)	(506,029)	(73,579)	13,533,015
106,602,992	16,760,595	(333,063)	1,168,009,356
0	0	0	1,320
0	0	0	(1,320)
0	0	0	252,481
\$ 71,994,267	\$ 16,260,566	(406,642)	\$ 1,181,794,852

**Combined Statement of Revenues, Expenses
and Changes in Retained Earnings/Fund Balance**
PROPRIETARY FUND TYPES,
SIMILAR TRUST FUNDS AND COMPONENT UNITS
FOR THE YEAR ENDED JUNE 30, 2000

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	
	ENTERPRISE	INTERNAL SERVICE	NON- EXPENDABLE TRUST	Totals Primary Government (memorandum only)
OPERATING REVENUES				
Other Taxes	\$ 1,249,745	\$ 0	\$ 0	\$ 1,249,745
Mineral Severance Taxes	0	0	69,719,687	69,719,687
Use of Property	0	0	40,415,551	40,415,551
Interest & Investment Income	0	0	84,137,586	84,137,586
Change in the Fair Value of Investments	0	0	(43,661,576)	(43,661,576)
Fees and Other Income	0	0	0	0
Charges for Sales & Services	153,169,008	76,583,245	0	229,752,253
License & Permits	0	0	64,225	64,225
Revenue from Others	0	235,651	20,271,745	20,507,396
Total Operating Revenues	154,418,753	76,818,896	170,947,218	402,184,867
OPERATING EXPENSES				
Salaries & Wages	4,715,178	4,475,323	0	9,190,501
Employee Benefits	1,363,384	1,307,140	0	2,670,524
Travel	211,860	100,496	4,447	316,803
General & Administrative	0	0	0	0
Purchases for Resale	37,467,583	60,050	0	37,527,633
Rental, Supplies & Services	4,715,934	22,507,940	53,492	27,337,366
Contracted Services	3,307,557	2,836,224	0	6,143,781
Claims & Benefits Expense	221,547,126	45,919,277	0	267,466,403
Depreciation Expense	153,306	2,685,699	0	2,839,005
Grant and Aid Payments	0	0	70,917,306	70,917,306
Interest Expense	0	0	0	0
Miscellaneous	0	0	0	0
Total Operating Expenses	273,541,928	79,892,149	70,975,245	424,409,322
Operating Income (Loss)	(119,123,175)	(3,073,253)	99,971,973	(22,224,455)
NON OPERATING REVENUES (EXPENSES)				
Grants Received	999,060	0	0	999,060
Grant and Aid Payments	(1,165,396)	0	0	(1,165,396)
Federal Revenue	0	470	0	470
Interest Revenue	39,298,567	1,433,678	0	40,732,245
Change in the Fair Value of Investments	(18,645,976)	(443,243)	0	(19,089,219)
Interest Expense for Capital Lease	0	(27,772)	0	(27,772)
Gain on Disposal of Fixed Assets	0	408,843	0	408,843
Real Estate Sales and Other	0	0	502,525	502,525
Total Non operating Revenues (Expenses), Net	10,486,255	1,371,976	502,525	12,360,756
Income (Loss) Before Operating Transfers	(108,636,920)	(1,701,277)	100,474,498	(9,863,699)
Operating Transfers In	0	3,595,218	0	3,595,218
Operating Transfers Out	(3,460,330)	0	(3,936,000)	(7,396,330)
Total Operating Transfers In (Out), Net	(3,460,330)	3,595,218	(3,936,000)	(3,801,112)
Net Income (Loss)	(112,097,250)	1,893,941	96,538,498	(13,664,811)
Depreciation of Contributed Capital	0	0	0	0
Retained Earnings / Fund Balance, July 1, 1999	59,745,006	25,318,122	2,514,607,654	2,599,670,786
Retained Earnings (Accumulated Deficit)/ Fund Balance, June 30, 2000	\$ (52,352,250)	\$ 27,212,063	\$ 2,611,146,152	\$ 2,586,005,965

See Notes to Financial Statements

COMPONENT UNITS

DEPARTMENT OF TRANSPORTATION	WYOMING BUSINESS COUNCIL	WYOMING COMMUNITY DEVELOPMENT AUTHORITY	Totals Reporting Entity (memorandum only)
\$ 0	\$ 0	\$ 0	\$ 1,249,745
0	0	0	69,719,687
0	0	0	40,415,551
0	0	70,206,735	154,344,321
0	0	0	(43,661,576)
0	0	740,516	740,516
339,158	0	0	230,091,411
0	0	0	64,225
0	123,700	0	20,631,096
339,158	123,700	70,947,251	473,594,976
0	0	0	9,190,501
0	0	0	2,670,524
0	0	0	316,803
0	0	2,599,222	2,599,222
0	0	0	37,527,633
348,874	0	0	27,686,240
0	0	0	6,143,781
0	151,486	0	267,617,889
81,794	0	0	2,920,799
0	0	0	70,917,306
0	0	56,888,790	56,888,790
0	0	4,511,613	4,511,613
430,668	151,486	63,999,625	488,991,101
(91,510)	(27,786)	6,947,626	(15,396,125)
0	0	0	999,060
0	0	(4,903,881)	(6,069,277)
0	0	5,849,252	5,849,722
0	0	0	30,732,245
0	0	0	(19,089,219)
0	0	0	(27,772)
0	0	0	408,843
0	0	0	502,525
0	0	945,371	13,306,127
(91,510)	(27,786)	7,892,997	(2,089,998)
100,000	120,000	0	3,815,218
0	0	0	(7,396,330)
100,000	120,000	0	(3,581,112)
8,490	92,214	7,892,997	(5,671,110)
0	0	173,266	173,266
1,015,959	0	136,578,845	2,737,265,580
\$ 1,024,449	\$ 92,214	\$ 144,645,108	\$ 2,731,767,736

Combined Statement of Changes in Plan Net Assets

PENSION TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Totals
Additions	
Contributions:	
Employer	\$ 50,515,363
Employee	51,942,936
Other	1,447,628
	<u>103,905,927</u>
Investment Income:	
Net appreciation in fair value of investments	443,913,735
Interest and dividends	151,237,160
Total investing activity income	595,150,895
Investment advisor fees	(7,253,655)
Net income from investing activities	587,897,240
From securities lending activities:	
Security lending gross income	10,210,106
Broker rebates	(9,508,424)
Agent fees	(191,738)
Total securities lending expenses	(9,700,162)
Net income from securities lending activities	509,944
Total net investment income	588,407,184
Total additions	<u>692,313,111</u>
Deductions:	
Benefits paid	129,884,327
Refunds	11,802,354
Administrative expenses	1,284,490
Total deductions	142,971,171
Net increase	549,341,940
Net assets held in trust for pension benefits:	
Beginning of year	4,329,184,814
End of year	<u>\$ 4,878,526,754</u>

See Notes to Financial Statements

Combined Statement of Changes in Plan Net Assets

INVESTMENT TRUST FUND

FOR THE YEAR ENDED JUNE 30, 2000

Additions

Contributions:	\$ 89,274,507
Investment Income:	
Net loss in fair value of investments	(434,244)
Interest and dividends	10,207,456
Total investing activity income	9,773,212
Total additions	99,047,719

Deductions:

Withdrawals	131,958,947
Administrative expenses	468,887
Total deductions	132,427,834
Net decrease	(33,380,115)

Net assets held in trust for pool participants

Beginning of year	198,305,917
End of year	\$ 164,925,802

See Notes to Financial Statements

Combined Schedule of Revenues & Expenditures

Budget & Actual (Non-GAAP Budgetary Basis)

GENERAL, BUDGETED SPECIAL REVENUE & BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

	GENERAL FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE	
REVENUES								
Taxes:								
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	
Sales & Use	472,100,000	11,625,590	483,725,590	508,109,328	0	508,109,328	24,383,738	
Mineral Severance	130,300,000	(3,575,577)	126,724,423	132,468,893	0	132,468,893	5,744,470	
Other Taxes	35,300,000	30,068,251	65,368,251	85,577,473	0	85,577,473	20,209,222	
Licenses & Permits	3,000,000	6,003,742	9,003,742	6,920,950	0	6,920,950	(2,082,792)	
Fines & Forfeitures	8,771,133	3,053,055	11,824,188	8,350,463	0	8,350,463	(3,473,725)	
Use of Property	5,107,488	4,808,856	9,916,344	7,419,104	0	7,419,104	(2,497,240)	
Interest Income	52,200,000	(2,167,663)	50,032,337	54,670,145	0	54,670,145	4,637,808	
Interest From Other Funds	200,000,000	10,845,392	210,845,392	224,330,528	0	224,330,528	13,485,136	
Federal Mineral Royalties	0	0	0	0	0	0	0	
Charges for Sales and Services	68,599,897	8,913,658	77,513,555	63,724,334	0	63,724,334	(13,789,221)	
Revenue from Others	20,286,093	9,220,438	29,506,531	20,598,939	0	20,598,939	(8,907,592)	
Transfers	193,180,542	1,771,320	194,951,862	190,000,691	0	190,000,691	(4,951,171)	
Federal	640,862,081	76,858,219	717,720,300	612,800,951	0	612,800,951	(104,919,349)	
Miscellaneous	2,400	0	2,400	844,911	0	844,911	842,511	
TOTAL REVENUES	1,829,709,634	157,425,281	1,987,134,915	1,915,816,710	0	1,915,816,710	(71,318,205)	
EXPENDITURES								
1998-2000 Appropriations								
General Government	107,670,054	27,825,771	135,495,825	116,679,541	2,352,672	119,032,213	16,463,612	
Education	615,188,109	38,150,369	653,338,478	623,947,636	1,405,769	625,353,405	27,985,073	
Business Regulation	6,626,899	624,888	7,251,787	6,640,654	40,218	6,680,872	570,915	
Health Services	614,739,754	28,880,299	643,620,053	613,060,627	10,179,751	623,240,378	20,379,675	
Social Services	168,903,284	6,521,699	175,424,983	138,571,270	4,051,071	142,622,341	32,802,642	
Recreation & Resource Development	59,994,672	11,139,273	71,133,945	60,714,325	820,690	61,535,015	9,598,930	
Law, Justice & Safety	139,129,122	13,254,129	152,383,251	142,733,266	3,655,882	146,389,148	5,994,103	
Capital Outlay	0	0	0	0	0	0	0	
Employment	62,759,236	9,625,003	72,384,239	68,552,100	1,817,125	70,369,225	2,015,014	
TOTAL EXPENDITURES	1,775,011,130	136,021,431	1,911,032,561	1,770,899,419	24,323,178	1,795,222,597	115,809,964	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 54,698,504	\$ 21,403,850	\$ 76,102,354	\$ 144,917,291	\$ (24,323,178)	\$ 120,594,113		

See Notes to Financial Statements

REVENUES	BUDGET AS OF JULY 1, 1998		B11'S & SUPPLEMENTAL BUDGET		BUDGET AS ADJUSTED		SPECIAL REVENUE BUDGET BASIS REVENUES/ EXPENDITURES		BIENNIAL ENCUMBRANCES		TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES		VARIANCE
Taxes:													
Property	\$	173,433,289	\$	0	\$	173,433,289	\$	185,472,383	\$	0	\$	185,472,383	\$ 12,039,094
Sales & Use		7,558,475		501,018		8,059,493		7,911,651		0		7,911,651	(147,842)
Mineral Severance		2,496,570		285,874		2,782,444		71,277,824		0		71,277,824	68,495,380
Other Taxes		17,994,247		1,266,732		19,260,979		12,201,832		0		12,201,832	(7,059,147)
Licenses & Permits		8,883,066		989,024		9,872,090		13,804,214		0		13,804,214	3,932,124
Fines & Forfeitures		1,515,997		15,167		1,531,164		541,318		0		541,318	(989,846)
Use of Property		67,300		0		67,300		269,805		0		269,805	202,505
Interest Income		1,011,165		1,453,622		2,464,787		5,556,309		0		5,556,309	3,091,522
Interest From Other Funds		2,400,000		50,000		2,450,000		1,939,307		0		1,939,307	(510,693)
Federal Mineral Royalties		182,476,806		38,833,639		221,310,445		240,871,214		0		240,871,214	19,560,769
Charges for Sales and Services		14,946,491		1,231,955		16,178,446		15,843,655		0		15,843,655	(334,791)
Revenue from Others		35,851,427		(2,996,649)		32,854,778		29,034,606		0		29,034,606	(3,820,172)
Transfers		167,817,722		11,665,235		179,482,957		130,429,265		0		130,429,265	(49,053,692)
Federal		51,000,268		11,255,915		62,256,183		30,927,083		0		30,927,083	(31,329,100)
Miscellaneous		100		0		100		2,816		0		2,816	2,716
TOTAL REVENUES		667,452,923		64,551,532		732,004,455		746,083,282		0		746,083,282	14,078,827
EXPENDITURES													
1998-2000 Appropriations													
General Government		113,947,330		11,335,533		125,282,863		115,736,778		1,684,783		117,421,561	7,861,302
Education		576,962,921		75,711,941		652,674,862		633,496,556		1,608,439		635,104,995	17,569,857
Business Regulation		16,289,630		1,500,154		17,789,784		16,384,920		30,679		16,415,599	1,374,185
Health Services		8,752,181		1,025,830		9,778,011		8,779,587		308,574		9,168,161	669,850
Social Services		5,139,435		1,476,800		6,616,235		1,165,739		13,576		1,779,315	4,836,920
Recreation & Resource Development		112,956,411		27,059,362		140,045,773		66,327,773		32,149,756		118,477,529	21,568,244
Law, Justice & Safety		1,583,212		176,951		1,760,163		797,696		38,241		835,937	924,226
Capital Outlay		0		4,365,228		4,365,228		4,365,228		0		4,365,228	0
Employment		2,136,128		1,961,831		4,099,959		2,362,401		255,296		2,827,697	1,282,272
TOTAL EXPENDITURES		837,787,258		124,645,630		962,412,888		870,216,678		36,169,344		906,386,022	56,026,866
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$	(170,334,335)	\$	(60,094,098)	\$	(230,408,433)	\$	(124,133,396)	\$	(36,169,344)	\$	(160,302,740)	

(continued)

Combined Schedule of Revenues & Expenditures

Budget & Actual (Non-GAAP Budgetary Basis)

GENERAL, BUDGETED SPECIAL REVENUE & BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

	EXPENDABLE TRUST FUNDS							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE	
REVENUES								
Taxes:								
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0	0
Fines & Forfeitures	1,000	0	1,000	80,978	0	80,978	79,978	
Use of Property	428,496	479,000	907,496	631,586	0	631,586	(275,910)	
Interest Income	7,000	0	7,000	127,586	0	127,586	120,586	
Interest From Other Funds	0	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0	0
Charges for Sales and Services	3,637,000	14,000,000	17,637,000	4,132,071	0	4,132,071	(13,504,929)	
Revenue from Others	19,000	23,300	42,300	215,454	0	215,454	173,154	
Transfers	0	17,703,672	17,703,672	31,594,789	0	31,594,789	13,891,117	
Federal	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
TOTAL REVENUES	4,092,496	32,205,972	36,298,468	36,782,464	0	36,782,464	483,996	
EXPENDITURES								
1998-2000 Appropriations:								
General Government	15,115,732	3,203,219	18,318,951	17,806,581	47,053	17,853,634	465,317	
Education	1,000	31,726,972	31,727,972	31,619,089	0	31,619,089	108,883	
Business Regulation	0	0	0	0	0	0	0	0
Health Services	314,922	0	314,922	283,819	30,950	314,769	153	
Social Services	0	0	0	0	0	0	0	0
Recreation & Resource Development	15,000	6,813	21,813	17,138	0	17,138	4,675	
Law, Justice & Safety	476,496	629,000	1,105,496	799,098	13,078	812,176	293,320	
Capital Outlay	0	0	0	0	0	0	0	0
Employment	786,044	12,628	798,672	763,790	34,882	798,672	0	0
TOTAL EXPENDITURES	16,709,194	35,578,632	52,287,826	51,289,515	125,963	51,415,478	872,348	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES								
	\$ (12,616,698)	\$ (3,372,660)	\$ (15,989,358)	\$ (14,507,051)	\$ (125,963)	\$ (14,633,014)		

See Notes to Financial Statements

TOTAL FUNDS (Memorandum Only)							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 173,433,289	\$ 0	\$ 173,433,289	\$ 185,472,383	\$ 0	\$ 185,472,383	\$ 12,039,094
Sales & Use	479,658,475	12,126,608	491,785,083	516,020,979	0	516,020,979	24,235,896
Mineral Severance	132,796,570	(3,289,703)	129,506,867	203,746,717	0	203,746,717	74,239,850
Other Taxes	53,294,247	31,334,983	84,629,230	97,779,305	0	97,779,305	13,150,075
Licenses & Permits	11,883,066	6,992,766	18,875,832	20,725,164	0	20,725,164	1,849,332
Fines & Forfeitures	10,288,130	3,068,222	13,356,352	8,972,759	0	8,972,759	(4,383,593)
Use of Property	5,603,284	5,287,856	10,891,140	8,320,495	0	8,320,495	(2,570,645)
Interest Income	53,218,165	(714,041)	52,504,124	60,354,040	0	60,354,040	7,849,916
Interest From Other Funds	202,400,000	10,895,392	213,295,392	226,269,835	0	226,269,835	12,974,443
Federal Mineral Royalties	182,476,806	38,833,639	221,310,445	240,871,214	0	240,871,214	19,560,769
Charges for Sales and Services	87,183,388	24,145,613	111,329,001	83,700,060	0	83,700,060	(27,628,941)
Revenue from Others	56,156,520	6,247,089	62,403,609	49,848,999	0	49,848,999	(12,554,610)
Transfers	360,998,264	31,140,227	392,138,491	352,024,745	0	352,024,745	(40,113,746)
Federal	691,862,349	88,114,134	779,976,483	643,728,034	0	643,728,034	(136,248,449)
Miscellaneous	2,500	0	2,500	847,727	0	847,727	845,227
TOTAL REVENUES	2,501,255,053	254,182,785	2,755,437,838	2,698,682,456	0	2,698,682,456	(56,755,382)
EXPENDITURES							
1998-2000 Appropriations							
General Government	236,733,116	42,364,523	279,097,639	250,222,900	4,084,508	254,307,408	24,790,231
Education	1,192,152,030	145,589,282	1,337,741,312	1,269,063,281	3,014,208	1,292,077,489	45,663,823
Business Regulation	22,916,529	2,125,042	25,041,571	23,025,574	70,897	23,096,471	1,945,100
Health Services	623,806,857	29,906,129	653,712,986	622,124,033	10,599,275	632,723,308	20,989,678
Social Services	174,042,719	7,998,499	182,041,218	140,337,009	4,064,647	144,401,656	37,639,562
Recreation & Resource Development	172,966,083	38,235,448	211,201,531	147,059,236	32,970,446	180,029,682	31,171,849
Law, Justice & Safety	141,188,830	14,060,080	155,248,910	144,330,060	3,707,201	148,037,261	7,211,649
Capital Outlay	0	4,365,228	4,365,228	4,365,228	0	4,365,228	0
Employment	65,681,418	11,601,462	77,282,880	71,878,291	2,107,303	73,985,594	3,297,286
TOTAL EXPENDITURES	2,629,487,582	296,245,693	2,925,733,275	2,692,405,612	60,618,485	2,753,024,097	172,709,178
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (128,232,529)	\$ (42,062,908)	\$ (170,295,437)	\$ 6,276,844	\$ (60,618,485)	\$ (54,341,641)	

COMBINED STATEMENT OF CASH FLOWS **PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST AND COMPONENT UNITS** **FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

	PROPRIETARY FUND TYPES			Totals Primary Government (memorandum only)
	Enterprise Funds	Internal Service Funds	Non- Expendable Trust Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Charges for Sales and Services	\$ 155,969,911	\$ 76,062,961	\$ 0	\$ 232,032,872
Cash Received from Use of Property	0	0	56,334,560	56,334,560
Cash Received from Mineral Severance Tax	0	0	58,986,132	58,986,132
Interest Income on Loans	0	0	0	0
Principal repaid on loans	0	0	0	0
License & Permits	0	0	64,225	64,225
Revenue from Others	0	235,651	20,275,377	20,511,028
Cash Payments for Loan Funds	0	0	0	0
Cash Payments to Suppliers for Goods and Services	(130,737,031)	(70,874,360)	(10,813)	(201,622,204)
Cash Payments to Employees for Services	(6,237,762)	(5,848,063)	0	(12,085,825)
Cash Paid for Grants and Aids	0	0	(68,454,229)	(68,454,229)
Other Expenses	0	0	346,671	346,671
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	18,995,118	(423,811)	67,541,923	86,113,230
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Grant Revenue	999,060	470	0	999,530
Grant Expenses	(1,165,396)	0	0	(1,165,396)
Principal Paid on Bonds Payable	0	0	0	0
Interest Paid on Bonds Payable	0	0	0	0
Payment of Bond Issuance Costs	0	0	0	0
Proceed from Issuance of Bonds	0	0	0	0
Proceeds from Note Payable	0	0	0	0
Principal Paid on Note Payable	0	0	0	0
Decrease in Amounts Due To/From Other Funds	0	0	0	0
Real Estate Sales and Other	0	0	502,525	502,525
Operating Transfers In (Out)	(3,460,330)	3,595,218	(3,936,000)	(3,801,112)
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	(3,626,666)	3,595,688	(3,433,475)	(3,464,453)
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:				
Purchase of Fixed Assets	(340,983)	(3,278,132)	0	(3,619,115)
Sale of Fixed Assets	0	719,057	0	719,057
Purchase of Mortgage Servicing Rights	0	0	0	0
Principal Payments on Capital Leases	0	(829,261)	0	(829,261)
Interest Paid on Capital Leases	0	(27,772)	0	(27,772)
Payment of Bond Issuance Costs	0	0	0	0
Proceed from Issuance of Bonds	0	0	0	0
Contributed Capital Receipts	0	317,696	0	317,696
NET CASH USED IN CAPITAL AND RELATED FINANCING ACTIVITIES	(340,983)	(3,098,412)	0	(3,439,395)
CASH FLOWS FROM INVESTING ACTIVITIES:				
Cash Received for Principal Loan Payments	0	0	46,670,980	46,670,980
Cash Paid Out for Loans	0	0	(18,030,990)	(18,030,990)
Purchase of Investments	0	0	0	0
Proceeds from Sales and Maturities of Investments	0	0	0	0
Interest Income	28,628,284	1,410,043	83,320,935	113,359,262
Securities Lending Collateral	2,258,651	469,349	60,458,143	63,186,143
NET CASH PROVIDED BY (USED IN) BY INVESTMENT ACTIVITIES	30,886,935	1,879,392	172,419,068	205,185,395
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	45,914,404	1,952,857	236,527,516	284,394,777
CASH AND CASH EQUIVALENTS, JULY 1, 1999	283,322,958	37,422,527	2,218,670,111	2,539,415,596
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$ 329,237,362	\$ 39,375,384	\$ 2,455,197,627	\$ 2,823,810,373

See Notes to Financial Statements

COMPONENT UNITS

Department of Transportation	Wyoming Business Council	Wyoming Building Corporation	Wyoming Community Development Authority	Reporting Entity (memorandum only)
\$ 339,158	\$ 40,893	\$ 0	\$ 5,183,268	237,596,191
0	0	0	0	56,334,560
0	0	0	0	58,986,132
0	0	0	47,783,633	47,783,633
0	0	0	82,901,770	82,901,770
0	0	0	0	64,225
0	0	0	0	20,511,028
0	0	0	(158,636,517)	(158,636,517)
0	0	0	(3,701,071)	(205,323,275)
(341,457)	(130,647)	0	(952,925)	(13,510,854)
0	0	0	0	(68,454,229)
0	0	(39,503)	0	307,168
(2,299)	(89,754)	(39,503)	(27,421,842)	58,559,832
0	0	0	5,865,739	6,865,269
0	0	0	(4,747,102)	(5,912,498)
0	0	0	(94,372,222)	(94,372,222)
0	0	0	(56,141,627)	(56,141,627)
0	0	0	(1,931,436)	(1,931,436)
0	0	0	278,650,000	278,650,000
0	0	0	1,636,000	1,636,000
0	0	0	(13,126,155)	(13,126,155)
15,096	0	0	0	15,096
0	0	0	0	502,525
100,000	120,000	0	0	(3,581,112)
115,096	120,000	0	115,833,197	112,603,840
(505,680)	0	(21,783,205)	(75,384)	(25,983,384)
0	0	0	13,137	732,194
0	0	0	(1,114,424)	(1,114,424)
0	0	0	0	(829,261)
0	0	0	0	(27,772)
0	0	(240,578)	0	(240,578)
0	0	12,900,312	0	12,900,312
0	0	0	80,268	397,964
(505,680)	0	(9,123,471)	(1,096,403)	(14,164,949)
0	0	0	0	46,670,980
0	0	0	0	(18,030,990)
0	0	0	(393,591,749)	(393,591,749)
0	0	0	278,468,163	278,468,163
0	0	0	24,385,425	137,744,687
0	0	0	0	63,186,143
0	0	0	(90,738,161)	114,447,234
(392,883)	30,246	(9,162,974)	(3,423,209)	271,445,957
475,361	0	21,832,202	25,321,830	2,587,044,989
\$ 82,478	\$ 30,246	\$ 12,669,228	\$ 21,898,621	2,858,490,946

(continued)

COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST AND COMPONENT UNITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
(CONCLUDED)

	PROPRIETARY FUND TYPES			Totals Primary Government (memorandum only)
	Enterprise Funds	Internal Service Funds	Non- Expendable Trust Funds	
CASH FLOWS FROM OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ (119,123,175)	\$ (3,073,253)	\$ 99,971,973	\$ (22,224,455)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used In) Operating Activities:				
Depreciation Expense	153,306	2,685,699	0	2,839,005
Interest Income	0	0	(84,137,586)	(84,137,586)
Change in Fair Value of Investments	0	0	43,661,576	43,661,576
Interest Expense	0	0	0	0
Amortization of Commitment Fees, Loan Discounts, and Lease Income	0	0	0	0
Amortization of Deferred Issuance and Other Costs	0	0	0	0
Accretion of Interest on Capital Appreciation Bonds	0	0	0	0
Provision for Loan Losses	0	0	0	0
Mortgage Loan Principal Repayments	0	0	0	0
Purchase of Mortgage Loans	0	0	0	0
Economic Development Loan and Lease Repayments	0	0	0	0
Changes in Assets and Liabilities				
(Increase) Decrease in Accounts Receivable	1,686,266	1,717	12,860,322	14,548,305
(Increase) Decrease in Advances Receivable	0	0	137,150	137,150
(Increase) Decrease in Due from Other Funds	(163,330)	19,378	(7,808,385)	(7,952,337)
(Increase) Decrease in Due from Other Governments	32,041	(52,070)	0	(20,029)
(Increase) Decrease in Due from Component Units	0	(50,623)	0	(50,623)
(Increase) Decrease in Inventories	(2,397,771)	17,721	0	(2,380,050)
Increase (Decrease) in Provision for Uncollectible Loans	0	0	(643,555)	(643,555)
(Increase) Decrease in Prepaid Expenses	(35,892)	0	0	(35,892)
Increase (Decrease) in Deferred Revenue	7,606	(471,786)	0	(464,180)
Increase (Decrease) Due to Other Funds	6,732	183,852	0	190,584
Increase (Decrease) in Accounts Payable	(1,298,455)	822,875	3,500,428	3,024,848
Increase (Decrease) in Claims and Benefits Payable	140,035,216	(432,222)	0	139,602,994
Increase (Decrease) in Advances payable	0	(110,000)	0	(110,000)
Increase (Decrease) in Compensated Absences	79,700	78,926	0	158,626
Increase (Decrease) in Early Retirement Obligation	(27,039)	(44,025)	0	(71,064)
(Increase) Decrease in Other Assets and Liabilities	39,913	0	0	39,913
Total Adjustments	138,118,293	2,649,442	(32,430,050)	108,337,685
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 18,995,118	\$ (423,811)	\$ 67,541,923	\$ 86,113,230
SCHEDULE OF NONCASH INVESTING ACTIVITIES				
Change in the Fair Value of Investments	\$ (18,645,976)	\$ (443,243)	\$ (43,661,576)	\$ (62,750,795)

Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Balance Sheets:

	Enterprise Funds	Internal Service Funds	Non- Expendable Trust Funds	Department of Transportation
Cash and Pooled Investments	\$ 326,978,711	\$ 38,906,035	\$ 2,326,224,711	\$ 82,478
Cash with Fiscal Agent	0	0	68,514,773	0
Cash with Trustee	2,258,651	469,349	60,458,143	0
Total Cash and Cash Equivalents				
in Statement of Cash Flows	329,237,362	39,375,384	2,455,197,627	82,478
Change in Fair Value of Investments	(18,645,976)	(443,243)	(43,661,576)	
Cash and Cash Equivalents Held:				
By Cash in Other Governmental Type Funds	0	0	0	93,626,819
By Investment Trust Fund	0	0	164,399,433	0
By Expendable Trust Funds	0	0	320,200,850	0
By Pension Trust Funds	0	0	159,303,005	0
By Agency Funds	0	0	59,751,169	0
Total Cash and Cash Equivalents on Combined Balance Sheet, including Cash and Pooled Investments, Cash with Fiscal Agent, and Cash with Trustee	\$ 310,591,386	\$ 38,932,141	\$ 3,115,190,508	\$ 93,709,297

See Notes to Financial Statements

COMPONENT UNITS

Department of Transportation	Wyoming Business Council	Wyoming Building Corporation	Wyoming Community Development Authority	Totals Reporting Entity (memorandum only)
\$ (91,510)	\$ (27,786)	\$ (73,579)	\$ 6,947,626	(15,469,704)
81,794	0	0	0	2,920,799
0	0	0	(21,710,958)	(105,848,544)
0	0	0	0	43,661,576
0	0	0	56,888,790	56,888,790
0	0	0	(825,281)	(825,281)
0	0	34,076	1,631,159	1,665,235
0	0	0	23,113	23,113
0	0	0	1,890,668	1,890,668
0	0	0	82,444,145	82,444,145
0	0	0	(158,636,517)	(158,636,517)
0	0	0	742,935	742,935
0	(82,807)	0	0	14,465,498
0	0	0	0	137,150
0	0	0	0	(7,952,337)
0	0	0	0	(20,029)
0	0	0	0	(50,623)
0	0	0	0	(2,380,050)
0	0	0	0	(643,555)
0	0	0	0	(35,892)
0	0	0	0	(464,180)
0	0	0	0	190,584
7,417	20,839	0	0	3,053,104
0	0	0	0	139,602,994
0	0	0	0	(110,000)
0	0	0	0	158,626
0	0	0	0	(71,064)
0	0	0	3,182,478	3,222,391
89,211	(61,968)	34,076	(34,369,468)	74,029,536
\$ (2,299)	\$ (89,754)	\$ (39,503)	\$ (27,421,842)	\$ 58,559,832

Wyoming
Business
Council

\$ 30,246
0
0
30,246
5,668,710
0
0
0
0
\$ 5,698,956

Combined Statement of Changes in Fund Balances

UNIVERSITY OF WYOMING

FOR THE YEAR ENDED JUNE 30, 2000

	Current Funds		Loan	Endowment
	Unrestricted	Restricted	Funds	and Similar Funds
REVENUES AND OTHER ADDITIONS				
Education and General Revenue	\$ 55,970,095	\$ 0	\$ 0	\$ 0
Auxiliary Enterprises Revenue	31,335,440	0	0	0
State Appropriations (Transfers)	92,196,493	0	0	0
Federal Appropriations-Restricted	0	4,046,414	0	0
Gifts and Bequests	0	1,616,425	232,265	26,480
Grants and Contracts	0	41,606,967	0	0
Investment Income	3,053,344	1,557,964	753,739	4,873,578
Interest on Loans Receivable	0	0	222,484	0
State Allocation of Mineral Royalty Income	14,678,210	0	0	0
Expended for Plant Facilities (including \$7,845,200, charged to current fund expenditures)	0	0	0	0
Retirement of Indebtedness	0	0	0	0
Payments on Capital Leases	0	0	0	0
Other Sources	0	0	0	0
Total Revenues and Other Additions	197,233,582	48,827,770	1,208,488	4,900,058
EXPENDITURES AND OTHER DEDUCTIONS				
Education and General	155,723,930	40,883,267	0	0
Auxiliary Enterprises Expenditures	31,902,328	0	0	0
Indirect Cost Recovered	0	4,696,384	0	0
Funding Reversions to State (Transfers)	396,794	0	0	0
Loan Cancellations and Allowance Account Adjustments	0	0	1,054,497	0
Expended for Plant Facilities (including non-capitalized expenditures of \$882,552)	0	0	0	0
Retirement of Indebtedness	0	0	0	0
Amortization of Discount on Revenue Bonds	0	0	0	0
Interest on Indebtedness	0	0	0	0
Disposals and Other adjustments to Plant Facilities	0	0	0	0
Refunds and Non-Operating Expenditures	0	68,481	0	0
Other Fund Deductions	0	0	958,684	3,831,369
Total Expenditures and Other Deductions	188,023,052	45,648,132	2,013,181	3,831,369
Transfers Among Funds				
Mandatory				
Principal and Interest	(6,648,915)	0	0	0
Non-Mandatory	(5,199,467)	1,655,437	1,392,962	(400,997)
Total Transfers	(11,848,382)	1,655,437	1,392,962	(400,997)
Net Increase (Decrease) for Year	(2,637,852)	4,835,075	588,269	667,692
Fund Balance July 1, 1999 as restated	54,770,497	6,059,772	36,574,637	72,421,077
Fund Balance June 30, 2000	\$ 52,132,645	\$ 10,894,847	\$ 37,162,906	\$ 73,088,769

See Notes to Financial Statements

Plant Funds					Total all Funds
Unexpended	Renewal and Replacement	Retirement of Indebtedness	Investment in Plant		
\$ 0	\$ 0	\$ 0	\$ 0	\$	55,970,095
0	0	0	0		31,335,440
0	0	0	0		92,196,493
0	0	0	0		4,046,414
1,748,108	0	0	0		3,623,278
0	0	0	0		41,606,967
394,662	99,936	6,369	0		10,739,592
0	0	0	0		222,484
0	0	0	0		14,678,210
0	0	0	14,305,967		14,305,967
0	0	0	4,710,000		4,710,000
0	0	0	1,631,849		1,631,849
79,115	0	0	0		79,115
2,221,885	99,936	6,369	20,647,816		275,145,904
0	0	0	0		196,607,197
0	0	0	0		31,902,328
0	0	0	0		4,696,384
66,054	0	0	0		462,848
0	0	0	0		1,054,497
5,671,045	1,675,274	0	0		7,346,319
0	0	4,710,000	0		4,710,000
0	0	172,205	0		172,205
0	0	1,645,806	0		1,645,806
0	0	0	4,759,021		4,759,021
0	0	0	283,705		352,186
8,866	0	0	0		4,798,919
5,745,965	1,675,274	6,528,011	5,042,726		258,507,710
0	312,534	6,336,381	0		0
3,375,267	1,523,363	503,144	(2,849,709)		0
3,375,267	1,835,897	6,839,525	(2,849,709)		0
(148,813)	260,559	317,883	12,755,381		16,638,194
3,686,888	1,459,809	1,62,083	352,971,272		528,105,955
\$ 3,537,965	\$ 1,720,368	\$ 479,966	\$ 365,726,653	\$	544,744,149

Combined Statement of Current Funds, Revenues, Expenditures and Other Changes **UNIVERSITY OF WYOMING** **FOR THE YEAR ENDED JUNE 30,2000**

	Current Funds		
	Unrestricted	Restricted	Total
REVENUE			
Education and General			
Student Tuition and Fees	\$ 35,657,775	\$ 0	\$ 35,657,775
Governmental Appropriations-State (Transfers)	92,196,493	0	92,196,493
Governmental Appropriations-Federal	0	3,415,935	3,415,935
Mineral Royalty-State Allocation	14,678,210	0	14,678,210
Gifts and Private contracts	4,999,816	6,490,274	11,490,090
Governmental Grants and Contracts	3,996,933	29,928,890	33,925,823
Endowment Income	1,992,256	1,048,168	3,040,424
Sales and Services of Educational Departments	6,517,465	0	6,517,465
Other Sources	5,859,194	0	5,859,194
Total Educational and General	165,898,142	40,883,267	206,781,409
Sales and Services of Auxiliary Enterprises	31,335,440	0	31,335,440
Total Revenue	197,233,582	40,883,267	238,116,849
EXPENDITURES			
Educational and General			
Instruction	70,299,285	1,371,305	71,670,590
Research	8,862,622	27,565,688	36,428,310
Public Service	8,263,679	3,508,550	11,772,229
Academic Support	17,329,129	317,161	17,646,290
Student Services	7,575,748	1,564	7,577,312
Institutional Support	17,641,000	109,245	17,750,245
Operation and Maintenance of Plant	12,939,218	0	12,939,218
Scholarships	12,793,249	8,009,754	20,803,003
Total Educational and General	155,723,930	40,883,267	196,607,197
Auxiliary Enterprises	31,902,328	0	31,902,328
Total Expenditures	187,626,258	40,883,267	228,509,525
Mandatory Transfers			
Principal and Interest	6,648,915	0	6,648,915
Total Transfers	6,648,915	0	6,648,915
Total Expenditures and Mandatory Transfers	194,275,173	40,883,267	235,158,440
Other Transfers and Additions (Deductions)			
Excess of restricted receipts over Transfers to Revenue	0	3,248,119	3,248,119
Non-Mandatory Transfers (net)	(5,199,467)	1,655,437	(3,544,030)
Funding Reversions to State	(396,794)	0	(396,794)
Refunded to Grantors	0	(68,481)	(68,481)
Total Transfers and Additions (Deductions)	(5,596,261)	4,835,075	(761,186)
Net Increase (Decrease)	\$ (2,637,852)	\$ 4,835,075	\$ 2,197,223

See Notes to Financial Statements

Notes to the General Purpose Financial Statements

For the Year Ended June 30, 2000

NOTE 1

Summary of Significant Accounting Policies

A. Basis of presentation

The accompanying general purpose financial statements of the State of Wyoming, (the State), have been prepared in conformity with generally accepted accounting principles (GAAP) applicable to governmental entities. The financial statements for the University of Wyoming (the University) are prepared in conformity 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. Financial data for the Wyoming Retirement System (WRS), Wyoming Department of Transportation (DOT), University, Wyoming Community Development Authority (WCDA), Wyoming Building Corporation (Bldg. Corp.) and the Wyoming Business Council (WBC) have been derived from reports prepared by those organizations, based on independent accounting systems maintained by them.

B. Financial reporting entity

The State is governed by an elected Senate and House of Representatives. As required by generally accepted accounting principles, these financial statements present the State and its component units. The component units discussed below are included in the State's reporting entity because of the significance of their operational or financial relationships to the State.

The State has implemented GASB Statement No. 14, *The Financial Reporting Entity*. Entities over which the State has significant operational or financial relationships such as boards, commissions and authorities 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).

The following organizations comprise the State's discretely presented component units:

The Wyoming Department of Transportation administers the State's construction and maintenance programs for roads and bridges and is legally separate from the State. The Governor appoints a voting majority of the DOT's Commission and is able to remove appointed board members at will. The financial information included for DOT relates to its fiscal year ended September 30, 1999.

The Wyoming Community Development Authority is an independent authority which provides low interest financing for Wyoming home buyers. WCDA issues negotiable notes and bonds to fulfill its purpose. Neither the faith and credit nor taxing power of the State may be pledged for the amounts so issued. WCDA is discretely presented because the State appoints a majority of WCDA board members and the State authorizes WCDA bond issuances, thereby WCDA is financially accountable to the State.

The Wyoming Business Council is an independent authority which provides economic development and growth for the State. WBC is discretely presented in this report because the State appoints all of the directors and provides a material subsidy to WBC.

The Wyoming Building Corporation is an independent authority which provides financing, constructing, owning, and operating real and personal property to be used by the State. Bldg. Corp. is discretely presented in this report because the State approves the appointment of the directors and is fiscally dependent on the State as the sole lessee of Bldg. Corp. assets.

To obtain the component unit financial reports, contact:

Wyoming Department of Transportation
5300 Bishop Boulevard
P.O. Box 1708
Cheyenne, WY 82002

Wyoming Community Development Authority
123 South Durbin Street
P.O. Box 634
Casper, WY 82602

Wyoming Business Council
214 W. 15th Street
Cheyenne, WY 82002

Wyoming Building Corporation
C/O Kaiser & CO
2020 Carey Avenue
Cheyenne, WY 82001

C. Fund accounting

The State uses funds, account groups, and component units to report 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 functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts which represent the fund's assets, liabilities, equity, revenue, and expenditures or expenses. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds and account groups are classified into six categories: governmental, proprietary, fiduciary, account groups, university funds, and component units. Each category, in turn, is divided into separate "fund types" or "account groups."

1. Governmental Funds

- a. General Fund-to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds-to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
- c. Capital Projects Funds-to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).
- d. Debt Service Fund-to account for the accumulation and the payment of general long-term debt principal and interest.

2. Proprietary Funds

- a. Enterprise Funds-to account for operations (a) that are financed and operated in a manner similar to private enterprise-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the State has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- b. Internal Service Funds-to account for the financing of goods or services provided by one department or agency to other departments or agencies of the State, or to other governmental units, on a cost-reimbursement basis.

3. Fiduciary Funds

- a. Investment Trust Fund- to account for the assets belonging to Wyoming municipalities invested by the State Treasurer.
- b. Expendable Trust Funds-to account for the assets of a legal trust agreement held by the State as trustee, for which the principal and interest may be spent.

- c. Non-expendable Trust Funds-to account for the assets of a legal trust agreement held by the State as trustee, for which only the investment income on the principal may be spent.
- d. Pension Trust Fund-to account for the assets held by WRS, as trustee, for six retirement systems. The financial information included for WRS relates to its fiscal year ended December 31, 1999. WRS is legally separate from the State. However, the State appoints a voting majority of the WRS board, sets the contribution requirements and has a fiduciary responsibility for WRS's assets.
- e. Agency Funds-to account for assets that the State holds on behalf of others as their agent.

4. Account Groups

- a. General Long-Term Debt Account Group-to account for the State's unmatured long-term indebtedness of the governmental type funds that has not been identified as a specific fund liability of a proprietary or trust fund. (see Note 5)
- b. General Fixed Assets Account Group-to account for the fixed assets of the State's governmental type funds not accounted for in a proprietary or fiduciary fund. Infrastructure is not recorded in the State's accounting system (see Note 11).

5. University Funds

- a. Current Funds-Unrestricted-to account for economic resources of the University which are expendable for any purpose in performing its primary objectives and have not been designated for any other purposes.
- b. Current Funds-Restricted-to account for resources received from donors or other outside agencies that are restricted by them for specific operating purposes.
- c. Loan Funds-to account for loans to students and resources available for such purposes.
- d. Endowment and Similar Funds-to account for gifts and donations that are subject to the restrictions of gift instruments and funds which the board of trustees of the University has determined are to be retained and invested until the board, in its discretion, authorizes the expenditure.
- e. Unexpended Plant Fund-to be used for the acquisition of physical properties for institutional purposes but unexpended at fiscal year-end.
- f. Renewal and Replacement Funds-to account for funds set aside for the renewal and replacement of institutional properties.
- g. Retirement of Indebtedness Fund-to account for funds set aside for debt service charges and the retirement of indebtedness on University properties.
- h. Investment in Plant Fund-to account for all long-lived assets of the University and all construction in progress.
- i. Agency Funds-to account for funds held by the University as custodian or fiscal agent for others.

6. Component Units

Component units account for the activities of legally separate organizations for which the elected officials of the State are financially accountable. The activities of boards, commissions and authorities are discretely presented as component units.

D. Basis of accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet.

All proprietary funds, nonexpendable trust funds and pension trust funds are accounted for using a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operations of these funds are included in the balance sheet. Fund equity (i.e., net assets) is segregated into contributed capital and retained earnings components. The State has adopted GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Funds that use Proprietary Fund Accounting*. As permitted by GASB Statement No. 20, the State has elected not to adopt Financial Accounting Standards Board (FASB) statements issued after November 30, 1989, unless the GASB specifically adopts such FASB statements.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The State considers sales tax, federal mineral royalties, property tax, mineral severance tax, and unemployment compensation premiums as susceptible to accrual if the amount was earned on or before fiscal year end and was collected within 60 days after fiscal year end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments made early in the following year.

The accrual basis of accounting is utilized by proprietary fund types, pension trust funds, and nonexpendable trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The State reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue also arises when resources are received by the State before it has legal claim to them, as when grant funds are received prior to the occurrence of qualified expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the State has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of operations.

The University funds are reported using the accrual basis of accounting. Summer session tuition and expenditures are recognized within the fiscal year in which the session is predominately conducted.

E. Budgets

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 July 1st of even numbered years (July/98-June/00) 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 (administration, revenue division, investigations, etc.) within an agency. The State budget office maintains budgets for budgeted funds at the series level (personnel services, support services, etc.) within a program. 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 and additional appropriations approved by the Governor are included in the column titled "B11's & Supplemental Budget". 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 appropriation, is employed for budgetary control purposes. Some unencumbered appropriations lapse at the end of each biennium. Encumbrances are reported as a reservation of fund balance and carried forward for use in future years. Revenue budgets are not legislatively established but are determined by individual agencies or the Consensus Revenue Estimating Group. The following funds have legally adopted biennial budgets:

GOVERNMENTAL FUNDS

General Fund

Special Revenue Funds

Environmental Quality Fund

Board & Regulatory Fund

Statutory Reserve Fund

Special Projects Fund

Community College Grants Fund

School Debt Service Program Fund

Foundation Program Fund

Water Fund

Legislative Royalty Impact Assistance Fund

Mineral Royalties Fund

Government Royalty Distributions Fund

Budget Reserve Fund

State Revolving Fund

PROPRIETARY FUNDS

Enterprise Funds

Liquor Commission Fund

Canteen Fund

Subsidence Insurance Fund

Honor Farm Agricultural Sales Fund

Wyoming Health Insurance Fund

Workers' Compensation Insurance Fund

Internal Service Funds

Computer Technology Fund

Motor Vehicle Fund

Central Duplicating Fund

Telecommunications Fund

Group Insurance Fund

Wyoming Surplus Property Fund

Personnel Training Fund

State Self-Insurance Fund

FIDUCIARY FUNDS

Expendable Trust Funds

Miners Hospital Land Fund

Omnibus Land Fund

Donations and Bequests Fund

Oil Surcharge Conservation Fund

Unclaimed Property Fund

State Land Fund

Flex Benefits Program Fund

F. Cash and Investments

Current statutes require all cash and investments of State agencies other than those of the University and the WRS to be pooled and invested by the State Treasurer's Office. The State Treasurer maintains different cash and investment pools for the Common School, Permanent Mineral, Worker's Compensation, and Water Development funds and one cash and investment pool for the remainder of the fund types. Earnings from the cash and investment pools are credited monthly, utilizing a formula based on the average daily balance, to the applicable accounts and funds. The majority of the funds maintained by the State are not legally allowed to earn interest. The interest earned by these funds is credited directly to the general fund.

The State reports all investments at fair value, except for investments in participating interest-earning investment contracts having a remaining maturity at time of purchase of one-year or less and land. Participating interest earning investment contracts having a remaining maturity at time of purchase of one-year or less are recorded at amortized cost and land is recorded at historical cost. For the purpose of the statement of cash flows, the State considers all assets held in the cash and investment pool to be cash equivalents because the investments are not identifiable to specific funds and the assets can be withdrawn at any time, similar to a demand deposit account.

G. Short-term Interfund receivables/payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "Due from Other Funds" or "Due to Other Funds" in the balance sheet. Due to/Due From Other Funds does not balance by \$1,155 on the Combined Statements. The amount of \$1,155 is due to the different year end for WRS. Due to/Due From Other Funds listed in the following table does not balance to the Combined Statements by \$582 because of an overpayment by the Wyoming Workers' Compensation fund of \$1,737 to the Telecommunications fund and the different year end of the WRS owing the State's internal service funds \$1,155. The "Due from Primary Government" and the "Due to Primary Government" does not balance on the Combined Statement by \$678,731. DOT is showing a Due to Primary Government of \$432,960 while the State is showing \$0 due to DOT's different fiscal year. The WBC is funded through appropriations approved by the State legislature and reports the current portion of compensated absences, \$24,829 as due from primary government and the State does not report this amount as a due to component unit. In addition, the WBC reports a due to primary government of \$270,600 that is comprised of \$225,771 accounts receivable owed from the Federal government for grant expenditure reimbursement that the State's general fund incurred on behalf of the WBC. The remaining difference of \$44,829 is due to WBC taking over a loan guarantee from Science, Technology and Energy Authority and was not part of the State's accounting system.

To the extent that certain transactions between funds had not been paid or received as of June 30, 2000, balances of interfund amounts receivable or payable have been recorded as follows:

Receivable Fund	Payable Fund	
Computer Technology Fund (Internal Service)		\$ 380,654
Environmental Quality Fund (Special Revenue)		\$ 2,374
Board & Regulatory Fund (Special Revenue)		6,377
Game & Fish Fund (Special Revenue)		47,153
Special Projects Fund (Special Revenue)		5,125
Water Fund (Special Revenue)		13,235
State Revolving Fund (Special Revenue)		5,045
Liquor Commission Fund (Enterprise)		62
Canteen Fund (Enterprise)		121
Wyoming Workers Compensation Fund (Enterprise)		298,125
Motor Vehicle Fund (Internal Service)		99
Central Duplicating Fund (Internal Service)		115
Telecommunications Fund (Internal Service)		4,823
Special Projects Fund (Special Revenue)		175
Water Fund (Special Revenue)		25,279
General Fund		277
Motor Vehicle Fund (Internal Service)		23,992
Liquor Commission Fund (Enterprise)		374
Wyoming Workers Compensation Fund (Enterprise)		493
State Self Insurance Fund (Internal Service)		83
Environmental Quality Fund (Special Revenue)		88
Board & Regulatory Fund (Special Revenue)		81
Game & Fish Fund (Special Revenue)		680
Central Duplicating Fund (Internal Service)		81,314
Board & Regulatory Fund (Special Revenue)		5,624
Game & Fish Fund (Special Revenue)		12,535

Receivable Fund	Payable Fund	
Special Project Fund (Special Revenue)		13
Water Fund (Special Revenue)		580
Wyoming Workers Compensation Fund (Enterprise)		909
Computer Technology Fund (Internal Service)		158
Motor Vehicle Fund (Internal Service)		51
Telecommunications Fund (Internal Service)		153
Group Insurance Fund (Internal Service)		318
Wyoming Surplus Property Fund (Internal Service)		20
Training Services Fund (Internal Service)		9
General Fund		60,946
Telecommunications Fund (Internal Service)	1,282,799	
Board & Regulatory Fund (Special Revenue)		12,677
Game & Fish Fund (Special Revenue)		53,954
Statutory Reserve Account Fund (Special Revenue)		8
Water Fund (Special Revenue)		838
Capital Projects Fund (Capital Projects)		10,280
Wyoming Workers Compensation Fund (Enterprise)		(1,737)
Computer Technology Fund (Internal Service)		501
Motor Vehicle Fund (Internal Service)		69
Central Duplicating Fund (Internal Service)		20
Group Insurance Fund (Internal Service)		381
Wyoming Surplus Property Fund (Internal Service)		84
Training Services Fund (Internal Service)		6
State Self Insurance Fund (Internal Service)		12
Unclaimed Property Fund (Expendable)		57
General Fund		1,205,669
General Fund	147,571	
Board & Regulatory Fund (Special Revenue)		14,462
Game & Fish Fund (Special Revenue)		9,737
Special Project Fund (Special Revenue)		2,367
Water Fund (Special Revenue)		1,563
Capital Projects Fund (Capital Projects)		92
Wyoming Workers Compensation Fund (Enterprise)		73
Computer Technology Fund (Internal Service)		149
Motor Vehicle Fund (Internal Service)		37
Central Duplicating Fund (Internal Service)		20
Telecommunications Fund (Internal Service)		289
Group Insurance Fund (Internal Service)		511
Wyoming Surplus Property Fund (Internal Service)		71
Training Services Fund (Internal Service)		7
Liquor Commission Fund (Enterprise)		118,193
Special Projects Fund (Special Revenue)	18	
Telecommunications Fund (Internal Service)		18
General Fund	153,664	
Computer Technology Fund (Internal Service)		153,664
Treasurer's Agency Fund (Agency)	7,574,826	
Department of Revenue Fund (Agency)		7,574,826
Municipal Rainy Day Fund (Special Revenue)	7,363,812	
Foundation Program Fund (Special Revenue)	7,819,823	
Legislative Royalty Impacts Assistance Fund (Special Revenue)	50,654,092	
Government Royalty Distributions Fund (Special Revenue)	471,284	

Receivable Fund - Payable Fund		
Treasurer's Agency Fund (Agency)		68,509,011
General Fund	89	
Farm Loan Loss Fund (Special Revenue)	25,679	
Montgomery Trust Fund (Nonexpendable)	5,067	
Miner's Hospital Land Fund (Expendable)	21,310	
Omnibus Land Fund (Expendable)	185,218	
State Land Fund (Expendable)	77,428	
Common School Land Fund (Nonexpendable)	4,543,022	
Special Projects Fund (Special Revenue)	19,882	
State Land Fund (Agency)		4,877,715
General Fund	75,816,437	
Permanent Mineral Fund (Nonexpendable)	8,604,998	
Budget Reserve Fund (Special Revenue)	3,978,568	
Department of Revenue Fund (Agency)		80,883,126
Foundation Program Fund (Special Revenue)		8,971,218
GAAP Holding Fund (Special Revenue)		7
Water Fund (Special Revenue)		1,563,874
Treasurer's Agency Fund (Agency)	2,556,250	
Government Royalty Distributions Fund (Special Revenue)		656,250
Foundation Program Fund (Special Revenue)		2,000,000
Wyoming Workers Compensation Fund (Enterprise)	416,473	
General Fund		416,473
General Fund	1,491	
Special Projects Fund (Special Revenue)	29,916	
Wyoming Workers Compensation Fund (Enterprise)	5,535	
Unemployment Compensation Fund (Expendable)		36,942
Computer Technology Fund (Internal Service)	2,853	
Central Duplicating Fund (Internal Service)	1,292	
Telecommunications Fund (Internal Service)	96,929	
General Fund	1,213	
University of Wyoming		101,132
Wyoming Retirement System		1,155
University of Wyoming	1,204,728	
State Land Fund (Agency)		7,351
Treasurer's Agency Fund (Agency)		1,197,377
Department of Transportation	20,279,276	
Department of Transportation		20,279,276
Unrestricted (UW)	3,845,060	
Restricted (UW)		3,845,060
Loan Fund (UW)	300,000	
Plant Fund (UW)	142,649	
Unrestricted (UW)		442,649
Wyoming Retirement Fund	18,156	
Wyoming Retirement Fund		18,156
	\$ 199,433,177	\$ 199,433,177

Receivable Fund - Payable Fund (From/To Component Units)			
Computer Technology Fund (Internal Service)	\$	180,467	
Central Duplicating Fund (Internal Service)		55,008	
Telecommunications Fund (Internal Service)		102,341	
General Fund		4	
Department of Transportation-Highway	\$		337,620
Department of Transportation		2,435,860	
Revenue Agency Fund (Agency)			2,435,860
Department of Transportation		5,694,681	
Treasurer's Agency Fund (Agency)			5,694,681
Department of Transportation		139	
State Land Fund (Agency)			139
Environmental Quality Fund (Special Revenue)		784,840	
Department of Transportation			784,840
Reconciliation to Balance Sheet (included in due to/from primary government accounts for component units):		9,253,340	9,253,340
Less: Department of Transportation-different than balance sheet due to 9-30 fiscal year end		(8,130,680)	(1,122,680)
	\$	1,122,660	\$ 8,130,680

H. Inventories

Inventories are reported in the University funds at the lower of cost (first-in, first-out) or market except for livestock inventory which is reported at net realizable value. The DOT reports inventory values, including work in process, using an average cost, less an allowance for obsolete items. Inventories are reported in the proprietary funds using the lower of average cost or market. In the governmental fund types, inventories are accounted for at cost, average cost or first-in, first-out. However, as inventories on hand at June 30, 2000, are significant, they have been recorded as assets in the governmental funds.

I. Advances to other funds and component units

Interfund loans receivable are reported as advances and are offset equally by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore, are not available for appropriation. As of June 30, 2000, balances of interfund loans receivable are as follows:

Receivable Fund	Payable Fund		
Budget Reserve Fund (Special Revenue)	\$	1,554,493	
Environmental Quality Fund (Special Revenue)			\$ 1,100,000
Capital Projects Fund (Capital Projects)			127,433
Telecommunications Fund (Internal Service)			317,000
Subsistence Insurance Fund (Enterprise)			10,000
Permanent Mineral Trust Fund (Nonexpendable)		1,971,667	
Treasurer's Loan Advance (Agency)			1,971,667
General Fund		10,000,000	
Treasurer's Agency Fund (Agency)			9,800,000
Special Projects Fund (Special Revenue)			200,000
	\$	13,526,100	\$ 13,526,100

J. Fixed assets

General fixed assets are not capitalized in the fund used to acquire or construct them. Instead, capital acquisition and construction, which are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed asset account group. For financial reporting purposes, depreciation is not recorded on general fixed assets. Fixed assets of the proprietary funds are capitalized in the fund in which they are utilized and are depreciated on the straight-line basis. Fixed assets of the University are capitalized in the University funds. Depreciation is not taken on University fixed assets. Estimated useful lives for fixed assets reported in proprietary funds and WCDA are as follows:

Class	Estimated Life
Buildings & Building Improvements	40 years
Vehicles	5 years
Equipment	3-17 years

Fixed assets are stated at cost where historical records are available and at an estimated historical cost where no historical

records exist. Donated fixed assets are stated at their estimated fair market value on the date received. The State capitalizes all buildings which have a value or cost greater than \$25,000 and all land and other fixed assets which have a value or cost of \$5,000 or more at the date of acquisition and have an expected useful life of one year or more. The State currently does not capitalize interest costs incurred during construction of governmental fund assets. Public domain ("infrastructure") general fixed assets consisting of highways, bridges, curbs, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the State (see Note 11).

K. Compensated absences

Employees of the different State agencies earn vacation leave based on the number of years of service and sick leave of one day per month. Employees are vested and allowed to accumulate up to 480 hours of vacation leave. In addition, employees are paid for one half of accumulated sick leave upon termination of employment with a maximum payment for one half (1/2) of 960 hours. The amount of vested accumulated leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a liability of the governmental funds expected to pay it, if material. Amounts of vested accumulated leave not expected to be liquidated with expendable available financial resources is reported in the general long-term debt account group. No expenditure is reported for these amounts. The amount of vested accumulated leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. As of June 30, 2000, the State's liability for accumulated vested sick and vacation leave was \$6,906,312 for the University, \$87,446 for the WBC, \$1,668,072 for proprietary fund types, and \$30,468,228 for governmental fund types. As of September 30, 1999, the liability for compensated absences for DOT was \$13,335,820.

L. Long-term obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

M. Fund equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Portions of fund equity are reported as "reserved" to indicate (1) amounts not available for expenditure, such as equity represented by inventory and prepaid items; and (2) amounts legally segregated for a specific future use, such as those pledged for debt service, retirement benefits, or legally binding contractual agreements. Designated fund balance represents tentative plans for future use of financial resources.

As of June 30, 2000, the Self-Insurance, an internal service fund, Workers' Compensation, an enterprise fund, GAAP Holding, a special revenue fund, Foundation Program, a special revenue fund, and Wyoming Building Corporation, a component unit, reported accumulated deficit/negative total equity of \$2,715,073, \$62,184,426, \$7, \$687,061 and \$406,642 respectively. The accumulated deficit recorded in the State Self-Insurance fund is the result of unpaid claims which have not been fully funded. These claims will be funded through future premiums. The accumulated deficit recorded in the Workers' Compensation fund is due to an increase in estimated claims related to a new actuarial study and a reduction in the rate used to discount claims from 6% to 3% (see Note 7). The State discounts workers' compensation claims for financial reporting purposes only in accordance with generally accepted accounting principles. The State is in the processes of developing a plan to fully fund workers' compensation liabilities by 2008. The negative equity of the GAAP Holding fund, Foundation Program, and the Wyoming Building Corporation is due to operating expenses for the year. The Foundation Program issued Education Fund Tax and Revenue Anticipation Notes (see Note 10) and the Bldg. Corp. has substantially completed the initial phase of the prison but will not receive lease payments from the State until fiscal year 2001.

The fund balance "reserved-other" as reported in the combined balance sheet is as follows:

	University	DOT
Property Held for Resale		\$ 81,175
Current Funds Restricted:		
Unencumbered	\$ 10,448,823	
Loan Funds:		
U.S. Government Loan Refundable	5,589,005	
Loan Funds	81,673,901	
Plant Funds:		
Unexpended	3,537,995	
Renewal and Replacement	1,720,368	
Retirement of Indebtedness	479,966	
Investment in Plant	385,726,653	
	<u>\$ 419,076,711</u>	<u>\$ 81,175</u>

Designation for Insurance Benefits - \$11,896,831 of retained earnings is designated in the group insurance internal service fund for anticipated future catastrophic losses.

Contributed Capital - The changes in the State's contributed capital accounts for its proprietary funds were as follows:

SOURCES	Internal Service		Component Units	
	Motor Vehicle	WCDA	DOT	
Beginning Balance	\$ 3,300,783	\$ 5,864,502	\$ 2,069,988	
Contributing Sources				
Contribution from Other Funds	317,896			
Federal		80,268		
Depreciation of Assets Acquired by Federal Grants		(173,268)		
Ending Balance	\$ 3,618,479	\$ 5,771,504	\$ 2,069,988	

N. Encumbrance Accounting

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed for governmental fund types. Encumbrances outstanding at June 30, 2000, for which the goods or services have not been received, are shown as a reservation of fund balance.

O. Property Taxes

The counties in the State levy property taxes in the first half of August and submit a portion of the tax levy to the State. The tax levy is divided into two billings: the first billing is mailed in the first half of September, generally September 1; the second billing is generally mailed on March 1. The billings are considered due upon receipt by the taxpayer. The taxpayer has the option of paying the full amount on December 31. In accordance with State statute, the lien date is between August and September of the following year.

P. Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as a reduction of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions are reported as transfers. Non-recurring and non-routine permanent transfers of equity are reported as residual equity transfers. Operating transfers do not balance on the Combined Statements by \$104,319,858. Operating transfers in the following table do not balance to the Combined Statements by \$3,096,218 because the University is not reported on the Combined Statements. Operating transfers for the year were as follows:

Transfer From	Transfer To		
Statutory Reserve Fund (Special Revenue)		\$ 3,425,000	
Game & Fish Fund (Special Revenue)		100,000	
	State Self-Insurance (Internal Service)		\$ 2,900,000
	Special Projects Fund (Special Revenue)		625,000
Legislative Royalty Impact Assistance Fund (Special Revenue)		12,948,794	
	Mineral Royalties Fund (Special Revenue)		12,948,794
Mineral Royalties Fund (Special Revenue)		23,282,051	
	Donations and Bequests Fund (Expendable)		19,067,788
	School Debt Service Assistance Fund (Special Revenue)		4,214,253
Water Fund (Special Revenue)		1,255,880	
	State Revolving Fund (Special Revenue)		1,255,880
Special Projects Fund (Special Revenue)		1,890,626	
	General Fund		1,022,626
	State Land Fund (Expendable)		(500,000)
	Omnibus Land Fund (Expendable)		1,000,000
	Capital Projects Fund (Capital)		368,000
State Land Fund (Expendable)		800,000	
	Capital Projects Fund (Capital)		800,000

Transfer From	Transfer To		
Liquor Commission Fund (Enterprise)		3,490,330	
Budget Reserve Fund (Special Revenue)		38,361,830	
Environmental Quality Fund (Special Revenue)		9,000,000	
Policy Development Reserve Account Fund (Special Revenue)		8,938	
Farm Loan Loss Reserve Fund (Special Revenue)		1,297,166	
Omnibus Land Fund (Expendable Trust)		96,750	
	General Fund		52,727,014
General Fund		195,117,868	
	Foundation Program Fund (Special Revenue)		87,506,574
	University of Wyoming		95,697,493
	Wyoming Business Council		11,718,583
	State Self Insurance Fund (Internal Service)		195,218
Common School Land Fund (Nonexpendable)		3,936,000	
	Foundation Program Fund (Special Revenue)		3,936,000
University of Wyoming		3,096,218	
	Legislative Royalty Impact Assistance Fund (Special Revenue)		3,096,218
Deferred Compensation Fund (Expendable)		65,865,459	
	Deferred Compensation Fund (Expendable)		65,865,459
Wyoming Business Council		385,998	
	Wyoming Business Council		385,998
Department of Transportation		34,104,811	
	Department of Transportation		34,104,811
Flexible Benefit Program Fund (Expendable)		500,000	
	Group Insurance Fund (Internal Service)		500,000
		\$ 399,415,719	\$ 399,415,719
Reconciliation to Combined Financial Statements:			
Operating transfers in/out-all governmental fund types, expendable trust funds and component units	\$	288,184,425	\$ 388,923,171
Operating transfers in/out-proprietary fund types, similar trust funds and component units		3,815,218	7,396,330
University of Wyoming-State appropriation revenue		95,697,493	3,096,218
Wyoming Business Council-revenue received from State		11,718,583	0
	\$	399,415,719	\$ 399,415,719

Q. Residual Equity Transfers

Transfer From	Transfer To		
Special Projects Fund (Special Revenue)		\$ 1,320	
	General Fund		\$ 1,320
		\$ 1,320	\$ 1,320

R. Reconciliation from the Budgetary Basis of Accounting to the GAAP Basis.

	General Fund	Special Revenue Funds
Budgetary Basis Excess (Deficit)		
Revenues over (under) Expenditures	\$ 120,594,113	\$ (160,302,740)
Change in accruals of certain expenditures	41,260,303	29,400,263
Change in accruals of certain revenues	(114,967,002)	49,434,049
Current year encumbrances	24,323,178	36,169,344
Revenues from prior biennium appropriations	(874,410,528)	(436,742,779)
Expenditures from prior biennium appropriations	704,177,153	403,308,535
Non-budgeted funds	0	114,268,975
GAAP Basis Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ (9,022,763)	\$ 35,555,647

S. Memorandum only - total column

Total columns in the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles, nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 Deposits and Investments

Generally accepted accounting principles require all deposits and investments of a governmental entity to be categorized according to the level of risk associated with the deposits and investments. In addition, GASB Statement 14 requires separate deposit and investment risk information to be provided for each of the State's component units and other agencies. This note includes separate deposit and investment disclosure for the University, WRS, DOT, Wyoming Business Corporation, Wyoming Business Council, and WCDA. However the cash and investments for these entities, which are held in the State cash and investment pool at June 30, 2000, are also included in the disclosure for the State as a whole. The deposit risk categories and the investment risk categories used in this note are as follows:

Deposit risk categories

Category 1) Deposits that are federally insured or collateralized with securities held by the State (component unit) or by its agent in the State's (component unit's) name.

Category 2) Deposits that are uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the State's (component unit's) name.

Category 3) Deposits that are collateralized with securities held by the pledging financial institution or by its agent but not in the State's (component unit's) name and uncollateralized deposits.

Investment Risk categories

Category 1) Investments that are insured or registered, or securities held by the State (component unit), or its agent in the State's (component unit's) name.

Category 2) Uninsured and unregistered investments for which the securities are held by the counter party's trust department or agent in the State's (component unit's) name.

Category 3) Investments that are uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the State's (component unit's) name.

State of Wyoming

The following table presents the deposits held by the State at June 30, 2000 categorized to give an indication of the level of risk assumed by the State. The categories used are defined above. The carrying amount of the State's bank deposits was \$128,030,484. The bank balance was \$116,298,423. The difference between the carrying amount and the bank balance is a result of transactions in transit.

	Deposit Risk Category			Bank Balance	Carried at
	1	2	3		
Bank Deposits	\$ 4,593,421	\$ 0	\$ 0	\$ 4,593,421	\$ 16,325,482
Link/TDOA/Bld Deposits	38,806,177	66,587,823	0	105,394,000	105,394,000
Certificates of Deposits	6,311,002	0	0	6,311,002	6,311,002
	\$ 49,710,600	\$ 66,587,823	\$ 0	\$ 116,298,423	\$ 128,030,484

University of Wyoming

At June 30, 2000, the University had \$31,089,685 on deposit with the State Treasurer. The carrying amount of the University's deposits, other than the amount on deposit with the State Treasurer, was \$15,514,121 and the bank balance was \$17,999,604, which are categorized below to give an indication of the level of credit risk assumed by the University. The difference between the carrying amount and the bank balance is a result of transactions in transit.

	Deposit Risk Category			Bank Balance	Carried at
	1	2	3		
Demand Deposits	\$ 333,523	\$ 13,181,401	\$ 0	\$ 13,494,924	\$ 11,009,441
Certificates of Deposits	0	2,400,000	0	2,400,000	2,400,000
Sub-Total	\$ 333,523	\$ 15,581,401	\$ 0	15,894,924	13,409,441
Non-Categorized Investments					
Money Market Mutual Fund				2,104,680	2,104,680
				\$ 17,999,604	\$ 15,514,121

Wyoming Retirement System, Department of Transportation

Deposits for WRS, DOT, and certain WCDA accounts are in the pooled cash account managed by the Wyoming State Treasurer, and included in the State's deposit and investment disclosure risk below.

Wyoming Community Development Authority

At June 30, 2000, the carrying amount of WCDA bank deposits was \$510,055 and the bank balance was \$781,741. The difference between the carrying amount and the bank balance is a result of transactions in transit. All bank deposits at June 30, 2000 were covered by insurance or collateral held in joint custody receipts with the financial institution.

Investment Authority

State statutes authorize the State to invest in securities issued or guaranteed by the U.S. Treasury or agencies of the United States government; bonds issued by Wyoming agencies or political subdivisions; corporate notes, bonds, and debentures; commercial paper; banker's acceptances; loans specifically identified by statutes; and other securities specifically authorized by the legislature. During the 2000 session, legislators authorized monies in the permanent fund to be invested in common stock of United States Corporations not to exceed fifty-five percent (55%) of the State's cash balance. The State invests in collateralized mortgage obligations which are reported in the balance sheet at fair value. These securities have an amortized cost of \$188,132,727 and have a fair value of \$183,697,381 as of June 30, 2000, and are included as corporate and U.S. agency obligations in the disclosure of custodial credit risk. The State invests in collateralized mortgage obligations (a form of mortgage-backed securities) in part to maximize yields and in part to hedge against a rise in interest rates. These securities are based on cash flows from interest payments on underlying mortgages. Therefore, they are sensitive to pre-payments by mortgagees, which may result from a decline in interest rates. For example, if interest rates decline and homeowners refinance mortgages, thereby prepaying the mortgages underlying these securities, the cash flows from interest payments are reduced and the value of these securities declines. Likewise, if homeowners pay on mortgages longer than anticipated, the cash flows are greater and the return on the initial investment would be higher than anticipated.

State of Wyoming

The following table presents the investments held by the State at June 30, 2000 categorized to give an indication of the level of risk assumed by the State. The categories used are defined above.

	Investment Risk Category			Cost	Fair Value
	1	2	3		
U.S. Government Securities	\$ 44,728,413	\$ 0	\$ 245,501,807	\$ 290,231,220	\$ 280,182,515
U.S. Agency Obligations	1,834,828,902	0	26,312,536	1,861,139,498	1,760,310,534
Corporate Securities	835,704,801	0	38,503,366	872,208,167	782,307,308
Equities	362,944,519	0	6,147,964	369,092,483	373,077,318
Repurchase Agreements	311,338,951	0	0	311,338,951	311,338,951
Commercial Paper	9,918,918	0	0	9,918,918	6,475,600
Cash with Trustee	91,073,944			91,073,944	91,073,944
Sub-Total	\$ 3,490,537,508	\$ 0	\$ 314,465,673	3,805,003,181	3,606,626,370
Non-Categorized Investments:					
Mortgage Purchase Program				13,282,342	13,282,342
Community College Bonds				349,000	349,000
Guaranteed Investment Contracts				40,079,864	34,508,990
Deferred Compensation Plan				188,926,788	208,318,487
Agricultural Loans				15,398,635	15,398,635
Students Loans				4,294,380	4,294,380
Small Business Assistance Loans				18,027,359	18,027,359
Amounts on Deposit with U.S. Treasury				175,166,180	175,166,180
Sub-Total				485,524,548	489,343,373
Total				\$ 4,270,527,729	\$ 4,076,169,743

Investments in certain loans and other investments held by the State Treasurer cannot be categorized because securities are not used as evidence of the investment. In addition, the State holds \$10,623,360 of WCDA mortgage bonds, which are included in the mortgage purchase program in the disclosure of custodial credit risk above.

Investments which are reported in category three are securities lent out which are collateralized by cash and securities which are subsequently used to purchase investments held by the State's agent, in the agent's name.

Securities Lending Transactions. State Statutes permit the State Treasurer to lend its securities, through the use of an agent, to broker-dealers and other entities with simultaneous agreement to return the collateral for the same securities in the future. The State's agent lends securities, of the type on loan at year-end, for collateral in the form of cash or other securities at 102 percent of value. Securities lent for securities collateral are classified according to the category for the collateral. At year-end, the State has no credit risk exposure to borrowers because the amounts the State owes the borrowers exceed the amounts the borrowers owe the State. The contract with the State's agent requires it to indemnify the State if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the State for income distributions by the securities' issuers while the securities are on loan.

The following represents the balances relating to the securities lending transactions at the financial statement date:

Securities Lent	Fair Value of Underlying Securities		Cash Collateral Received/ Securities Collateral Value		Cash Collateral Investment Value
Lent for Cash Collateral					
U.S. Government & Agencies Securities	\$ 55,200,868	\$ 55,171,483	\$ 55,171,483		\$ 55,171,483
Domestic Corporate Fixed-Income Securities	35,675,188	35,902,461	35,902,461		35,902,461
Lent for Securities Collateral					
U.S. Government & Agencies Securities	211,524,990	223,391,729	0		
	\$ 302,400,842	\$ 314,465,673	\$ 91,073,944		

All securities loans can be terminated on demand by either the agent or the borrowers, although the average term of the loan is one day. Cash collateral is invested in the lending agent's short-term investment pool, which at year-end has a weighted-average maturity of twenty-seven days. The relationship between the maturities of the investment pool and the State's loans is affected by the maturities of securities loans made by other entities that use the agent's pool, which the State cannot determine. The State cannot pledge or sell collateral securities received unless the borrower defaults. The general fund is responsible for any losses the State may incur under its security lending contracts. At June 30, 2000, the cash collateral of \$91,073,944 was recorded as cash with trustee and as liability under security lending.

University of Wyoming

For endowment funds, the University has authority to invest in equity or non-equity investments. State statutes authorize agencies of the State to invest public funds in United States treasury bills, notes, bonds, or other obligations which are unconditionally guaranteed or insured by the United States Government or an agency thereof. At June 30, 2000, these investments are categorized below to give an indication of the level of credit risk assumed by the University.

	Investment Risk Category			Carrying Amount	Fair Value
	1	2	3		
Corporate Securities	\$ 37,116,245	\$ 0	\$ 0	\$ 37,116,245	\$ 37,116,245
U.S. Government Securities	5,001,883	73,180,935	0	78,182,818	77,854,553
Sub-Total	\$ 42,117,928	\$ 73,180,935	\$ 0	115,298,863	114,970,798
Land, at historical cost				1,243,890	5,447,028
Mutual Fund				16,238,907	16,238,907
Investment Held by State Treasurer				17,795,872	17,795,872
Other				2,381,744	2,381,744
Sub-Total				37,660,413	41,863,551
Total				\$ 152,959,276	\$ 156,834,349

Wyoming Retirement System

Investment Authority

State statutes authorize the WRS to invest in securities issued or guaranteed by the U.S. Treasury or agencies of the U.S. Government, corporate debentures designated as medium grade or better, and common and preferred stock of grade B+ or higher as rated by Standard and Poor's Corporation; however, up to 10% of the equities can be invested in B-rated securities. By law, investments in common stock are limited to 35 percent of the book value of WRS. Additionally, the amount invested in common stock of any one entity may not exceed 1% of the book value of the assets of WRS or 1% of the total issued and outstanding common stock of that entity at the date of purchase.

Investments

The following table presents the investments held by WRS at December 31, 1999 categorized to give an indication of the level of risk assumed by WRS. The categories used are defined above.

Certain short-term investments are not categorized because securities are not used as evidence of the investment.

	Investment Risk Category			Cost	Fair Value
	1	2	3		
U.S. Government Securities	\$ 243,405,114	\$ 0	\$ 0	\$ 243,405,114	\$ 243,405,114
Bonds	1,021,121,661	0	0	1,021,121,661	1,021,121,661
Common and Preferred Stock	3,067,184,004	0	0	3,067,184,004	3,067,184,004
Mortgage-Backed Securities	479,659,315	0	0	479,659,315	479,659,315
Small Business Administration Loans	4,618,902	0	0	4,618,902	4,618,902
Sub-Total	\$ 4,815,988,996	\$ 0	\$ 0	4,815,988,996	4,815,988,996
Non-Categorized Investments:					
Securities Lending Collateral Pool				295,615,848	295,615,848
Total Investments				\$ 5,111,604,842	\$ 5,111,604,842

As of October 31, 2000, the fair value of the WRS investments has declined by approximately \$205.6 million due to the volatility of the investment market.

Wyoming Community Development Authority

WCDA cash and pooled investments of \$21,898,621 are managed by the State's treasurer and included in the State's deposit risk disclosure above. In addition, the WCDA trust indentures and State statutes authorize the types of investments in which WCDA invests. Among these authorized investments are certificates of deposit, obligations of the U.S. Treasury, agencies and instrumentalities of the U.S. Government, and repurchase agreements with banks with the underlying securities being obligations of the U.S. Treasury, or agencies and instrumentalities of the U.S. Government. The investments are carried at fair value except for certificate of deposits that are carried at cost. The following table presents investments held by WCDA at June 30, 2000 categorized to give an indication of the level of risk assumed by WCDA. The categories used are defined above.

	Deposit Risk Category			Cost	Fair Value
	1	2	3		
Certificate of Deposits	\$ 816,547	\$ 0	\$ 0	\$ 816,547	\$ 816,547

	Investment Risk Category			Cost	Fair Value
	1	2	3		
U.S. Government & Agency Securities	\$ 212,453,615	\$ 0	\$ 0	\$ 212,453,615	\$ 212,453,615
Guaranteed Investments and Repurchase Agreements	258,935,000	0	0	258,935,000	258,935,000
Total	\$ 471,388,615	\$ 0	\$ 0	\$ 471,388,615	\$ 471,388,615

WYOMING BUILDING CORPORATION

The Bldg. Corp. includes money market funds in cash and cash equivalents. At June 30, 2000, \$12,669,228 was held in money market funds which are invested in U.S. Government Securities held by a custodial bank. The offering agreement for the bonds require that the Bldg. Corp. estimate payments due to bond holders during the construction phase be maintained in special reserve accounts. As of June 30, 2000, \$1,587,341 was on deposit in such accounts.

	Investment Risk Category			Cost	Fair Value
	1	2	3		
Money Market Fund	\$ 12,669,228	\$ 0	\$ 0	\$ 12,669,228	\$ 12,669,228

WYOMING BUSINESS COUNCIL

Deposits for WBC are primarily invested in the pooled cash account of \$5,639,498 managed by the State and included in the State's deposit and risk disclosure above. WBC also has funds deposited in a bank money market account and certificate of deposit that are fully insured by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2000, the amounts deposited in these bank accounts totaled \$59,458.

WYO-STAR

The Wyoming State Treasurer's Asset Reserve fund (WYO-Star) has been established, in accordance with Wyoming statute 9-1-416 to invest funds upon request of any county, municipality, school district or any other local governmental entity. There is no involuntary participation in WYO-Star. In accordance with GAAP, the external portion of WYO-Star is reported as an investment trust fund in the Trust and Agency Funds, using the economic resources measurement focus and accrual basis of accounting, due to the State's fiduciary responsibility. The internal portion of the pool is reported in the Deferred Compensation Fund (expendable) and the University of Wyoming. The investments of WYO-Star are carried at their fair value and the fair value of WYO-Star's investments are determined at June 30th each year. A ratio based on the participants share to the total share invested in WYO-Star is used to determine each participant's share. The State has not provided or obtained any legally binding guarantees during fiscal year 2000 to support the value of the shares.

The following table presents the investments held by the State at June 30, 2000, categorized to give an indication of the level of risk assumed by the State. The categories used are defined above.

	Investment Risk Category			Carrying Amount	Fair Value
	1	2	3		
U.S. Agency Obligations	\$ 49,674,071	\$ 0	\$ 0	\$ 49,674,071	\$ 49,674,071
Mutual Funds	11,149,558	0	0	11,149,558	11,149,558
Repurchase Agreements	106,250,000	0	0	106,250,000	106,250,000
Trade Receivables	528,369	0	0	528,369	528,369
Cash	25,016	0	0	25,016	25,106
	<u>\$ 167,625,014</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 167,625,104</u>

The repurchase agreement has an interest rate of 7.2 percent and maturity date of July 30, 2000. The U.S. Agency Obligations have interest rates that range from 0 to 10 percent and corresponding maturity dates from September 15, 2004 to March 15, 2025.

The following tables present the condensed statements of net assets and changes in net assets for the investment trust fund WYO-Star:

Statement of Net Assets	
Investment Trust Fund	
June 30, 2000	
Assets	
Cash & Pooled Investments	\$ 167,098,735
Accounts Receivable	528,369
Total Assets	<u>167,625,104</u>
Liabilities	
Due to external participants	184,925,802
Due to internal participants-Deferred Compensation	2,464,540
Due to internal participants-UW	234,762
Total Liabilities	<u>\$ 167,625,104</u>
Net Assets Held in Investment Trust Fund	<u>\$ 0</u>

Statement of Changes in Net Assets	
Investment Trust Fund	
For the Year Ended June 30, 2000	
Additions	
Contributions	\$ 118,833,784
Investment Income:	
Net loss in fair value of investment	(442,312)
Interest and Dividends	10,976,839
Total Investing activity Income	<u>9,934,627</u>
Total additions	<u>128,768,311</u>
Deductions	
Withdrawals	161,804,118
Administrative expenses	478,585
Total Deductions	<u>162,080,701</u>
Net (Decrease)	<u>(35,312,390)</u>
Net assets held in Investment Trust Fund	
Beginning of year	202,937,494
End of year	<u>\$ 167,625,104</u>

NOTE 3 Loans Receivable

As of June 30, 2000, the net amount of outstanding loans for governmental type funds excluding the university was \$357,422,592. The largest portion of loans outstanding are farm and irrigation loans, which total \$143,593,707, have rates which vary between 5% and 10%, are collateralized by mortgages on land, are required to be repaid within a maximum of 30 years and are for the development and improvement of farm land. The second major category of loans outstanding are Water loans which total \$96,876,216, have rates which vary between 4% and 8%, are collateralized by mortgages and pledges of revenue, are required to be repaid within a maximum of 50 years, and are for the construction, maintenance and evaluation of water facilities.

Loans receivable as of June 30, 2000 are as follows:

	GROSS BALANCE	ALLOWANCE	NET BALANCE
General Fund			
Sale of Land	\$ 28,610	\$ 0	\$ 28,610
Special Revenue Funds			
Water Loans	96,876,216	0	96,876,216
Mineral Royalties-School Loans	1,812,219	0	1,812,219
Government Royalty Distribution-Local Government Loans	149,359	0	149,359
Farm Loan Loss Reserve-Sale of Land	2,362,333	0	2,362,333
State Revolving-Municipal Wastewater	30,886,004	0	30,886,004
Expendable Trust Funds			
Miners Hospital Land-Sale of Land	31,980	0	31,980
Omnibus Land-Sale of Land	51,994	0	51,994
Oil Surcharge Conservation-Energy Conservation Loans	190,075	43,987	146,088
State Land-Sale of Land	122,755	0	122,755
Nonexpendable Trust Funds			
Common School Land-Sale of Land	2,085,800	0	2,085,800
Drainage District	34,500	34,500	0
Permanent Mineral Trust-Joint Powers Act Loans	20,339,208	1,078,437	19,260,771
Hot Springs State Park	747,577	0	747,577
Clean Coal	20,700,000	4,461,251	16,238,749
Farm Loans	129,213,680	65,624	129,148,056
Irrigation Loans	14,445,651	0	14,445,651
Emergency Farm Loans	0	0	0
City & Town Loans	43,048,760	0	43,048,760
	<u>\$ 363,106,391</u>	<u>\$ 5,683,799</u>	<u>\$ 357,422,592</u>

University of Wyoming Loans Receivable

As of June 30, 2000, the total amount of outstanding loans was \$ 20,990,764, net of \$707,801 in allowance for doubtful accounts. The outstanding loans primarily consist of medical school contracts, which have rates from 0% to 8%, repayment schedules of 96 months after leaving school and allow for loan cancellation based on the number of years of residency at eligible clinics in the State of Wyoming or upon practicing full-time medicine in the State of Wyoming.

Wyoming Community Development Authority

WCDA loans receivable consist of mortgage loans receivable as well as economic development loans receivable. As of June 30, 2000, mortgage and economic development loans receivable consist of the following:

Single-Family Program Funds, 1978 Trust Indenture, bearing interest at 5.0% to 13.5%, 25 to 30 year term, FHA:	\$	212,433,010
Less: Unearned Discounts		(172)
Reserve for Losses on Loans		(5,250,600)
		207,182,238
Single-Family Program Funds, 1994 Trust Indenture, bearing interest at 5.0% to 8.5%, 25 to 30 year term, FHA, or private mortgage company insured or guaranteed by RD, VA or mortgage guaranty fund:		492,221,069
Less: Reserve for Losses on Loans		(14,326,714)
		477,894,355
Wyoming Homeownership Bond Fund, mortgages receivable, bearing interest at 7.625%, 30-year term, FHA, or private mortgage company insured or RD guaranteed:		10,613,309
Multi-family Program Funds, 1982 Trust Indenture, bearing interest at 12.00%, 40 year term, FHA insured:		4,691,567
Multi-family Housing Revenue Fund, bearing interest at a variable rate, 30 year term, collateralized by a mortgage:		13,905,000
Federal Program Fund, with various terms, including deferred payments and fixed rate, 10 to 30 year term:		8,361,083
Less: Reserve for Losses on Loans		(200,000)
		8,161,083
Housing Trust Fund, bearing interest at 0% to 13.00%, 2 to 30 year term, FHA or private mortgage company insured:		15,243,235
Less: Reserve for Losses on Loans		(2,977,346)
		12,265,889
Mortgage Loans Receivable, Net		734,713,441
Economic Development Loans Receivable		2,236,904
Total Loans Receivable	\$	736,950,345

Wyoming Business Council

Wyoming Business Council loan receivable consists of economic development loans, technology development loans as well as rural rehabilitation loans. As of June 30, 2000, loans receivable consists of the following:

	GROSS BALANCE		ALLOWANCE		NET BALANCE	
Economic Development Fund	\$	6,682,322	\$	578,884	\$	6,113,438
Economic Development Fund		386,967		0		386,967
Economic Development Fund		9,916,961		195,848		3,721,113
Technology Development Fund		720,664		222,468		498,218
Rural Rehabilitation Fund		143,756		0		143,756
Total Loan Receivable	\$	11,860,690	\$	997,200	\$	10,863,490

NOTE 4 Fixed Assets

The following is a summary of changes in the general fixed assets by class:

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Land	\$ 27,222,059	\$ 56,000	\$ 7,726	\$ 27,272,333
Buildings	253,108,458	9,208,182	3,511,524	258,805,116
Furniture, Fixtures, Vehicles, & Equipment	32,165,423	7,560,636	4,105,221	35,620,838
Construction in Progress	19,830,889	17,152,684	8,895,780	27,087,793
Total General Fixed Assets	\$ 331,326,829	\$ 33,979,502	\$ 15,520,251	\$ 348,786,080

The following is a summary of the proprietary, nonexpendable trust, University plant funds, WCDA, DOT, WBC, and Bldg. Corp. fixed assets at June 30, 2000 or the applicable fiscal year of the component unit. Depreciation for the University plant funds and nonexpendable trust funds is not recorded.

	Enterprise Funds	Internal Service Funds	Nonexpendable Trust Funds	University of Wyoming	WCDA	DOT	Wyoming Business Council	Wyoming Building Corporation
Land	\$ 0	\$ 0	\$ 8,068,778	\$ 20,211,198	\$ 0	\$ 19,237,021	\$ 0	\$ 0
Buildings	0	367,146	0	272,349,338	8,443,204	71,475,858	0	0
Furniture, Fixtures, Vehicles, & Equipment	1,652,206	32,524,810	0	87,731,283	873,878	88,422,526	1,045,848	0
Leasehold Improvements	0	0	0	0	0	0	12,628	0
Construction in Progress	0	0	0	1,096,554	0	8,144,205	0	49,899,582
Sub-Total	1,652,206	32,891,956	8,068,778	281,387,542	9,316,882	161,279,410	1,058,474	49,899,582
Less: Accumulated Depreciation	1,013,835	25,075,913	0	0	1,271,200	918,704	0	0
Net Fixed Assets	\$ 638,370	\$ 7,816,043	\$ 8,068,778	\$ 281,387,542	\$ 7,345,682	\$ 160,360,706	\$ 1,058,474	\$ 49,899,582

NOTE 5 Long-Term Obligations

During the year ended June 30, 2000 the following changes occurred in liabilities reported in the general long-term debt account group:

	Balance June 30, 1999	Additions	Deletions	Balance June 30, 2000
Revenue Bonds	\$ 60,263,418	\$ 0	\$ 950,000	\$ 59,313,418
Compensated Absences	27,368,039	14,410,984	11,308,795	30,469,228
Capital Leases	1,640,117	45,901	841,335	844,683
Arbitrage Rebate Payable	273,979	16,140	0	290,119
Judges Pension Benefit Obligation	13,217,300	0	7,054,518	6,162,782
Early Retirement	4,070,209	0	1,295,913	2,774,296
Total General Long-Term Debt	\$ 106,831,062	\$ 14,473,025	\$ 21,450,561	\$ 99,853,526

The State has entered into various capital leases, operating leases, and lease purchase agreements for land, buildings, and equipment. All capital leases are for equipment. Lease contracts are required by law to contain a fiscal funding clause indicating continuation of the lease is subject to funding by the legislature. It is expected that in the normal course of operations most of these leases will be replaced by similar leases.

A. Capital leases

The State is obligated under certain leases accounted for as capital leases. The leased assets and related obligations, within the Governmental Fund types, are accounted for in the General Fixed Assets Account Group and the General Long-Term Debt Account Group, respectively. Leased assets and related obligations of the Internal Service Funds are accounted for within those funds. The carrying value of property capitalized under capital lease agreements is \$1,923,988 for governmental funds, and \$21,292 for internal service funds.

Future minimum lease payments under capital lease by fund type as of June 30, 2000 are as follows:

Year Ending June 30	Governmental Fund Types		Internal Service Funds		University of Wyoming	
2001	\$	2,582,696	\$	44,856	\$	608,054
2002		15,271		41,118		180,707
2003		12,182		0		82,495
2004		775		0		0
Thereafter		0		0		0
Total Minimum Payments		2,610,924		85,974		871,256
Less Interest		119,519		19,745		43,782
Less Other		1,646,722		0		0
Present Value Of Lease Payments	\$	844,683	\$	72,229	\$	827,474

B. Operating leases

The State is committed under various leases which are considered operating leases. These leases are not recorded in the balance sheet. The operating lease expenditures/expenses are recognized as incurred or paid.

Governmental funds rental expenses under operating leases for the year ended June 30, 2000 were \$4,552,984.

Future rental payments for operating leases are as follows:

Year Ending June 30	Governmental Fund Types	
2001	\$	2,150,839
2002		1,783,437
2003		911,088
2004		631,551
2005		323,353
Thereafter		350,201
	\$	6,190,269

The Wyoming Business Council has entered into operating leases for office space, equipment and a vehicle. Total rent expense for these operating leases for the year ended June 30, 2000 was \$129,697. Future rental payments for these operating leases are as follows:

Year Ending June 30	Amount	
2001	\$	138,017
2002		127,755
2003		121,246
2004		38,578
Thereafter		0
	\$	423,596

The Wyoming Building Corporation is leasing land under an operating lease. The lease provides for annual rental payments of \$2,500 through June 1, 2023.

C. Lease payments receivable

The State possesses significant amounts of land of which the majority was received from the federal government when the Wyoming Territory was incorporated as a state. Such land is leased to third parties, and the related leases are accounted for as operating leases. Future minimum rents receivable under these lease agreements as of June 30, 2000 are as follows:

Year Ending June 30	General Fund	Special Revenue Fund	Nonexpendable Trust Fund	Totals
2001	\$ 375,058	\$ 2,998	\$ 2,885,352	\$ 3,263,408
2002	933,985	2,865	2,564,758	2,900,808
2003	291,712	2,332	2,244,163	2,538,207
2004	250,039	1,999	1,923,568	2,175,606
2005	208,368	1,668	1,802,374	1,813,005
Thereafter	418,731	3,331	3,205,947	3,628,009
	<u>\$ 1,875,291</u>	<u>\$ 14,991</u>	<u>\$ 14,426,782</u>	<u>\$ 16,317,043</u>
# of Grazing Leases	801	15	3,829	4,445
# of Special Use Leases	17	1	164	182
Total Acres Under Lease	336,269	2,782	3,150,569	3,489,620

D. Bonded debt

The governmental funds bonded debt reported below for the general long-term debt account group represents remaining principal payable on capital facilities revenue bonds. Funds for the repayment of the principal and interest on these bonds are restricted to the federal mineral royalties distributed to the school foundation program.

University revenue bonds payable represent the remaining principal payments of bonds used for construction of facilities. Revenues from the operation of resident halls, apartments, cafeterias, dining halls, other food service facilities, and the bookstore, income from other sales and services, income from the University permanent land fund, and mineral royalties from the University government royalties fund are pledged for the retirement of the bonds.

	Series	Amount Issued	Interest Range %	Balance June 30, 2000
General Long-Term Debt Account Group				
Capital Facilities Refunding Bonds	1992	\$ 28,750,000	3.0-6.25	\$ 24,875,000
Capital Facilities Refunding Bonds	1993	8,777,522	4.1-5.5	8,652,522
Capital Facilities Bonds	1994	27,395,896	4.1-6.3	25,985,896
Total General Long-Term Debt		64,923,418		59,513,418
University Revenue Bond Debt				
	1993	9,195,000	3.5-5.5	8,195,000
	1994	9,715,000	3.3-5.3	9,055,000
	1999	18,760,000	3.8-5.5	18,470,000
Total University		37,670,000		33,720,000
Total		\$ 102,593,418		\$ 93,033,418

Future minimum payments for revenue bonds recorded in the general long-term debt account group and the University plant funds as of June 30, 2000 are as follows:

Year Ending June 30	General Long-Term Debt Account Group		University of Wyoming		Total
	Principal	Interest	Principal	Interest	
2001	\$ 990,000	\$ 2,981,810	\$ 4,680,000	\$ 1,874,785	\$ 10,286,575
2002	1,045,000	2,906,998	4,870,000	1,447,506	10,269,504
2003	1,105,000	2,847,490	4,475,000	1,203,888	9,631,356
2004	1,585,000	2,772,873	1,525,000	1,019,357	5,902,230
2005	2,400,530	3,998,333	1,590,000	948,788	8,935,631
Thereafter	52,187,888	42,931,081	16,800,000	5,627,400	117,346,369
	\$ 59,313,418	\$ 58,418,585	\$ 33,720,000	\$ 11,919,662	\$ 163,371,665

WCDA bonds are payable in scheduled annual and semiannual installments and are subject to mandatory sinking fund requirements in scheduled amounts. Redemption is optional after various dates at prices ranging from 100 to 103 per 100. Capital Appreciation Bonds ("CABs") were reported at accreted value. The bonds of the 1978 and 1994 Trust Indentures and the Wyoming Home Ownership Trust Indenture are special obligations of the WCDA, payable solely from the income and receipts of these indentures. The bonds of the 1982 Trust Indenture are general obligations of the WCDA payable from any of its revenues, income and receipts. All of the bonds are secured by mortgage loans and other assets of the respective indentures. Interest on all outstanding bonds is payable semi-annually, except for CABs, Draw Down Bonds, and the Wyoming Home Ownership Bonds.

The following table presents WCDA bonds outstanding at June 2000:

Governmental Fund Revenue Bond Debt	Series	Amount Issued	Interest Range %	Balance June 30, 2000
Single Family Mortgage Bonds	1988 Series B	\$ 80,001,780	8.25	\$ 2,475,000
Single Family Mortgage Bonds	1988 Series F	40,000,000	7.35-7.45	710,000
Single Family Mortgage Bonds	1988 Series G	40,000,000	6.3-7.25	18,990,000
Single Family Mortgage Bonds	1988 Series H	40,000,000	6.3-7.15	38,245,000
Single Family Mortgage Bonds	1988 Series A	14,735,000	7.8	1,885,000
Single Family Mortgage Bonds	1990 Series B/C	45,000,000	7.4-8.125	5,155,000
Single Family Mortgage Bonds	1991 Series A	42,800,000	6.7-7.3	9,710,000
Single Family Mortgage Bonds	1991 Series B	19,895,000	7.4	9,545,000
Single Family Mortgage Bonds	1992 Series B	10,825,000	7.05	4,475,000
Single Family Mortgage Bonds	1993 Series A	82,270,000	5.85-6.1	88,270,000
Single Family Mortgage Bonds	1993 Series B	42,880,000	8.65	3,880,000
Single Family Mortgage Bonds	1993 Series E	29,585,000	4.7-5.8	17,940,000
Single Family Mortgage Bonds	1994 Series B	22,500,000	5.55-6.7	10,830,000
Single Family Mortgage Bonds	1994 Series C/D	35,000,000	5.75-7.0	9,520,000
Single Family Mortgage Bonds	1998 Series A	27,960,000	5.67	27,091,818
Single Family Mortgage Bonds	1998 Series B	15,000,000	5.3	15,000,000
Housing Revenue Bonds	1994 Series 1-2	15,000,000	5.9-7.25	7,700,000
Housing Revenue Bonds	1995 Series 1-2	25,000,000	4.8-6.3	16,370,000
Housing Revenue Bonds	1995 Series 4-5	35,000,000	4.8-6.25	23,035,000
Housing Revenue Bonds	1995 Series 6	15,097,280	6.1-6.25	8,282,222
Housing Revenue Bonds	1996 Series 1-2	30,000,000	4.8-6.3	19,300,000
Housing Revenue Bonds	1996 Series 3-4	35,000,000	5-6.55	21,920,000
Housing Revenue Bonds	1996 Series 5-6	40,000,000	4.7-6.2	32,185,000
Housing Revenue Bonds	1996 Series 7	60,000,000	3.9-5.3	28,660,000
Housing Revenue Bonds	1997 Series 1	10,435,000	5.45	4,945,000
Housing Revenue Bonds	1997 Series 2	50,000,000	4.8-6.35	43,040,000
Housing Revenue Bonds	1997 Series 3	10,325,000	5.25	10,325,000
Housing Revenue Bonds	1997 Series 4	50,000,000	4.5-5.85	44,330,000
Housing Revenue Bonds	1997 Series 5	100,000,000	3.55-5.3	89,755,000
Housing Revenue Bonds	1997 Series 6 & 7	50,000,000	4.9-5.65	47,370,000
Housing Revenue Bonds	1998 Series 1 & 2	40,000,000	4.15-5.55	39,330,000
Housing Revenue Bonds	1998 Series 3	30,000,000	3.8-5.35	29,810,000
Housing Revenue Bonds	1998 Series 4 & 5	40,000,000	3.6-3.7	40,000,000
Housing Revenue Bonds	1999 Series 1	30,000,000	3.55-5.32	30,000,000
Housing Revenue Bonds	1999 Series 2 & 3	40,000,000	3.75-3.9	40,000,000
Housing Revenue Bonds	1999 Series 4	40,000,000	3.8-5.75	40,000,000
Housing Revenue Bonds	1999 Series 5	50,000,000	4.25	50,000,000
Housing Revenue Bonds	1999 Series 6	9,200,000	5.7	9,200,000

Housing Revenue Bonds	1999 Series 7	25,000,000	4.4-6.3	25,000,000
Housing Revenue Bonds	1999 Series 9	35,000,000	3.8-5.75	35,000,000
Housing Revenue Bonds	1999 Series 10 & 11	25,000,000	4.65-6.3	25,000,000
Housing Revenue Bonds	1999 Series 12	25,000,000	4.8	25,000,000
Housing Revenue Bonds	2000 Series 1	35,000,000	4.7-6.2	35,000,000
Housing Revenue Bonds	2000 Series 3	30,000,000	5	30,000,000
Housing Revenue Bonds	Draw Down Series 1999	50,000,000	85 of LIBOR	4,450,000
Multi-Family Mortgage Bonds	1992 Series A	5,530,000	6.9-6.95	4,780,000
Multi-Family Mortgage Bonds	1997 Series A	7,300,000	variable	7,300,000
Multi-Family Mortgage Bonds	1999 Series A	6,805,000	variable	6,805,000
Homeownership Bonds	Series I	24,984,754	6.7	10,623,360
Bonds Total		\$ 1,652,288,794		\$ 1,093,047,400

WCDA scheduled bond principal and sinking fund requirements for the five fiscal years subsequent to June 30, 2000, which includes in each of the respective years the bonds to be remarketed, are as follows:

	Principal	Interest
2001	\$ 96,309,276	\$ 90,263,704
2002	140,916,459	84,515,896
2003	52,368,805	78,314,986
2004	23,679,789	74,672,938
2005	20,631,093	72,807,207
Thereafter	759,142,178	1,096,240,497
Total	\$ 1,093,047,400	\$ 1,496,815,196

The WCDA obtained an unsecured line of credit with a bank for \$20,000,000, which expires in November 2000 with interest at LIBOR plus 0.50%. This line of credit can be used to acquire loans insured by FHA, or private mortgage insurance, or guaranteed by VA, RD or the mortgage guarantee fund, and for refunding outstanding bonds of the WCDA. The line of credit is a general obligation of the WCDA and contains certain reporting and financial covenants including maintenance of a minimum fund balance. As of June 30, 2000, there were no amounts drawn against this line. No amounts were outstanding on the line as of June 30, 2000.

WYOMING BUILDING CORPORATION

The Bldg. Corp. issued \$50,390,000 of revenue bonds in 1998 and \$13,045,000 in 2000. The bonds are limited obligations of Bldg. Corp. and do not constitute an obligation or guarantee of the State or of its agencies or political subdivisions. The bonds are secured by the newly constructed prison and repayments will be made through lease payments by the State for the use of the prison. Interest on the bonds payable range from 4.15% to 6.0% and is payable semi-annually. The bonds require semi-annual principal payments beginning September, 2000 through October, 2021.

Aggregate maturities including interest of \$40,306,602 required on the bonds at June 30, 2000 are as followed:

Year Ending June	Principal	Interest	Total
2001	\$ 415,000	\$ 3,069,096	\$ 3,484,096
2002	1,675,000	3,150,819	4,825,819
2003	2,095,000	3,069,240	5,164,240
2004	2,185,000	2,968,270	5,153,270
2005	2,290,000	2,860,736	5,150,736
Thereafter	54,775,000	25,188,439	79,963,439
	63,435,000	40,306,602	103,741,602
Less original issue	425,881		
Total	\$ 63,009,119		

The Series 1998 bonds maturing on October 1, 2013, 2015, 2018, 2019 and 2021 are subject to mandatory sinking fund redemption by lot on October 1 of the years and in the principal amounts specified below, at a redemption price equal to the principal amount plus accrued interest to the redemption date:

YEAR	Principal Amount
2013	\$ 2,775,000
2014	2,910,000
2015	3,080,000
2016	3,210,000
2017	3,370,000
2018	3,540,000
2019	7,830,000
	<u>\$ 28,695,000</u>

The Series 2000 bonds maturing on October 1, 2015, 2019 and 2021 are subject to mandatory sinking fund redemption by lot on October 1 of the years and in the principal amounts specified below, at a redemption price equal to the principal amount plus accrued interest to the redemption date:

YEAR	Principal Amount
2012	\$ 580,000
2013	610,000
2014	650,000
2015	685,000
Bonds Maturing 2015	<u>\$ 2,525,000</u>
2016	\$ 725,000
2017	785,000
2018	815,000
2019	865,000
Bonds Maturing 2019	<u>\$ 3,170,000</u>
2020	\$ 915,000
2021	2,085,000
Bonds Maturing 2021	<u>\$ 3,000,000</u>

E. Prior Year Defeasance of Debt

State of Wyoming

In prior years, the State defeased certain revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the State's financial statements. As of June 30, 2000, \$7,585,768 of 1991 Capital Facilities, \$12,605,000 of 1989 Capital Facilities and \$10,955,000 of 1990 Capital Facilities bonds outstanding are considered defeased.

F. Early Retirement Plan

In Fiscal Year 1995, Wyoming Session Law 207 provided for another early retirement incentive program. This also allowed employees with at least 15 years of service and a minimum of age 55 to retire early. Under both plans, qualifying employees of less than 61 years of age at retirement receive 20 percent of their regular salary in monthly payments to age 62 and a \$215 monthly medical insurance contribution to age 65. Those age 61 and older receive a lump sum payment of three months regular salary and the \$215 monthly medical insurance contribution to age 65. The early retirement plan is funded on a pay-as-you-go basis where payments to early retirees are funded from the fund and account from which the electing employee's salary had been paid prior to retirement. The number of people participating in the plan is as follows: University, 25; DOT, 140; and all other State agencies, 168. The amount of post employment benefit expenditures during fiscal year 2000 for the University, DOT and all other State agencies were \$559,125, \$934,859 and \$1,235,221 respectively. The liabilities for the early retirement plans as of June 30, 2000 are as follows:

	University of Wyoming	DOT	All Other State Agencies
1995 Early Retirement	\$ 1,184,088	\$ 9,055,768	\$ 3,117,333

The University and DOT have discounted their liabilities for early retirement at 8%, while the State used no discounting. The University included their early retirement liability under the caption of "Accounts Payable and Accrued Liabilities".

NOTE 6 Pensions

State employees are eligible to participate in one of six different pension plans, depending on their current employment position. WRS is the administrator of six multiple-employer cost-sharing public employee retirement systems (PERS), as authorized by the State legislature. The system consists of the Wyoming Retirement System, the Wyoming State Highway Patrol and Game & Fish Warden Retirement Program, the Volunteer Firemen's Pension Fund, the Paid Firemen's Pension Fund-Plan A, the Paid Firemen's Pension Fund-Plan B, and the Wyoming Judicial Retirement Fund. WRS issues a stand alone financial report. It can be obtained by writing Wyoming Retirement System, 1st floor East - Herschler Bldg., Cheyenne, WY, 82002, or by calling 307-777-7149. The WRS's fiscal year end statements are as of December 31, which the State uses for its June 30th report.

The State administers the Wyoming Judges Retirement Plan, which is an unfunded single-employer defined-benefit pension plan. No report is issued for this plan.

Defined Contribution Plan

The State Legislature authorizes, in W.S. 21-19-101 through 106, eligible University employees to have the option of participating in either WRS or Teachers Insurance and Annuity Association - College Retirement Equities Fund (TIAA-CREF). The governing body of the University establishes and administers TIAA-CREF for the employees, a defined contribution plan. The same required percentages apply to TIAA-CREF as for WRS, which is 11.25%. The University's contribution is funded as it accrues and, along with that of the employees, as determined, is immediately and fully vested. The University pays 100% of the required contribution. Contributions for fiscal year 2000 were \$6,041,600.

Plan Descriptions

Wyoming Retirement System:

The Wyoming Retirement System is a defined benefit, contributory retirement plan as authorized by W.S. 9-3-401 through 429. It covers substantially all employees of the State and of the public school systems of Wyoming. The plan also covers employees of those political subdivisions which have elected to participate in the plan. The plan allows for normal retirement after four years of service and attainment of age sixty. Early retirement is allowed provided the employee has completed four years of service and attained age fifty, but will result in a reduction of benefits based on the length of time remaining to normal retirement age. The plan provides retirement, disability and death benefits according to pre-determined formulas and allows retirees to select one of seven options for receiving benefits. Employees terminating prior to normal retirement can elect to withdraw all employee contributions plus accumulated interest through the date of termination or they may elect to remain in the plan and be eligible for retirement benefits at age fifty.

Wyoming State Highway Patrol and Game and Fish Warden Retirement Program:

The Wyoming State Highway Patrol, Game and Fish Warden, and Criminal Investigators Retirement Fund is a defined-benefit, contributory plan, established by W.S. 9-3-601 through 620. It covers sworn officers of the Wyoming State Highway Patrol and law enforcement officers employed by the Wyoming State Game and Fish Department and the Division of Criminal Investigation who are not covered under the Wyoming Retirement System, sworn peace officers of the Division of Criminal Investigation and Capitol Police Officers. The plan allows for normal retirement at age fifty-five with early retirement allowed at age fifty. The plan provides retirement, disability and death benefits according to pre-determined formulas. Terminating employees are entitled to a refund of employee contributions plus accumulated interest. The maximum service pension is 75% of payroll after 33 or more years of service. The minimum years of service required for monthly pension benefits is 6 years.

Volunteer Firemen's Pension Fund:

The Volunteer Firemen's Pension Fund is a defined-benefit, contributory retirement plan, authorized by W.S. 35-9-601 through 615. It covers volunteer firemen who elect to participate in the plan. The plan provides retirement, disability, and death benefits according to pre-determined amounts primarily determined by age and years of service of the participant. Participants may withdraw from the plan at any time and receive refunds of participant contributions plus accumulated interest.

Paid Firemen's Pension Funds A and B:

The Paid Firemen's Pension Funds are a defined-benefit, contributory retirement plan, as authorized by W.S. 15-5-201 through 422. They cover paid firemen who elect to participate. The plans provide retirement, disability and death benefits according to pre-determined amounts primarily determined by years of service and average salaries. Participants may withdraw from the plans at any time and receive refunds of participant contributions without interest.

Wyoming Judicial Retirement Fund:

The Wyoming Judicial Retirement Fund is a defined-benefit, contributory retirement plan, as authorized by W.S. 9-3-701 through 713. It covers any justice of the supreme court, district judge or county court judge appointed to any of these offices on or after July 1, 1998. The plan provides retirement and death benefits according to pre-determined amounts primarily determined by age and years of service. Participants may withdraw from the plan at any time and receive refunds of participant contributions plus accumulated interest.

Funding Policy

The Wyoming Retirement System statutorily requires 11.25% of the participant's covered salary to be contributed to the plan, paid by the participant and the employer in a manner as determined by the employer. Included in this plan are law enforcement members not covered by the Patrol & Warden Plan, who by statute receive an additional 3.2% contribution (100% of which is paid by the State). The

Wyoming State Highway Patrol and Game & Fish Warden Retirement Program statutorily requires 22.35% of the covered employees' salary to be contributed for employees participating in this plan (100% of which is paid by the State agency). Participants of the Volunteer Firemen's Pension Fund contribute \$12.50 monthly to the plan, although such contributions may be fully or partially paid by political subdivisions on behalf of participants if approved by the governing board. The State pays 50% of the gross annual tax collected on fire insurance premiums to the plan. The Paid Firemen's Pension Plans requires participants to contribute 8% (Plan A) or 6% (Plan B) and employers to contribute 21% (Plan A) or 17% (Plan B) of the participant's salaries depending which plan option is selected. Contribution requirements of plan members and their employers may be amended by the Wyoming State Legislature, as proposed by each plan's administrator. The State's employer/employee contributions to the Wyoming Retirement System for the years ended December 31, 1998, 1999 and 2000 were \$91,071,889, \$93,509,700 and \$98,683,588, respectively, equal to the required contribution for each year. The State's contributions to the Wyoming State Highway Patrol and Game & Fish Warden Retirement System for the same year ends were \$2,193,114, \$2,105,409, and \$2,236,682 respectively, equal to the required contribution for each of those years. Contributions to the Volunteer and Paid Firemen Pension Plans are paid by the volunteers, employees and political subdivisions, as determined by statute and governing board. Consequently, plan contributions are not disclosed here, nor is a transition adjustment.

Wyoming Judges Retirement Plan:

The Wyoming Judges Retirement Plan is an unfunded, single-employer, defined-benefit retirement plan covering supreme court and district court judges. State Statutes require the State to make payments to retired judges each month, for applicable retirement amounts, directly out of the general fund. Judges are not required to contribute to this plan. The plan allows for normal retirement after eighteen years of service. Reduced retirement benefits are also provided to judges retiring after six or more years of service and attainment of a specified age. The maximum retirement benefit is 50% of the salary currently authorized by law for judges for the court from which they retired. The plan is established by W.S. 5-1-106. The legislature authorizes any changes to plan provisions.

Calculation of the accrued liability was performed by the State Auditor's office as of June 30, 2000. Significant actuarial assumptions at June 30, 2000 for the Wyoming Judges Retirement Plan included (a) a discount rate of 6.7% per year compounded annually, (b) projected salary increases of 3% per year compounded annually attributable to inflation, merit, promotion and longevity (1.5% for inflation, .5% for "standard of living improvement" allowance, and 1% for merit, promotion and longevity), and (c) life expectancies after retirement are based upon the 1983 Group Annuity Mortality Table.

During the 1998 Wyoming legislative session the Wyoming Judicial Retirement Act was established by W.S. 9-3-701. Any Wyoming supreme court justice or district judge appointed before July 1, 1998 were required to make an election to either participate in the new Judicial Retirement plan, administered by the WRS, or continue under the old plan by December 31, 1999. Any Wyoming supreme court justice or district judge appointed after July 1, 1998 must participate under the new plan. As of December 31, 1999 six district judges elected to continue under the old plan.

Membership in the plan as of June 30, 2000 consisted of 15 retirees, 7 survivor annuitants and 1 disabled person receiving benefits. Active plan members numbered 6, while there was 1 inactive member entitled, but not yet receiving benefits. Of the currently active and participating judges, 1 is vested with a net present value liability of \$697,444 and 5 are non-vested with a \$2,304,234 liability.

Participating governments include one State agency and nine municipalities, for a total of ten.

Required supplemental information follows.

REQUIRED SUPPLEMENTARY INFORMATION						
SCHEDULE OF FUNDING PROGRESS (In Thousands)						
ACTUARIAL VALUATION DATE	ACTUARIAL VALUE OF ASSETS (A)	ACTUARIAL ACCURED LIABILITY (AAL) ENTRY AGE (B)	UNFUNDED AAL (UALL) (B-A)	FUND RATIO (A/B)	COVERED PAYROLL (C)	UALL AS A PERCENTAGE OF COVD PAYROLL
6/30/96	\$ 0	\$ 12,045	\$ 12,045	0%	\$ 1,657	727%
6/30/97	\$ 0	\$ 12,461	\$ 12,461	0%	\$ 1,792	696%
6/30/98	\$ 0	\$ 12,775	\$ 12,775	0%	\$ 1,657	771%
6/30/99	\$ 0	\$ 13,217	\$ 13,217	0%	\$ 1,544	856%
6/30/00	\$ 0	\$ 6,162	\$ 6,162	0%	\$ 502	1227%
SCHEDULE OF EMPLOYER CONTRIBUTIONS						
YEAR ENDED JUNE 30	ANNUAL REQUIRED CONTRIBUTION		PERCENTAGE CONTRIBUTED			
1996	\$ 538		100%			
1997	\$ 567		100%			
1998	\$ 556		100%			
1999	\$ 586		100%			
2000	\$ 618		100%			

NOTE 7 Risk Management

Self-Insurance funds

The State maintains two self-insurance plans; the State self-insurance program and the State employee medical, life, and dental insurance programs. Each of these plans are reported in internal service funds. The University administers its own risk management program and reports a liability in the University funds. A brief description of each of the plans is provided below:

A. State Self-Insurance - Wyoming statute 1-41-103 created the State self-insurance fund to handle liability insurance claims brought against the State. The range of losses financed includes general liability, automobile liability, police liability, medical malpractice liability and civil rights. In addition, this plan covers Peace Officers liability for the Political subdivisions within Wyoming. The State generally does not maintain reserves; losses are covered by a combination of appropriations from the State's general fund in the year in which the payment occurs and by assessing State agencies a pro rata share of anticipated claims expenditures for the fiscal year. The estimated liability for claims against the State including incurred but not reported claims is \$6,576,903 as of June 30, 2000. The estimate is based on past experience, a review of pending claims; an actuarial evaluation and other social and economic factors. The above estimate is not discounted and there is no outstanding amount of claims for which annuity contracts have been purchased in the claimant's name as of June 30, 2000.

B. State Employee Medical, Life, and Dental Insurance - The State co-administers employee medical insurance with a third party administrator. The State self-insures medical costs and assumes all the risk for claims incurred by plan participants. The life insurance and dental insurance plans are administered solely by insurance providers. The State does not retain any risk of loss for these plans as the insurance providers assume all the risk for claims incurred by the participants.

During the year ended June 30, 2000, the State contributed up to \$225 a month for insurance premiums for each covered participant towards these plans. Participants are responsible for paying premium charges in excess of this amount.

As of June 30, 2000, the medical claims liability including incurred but not reported claims is \$5,602,656. A liability is recorded in the accompanying financial statements for the estimated claims liability. The claims liability is based on past experience, a review of pending claims and other social and economic factors. The above estimate is not discounted and there is no outstanding amount of claims for which annuity contracts have been purchased in the claimant's name as of June 30, 2000. No significant reductions in insurance coverage were made in the last fiscal year.

C. University Risk Management

The University is exposed to various risks of loss including torts, theft of, damage to, or destruction of assets, and teacher's liability. The University has purchased commercial insurance for these risks which include insurance for property and liability. The uninsured risk retention per occurrence is \$100,000 to \$200,000 for property and \$50,000 to \$1,000,000 for various liability risks. A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

The following is a reconciliation of the unpaid claims liability:

	State Self-Insurance		State Employee Medical		University	
	2000	1999	2000	1999	2000	1999
Claims liability at Beginning of Fiscal Year	\$ 7,710,316	\$ 6,814,046	\$ 4,901,465	\$ 4,339,810	\$ 255,000	\$ 255,000
Current year claims & changes in estimates	2,329,203	2,237,280	44,394,799	44,734,778	245,382	254,566
Claim Payments	3,462,616	1,141,010	43,693,608	44,172,923	245,382	254,566
Claims liability at End of Fiscal Year	\$ 6,576,903	\$ 7,710,316	\$ 5,602,656	\$ 4,901,465	\$ 255,000	\$ 255,000

The University included their unpaid claims liability under the caption of "Accounts Payable and Accrued Liabilities".

Insurance enterprise and public entity risk pools

The State administers three insurance enterprises: workers' compensation insurance, the Wyoming health insurance pool, and mine subsidence insurance, and one public entity risk pool. The three insurance enterprises and the public entity risk pool are reported in enterprise funds. None of these funds have acquisition costs, therefore, no cost is amortized for the period. Unpaid claims and claim adjustment expenses are estimated based on the ultimate cost of settling the claim including the effects of inflation and other social and economic factors. These funds use the accrual basis of accounting. The insurance enterprises and the pool do not consider anticipated investment income in determining if a premium deficiency exists. A brief description of insurance enterprises and the pool are provided below.

A. Workers' Compensation - Wyoming statute 27-14-101 created the Wyoming Workers' Compensation Act (Act). This Act requires all employers engaged in extra hazardous employment to obtain liability coverage for the payment of benefits to employees for job related injuries and diseases through the Workers' Compensation Fund. Eligible employers complying with the provisions of the Act are generally protected from suit by employees. Employers not required by the Act to participate in this program may elect to do so at their option. As of June 30, 2000, approximately 15,870 employers were insured under this Act.

The fund is used to account for the State's Workers' Compensation program which provides time-loss, medical, and disability

payments to qualifying individuals sustaining work-related injuries, or death benefits to dependent families if the worker were to die from such injuries. To fund these benefits, the State charges employers monthly premiums based on rates it establishes for each employment classification, the employer's experience rating, and the total payroll for covered employees in each particular classification. The Act requires that rates be established at a level to maintain an actuarially sound insurance program. The State is in the processes of developing a plan to fully fund workers' compensation liabilities by 2008.

An actuarial study has estimated the liabilities and the ultimate cost of settling claims that have been reported but not settled and of claims that have been incurred but not reported. Because actual claims costs depend on such complex factors as inflation, changes in doctrines of legal liabilities, claims adjudication, and judgments, the process used in computing claims liabilities does not necessarily result in an exact amount. Claims liabilities are re-computed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic, legal and social factors.

A provision for inflation in the calculation of estimated future claims costs is implicit in the calculation because reliance is placed both on actual historical data that reflect past inflation and on other factors that are considered to be appropriate modifiers of past experience. In accordance with general accepted accounting principals, the state discounts the workers' compensation claims. At June 30, 2000, \$509 million of claims expenses and adjustment expenses are presented at their net present value of \$392 million. These claims are discounted at an annual rate of 3 percent. The State does not use reinsurance agreements, therefore the State retains full liability as the direct insurer.

As a result of changes in estimates of insured events in prior years, the provision for unpaid losses and allocated and unallocated loss adjustment expenses increased by \$152.6 million in 2000. The increase was due to an increase in the change in discount rates from 6% to 3% of approximately \$66.5 million, increase in the actuarial estimates of the ultimate liability for older accident years, having a net effect of approximately \$48 million, the inclusion of unallocated loss adjustment expenses of \$24.9 million, and the accretion of the discount and other of approximately \$13.2 million.

- B. Wyoming Health Insurance Pool** - Wyoming statute 26-43-101 created the Wyoming Health Insurance Pool (Pool) for the purpose of providing health insurance for State residents. Qualifying State residents who are denied insurance by private carriers or leave coverage because of excessively high premiums or restrictive coverage may join the Pool. The Pool began providing health insurance coverage to participants on January 1, 1991. The statute creating the Pool contains a sunset provision which calls for the Pool to be terminated on June 30, 2001, unless authorization is continued. The State co-administers the Pool along with a third party insurance provider; however, the Pool retains all risk of loss for claims filed by Pool participants. As of June 30, 2000, 570 residents were covered under the Pool.

The Pool's liability exposure per participant is a maximum lifetime benefit of \$300,000 for the Brown Plan and \$500,000 for the Gold Plan. Premiums are collected from Pool participants to pay Pool expenses; however, if such premiums are insufficient to meet expenditures, the State has the authority to assess all carriers who write health insurance policies in the State to cover Pool deficits.

The estimated liability for unpaid claims and loss adjustment expense is based on data developed by the Pool's third-party administrator. Since the Pool has limited historical experience of its own, industry experience is also considered in determining the estimated liability. The liability includes estimates of the costs to settle individual claims which have been reported, plus a provision for losses incurred but not yet reported. The undiscounted liability for unpaid claims and claim adjustment expenses is \$450,000 at June 30, 2000.

- C. Subsidence Insurance** - Wyoming statute 35-11-1301 requires the Department of Environmental Quality (DEQ) to administer an insurance program to cover mine subsidence loss to specified structures in the State. The Wyoming mine subsidence insurance program provides insurance to any individual whose home or business exists over or near any underground mine in the State. On October 29, 1986 the DEQ received a funding grant from the Federal Department of Interior's Office of Surface Mining to assist with administrative and claim costs. A grouting program was initiated in Rock Springs in 1986. A cement type of material is used to fill those abandoned mines subject to the greatest risk of subsidence. As of June 30, 2000 there were 489 policy holders with in-force premiums. This program had an actuarial valuation performed in 1992 which is used to estimate liabilities and the ultimate cost of settling claims that have been incurred but not reported. The State uses this information to determine that premiums charged to participants are sufficient to meet anticipated claim expense.

The following table summarizes current period activity for the State insurance enterprise funds and public entity risk pool.

	Wyoming Workers' Compensation Fund		Wyoming Health Insurance Fund		Subsidence Insurance Fund	
	2000	1999	2000	1999	2000	1999
Claims Liability at Beginning of Fiscal Year	\$ 251,777,784	\$ 234,708,616	\$ 500,000	\$ 300,000	\$ 0	\$ 38,000
Incurred Claims & Claim Adjustment Expenses:						
Provision for Insured Events of the Current Year	66,028,000	35,147,618	2,882,054	2,666,752	0	0
Increase in Provision for Insured Events of Prior Years	152,595,041	55,276,601	0	0	0	0
Total Incurred Claims & Claim Adjustment Expense	218,623,041	90,424,219	2,882,054	2,666,752	0	0
Claims & Claim Adjustment Expenses Attributable to Insured Events of Current Year	(22,270,000)	(5,528,600)	(2,486,744)	(2,285,068)	0	0
Claims & Claim Adjustment Expenses Attributable to Insured Events of Prior Year	(56,287,825)	(67,826,439)	(443,310)	(181,864)	0	(38,000)
Total Payments	(78,557,825)	(73,355,039)	(2,930,054)	(2,466,932)	0	(38,000)
Total Unpaid Claims & Claim Adjustment Expenses at End of Fiscal Year	\$ 391,863,000	\$ 251,777,784	\$ 450,000	\$ 500,000	\$ 0	\$ 0

Note 8 Segment Information

The State of Wyoming operates enterprise funds which are intended to be self-supporting through fees charged to the public. Enterprise fund activities operated by the State include the following:

Liquor Commission Fund-This fund is used to account for the operation of the State Liquor Commission, which purchases and sells alcoholic products to distributors throughout the State.

Canteen Fund-This fund is used to account for the purchase and sale of consumable goods to residents at the State institutions.

Subsidence Insurance Fund-This fund is used to account for insurance premiums received and claims payments made for house and land subsidence in subsurface mining areas.

Honor Farm Agricultural Sales Fund-This fund is used to account for the revenues and expense of producing and selling agricultural products to State institutions and other consumers by the State Honor Farm.

Wyoming Health Insurance Fund-This fund is used to account for premiums received from residents unable to obtain health insurance and the expense of purchasing insurance for these residents.

Workers' Compensation Insurance Fund-This fund is used to account for activities of the Wyoming Workers' Compensation fund.

The table below reflects in a summarized format the significant enterprise fund activities which have occurred during the year ended June 30, 2000. Interfund transactions have not been eliminated for purposes of this analysis.

	Liquor Commission Fund	Workers' Compensation Insurance Fund	Honor Farm Agricultural Fund	Wyoming Health Insurance Fund	All Other Enterprise Funds
Operating Revenues	\$ 44,845,151	\$ 105,385,581	\$ 371,472	\$ 2,824,272	\$ 1,192,297
Depreciation Expense	27,875	114,150	11,281	0	0
Operating Income (Loss)	8,564,735	(125,725,798)	87,843	(135,141)	105,184
Operating Transfers:					
Transfer-Out	3,480,330	0	0	0	0
Net Income (Loss)	3,104,405	(115,500,489)	87,843	(135,141)	284,353
Net Working Capital	5,561,192	250,956,625	252,442	1,889,478	2,796,114
Total Assets	9,611,841	333,027,777	284,735	1,673,016	2,824,316
Total Equity (Deficit)	5,436,147	(62,184,428)	266,116	1,382,997	2,748,916
Grants Received	0	930,350	0	0	68,710

Note 9 Commitments and Contingencies

Federal Grants

Grant monies received and disbursed by the State are for specific purposes and are subject to audit by the grantor agency. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience and current knowledge, the State does not believe that such disallowances, if any, would have a material effect on the financial position or results of operations of the State.

Construction in Progress

As of June 30, 2000, there were nineteen uncompleted construction projects as follows:

Description	Contracted Amount	Expended Amount	Committed Amount
Barrett Building	\$ 10,520,000	\$ 8,370,970	\$ 0
Herschler Plaza Rehab	300,000	1,068	0
Capital Roof	1,800,000	1,159,379	442,049
CSMS	13,891,000	8,820,587	2,822,743
Water Diversion Project	240,000	96,620	2,533
Clark's Fork Water Div Box	186,706	168,036	0
Daniel Hatch Brook Ponds	814,930	734,914	18,671
WSTS Waste Water Treatment	20,000	11,160	0
Adult IP Care Facility	8,831,000	852,795	0

WBS/HVAC	162,000	154,720	0
WGS-Elec & Plumb	385,000	372,303	3,323
WGS-Stoll	1,588,420	1,503,037	25,946
WGS-Verda J	130,315	124,174	1,173
WGS-Morton	352,750	322,371	3,732
WGS-Martin	188,280	173,585	2,010
WHCC-Dorm B	2,308,700	2,248,826	38,822
WSP Security Fence-A&I	2,045,218	1,981,279	0
WSP Vent Syst (Revered Health)	135,000	706	0
WSP Communications-A&I	690,822	191,044	0
	\$ 42,589,151	\$ 27,087,793	\$ 3,369,002

The University has contracted and/or appropriated funds for the planning and/or construction of several facilities with an aggregate cost of \$9,100,000. As of June 30, 2000, the remaining commitment to complete these projects totaled approximately \$7,300,000. These completion costs are financed by a combination of State appropriations, revenue bond funds, federal grants and private gifts and grants.

The Wyoming Building Corporation entered into a construction contract with the State by and through the State Building Commission. At June 30, 2000, there was a remaining commitment of approximately \$10,900,000 plus interest to be earned on funds held in trust for the prison construction.

Contingencies

Under the School District Bond Guarantee Program the Wyoming Farm Loan Board approved the guarantee of \$107 million of bonds by the State during the year ended June 30, 2000. The State approved the following bonds as of June 30, 2000:

School Districts Approved	Date Approved	Amount Approved	Approved Not Closed	Outstanding Bond Principal	Available for Future Guarantees
Albany County School District #1	June 6, 1998	\$ 3,100,000		\$ 2,855,000	
Campbell County School District #1	June 8, 1998	22,000,000		17,915,000	
Fremont County School District #8	March 5, 1998	1,440,000		1,410,000	
Fremont County School District #14	May 1, 1998	368,000		280,000	
Fremont County School District #24	November 5, 1998	1,825,000		1,805,000	
Fremont County School District #25	January 20, 2000	5,680,000		5,680,000	
Lincoln County School District #1	April 13, 2000	7,280,000		7,280,000	
Lincoln County School District #2	October 1, 1998	2,250,000		2,085,000	
Natrona County School District #1	June 3, 1999	8,500,000		6,535,000	
Platte County School District #1	December 8, 1999	6,000,000		6,000,000	
Platte County School District #1	November 7, 1998	3,000,000		2,800,000	
Sublette County School District #1	December 5, 1998	2,100,000		1,650,000	
Sweetwater County School District #2	April 3, 1998	8,400,000		7,005,000	
Sweetwater County School District #2	May 8, 1998	18,200,000		15,915,000	
Teton County School District #1	June 5, 1997	9,500,000		7,225,000	
Uinta County School District #8	April 3, 1998	5,000,000		3,200,000	
Washakie County School District #2	February 4, 1999	500,000		485,000	
Weston County School District #1	June 1, 2000	1,870,000	\$ 1,870,000	0	
Weston County School District #7	June 1, 2000	255,000	255,000	0	
Weston County School District #7	March 5, 1998	830,000		605,000	
		\$ 107,878,000	\$ 2,125,000	\$ 90,490,000	\$ 207,385,000

Wyoming Statute 35-11-1414, *Water Pollution from Underground Storage Tanks Corrective Action Act of 1990*, requires that the State establish a corrective action and financial responsibility account which is funded by mineral severance taxes as well as certain registration fees. In addition, this statute requires the Department of Environmental Quality to establish a prioritized list of sites contaminated by tanks and to take corrective action. As of June 30, 2000, 1501 contaminated sites have been identified and 404 have been resolved. The State is remediating contaminated sites as funding allows, and the statute limits the State's liability for clean-up costs to amounts available in the corrective action accounts. This liability totals \$11,222,595 at June 30, 2000. Management believes that the ultimate costs for remediating the known contaminated sites will exceed the amounts available in the corrective action accounts. However, given the statutory limitation on the State's responsibility for remediation, liabilities beyond the amounts held in the corrective action accounts have not been recorded. The State intends to conduct a program review and actuarial study to determine the potential clean-up costs associated with sites encompassed by the statute. Until such studies have been completed, the ultimate cost of remediation of contaminated sites cannot be determined.

The State is also a party to various legal proceedings arising in the normal course of business. The State believes that the outcome of these matters will not have a material adverse impact on the State's financial position or results of operations.

The DOT has been named as a party to various legal actions relative to right-of-way, damage claim, and other matters arising in the normal course of operations. There are cases currently pending which, if settled in favor of the plaintiff, would not have a material effect on the financial statements of the DOT.

Note 10 Subsequent Events

On July 19, 2000, the State issued General Fund Tax and Revenue Anticipation Notes, Series 2000A in the aggregate principal amount of \$105,000,000 to cover temporary cash shortages in the General Fund. The Series 2000A Notes will mature on June 27, 2001.

On July 5, 2000, the State issued Education Fund Tax and Revenue Anticipation Notes, Series 2000B in the aggregate principal amount of \$165,000,000 to cover temporary cash shortages in the Foundation Program Fund. The Series 2000B Notes will mature on June 27, 2001.

On July 20, 2000, WCDA issued \$50,000,000 of bonds under the 1994 Trust Indenture.

On June 28, 2000, the Council agreed to loan \$1,500,000 of Federal funds to complement the Community Development Block Grant (CDBG) program by making amounts available to a private borrower, through local governments, for job creation. The Council disbursed the loan funds on July 5, 2000. Quarterly payments are due on this loan which carries an interest rate of 4.5% and is due on July 1, 2001. It is secured by an irrevocable, unconditional sight letter of credit.

The Council has entered into various agreements with vendors primarily for marketing, public relations and promotion services to the Council during the period July 1, 2000 through June 30, 2002. These agreements are valued at up to but no more than \$2,536,482. These agreements will be funded by a combination of State appropriations and Federal revenues.

Note 11 New Pronouncement

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*. The Statement establishes accounting and financial reporting standards for general purpose external financial reporting by state and local governments and special purpose governments. This Statement also establishes specific standards for the basic financial statements, management's discussion and analysis and certain supplementary information. The objective of this standard is to enhance the understandability and usefulness of the general purpose external financial reports of state and local governments to the citizenry, legislative and oversight bodies, and investors and creditors. The State will be required to apply this Statement for periods beginning after June 15, 2001, or earlier if elected.

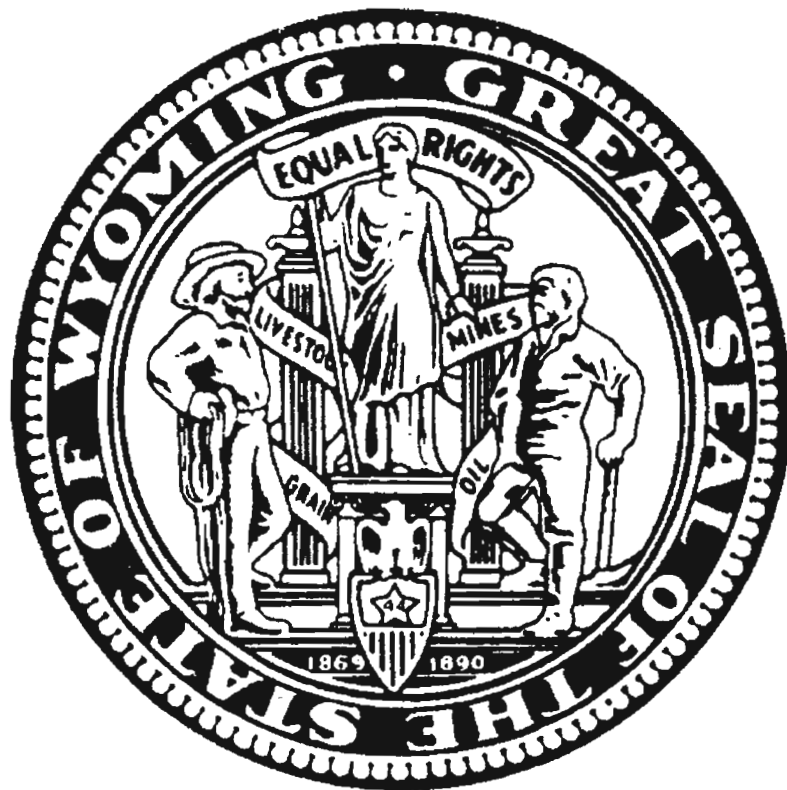
Statement No. 34 establishes new financial reporting standards for governmental entities, which will modify or adopt a new approach to presenting existing information and provide some entirely new information. Major changes in reporting include a change from the modified accrual to the full accrual basis of accounting for governmental activities and a change in accounting for Fixed Assets to include infrastructure. Fixed Assets will be presented at historical cost net of applicable depreciation. An assessment of the effects of adopting Statement No. 34 is not yet completed.

In December 1998, the Governmental Accounting Standards Board issued Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions* as subsequently amended by Governmental Accounting Standards Board Statement No. 36, *Recipient Reporting for Certain Shared Nonexchange Revenues*. These Statements establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. In a nonexchange transaction, a government gives (or receives) value without directly receiving (or giving) equal value in return. The principal issue addressed in this Statement is the timing of recognition of nonexchange transactions. The State will be required to apply these Statements for periods beginning after June 15, 2000. An assessment of the effect of adopting Statement Nos. 33 and 36 is not yet completed.

Combining and Individual Fund Statements and Schedules



Muledeer - (Photo Credit: Wyoming Game & Fish)



General Fund

The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Schedule of Revenues & Expenditures

(Budget & Actual)

GENERAL FUND

FISCAL YEAR ENDED JUNE 30, 2000

	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 472,100,000	\$ 11,625,590	\$ 483,725,590	\$ 508,109,328	\$ 0	\$ 508,109,328	\$ 24,383,738
Mineral Severance	130,300,000	(3,575,577)	126,724,423	132,468,893	0	132,468,893	5,744,470
Other Taxes	35,300,000	30,068,251	65,368,251	85,577,473	0	85,577,473	20,209,222
Licenses & Permits	3,000,000	6,003,742	9,003,742	6,920,950	0	6,920,950	(2,082,792)
Fines & Forfeitures	8,771,133	3,053,055	11,824,188	8,350,463	0	8,350,463	(3,473,725)
Use of Property	5,107,488	4,808,856	9,916,344	7,419,104	0	7,419,104	(2,497,240)
Interest Income	52,200,000	(2,167,663)	50,032,337	54,670,145	0	54,670,145	4,637,808
Interest From Other Funds	200,000,000	10,845,592	210,845,592	224,330,528	0	224,330,528	13,485,136
Charges for Sales and Services	68,599,897	8,913,658	77,513,555	63,724,334	0	63,724,334	(13,789,221)
Revenue from Others	20,286,093	9,220,438	29,506,531	20,598,939	0	20,598,939	(8,907,592)
Transfers	193,180,542	1,771,320	194,951,862	190,000,691	0	190,000,691	(4,951,171)
Federal	640,862,081	76,858,219	717,720,300	612,800,951	0	612,800,951	(104,919,349)
Miscellaneous	2,400	0	2,400	844,911	0	844,911	842,511
TOTAL REVENUES	1,829,709,634	157,425,281	1,987,134,915	1,915,816,710	0	1,915,816,710	(71,318,205)
EXPENDITURES							
1998-2000 Appropriations							
Governor's Office							
Administration	1,992,557	361,488	2,354,045	2,286,525	16,795	2,303,320	50,725
Commission on Uniform Laws	36,900	0	36,900	27,362	0	27,362	9,538
Special Contingent	716,704	(453,666)	263,038	188,753	0	188,753	74,285
Wyoming Business Council	4,868,105	5,059,328	9,927,433	9,752,253	117	9,752,370	175,063
Developmental Disabilities	992,788	21,950	1,014,738	687,331	0	687,331	327,407
Flex Equity Account Program	1,500,000	(1,492,981)	7,019	0	0	0	7,019
Wyoming Methamphetamine	0	813,000	813,000	0	0	0	813,000
Secretary of State							
Administration	2,652,111	43,440	2,695,551	2,517,306	123,600	2,640,906	54,645
Registration Computer System	125,010	0	125,010	123,285	0	123,285	1,725
State Auditor							
Administration	4,454,500	44,632	4,499,132	4,399,710	88,464	4,488,174	10,958
Capital Construction	0	3,558,798	3,558,798	0	0	0	3,558,798
State Treasurer							
Operations	3,133,638	25,710	3,159,348	1,724,530	34,151	1,758,681	1,400,667
Veterans Tax Exemption	3,578,993	0	3,578,993	2,149,820	0	2,149,820	1,429,173
Manager Payments	4,200,000	480,000	4,680,000	4,626,366	53,273	4,679,639	161
Police Officers Retirement	1,219,600	0	1,219,600	982,450	0	982,450	237,150
Indian Motor Vehicle Exemption	485,000	0	485,000	105,687	0	105,687	379,313
Department of Education							
Innovative Program	0	745,000	745,000	96,407	0	96,407	648,593
Administration	1,964,565	218,421	2,182,986	2,110,261	53,682	2,163,943	19,043
Support Program	5,965,322	4,344,980	10,310,302	7,898,430	126,973	8,025,403	2,284,899
Program Improvement	106,628,809	19,080,066	125,708,875	117,934,763	260,170	118,194,933	7,513,942
School Foundation	105,086,805	15,021,769	120,108,574	120,108,574	0	120,108,574	0
Court Ordered Placements	6,550,000	0	6,550,000	6,549,463	0	6,549,463	537
Cooperative Education Service	600,000	0	600,000	599,833	0	599,833	167
Education Reform	3,450,000	0	3,450,000	3,339,085	88,827	3,427,912	22,088
Administration & Information							
Office of the Director	1,131,148	3,202,719	4,333,867	1,887,890	0	1,887,890	2,445,977
Licensing Boards	0	146,778	146,778	52,323	0	52,323	94,455
Budget Division	1,296,945	255,337	1,552,282	1,325,717	223,641	1,549,358	2,924
General Services	24,520,005	742,437	25,262,442	23,605,731	470,705	24,076,436	1,186,006
Human Resources	2,039,202	0	2,039,202	1,996,757	37,636	2,034,393	4,809
Information Technology	2,683,800	(7,338)	2,676,462	2,379,502	16,148	2,395,650	280,812
Economic Analysis Division	878,008	37,243	915,251	764,240	4,650	768,890	146,361
State Library Division	4,068,595	233,050	4,301,645	4,148,803	0	4,148,803	152,842
Adjutant General							
Military Operations	3,418,981	62,715	3,481,696	3,149,603	211,647	3,361,250	120,446
Air National Guard	3,850,673	1,219,316	5,069,989	4,634,887	18,014	4,652,901	417,088
Camp Guernsey	3,537,948	457,512	3,995,460	3,311,936	530,737	3,842,673	152,787
Army National Guard	3,796,440	86,776	3,883,216	2,772,306	304,258	3,076,564	806,652
Veterans Education	65,711	35,000	100,711	89,033	2,147	91,180	9,531
Oregon Trail Cemetery	285,859	11,305	297,164	293,111	570	293,681	3,483
Emergency Management	3,183,504	2,381,368	5,564,872	4,479,259	260,902	4,740,161	1,324,711
Public Defender							
Administration	6,583,238	1,530,507	8,113,745	8,083,082	29,258	8,112,340	1,405
Agriculture							
Administration	1,536,393	81,499	1,617,892	1,590,561	4,438	1,594,999	22,893
Market Reporting	0	63,590	63,590	53,540	0	53,540	10,050
Consumer Protection	5,744,015	251,767	5,995,782	5,733,656	62,814	5,796,470	199,312
Natural Resources Division	1,650,241	211,465	1,861,706	1,795,757	1,000	1,796,757	64,949
State Fair	2,405,373	(42,376)	2,362,997	2,359,759	0	2,359,759	23,238
Department of Revenue							
Administration	3,520,858	34,030	3,554,888	2,983,021	406,802	3,389,823	165,065
Revenue Division	4,104,403	895,306	4,999,709	4,739,799	47,982	4,787,781	211,928
Valuation Division	3,315,518	27,522	3,343,040	2,715,279	203,654	2,918,933	424,107
Interest Refunds	0	619	619	619	0	619	0
Attorney General							
Law Office	5,465,383	1,028,269	6,493,652	6,178,433	151,769	6,330,202	163,450
Criminal Investigations	12,128,566	4,140,134	16,268,500	14,681,808	133,982	14,815,790	1,452,710
Law Enforcement Academy	2,470,839	125,845	2,596,684	2,578,475	0	2,578,475	18,209
Peace Officers Standards	267,705	12,087	279,792	274,806	0	274,806	4,986
Victim Services Division	4,225,066	962,103	5,187,169	4,713,504	4,332	4,717,836	469,333

Schedule of Revenues & Expenditures

(Budget & Actual)

GENERAL FUND

FISCAL YEAR ENDED JUNE 30, 2000
(CONCLUDED)

	BUDGET AS OF JULY 1, 1998	BIU'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
Department of Environmental Quality							
Administration	698,052	128,497	826,549	595,802	7,658	603,460	223,089
Air Quality	1,308,730	1,001,206	2,309,936	1,744,575	14,060	1,758,635	551,301
Water Quality	6,927,413	6,190,377	13,117,790	6,737,775	112,810	6,850,585	6,267,205
Land Quality	4,788,325	133,337	4,921,662	4,682,380	22,311	4,704,691	216,971
Industrial Siting	192,003	0	192,003	69,840	0	69,840	122,163
Solid Waste Management	2,189,870	75,101	2,264,971	2,099,766	12,796	2,112,562	152,409
Department of Audit							
Administration	714,329	35,451	749,780	725,149	4,898	730,047	19,733
Banking	1,902,916	112,737	2,015,653	1,826,808	19,623	1,846,431	169,242
Public Funds	1,974,741	238,257	2,212,998	2,072,534	13,495	2,086,029	126,969
Mineral	3,034,419	41,327	3,075,746	2,865,937	10,016	2,875,953	199,793
Boat	1,634,379	141,932	1,776,311	1,652,230	10,579	1,662,809	113,402
Department of Commerce							
Operations	1,795,011	(76)	1,794,935	1,738,271	34,237	1,772,508	22,427
Cultural Resources	8,120,301	997,834	9,118,135	8,797,161	67,585	8,864,746	253,389
State Parks & Historic Sites	9,753,133	1,018,391	10,771,524	9,740,788	109,953	9,850,741	920,783
Department of Employment							
Administration	1,173,297	107,461	1,280,758	1,214,833	11,669	1,226,502	54,256
Technology Division	3,097,985	(1,870,227)	1,227,758	1,227,757	0	1,227,757	1
Division of Labor Standards	1,039,106	48,240	1,087,346	1,076,547	5,350	1,081,897	5,449
Workforce Development	90,990	(14,965)	76,025	76,025	0	76,025	0
Employment Resources	34,615,556	11,238,882	45,854,438	44,520,615	339,332	45,059,965	794,473
Vocational Rehabilitation	21,968,308	102,984	22,071,192	19,674,908	1,256,028	20,930,936	1,140,256
Mine Inspector	774,094	12,628	786,722	761,417	4,726	766,143	20,579
Fire Prevention							
Administration	431,794	10,000	441,794	431,862	9,444	441,306	488
Fire Prevention	669,900	16,444	686,344	680,355	5,773	686,128	216
Electrical Safety	752,585	2,400	754,985	746,409	8,128	754,537	448
Training	519,576	14,500	534,076	530,074	314	530,388	3,688
Federal Grants	0	136,000	136,000	63,300	0	63,300	72,700
Geological Survey							
Geologic	1,394,911	63,237	1,458,148	1,396,729	12,748	1,409,477	48,671
Publications	514,870	7,733	522,603	494,494	11,838	506,332	16,271
Federal Funds	0	306,407	306,407	159,740	31,071	190,811	115,596
Wyoming Earthquake Program	0	46,400	46,400	46,400	0	46,400	0
Insurance Department							
Health Insurance Information	0	324,747	324,747	236,271	0	236,271	88,476
Department of Transportation							
SALICS	646,309	4,900	651,209	608,292	0	608,292	42,917
Department of Health							
Administration	12,832,431	2,185,238	15,017,669	11,985,326	1,205,610	13,190,936	1,847,733
Office of Health Quality	3,193,124	362,520	3,555,644	2,518,252	128,930	2,647,182	908,463
Public Health	37,541,247	186,968	37,728,215	26,860,707	4,885,327	31,746,034	5,982,182
Preventive Medicine	13,976,718	743,676	14,720,394	10,488,291	434,206	10,922,497	3,797,897
Behavioral Health	67,265,422	6,442,939	73,708,361	71,912,057	621,856	72,533,913	1,174,448
Health Care Financing	363,181,469	17,576,080	380,757,549	376,750,066	783,525	377,533,591	3,223,959
Developmental Disabilities	95,863,843	625,029	96,488,872	93,096,232	1,729,153	94,825,385	1,663,488
Office on Aging	15,394,967	92,828	15,487,795	13,704,678	279,065	13,983,743	1,504,052
Wyoming Care Centers	5,469,533	665,021	6,134,554	5,745,018	112,049	5,857,067	277,487
Department of Family Service							
Assistance & Services	156,432,716	5,844,180	162,276,896	125,673,024	3,998,819	129,671,843	32,605,053
Youth Institutions	12,470,568	677,519	13,148,087	12,898,246	52,252	12,950,498	197,589
Livestock Board							
Administration	427,451	30,673	458,124	404,286	12,544	416,830	41,294
Livestock Disease Control	770,972	126,331	897,303	705,386	15,057	720,443	176,860
Community College Commission							
Administration	2,250,000	27,740	2,277,740	2,248,611	19,598	2,268,209	9,531
State Aid	88,567,228	417,900	88,985,128	88,036,630	856,519	88,893,149	91,979
State Student Incentive Grant	450,000	0	450,000	314,686	0	314,686	135,314
Job Skills Center	1,500,000	0	1,500,000	1,490	0	1,490	1,498,510
Adult Education	0	495,164	495,164	439,618	0	439,618	55,546
Public TV	1,001,967	0	1,001,967	1,001,967	0	1,001,967	0
Board of Pharmacy							
Administration	55,285	0	55,285	55,283	0	55,283	2
Office of State Lands & Investments							
Administration	11,208,380	441,928	11,650,308	11,183,823	310,970	11,494,793	156,015
Conferences	0	4,125	4,125	4,125	0	4,125	0
Governor's Mansion							
Residence Operations	289,909	4,403	294,312	221,786	52,310	274,096	20,216
University of Wyoming							
Block Grant	287,190,247	(2,200,671)	284,989,576	269,627,324	0	269,627,324	15,362,252
WICHE							
Administration	196,472	0	196,472	196,472	0	196,472	0
Operations	3,786,694	0	3,786,694	3,424,022	0	3,424,022	362,672
Department of Corrections							
Correction Operations	18,577,594	2,433,684	21,011,278	19,458,201	1,207,683	20,665,884	745,394
Field Services	17,415,234	571,907	17,987,141	17,434,904	466,893	17,901,797	83,644
Parole Board	360,531	4,249	364,780	350,847	4,400	355,247	9,533
Honor Conservation Camp	4,104,461	384,139	4,488,600	4,450,764	128	4,450,892	37,708
Women's Center	4,505,882	860,239	5,366,121	5,297,786	51,066	5,348,872	17,269
Honore Farm	4,170,445	90,483	4,260,928	4,259,638	0	4,259,638	1,290
State Penitentiary	31,039,911	1,349,558	32,389,469	31,395,550	108,340	31,503,890	885,579
WSP Administration Building	0	94,500	94,500	0	0	0	94,500

	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
Supreme Court							
Administration	3,994,008	267,306	4,261,314	4,037,071	89,243	4,126,316	134,998
Judicial Nomination Commission	15,626	0	15,626	15,076	0	15,076	550
Judicial Contingency	23,679	0	23,679	23,526	0	23,526	153
Law Library	796,804	973	797,779	766,882	27,867	794,749	3,030
County Courts	9,075,727	428,555	9,504,282	9,507,916	134,485	9,442,401	61,881
Court Electronic Management	1,022,755	(19,864)	1,002,891	918,930	81,933	1,000,863	2,028
Judicial Retirement	1,384,636	88,879	1,473,515	1,286,616	0	1,286,616	186,899
Judicial Salaries	660,798	(660,798)	0	0	0	0	0
Judicial Supervisory Commission	106,147	90,325	196,472	163,030	33,252	196,282	190
Judicial District 1A	477,363	13,554	490,917	472,973	6,375	479,348	11,569
Judicial District 1B	520,234	10,697	530,931	460,751	22,278	483,029	47,902
Judicial District 2A	491,021	18,247	509,268	470,791	721	471,512	37,756
Judicial District 2B	485,115	0	485,115	475,130	0	475,130	9,985
Judicial District 3A	421,181	0	421,181	422,059	4,377	426,436	(5,255)
Judicial District 3B	524,425	0	524,425	487,393	3,017	490,410	34,015
Judicial District 4	438,770	62,442	501,212	476,513	0	476,513	24,699
Judicial District 5A							
Administration	425,507	11,798	437,305	433,905	0	433,905	3,400
Water Litigation	298,459	0	298,459	217,699	0	217,699	80,760
Judicial District 5B	556,674	19,023	575,697	533,854	0	533,854	41,843
Judicial District 6A	435,099	17,308	452,407	441,890	3,300	445,190	7,217
Judicial District 6B	445,003	22,145	467,148	450,344	6,600	456,944	10,204
Judicial District 7A	388,829	62,970	451,799	444,004	0	444,004	7,795
Judicial District 7B	405,642	50,840	456,482	431,265	0	431,265	25,217
Judicial District 8A	425,080	12,327	437,407	416,151	13,413	429,564	8,843
Judicial District 8B	413,651	10,619	424,270	405,628	0	405,628	18,642
Judicial District 9A	508,355	16,798	525,153	495,468	0	495,468	29,685
Judicial District 9B	491,037	17,145	508,182	507,138	959	508,097	85
District Attorney/District #1	1,221,248	282,290	1,503,538	1,422,373	0	1,422,373	81,165
District Attorney/District #7	1,403,635	256,201	1,659,836	1,654,193	0	1,654,193	5,643
County Prosecuting Attorneys	1,214,000	0	1,214,000	1,214,000	0	1,214,000	0
Legislative Service Office	0	7,057,259	7,057,259	6,365,226	227,848	6,593,074	464,183
Board of Equalization	824,317	192,637	1,016,954	997,992	2,183	960,175	56,779
Environmental Quality Council	363,739	5,876	369,615	342,107	11,037	353,144	16,471
Administrative Hearings	1,441,738	15,845	1,457,583	1,359,498	6,258	1,365,756	91,827
TOTAL EXPENDITURES	1,775,011,130	136,021,431	1,911,032,561	1,770,899,419	24,323,178	1,795,222,597	\$ 115,809,964
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 54,698,504	\$ 21,403,850	\$ 76,102,354	\$ 144,917,291	\$ (24,323,178)	\$ 120,594,113	

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Environmental Quality Fund-This fund is used to account for fees, fines, penalties, forfeitures, and grants received, which are restricted for use in the reclamation of the environment.

Board & Regulatory Fund-This fund is used to account for the licensing fees paid by professionals as well as the related expenditures of regulating the specific professionals.

Game and Fish Fund-This fund is used to account for all revenues, which are restricted for the purpose of habitat, recreational facility, and wildlife conservation and enhancement.

GAAP Holding Fund-This fund is used to account for revenues, which were diverted when the State switched to the GAAP basis of accounting and related appropriation.

Community College Grants Fund-This fund is used to account for mineral severance tax, which is granted to community colleges by the community college commission for emergency repairs.

Municipal Rainy Day Fund-This fund is used to account for mineral severance tax, which is restricted for payments and grants to municipalities.

Special Projects Fund-This fund is used to account for revenue for conferences and services, as well as the related expenditures, which are restricted for use in special projects.

School Debt Service Assistance Fund-This fund is used to account for appropriations from the school district capital construction fund, which are restricted for the purpose of grants for paying debt service at school districts with below average property tax receipts.

Foundation Program Fund-This fund is used to account for federal mineral royalties, mineral severance tax and other revenue sources, which are restricted for payment to school districts.

Water Fund-This fund is used to account for mineral severance tax, which is restricted for the purpose of maintaining and rehabilitating current water facilities, capital construction, and fees received for water sales and storage at Fontenell, Sheridan and Palisades and the related costs of providing these services.

Legislative Royalty Impact Assistance Fund-This fund is used to account for mineral royalties, which are restricted for specific appropriations by the legislature.

Mineral Royalties Fund-This fund is used to account for mineral royalties, which are restricted for the specific purpose of school capital construction.

Government Royalty Distributions Fund-This fund is used to account for royalties received on mineral production, which is restricted for grants and loans to municipalities, local governments, counties and special districts.

Farm Loan Revenue Fund-This fund is used to account for revenues received from farm loans, which are restricted for distribution to specific funds.

Farm Loan Loss Reserve Fund-This fund is used to account for a percentage of farm loan revenue, which is restricted for the repayment of defaulted loans and to pay the administrative and legal expenses of the Farm Loan Board in making collections on defaulted loans and foreclosing mortgages.

Budget Reserve Fund-This fund is used to account for mineral severance tax and other revenue sources, which are restricted for specific appropriation by the legislature.

State Revolving Fund-This fund is used to account for federal grants from the U.S. Environmental Protection Agency; State funds from the Department of Environmental Quality corrective action account and from State Revolving Fund loan repayments which were to the Department of Environmental Quality for water pollution control projects.

Policy Development Reserve Account Fund-This fund is used to account for diversions from the fund balances of the GAAP Holding Fund, the REBBA Fund and the GAAP II Fund as of June 30, 1996.

Statutory Reserve Fund-This fund is used to account for the first \$46,220,000 diversions from the fund balances of the GAAP Holding Fund, the REBBA Fund and the GAAP II Fund as of June 30, 1996.

Workforce Development Fund-This fund is used to account for expenditures relating to workforce development activities for the Department of Employment.



Combining Balance Sheet

SPECIAL REVENUE FUNDS

JUNE 30, 2000

	Environmental Quality Fund	Board & Regulatory Fund	Game and Fish Fund	GAAP Holding Fund	Community College Grants Fund
ASSETS					
Cash and Pooled Investments	\$ 46,742,551	\$ 13,663,317	\$ 30,197,214	\$ 0	\$ 444,166
Cash With Trustee	504,665	204,809	609,309	0	0
Accounts Receivable (net)	147,802	4,698	6,474	0	0
Interest Receivable	333,997	135,547	403,252	0	0
Due from Other Funds	0	0	0	0	0
Due from Other Governments	795,915	211,474	1,031,440	0	0
Due from Component Unit	784,840	0	0	0	0
Loans Receivable (net)	0	0	0	0	0
Advances Receivable	0	0	0	0	0
Inventories	0	0	41,230	0	0
Total Assets	\$ 49,309,770	\$ 14,219,845	\$ 32,288,919	\$ 0	\$ 444,166
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 817,744	\$ 68,027	\$ 1,534,370	\$ 0	\$ 0
Due to Other Funds	2,462	39,221	124,059	7	0
Notes Payable	0	0	0	0	0
Claims Payable	11,222,595	0	0	0	0
Advances Payable	1,100,000	0	0	0	0
Deferred Revenue	210,657	1,978,802	10,436,271	0	0
Deposits Held in Trust	0	363,631	42,400	0	0
Liability Under Securities Lending	504,665	204,809	609,309	0	0
Total Liabilities	13,858,123	2,654,490	12,746,409	7	0
Fund Balance					
Reserved for Encumbrances	10,053,391	338,275	2,276,936	0	124,768
Reserved for Loans	0	0	0	0	0
Reserved for Advances	0	0	0	0	0
Reserved for Inventories	0	0	41,230	0	0
Unreserved, Undesignated	25,398,256	11,227,080	17,224,344	(7)	319,398
Total Fund Balance (Accumulated Deficit)	35,451,647	11,565,355	19,542,510	(7)	444,166
Total Liabilities and Fund Balance	\$ 49,309,770	\$ 14,219,845	\$ 32,288,919	\$ 0	\$ 444,166

Municipal Rainy Day Fund	Special Projects Fund	School Debt		Foundation Program Fund	Water Fund
		Service Assistance Fund			
\$ 3,765,089	\$ 28,242,246	\$ 6	\$ 0	\$ 119,290,041	
74,883	663,025	0	0	11,519,226	
599	5,306	0	0	4,775	
49,559	438,803	0	0	3,415,991	
7,363,812	49,991	0	7,819,823	25,279	
0	137,550	0	2,114,742	94	
0	0	0	0	0	
0	0	0	0	96,876,216	
0	0	0	0	0	
0	201,897	0	0	0	
\$ 11,253,942	\$ 29,738,818	\$ 6	\$ 9,934,565	\$ 231,131,622	
\$ 0	\$ 363,693	\$ 0	\$ 0	\$ 4,730,864	
0	7,505	0	8,971,216	1,579,890	
0	0	0	1,650,000	0	
0	0	0	0	0	
0	200,000	0	0	0	
0	4,802,289	0	410	0	
0	1,001	0	0	0	
74,883	663,025	0	0	11,519,226	
74,883	6,037,513	0	10,621,626	17,829,980	
0	3,137,753	0	0	53,591,032	
0	0	0	0	96,876,216	
0	0	0	0	0	
0	201,897	0	0	0	
11,179,059	20,361,655	6	(687,061)	62,834,394	
11,179,059	23,701,305	6	(687,061)	213,301,642	
\$ 11,253,942	\$ 29,738,818	\$ 6	\$ 9,934,565	\$ 231,131,622	

(continued)

Combining Balance Sheet

SPECIAL REVENUE FUNDS

JUNE 30, 2000

(CONCLUDED)

	Legislative Royalty Impact Assistance Fund	Mineral Royalties Fund	Government Royalty Distributions Fund	Farm Loan Revenue Fund	Farm Loan Loss Reserve Fund
ASSETS					
Cash and Pooled Investments	\$ 19,199,095	\$ 37,801,215	\$ 44,261,468	\$ 59,237	\$ 7,378,674
Cash With Trustee	0	0	0	0	0
Accounts Receivable (net)	0	0	0	0	0
Interest Receivable	0	42,103	0	0	119,572
Due from Other Funds	50,854,092	0	471,284	0	25,679
Due from Other Governments	0	0	0	0	0
Due from Component Unit	0	0	0	0	0
Loans Receivable (net)	0	1,812,219	149,359	0	2,362,333
Advances Receivable	0	0	0	0	0
Inventories	0	0	0	0	0
Total Assets	\$ 70,053,187	\$ 39,655,537	\$ 44,882,111	\$ 59,237	\$ 9,886,258
LIABILITIES AND FUND BALANCE					
Liabilities					
Accounts Payable	\$ 0	\$ 0	\$ 178,859	\$ 0	\$ 0
Due to Other Funds	0	0	656,250	0	0
Notes Payable	0	0	0	0	0
Claims Payable	0	0	0	0	0
Advances Payable	0	0	0	0	0
Deferred Revenue	0	0	0	0	2,362,333
Deposits Held in Trust	0	0	0	0	0
Liability Under Securities Lending	0	0	0	0	0
Total Liabilities	0	0	835,109	0	2,362,333
Fund Balance					
Reserved for Encumbrances	0	0	23,252,935	0	0
Reserved for Loans	0	1,812,219	149,359	0	0
Reserved for Advances	0	0	0	0	0
Reserved for Inventories	0	0	0	0	0
Unreserved, Undesignated	70,053,187	37,843,318	20,644,708	59,237	7,523,925
Total Fund Balance (Accumulated Deficit)	70,053,187	39,655,537	44,047,002	59,237	7,523,925
Total Liabilities and Fund Balance	\$ 70,053,187	\$ 39,655,537	\$ 44,882,111	\$ 59,237	\$ 9,886,258

Policy Development						
Budget Reserve Fund	State Revolving Fund	Reserve Account Fund	Statutory Reserve Fund	Workforce Development Fund	Totals	
\$ 6,036,167	\$ 61,726,106	\$ 1,403,591	\$ 50,332,630	\$ 283,750	\$ 470,826,563	
0	1,203,352	0	0	317,072	15,096,341	
0	24,767	0	0	2,537	196,958	
0	1,564,964	0	0	209,844	6,713,632	
3,976,588	0	0	0	0	70,586,548	
0	813,336	0	0	0	5,104,551	
0	0	0	0	0	784,840	
0	30,866,004	0	0	0	132,066,131	
1,554,433	0	0	0	0	1,554,433	
0	0	0	0	0	243,127	
\$ 11,567,188	\$ 96,198,529	\$ 1,403,591	\$ 50,332,630	\$ 813,203	\$ 703,173,124	
\$ 0	\$ 596,814	\$ 0	\$ 71,561	\$ 1,000	\$ 8,362,932	
0	5,045	0	8	0	11,385,663	
0	0	0	0	0	1,650,000	
0	0	0	0	0	11,222,595	
0	0	0	0	0	1,300,000	
0	0	0	0	0	19,790,762	
0	0	0	0	0	407,032	
0	1,203,352	0	0	317,072	15,096,341	
0	1,805,211	0	71,569	318,072	69,215,325	
0	9,955,584	0	2,119,987	0	104,850,661	
0	30,866,004	0	0	0	129,703,798	
1,554,433	0	0	0	0	1,554,433	
0	0	0	0	0	243,127	
10,012,755	53,571,730	1,403,591	48,141,074	495,131	397,605,780	
11,567,188	94,393,318	1,403,591	50,261,061	495,131	633,957,799	
\$ 11,567,188	\$ 96,198,529	\$ 1,403,591	\$ 50,332,630	\$ 813,203	\$ 703,173,124	

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Environmental Quality Fund	Board & Regulatory Fund	Game and Fish Fund	GAAP Holding Fund	Community College Grants Fund
REVENUES					
Taxes					
Sales and Use Taxes	\$ 0	\$ 3,316,664	\$ 0	\$ 0	0
Mineral Severance Taxes	9,888,977	1,912,919	0	0	0
Other Taxes	0	181,928	0	0	0
Licenses and Permits	2,224,984	3,221,767	23,490,081	0	0
Fines and Forfeitures	888,995	21,994	0	0	0
Use of Property	0	0	39,345	0	0
Interest & Investment Income	1,492,129	438,573	1,868,879	0	0
Change in the Fair Value of Investments	(493,765)	(204,766)	(599,942)	0	0
Federal Mineral Royalties	0	0	0	0	1,600,000
Charges for Sales and Services	739,828	4,808,991	2,207,061	0	0
Revenue from Others	500,990	74,160	21,404	0	0
Non-Revenue Receipts	0	0	315,060	0	0
Federal Revenue	18,586,140	559,137	7,875,440	0	0
Total Revenues	33,828,278	14,331,367	35,217,328	0	1,600,000
EXPENDITURES					
Current					
General Government	0	9,235	0	19,179	0
Business Regulation	0	8,454,167	0	0	0
Education	0	336,458	0	0	2,818,796
Health Services	0	6,001	0	0	0
Law and Justice	0	320,325	0	0	0
Employment	0	0	0	0	0
Recreation and Resource Development	22,812,330	3,799,449	35,078,844	320,851	0
Social Services	0	1,043	0	0	0
Total Expenditures	22,812,330	12,926,678	35,078,844	340,030	2,818,796
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	11,015,948	1,404,689	138,484	(340,030)	(1,218,796)
Other Financing Sources (Uses)					
Operating Transfers In	0	0	0	0	0
Operating Transfers Out	(9,000,000)	0	(100,000)	0	0
Total Other Financing Sources (Uses)	(9,000,000)	0	(100,000)	0	0
Excess (Deficiency) of Revenues and Other					
Financing Sources Over (Under) Expenditures and Other Financing Uses	2,015,948	1,404,689	38,484	(340,030)	(1,218,796)
Fund Balance (Deficit) at July 1, 1999	33,435,699	10,160,666	19,538,991	340,023	1,662,962
Residual Equity Transfer Out	0	0	0	0	0
Change in Reserve for Inventories	0	0	(34,965)	0	0
Fund Balance (Deficit) at June 30, 2000	\$ 35,451,647	\$ 11,565,355	\$ 19,542,510	\$ (7)	\$ 444,166

Municipal Rainy Day Fund	Special Projects Fund	School Debt Service Assistance Fund	Foundation Program Fund	Water Fund
\$ 0	\$ 849,638	\$ 0	\$ 0	\$ 0
0	0	0	1,407,000	22,819,117
0	301,165	0	95,941,238	0
0	2,376,553	0	0	0
0	323,637	0	14,617	0
0	650,986	0	0	0
221,257	2,319,375	0	827,663	9,311,527
(69,503)	(923,205)	0	718,139	(196,481)
7,363,812	0	0	93,504,823	0
0	10,047,393	0	0	0
0	6,097,233	0	5,492,825	1,732,526
0	46,724	0	0	0
0	3,277,777	0	0	90,698
7,515,566	25,367,276	0	197,906,305	33,757,387
154,535	3,830,470	0	0	0
0	7,223,971	0	0	0
0	8,787	4,214,257	314,439,325	0
0	3,944,026	0	0	0
0	550,442	0	0	0
0	1,557,932	0	0	0
0	4,131,572	0	0	43,696,378
0	3,063,464	0	0	0
154,535	24,310,664	4,214,257	314,439,325	43,696,378
7,361,031	1,056,612	(4,214,257)	(116,533,020)	(9,938,991)
0	625,000	4,214,263	91,442,574	0
0	(1,890,626)	0	0	(1,255,880)
0	(1,265,626)	4,214,263	91,442,574	(1,255,880)
7,361,031	(209,014)	6	(25,090,446)	(11,194,871)
3,818,028	23,917,685	0	24,403,385	224,496,513
0	(1,320)	0	0	0
0	(6,046)	0	0	0
\$ 11,179,099	\$ 23,701,305	\$ 6	\$ (687,061)	\$ 213,301,642

(continued)

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

SPECIAL REVENUE FUNDS

FOR THE YEAR ENDED JUNE 30, 1999

(CONCLUDED)

	Legislative Royalty Impact Assistance Fund	Mineral Royalties Fund	Government Royalty Distributions Fund	Farm Loan Revenue Fund	Farm Loan Loss Reserve Fund
REVENUES					
Taxes					
Sales and Use Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mineral Severance Taxes	0	0	5,159,529	0	0
Other Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Use of Property	0	8,000,000	0	0	832,595
Interest & Investment Income	0	94,457	0	0	1,098,784
Change in the Fair Value of Investments	0	0	0	0	0
Federal Mineral Royalties	63,802,886	15,723,190	13,596,284	0	0
Charges for Sales and Services	0	0	0	0	110,170
Revenue from Others	0	0	8,298	0	3,054
Non-Revenue Receipts	0	0	0	0	0
Federal Revenue	0	0	0	0	0
Total Revenues	63,802,886	23,817,647	18,764,111	0	2,044,603
EXPENDITURES					
Current					
General Government	746,815	0	0	0	0
Business Regulation	0	0	0	0	0
Education	0	1,100,000	0	0	0
Health Services	0	0	0	0	0
Law and Justice	0	0	0	0	0
Employment	0	0	0	0	0
Recreation and Resource Development	0	0	17,217,042	0	737,030
Social Services	0	0	0	0	0
Total Expenditures	746,815	1,100,000	17,217,042	0	737,030
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	63,056,071	22,717,647	1,547,069	0	1,307,573
Other Financing Sources (Uses)					
Operating Transfers In	3,096,218	12,948,794	0	0	0
Operating Transfers Out	(12,948,794)	(23,282,051)	0	0	(1,797,166)
Total Other Financing Sources (Uses)	(9,852,576)	(10,333,257)	0	0	(1,797,166)
Excess (Deficiency) of Revenues and Other					
Financing Sources Over (Under) Expenditures and Other Financing Uses	53,203,495	12,384,390	1,547,069	0	(489,593)
Fund Balance (Deficit) at July 1, 1999	16,849,692	27,271,147	42,499,933	59,237	8,013,518
Residual Equity Transfer Out	0	0	0	0	0
Change in Reserve for Inventories	0	0	0	0	0
Fund Balance (Deficit) at June 30, 2000	\$ 70,053,187	\$ 39,655,537	\$ 44,047,002	\$ 59,237	\$ 7,523,925

Budget Reserve Fund	State Revolving Fund	Policy Development Reserve Account Fund	Statutory Reserve Fund	Workforce Development Fund	Totals
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,166,302
39,082,121	0	0	0	0	80,269,663
0	0	0	0	0	96,424,331
0	0	0	0	0	31,313,385
0	0	0	0	0	1,249,243
0	0	0	0	0	9,522,926
0	4,537,657	0	0	848,482	23,058,783
0	(1,425,596)	0	0	(434,013)	(3,629,132)
0	0	0	0	0	195,590,995
0	1,458,511	0	10,281	0	19,382,235
0	959,836	0	629,348	0	15,519,674
0	0	0	0	0	361,784
0	7,223,001	0	0	0	37,612,193
39,082,121	12,753,409	0	639,629	414,469	510,842,382
0	0	0	3,989,674	0	8,749,908
0	0	0	0	0	15,678,138
0	0	41,065	11,456,896	0	334,415,584
0	0	0	0	0	3,950,027
0	0	7,800	45,564	0	924,131
0	0	0	0	327,499	1,885,431
0	251,667	0	86,290	0	128,131,453
0	0	0	0	0	3,064,507
0	251,667	48,865	15,578,424	327,499	496,799,179
39,082,121	12,501,742	(48,865)	(14,938,795)	86,970	14,043,203
0	1,255,880	0	0	0	113,582,729
(38,361,830)	0	(8,938)	(3,425,000)	0	(92,070,285)
(38,361,830)	1,255,880	(8,938)	(3,425,000)	0	21,512,444
720,291	13,757,622	(57,803)	(18,363,795)	86,970	35,555,647
10,846,897	80,635,696	1,461,394	68,624,856	408,161	\$98,444,483
0	0	0	0	0	(1,320)
0	0	0	0	0	(41,011)
\$ 11,567,188	\$ 94,393,318	\$ 1,403,591	\$ 50,261,061	\$ 495,131	\$ 633,957,799

Combining Schedule of Revenues & Expenditures (Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS
FISCAL YEAR ENDED JUNE 30, 2000

	ENVIRONMENTAL QUALITY FUND						
	BUDGET AS OF JULY 1, 1998	BIT'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	3,284,737	745,674	4,030,411	4,394,623	0	4,394,623	364,212
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	8,834	8,834	5,390	0	5,390	(3,444)
Revenue from Others	0	463,125	463,125	441,074	0	441,074	(22,051)
Transfers	0	0	0	0	0	0	0
Federal	44,203,739	7,055,719	51,259,458	24,016,561	0	24,016,561	(27,242,897)
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	47,488,476	8,233,352	55,761,828	28,857,648	0	28,857,648	(26,904,180)
EXPENDITURES							
1998-2000 Appropriations							
Water Quality	1,657,392	(43,504)	1,623,888	1,427,356	5,960	1,433,316	190,572
Financial Responsibility	0	9,000,000	9,000,000	9,000,000	0	9,000,000	0
Industrial Siting	0	8,834	8,834	5,389	0	5,389	3,445
Air Quality	3,133,808	741,932	3,875,740	3,799,285	13,907	3,813,192	62,548
Union Pacific Recycle Grant	0	23,125	23,125	18,453	0	18,453	4,672
Solid/Hazardous Waste	0	440,000	440,000	436,465	731	437,196	2,804
Solid Waste Management	150,929	3,742	154,671	154,671	0	154,671	0
Abandoned Mine Reclamation	44,203,739	7,055,719	51,259,458	24,016,560	9,952,359	33,968,919	17,200,539
TOTAL EXPENDITURES	49,155,868	17,229,848	66,385,716	38,538,179	9,972,957	48,511,136	(17,554,580)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,667,392)	\$ (8,956,496)	\$ (10,623,888)	\$ (18,000,531)	(9,972,957)	\$ (19,973,488)	

BOARD & REGULATORY FUND								
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNTEUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE	
REVENUES								
Taxes:								
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	6,718,229	175,000	6,893,229	6,568,332	0	6,568,332	(324,897)	
Mineral Severance	2,496,570	285,874	2,782,444	3,072,754	0	3,072,754	290,310	
Other Taxes	487,771	4,884	492,655	372,928	0	372,928	(119,727)	
Licenses & Permits	4,470,479	173,350	4,643,829	5,905,343	0	5,905,343	1,261,514	
Fines & Forfeitures	9,200	0	9,200	26,781	0	26,781	17,581	
Use of Property	30,000	0	30,000	14,488	0	14,488	(15,512)	
Interest Income	410,000	6,000	416,000	881,802	0	881,802	465,802	
Interest From Other Funds	0	0	0	0	0	0	0	
Federal Mineral Royalties	0	0	0	0	0	0	0	
Charges for Sales and Services	9,292,544	92,120	9,384,664	9,433,875	0	9,433,875	49,211	
Revenue from Others	293,000	0	293,000	161,141	0	161,141	(131,859)	
Transfers	0	331,888	331,888	(22,153)	0	(22,153)	(354,041)	
Federal	990,300	0	990,300	756,450	0	756,450	(233,850)	
Miscellaneous	100	0	100	80	0	80	(20)	
TOTAL REVENUES	25,198,193	1,069,116	26,267,309	27,171,821	0	27,171,821	904,512	
EXPENDITURES								
1998-2000 Appropriations								
Adjutant General								
Emergency Management	460,300	0	460,300	323,298	0	323,298	(137,002)	
Agriculture								
Wheat Marketing	120,596	0	120,500	81,844	10,100	91,944	(28,556)	
Leaf Cutter Bee	11,618	65,000	76,618	53,966	0	53,966	(22,652)	
Wyoming Beef Council	2,026,795	323,700	2,350,495	2,266,134	656	2,266,800	83,695	
Grain Warehouse	0	5,000	5,000	586	0	586	4,414	
Board of Architects								
Administration	62,679	49,427	112,106	111,536	0	111,536	(570)	
Barber Examiner's Board								
Administration	32,760	0	32,760	30,255	0	30,255	(2,505)	
Radiological Technologist Board								
Administration	37,591	0	37,591	33,252	0	33,252	(4,339)	
Real Estate Commission								
Administration	560,777	7,305	568,082	512,731	0	512,731	(55,351)	
Real Estate Recovery	30,000	6,000	36,000	6,285	0	6,285	(29,715)	
Real Estate Education	80,880	6,000	86,880	45,380	0	45,380	(41,500)	
Real Estate Appraiser	74,700	15,000	89,700	77,102	0	77,102	(12,598)	
Appraiser Education	4,000	14,500	18,500	12,559	0	12,559	(5,941)	
Professional Teaching Standards Board								
Administration	710,955	0	710,955	703,601	0	703,601	(7,354)	
Public Service Commission								
Administration	4,610,934	73,585	4,684,519	4,059,072	3,762	4,062,834	(621,685)	
Board of Podiatry								
Administration	15,936	0	15,936	15,936	0	15,936	0	
Board of Chiropractic								
Administration	33,796	0	33,796	32,988	0	32,988	(808)	
Collection Agency Board								
Administration	28,531	26,000	54,531	54,640	240	54,880	(349)	
Board of Cosmetology								
Administration	190,724	108,388	299,112	298,214	0	298,214	(898)	
Dental Examiners Board								
Administration	123,333	0	123,333	123,204	0	123,204	(129)	
Board of Embalmers								
Administration	13,852	11,340	25,192	24,574	0	24,574	(618)	
State Engineers								
Board of Registration	432,379	5,007	437,386	425,765	4,849	430,614	(6,772)	
Pari-Mutual Board								
Administration	755,071	0	755,071	513,813	2,461	516,274	(238,797)	
Wyoming Breeders Award	186,000	0	186,000	141,755	0	141,755	(44,245)	
Fire Prevention								
Electrical	0	130,000	130,000	89,646	38,241	127,887	(2,113)	
Insurance Department								
Administration	2,607,685	378,249	2,985,934	2,962,217	1,693	2,963,910	(22,024)	
Agent Licensing	161,041	0	161,041	7,130	0	7,130	(153,911)	
Livestock Board								
Brand Recording & Permits	335,562	1,193	336,755	321,038	12,980	334,018	(2,737)	
Livestock Inspection	4,804,334	0	4,804,334	4,286,300	163,497	4,449,797	(354,637)	
Medical Licensure Board								
Administration	787,626	95,000	882,626	833,551	0	833,551	(49,075)	
Board of Nursing								
Administration	611,883	88,000	700,883	702,770	3,058	705,828	(5,000)	
Nurse Aides	199,386	12,000	211,386	145,901	0	145,901	(65,485)	
Oil & Gas Commission								
Administration	3,307,770	412,376	3,720,146	3,681,280	18,968	3,700,248	(19,898)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	BOARD & REGULATORY FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
Board of Optometry							
Administration	36,142	0	36,142	35,893	0	35,893	249
Board of Speech Pathology							
Administration	13,963	7,614	21,577	20,771	0	20,771	806
Board of Pharmacy							
Administration	123,627	0	123,627	117,903	0	117,903	5,724
Licensing Board	370,602	0	370,602	318,056	0	318,056	52,546
Board of Certified Public Accountants							
Administration	351,246	600	351,846	325,547	0	325,547	26,299
Board of Physical Therapy							
Administration	51,373	0	51,373	51,230	0	51,230	143
Hearing Aid Specialist Board							
Administration	13,865	6,899	20,764	15,895	0	15,895	4,869
Board of Psychologists							
Administration	47,511	21,350	68,861	68,574	0	68,574	287
Board of Outfitters							
Administration	520,236	0	520,236	496,747	0	496,747	23,489
Mental Health Professionals							
Administration	53,831	93,183	147,014	145,950	366	146,316	698
Nursing Home Administration							
Administration	25,146	5,000	30,146	26,937	0	26,937	3,209
Occupation Therapy Board							
Administration	21,995	34,500	56,495	49,711	97	49,808	6,687
Board of Geology							
Administration	199,087	22,840	221,927	200,321	34	200,355	21,572
Board of Law Examiners							
Administration	29,572	4,500	34,072	32,490	0	32,490	1,582
Veterinarian Board							
Administration	58,477	0	58,477	52,770	0	52,770	5,707
TOTAL EXPENDITURES	25,191,213	2,030,054	27,221,267	24,936,998	261,012	25,198,010	2,023,257
EXCESS (DEFICIENCY) OF REVENUES							
OVER (UNDER) EXPENDITURES	\$ 6,980	\$ (360,938)	\$ (933,958)	\$ 2,234,823	\$ (261,012)	\$ 1,973,811	

	BUDGET AS OF JULY 1, 1998		BII'S & SUPPLEMENTAL BUDGET		BUDGET AS ADJUSTED		SPECIAL PROJECTS FUND BUDGET BASIS REVENUES/ EXPENDITURES		BIENNIIUM ENCUMBRANCES		TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES		VARIANCE	
REVENUES														
Taxes:	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0	\$	0
Property Sales & Use		840,246		326,018		1,166,264		1,343,319		0		1,343,319		177,055
Mineral Severance		0		0		0		0		0		0		0
Other Taxes		1,206,476		0		1,206,476		581,538		0		581,538		(624,938)
Licenses & Permits		1,127,850		70,000		1,197,850		3,504,248		0		3,504,248		2,306,398
Fines & Forfeitures		1,506,797		15,167		1,521,964		464,943		0		464,943		(1,057,021)
Use of Property		37,300		0		37,300		235,317		0		235,317		218,017
Interest Income		601,165		8,315		609,480		914,197		0		914,197		304,717
Interest From Other Funds		0		0		0		0		0		0		0
Federal Mineral Royalties		0		4,500,000		4,500,000		4,500,000		0		4,500,000		0
Charges for Sales and Services		5,633,947		1,131,001		6,784,948		6,394,109		0		6,394,109		(390,839)
Revenue from Others		2,386,407		1,029,492		3,415,899		10,269,117		0		10,269,117		6,853,218
Transfers		0		590,000		590,000		625,000		0		625,000		35,000
Federal		5,470,362		3,454,766		8,925,128		5,436,773		0		5,436,773		(3,488,355)
Miscellaneous		0		0		0		2,724		0		2,724		2,724
TOTAL REVENUES		18,830,530		11,124,759		29,955,309		34,291,285		0		34,291,285		4,335,926
EXPENDITURES														
1998-2000 Appropriations														
Governor														
Federal Natural Resources		0		340,000		340,000		47,990		0		47,990		292,010
Secretary of State														
Securities Enforcement		250,000		100,000		350,000		222,129		50		222,179		127,821
Bucking Horse & Rider		200,000		0		200,000		100,594		0		100,594		99,406
Treasurer														
Deferred Comp		0		7,266		7,266		7,219		0		7,219		47
Department of Education														
Workshops		18,500		10,000		28,500		18,284		8,656		26,940		1,560
Administration & Information														
Licensing Boards		0		153,242		153,242		83,408		0		83,408		69,834
State Library		1,669,587		0		1,669,587		1,935,981		0		1,935,981		(266,394)
Agriculture														
Animal Damage Management		0		300,000		300,000		141,869		200		142,069		157,931
Weed & Pest Control		562,000		19,000		581,000		565,461		2		565,463		15,537
State Fair		173,419		900		174,319		137,045		0		137,045		37,274
Attorney General														
Victim Services Division		2,207,627		1,578,497		3,786,124		3,665,599		0		3,665,599		120,525
Local Law Enforcement		0		210,971		210,971		28,068		54,075		82,143		128,828
Criminal Investigations		968,170		190,439		1,158,609		1,030,650		2,671		1,033,321		125,288
Law Enforcement Academy		550,000		100,000		650,000		542,475		0		542,475		107,525
Department of Commerce														
State Parks & Historic Sites		1,768,096		327,018		2,095,114		1,768,629		3,360		1,771,989		323,125
Operations		342,080		(142,327)		199,753		182,045		0		182,045		17,708
Department of Employment														
Vocational Rehabilitation		1,206,476		0		1,206,476		608,823		253,980		862,803		343,673
Employment Resources		0		391,955		391,955		391,955		0		391,955		0
Unemployment Insurance		897,712		2,758		900,470		298,704		0		298,704		601,766
Miss Inspector Exams		31,950		0		31,950		25,801		0		25,801		6,149
Employment Office & Park		0		700,000		700,000		368,000		1,316		369,316		330,684
Employment Support		0		869,118		869,118		869,118		0		869,118		0
State Engineer														
Special Projects		139,953		594,512		734,465		255,155		141,261		396,416		338,049
Department of Health														
Wyoming Care Centers		5,734,181		1,025,830		6,760,011		6,536,349		26,780		6,563,129		196,882
State Hospital		2,000,000		0		2,000,000		1,231,079		361,794		1,592,873		407,127
Department of Family Services														
Assistance & Services		4,839,435		0		4,839,435		1,469,037		10,303		1,479,340		3,360,095
Children's Trust		300,000		0		300,000		296,702		3,273		299,975		25
Juvenile Accountability Grant		0		1,476,800		1,476,800		0		0		0		1,476,800
Department of Corrections														
Corrections Operations		74,453		1,071		75,524		73,081		0		73,081		2,443
Public Lands														
Transportation		0		4,500,000		4,500,000		1,927,325		1,946,425		3,873,750		626,250
TOTAL EXPENDITURES		23,933,639		12,757,050		36,690,689		26,828,573		2,814,146		27,642,721		9,047,968
EXCESS (DEFICIENCY) OF REVENUES														
OVER (UNDER) EXPENDITURES	\$	(5,103,089)	\$	(1,632,291)	\$	(6,735,380)	\$	9,462,710	\$	(2,814,146)	\$	6,648,564		

(continued)

Combining Schedule of Revenues & Expenditures (Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

COMMUNITY COLLEGE GRANTS FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES
REVENUES						
Taxes						
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0
Federal Mineral Royalties	1,200,000	2,000,000	3,200,000	3,200,000	0	3,200,000
Charges for Sales and Services	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Federal	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
TOTAL REVENUES	1,200,000	2,000,000	3,200,000	3,200,000	0	3,200,000
EXPENDITURES						
1998-2000 Appropriations						
Contingency Reserve	1,200,000	2,000,000	3,200,000	3,075,232	124,768	3,200,000
TOTAL EXPENDITURES	1,200,000	2,000,000	3,200,000	3,075,232	124,768	3,200,000
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 124,768	\$ (124,768)	\$ 0

SCHOOL DEBT SERVICE ASSISTANCE FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	6,000,000	700,000	6,700,000	6,621,626	0	6,621,626	(78,374)
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	6,000,000	700,000	6,700,000	6,621,626	0	6,621,626	(78,374)
EXPENDITURES							
1998-2000 Appropriations							
Mill Levy	6,000,000	700,000	6,700,000	6,621,621	0	6,621,621	78,379
TOTAL EXPENDITURES	6,000,000	700,000	6,700,000	6,621,621	0	6,621,621	78,379
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 5	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	FOUNDATION PROGRAM FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 173,433,289	\$ 0	\$ 173,433,289	\$ 185,472,383	\$ 0	\$ 185,472,383	\$ 12,039,094
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	6,186,043	0	6,186,043	6,186,043
Other Taxes	16,300,000	1,261,848	17,561,848	11,247,366	0	11,247,366	(6,314,482)
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	49,594	0	49,594	49,594
Use of Property	0	0	0	0	0	0	0
Interest Income	0	1,439,307	1,439,307	506,636	0	506,636	(932,671)
Interest From Other Funds	2,400,000	0	2,400,000	1,939,307	0	1,939,307	(460,693)
Federal Mineral Royalties	170,667,100	32,333,639	203,000,739	193,242,696	0	193,242,696	(9,758,043)
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	33,172,020	(4,943,466)	28,228,554	17,838,076	0	17,838,076	(10,390,478)
Transfers	161,798,989	10,043,347	171,842,336	120,108,574	0	120,108,574	(51,733,762)
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	557,771,398	40,134,675	597,906,073	536,590,675	0	536,590,675	(61,315,398)
EXPENDITURES							
1998-2000 Appropriations							
School Foundation	557,771,398	55,156,444	612,927,842	612,189,905	0	612,189,905	737,937
TOTAL EXPENDITURES	557,771,398	55,156,444	612,927,842	612,189,905	0	612,189,905	737,937
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (15,021,769)	\$ (15,021,769)	\$ (75,599,230)	\$ 0	\$ (75,599,230)	

	WATER FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	5,264	0	5,264	5,264
Interest From Other Funds	0	50,000	50,000	0	0	0	(50,000)
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	4,200	4,200	4,725	0	4,725	525
Transfers	0	0	0	0	0	0	0
Federal	0	295,174	295,174	213,375	0	213,375	(81,799)
Miscellaneous	0	0	0	12	0	12	12
TOTAL REVENUES	0	349,374	349,374	223,326	0	223,376	(125,998)
EXPENDITURES							
1998-2000 Appropriations							
Agriculture							
Natural Resources Division	379,000	0	379,000	379,000	0	379,000	0
Attorney General							
North Platte River	2,000,000	3,000,000	5,000,000	3,482,217	1,091,683	4,573,900	426,100
Environmental Quality							
Water Quality	802,083	0	802,083	787,019	5,019	792,038	10,045
Water Development							
Administration	3,237,553	114,051	3,351,604	3,112,203	154,086	3,266,289	85,315
Central Platte River	0	345,174	345,174	218,639	0	218,639	126,535
State Water Planning		1,391,000	1,391,000	699,267	476,903	1,176,260	214,740
State Engineer							
Combined Methane Monitoring	0	300,000	300,000	284,869	526	285,395	14,605
Stream Gaging System	0	200,000	200,000	0	0	0	200,000
Administration	1,159,002	35,042	1,214,064	1,292,361	1,117	1,293,478	10,584
Ground Water	1,673,711	26,980	1,706,671	1,574,138	3,604	1,577,742	128,861
Surface Water & Engineering	1,121,282	29,959	1,151,241	1,114,580	650	1,115,230	36,011
Board of Control Division	6,095,409	76,708	6,172,117	5,047,346	23,708	5,071,054	1,091,063
Technical Service Division	915,924	8,081	924,015	887,237	12,991	900,228	23,787
Wyoming Water Library	0	10,000	10,000	10,000	0	10,000	0
State Water Planning	0	58,355	58,355	55,864	325	56,189	2,166
Judicial District 5A							
Water Litigation	298,459	0	298,459	217,699	0	217,699	80,760
TOTAL EXPENDITURES	17,693,445	5,615,340	23,303,783	19,672,489	1,770,722	21,443,211	1,860,572
EXCESS (DEFICIENCY) OF REVENUES							
OVER (UNDER) EXPENDITURES	\$ (17,688,443)	\$ (5,265,966)	\$ (22,954,409)	\$ (19,449,113)	\$ (1,770,722)	\$ (21,219,835)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	LEGISLATIVE ROYALTY IMPACTS ASSISTANCE FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	10,609,706	0	10,609,706	39,928,518	0	39,928,518	29,318,812
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	3,096,218	0	3,096,218	3,096,218
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	10,609,706	0	10,609,706	43,024,736	0	43,024,736	32,415,030
EXPENDITURES							
1998-2000 Appropriations							
Impact Assistance	10,609,706	0	10,609,706	10,609,706	0	10,609,706	0
TOTAL EXPENDITURES	10,609,706	0	10,609,706	10,609,706	0	10,609,706	0
EXCESS (DEFICIENCY) OF REVENUES							
OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 32,415,030	\$ 0	\$ 32,415,030	

MINERAL ROYALTIES FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	17,845,497	17,845,497	0	0	0	(17,845,497)
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	0	17,845,497	17,845,497	0	0	0	(17,845,497)
EXPENDITURES							
1998-2000 Appropriations							
School District Capex	0	17,845,497	17,845,497	1,100,000	0	1,100,000	16,745,497
TOTAL EXPENDITURES	0	17,845,497	17,845,497	1,100,000	0	1,100,000	16,745,497
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ (1,100,000)	\$ 0	\$ (1,100,000)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

GOVERNMENT ROYALTY DISTRIBUTIONS FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
EXPENDITURES							
1998-2000 Appropriations							
General Services	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0
Administration	330,094	0	330,094	330,094	0	330,094	0
Mineral Royalty Grants	37,300,000	0	37,300,000	17,864,499	19,164,253	37,028,752	271,248
TOTAL EXPENDITURES	39,130,094	0	39,130,094	19,694,593	19,164,253	38,858,846	271,248
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (39,130,094)	\$ 0	\$ (39,130,094)	\$ (19,694,593)	\$ (19,164,253)	\$ (38,858,846)	

	BUDGET RESERVE FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	62,019,027	0	62,019,027	62,019,027
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	62,019,027	0	62,019,027	62,019,027
EXPENDITURES							
1998-2000 Appropriations							
Budget Reserve	87,605,541	(10,881,882)	76,723,659	76,723,659	0	76,723,659	0
TOTAL EXPENDITURES	87,605,541	(10,881,882)	76,723,659	76,723,659	0	76,723,659	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							
	\$ (87,605,541)	\$ 10,881,882	\$ (76,723,659)	\$ (14,704,632)	\$ 0	\$ (14,704,632)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	STATE REVOLVING FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	3,248,410	0	3,248,410	3,248,410
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	18,733	0	18,733	0	0	0	(18,733)
Federal	335,867	450,256	786,123	503,924	0	503,924	(282,199)
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	354,600	450,256	804,856	3,752,334	0	3,752,334	2,947,478
EXPENDITURES							
1998-2000 Appropriations							
Water Quality	243,823	88,615	332,438	220,334	550	220,884	111,554
Administration	110,777	0	110,777	97,550	0	97,550	13,227
DWSRF Administration	0	482,188	482,188	237,836	115	237,951	244,237
TOTAL EXPENDITURES	354,600	570,803	925,403	355,720	665	356,385	369,018
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (120,547)	\$ (120,547)	\$ 3,196,614	\$ (665)	\$ 3,195,949	

	STATUTORY RESERVE FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sales & Use	0	0	0	0	0	0	0
Mineral Severance	0	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0	0
Licenses & Permits	0	0	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0	0	0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Interest From Other Funds	0	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	10,281	0	10,281	10,281
Revenue from Others	0	450,000	450,000	320,473	0	320,473	(129,527)
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	0	450,000	450,000	330,754	0	330,754	(119,245)
EXPENDITURES							
1998-2000 Appropriations							
Chief Wabakie	0	630,000	630,000	209,642	0	209,642	420,358
Law Enforcement Retirement	0	7,000	7,000	7,000	0	7,000	0
Statutory Reserve Account	2,227,178	0	2,227,178	2,227,178	0	2,227,178	0
Hot Springs	30,000	0	30,000	30,000	0	30,000	0
Glendo	30,000	0	30,000	30,000	0	30,000	0
Various Locations	290,000	0	290,000	290,000	0	290,000	0
Deferred Maintenance	2,000,000	0	2,000,000	2,000,000	0	2,000,000	0
Various Capital Construction	0	4,365,228	4,365,228	4,365,228	0	4,365,228	0
Federal Natural Resource	0	375,000	375,000	375,000	0	375,000	0
Animal Damage Management	0	150,000	150,000	150,000	0	150,000	0
Office of the Director	0	10,000,000	10,000,000	3,281,498	521,772	3,803,270	6,196,730
General Services	0	2,900,000	2,900,000	2,900,000	0	2,900,000	0
Emergency Management	750,000	0	750,000	45,451	0	45,451	704,549
Revenue Division	1,368,650	0	1,368,650	1,354,121	14,529	1,368,650	0
Law Enforcement Academy	0	45,880	45,880	45,880	0	45,880	(2,641)
Fee Collection Program	0	149,368	149,368	86,290	49,505	135,795	13,573
Health Care Financing	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0
Livestock Disease Control	150,000	0	150,000	150,000	0	150,000	0
EPSCOR	0	3,000,000	3,000,000	3,000,000	0	3,000,000	0
State Hospital	18,000	0	18,000	12,159	0	12,159	5,841
Education Reform	11,262,928	0	11,262,928	9,787,813	1,475,015	11,262,928	0
TOTAL EXPENDITURES	19,126,756	21,622,476	40,749,232	31,350,001	2,060,821	33,410,822	7,338,410
EXCESS (DEFICIENCY) OF REVENUES							
OVER (UNDER) EXPENDITURES	\$ (19,126,756)	\$ (21,172,476)	\$ (40,299,232)	\$ (31,019,247)	\$ (2,060,821)	\$ (33,080,068)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

	TOTAL BUDGETED SPECIAL REVENUE FUNDS						TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
	BUDGET AS OF JULY 1, 1998	BII'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIIUM ENCUMBRANCES			
REVENUES								
Taxes:								
Property	\$ 173,433,289	\$ 0	\$ 173,433,289	\$ 185,472,383	\$ 0	\$ 185,472,383	\$ 12,039,094	
Sales & Use	7,538,475	501,018	8,039,493	7,911,651	0	7,911,651	(147,842)	
Mineral Severance	2,496,370	283,874	2,780,244	71,277,824	0	71,277,824	68,495,380	
Other Taxes	17,994,247	1,266,732	19,260,979	12,201,832	0	12,201,832	(7,059,147)	
Licenses & Permits	8,883,066	989,024	9,872,090	13,804,214	0	13,804,214	3,932,124	
Fines & Forfeitures	1,515,997	15,167	1,531,164	541,318	0	541,318	(989,846)	
Use of Property	67,300	0	67,300	269,805	0	269,805	202,505	
Interest Income	1,011,165	1,453,622	2,464,787	5,556,309	0	5,556,309	3,081,522	
Interest From Other Funds	2,400,000	50,000	2,450,000	1,939,307	0	1,939,307	(510,693)	
Federal Mineral Royalties	182,476,806	38,833,639	221,310,445	240,871,214	0	240,871,214	19,560,769	
Charges for Sales and Services	14,946,491	1,231,955	16,178,446	15,843,655	0	15,843,655	(334,791)	
Revenue from Others	35,851,427	(2,996,649)	32,854,778	29,034,606	0	29,034,606	(3,820,172)	
Transfers	167,817,722	11,665,235	179,482,957	130,429,265	0	130,429,265	(49,053,692)	
Federal	51,000,268	11,255,915	62,256,183	30,927,083	0	30,927,083	(31,329,100)	
Miscellaneous	100	0	100	2,816	0	2,816	2,716	
TOTAL REVENUES	667,452,923	64,551,532	732,004,455	746,083,282	0	746,083,282	14,078,822	
EXPENDITURES								
1998-2000 Appropriations								
Water Quality	1,911,215	45,111	1,956,326	1,647,690	6,510	1,654,200	302,126	
Financial Responsibility	0	9,000,000	9,000,000	9,000,000	0	9,000,000	0	
Industrial Siting	0	8,834	8,834	5,389	0	5,389	3,445	
Air Quality	3,133,808	741,932	3,875,740	3,799,285	13,007	3,812,192	62,548	
Union Pacific Recycle Grant	0	23,125	23,125	18,453	0	18,453	4,672	
Solid/Hazardous Waste	0	440,000	440,000	436,465	731	437,196	2,804	
Solid Waste Management	150,929	3,742	154,671	154,671	0	154,671	0	
Abandoned Mine Reclamation	44,203,739	7,055,719	51,259,458	24,016,560	9,952,359	33,968,919	17,290,539	
Adjutant General								
Emergency Management	460,300	0	460,300	323,298	0	323,298	137,002	
Agriculture								
Wheat Marketing	120,500	0	120,500	81,844	10,100	91,944	28,556	
Leaf Cutter Bee	11,618	65,000	76,618	53,966	0	53,966	22,652	
Wyoming Beef Council	2,026,795	323,700	2,350,495	2,266,134	666	2,266,800	83,695	
Natural Resources Division	379,000	0	379,000	379,000	0	379,000	0	
Grain Warehouse	0	5,000	5,000	586	0	586	4,414	
Board of Architects								
Administration	62,679	49,427	112,106	111,536	0	111,536	570	
Barber Examiner's Board								
Administration	32,760	0	32,760	30,255	0	30,255	2,505	
Radiological Technologist Board								
Administration	37,591	0	37,591	33,252	0	33,252	4,339	
Real Estate Commission								
Administration	561,777	7,805	569,582	512,731	0	512,731	55,851	
Real Estate Recovery	30,000	6,000	36,000	6,285	0	6,285	29,715	
Real Estate Education	80,880	6,000	86,880	45,380	0	45,380	41,500	
Real Estate Appraiser	74,700	15,000	89,700	77,102	0	77,102	12,598	
Appraiser Education	4,000	14,500	18,500	12,559	0	12,559	5,941	
Professional Teaching Standards Board								
Administration	710,095	0	710,095	703,601	0	703,601	6,494	
Public Service Commission								
Administration	4,610,934	73,583	4,684,517	4,069,072	3,762	4,062,834	621,683	
Board of Podiatry								
Administration	15,938	0	15,938	15,936	0	15,936	2	
Board of Chiropractic								
Administration	33,796	0	33,796	32,988	0	32,988	808	
Collection Agency Board								
Administration	29,331	26,000	55,331	54,640	240	54,880	651	
Board of Cosmetology								
Administration	190,724	108,388	299,112	298,214	0	298,214	898	
Dental Examiners Board								
Administration	123,333	0	123,333	123,204	0	123,204	129	
Board of Embalmers								
Administration	13,852	11,340	25,192	24,574	0	24,574	618	
State Engineers								
Board of Registration	432,379	5,007	437,386	425,765	4,849	430,614	6,772	
Special Projects	139,953	594,512	734,465	255,155	141,261	396,416	338,049	
Coalbed Methane Monitoring	0	300,000	300,000	284,869	526	285,395	14,605	
Stream Gaging System	0	200,000	200,000	0	0	0	200,000	
Administration	1,159,022	55,042	1,214,064	1,202,363	1,117	1,203,480	10,584	
Ground Water	1,679,711	26,960	1,706,671	1,574,186	3,624	1,577,810	128,861	
Surface Water & Engineering	1,121,282	29,959	1,151,241	1,114,580	650	1,115,230	36,011	
Board of Control Division	6,095,409	76,208	6,171,617	5,647,346	23,708	5,671,054	50,063	
Technical Service Division	915,924	8,091	924,015	887,237	12,991	900,228	23,787	
Wyoming Water Library	0	10,000	10,000	10,000	0	10,000	0	
State Water Planning	0	58,355	58,355	55,864	325	56,189	2,166	

TOTAL BUDGETED SPECIAL REVENUE FUNDS							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
Pari-Mutual Board							
Administration	755,071	0	755,071	513,813	2,461	516,274	238,797
Wyoming Breeders Award	180,000	0	180,000	141,755	0	141,755	38,245
Fire Prevention							
Electrical	0	130,000	130,000	89,646	38,241	127,887	2,113
Insurance Department							
Administration	2,607,685	378,249	2,985,934	2,962,217	1,693	2,963,910	22,024
Agent Licensing	16,041	0	16,041	7,130	0	7,130	8,911
Livestock Board							
Brand Recording & Permits	335,562	1,193	336,755	321,038	12,980	334,018	2,737
Livestock Inspection	4,804,334	0	4,804,334	4,286,200	163,497	4,449,697	354,637
Medical License Board							
Administration	787,626	95,000	882,626	833,531	0	833,531	49,095
Board of Nursing							
Administration	617,883	88,000	705,883	702,770	3,058	705,828	55
Nurse Aides	199,386	12,000	211,386	145,901	0	145,901	65,485
Oil & Gas Commission							
Administration	3,307,770	412,376	3,720,146	3,681,280	18,968	3,700,248	19,898
Board of Optometry							
Administration	36,142	0	36,142	35,893	0	35,893	249
Board of Speech Pathology							
Administration	13,963	7,614	21,577	20,771	0	20,771	806
Board of Pharmacy							
Administration	123,627	0	123,627	117,903	0	117,903	5,724
Licensing Board	370,602	0	370,602	318,056	0	318,056	52,546
Board of Certified Public Accountants							
Administration	351,246	600	351,846	325,547	0	325,547	26,299
Board of Physical Therapy							
Administration	51,373	0	51,373	51,230	0	51,230	143
Hearing Aid Specialist Board							
Administration	13,865	6,899	20,764	15,895	0	15,895	4,869
Board of Psychologist							
Administration	47,511	21,350	68,861	68,574	0	68,574	287
Board of Outfitters							
Administration	520,236	0	520,236	496,747	0	496,747	23,489
Mental Health Professionals							
Administration	53,831	93,183	147,014	145,950	366	146,316	698
Nursing Home Administration							
Administration	25,146	5,000	30,146	26,937	0	26,937	3,209
Occupation Therapy Board							
Administration	21,995	34,500	56,495	49,711	97	49,808	6,687
Board of Geology							
Administration	199,087	22,840	221,927	200,321	34	200,355	21,572
Board of Law Examiners							
Administration	29,572	4,500	34,072	32,490	0	32,490	1,582
Veterinarian Board							
Administration	58,477	0	58,477	52,770	0	52,770	5,707
Chief Washakie	0	630,000	630,000	209,642	0	209,642	420,358
Law Enforcement Retirement	0	7,000	7,000	7,000	0	7,000	0
Statutory Reserve Account	2,227,178	0	2,227,178	2,227,178	0	2,227,178	0
Hot Springs	30,000	0	30,000	30,000	0	30,000	0
Glendo	30,000	0	30,000	30,000	0	30,000	0
Various Locations	290,000	0	290,000	290,000	0	290,000	0
Deferred Maintenance	2,000,000	0	2,000,000	2,000,000	0	2,000,000	0
Various Capital Construction	0	4,365,228	4,365,228	4,365,228	0	4,365,228	0
Federal Natural Resource	0	375,000	375,000	375,000	0	375,000	0
Animal Damage Management	0	150,000	150,000	150,000	0	150,000	0
Office of the Director	0	10,000,000	10,000,000	3,281,498	521,772	3,803,270	6,196,730
General Services	0	2,900,000	2,900,000	2,900,000	0	2,900,000	0
Emergency Management	750,000	0	750,000	45,451	0	45,451	704,549
Revenue Division	1,368,650	0	1,368,650	1,354,121	14,529	1,368,650	0
Law Enforcement Academy	0	45,880	45,880	48,321	0	48,321	(2,641)
Fee Collection Program	0	149,368	149,368	86,290	49,505	135,795	13,573
Health Care Financing	1,000,000	0	1,000,000	1,000,000	0	1,000,000	0
Livestock Disease Control	150,000	0	150,000	150,000	0	150,000	0
EPSCOR	0	3,000,000	3,000,000	3,000,000	0	3,000,000	0
State Hospital	18,000	0	18,000	12,159	0	12,159	5,841
Education Reform	11,262,928	0	11,262,928	9,787,913	1,475,015	11,262,928	0
Governor							
Federal Natural Resources	0	340,000	340,000	47,990	0	47,990	292,010
Secretary of State							
Securities Enforcement	250,000	100,000	350,000	222,129	50	222,179	127,821
Bucking Horse & Rider	200,000	0	200,000	100,594	0	100,594	99,406
Treasurer							
Deferred Comp	0	7,266	7,266	7,219	0	7,219	47
Department of Education							
Workshops	18,500	10,000	28,500	18,284	8,656	26,940	1,560
Administration & Information							
Licensing Boards	0	153,242	153,242	85,408	0	85,408	69,834
State Library	1,669,587	0	1,669,587	1,935,981	0	1,935,981	(266,394)

(continued)

Combining Schedule of Revenues & Expenditures (Budget & Actual)

BUDGETED SPECIAL REVENUE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

TOTAL BUDGETED SPECIAL REVENUE FUNDS							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
Agriculture							
Animal Damage Management	0	300,000	300,000	141,869	200	142,069	157,931
Weed & Pest Control	562,000	19,000	581,000	565,461	2	565,463	15,537
State Fair	173,419	900	174,319	137,045	0	137,045	37,274
Attorney General							
Victim Services Division	2,207,627	1,578,497	3,786,124	3,665,599	0	3,665,599	120,525
Local Law Enforcement	0	210,971	210,971	28,068	54,075	82,143	128,828
Criminal Investigations	968,170	190,439	1,158,609	1,030,650	2,671	1,033,321	125,288
Law Enforcement Academy	550,000	100,000	650,000	542,475	0	542,475	107,525
North Platte River	2,000,000	3,000,000	5,000,000	3,482,217	1,091,683	4,573,900	426,100
Department of Commerce							
State Parks & Historic Sites	1,768,096	327,018	2,095,114	1,768,629	3,360	1,771,989	323,125
Operations	342,080	(142,327)	199,753	182,045	0	182,045	17,708
Department of Employment							
Vocational Rehabilitation	1,206,476	0	1,206,476	608,823	253,980	862,803	343,673
Employment Resources	0	391,955	391,955	391,955	0	391,955	0
Unemployment Insurance	897,712	2,758	900,470	298,704	0	298,704	601,766
Mine Inspector Exams	31,950	0	31,950	25,801	0	25,801	6,149
Employment Office & Park	0	700,000	700,000	368,000	1,316	369,316	330,684
Employment Support	0	869,118	869,118	869,118	0	869,118	0
Department of Health							
Wyoming Care Centers	5,734,181	1,025,830	6,760,011	6,536,349	26,780	6,563,129	196,882
State Hospital	2,000,000	0	2,000,000	1,231,079	361,794	1,592,873	407,127
Department of Family Services							
Assistance & Services	4,839,435	0	4,839,435	1,469,037	10,303	1,479,340	3,360,095
Children's Trust	300,000	0	300,000	296,702	3,273	299,975	25
Juvenile Accountability Grant	0	1,476,800	1,476,800	0	0	0	1,476,800
Department of Corrections							
Corrections Operations	74,453	1,071	75,524	73,081	0	73,081	2,443
Public Lands							
Transportation	0	4,500,000	4,500,000	1,927,325	1,946,425	3,873,750	626,250
Contingency Reserve	1,200,000	2,000,000	3,200,000	3,075,232	124,768	3,200,000	0
Mill Levy	6,000,000	700,000	6,700,000	6,621,621	0	6,621,621	78,379
School Foundation	557,771,398	55,156,444	612,927,842	612,189,905	0	612,189,905	737,937
Environmental Quality							
Water Quality	802,083	0	802,083	787,019	5,019	792,038	10,045
Water Development							
Administration	3,237,553	114,051	3,351,604	3,112,203	154,086	3,266,289	85,315
Central Platte River	0	345,174	345,174	218,639	0	218,639	126,535
State Water Planning	0	1,391,000	1,391,000	699,267	476,993	1,176,260	214,740
Judicial District 5A							
Water Litigation	298,459	0	298,459	217,699	0	217,699	80,760
Impact Assistance	10,609,706	0	10,609,706	10,609,706	0	10,609,706	0
School District Capcon	0	17,845,497	17,845,497	1,100,000	0	1,100,000	16,745,497
General Services	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0
Administration	440,871	0	440,871	427,644	0	427,644	13,227
Mineral Royalty Grants	37,300,000	0	37,300,000	17,864,499	19,164,253	37,028,752	271,248
Budget Reserve	87,605,541	(10,881,882)	76,723,659	76,723,659	0	76,723,659	0
DWSRF Administration	0	482,188	482,188	237,836	115	237,951	244,237
TOTAL EXPENDITURES	837,767,258	124,645,630	962,412,888	870,216,678	36,169,344	906,386,022	36,026,866
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (170,314,335)	\$ (60,094,098)	\$ (230,408,433)	\$ (124,133,396)	\$ (36,169,344)	\$ (160,302,740)	

Enterprise Funds

Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to a private business enterprise-where the intent of the State is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the State has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Liquor Commission Fund-This fund is used to account for the operation of the State Liquor Commission, which purchases and sells alcohol products throughout the State.

Canteen Fund-This fund is used to account for the purchase and sale of consumable goods to residents at the State institutions.

Subsidence Insurance Fund-This fund is used to account for insurance premiums received and claim payments made for house and land subsidence in subsurface mining areas. (Note that claims payments are currently being made from a federal grant in another fund. This fund is currently only receiving premiums but it is the goal of the federal program to eventually make this program self sufficient.)

Honor Farm Agricultural Sales Fund-This fund is used to account for the revenues and expenses of producing and selling agricultural products to State institutions and other consumers by the Honor Farm.

Wyoming Health Insurance Fund-This fund is used to account for premiums received from residents unable to obtain health insurance and the expense of purchasing insurance for these residents.

Workers' Compensation Insurance Fund-This fund is used to account for activities of the Wyoming Workers' Compensation fund which provides workers' compensation insurance to government and private businesses.

Combining Balance Sheet

ENTERPRISE FUNDS

JUNE 30, 2000

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
ASSETS			
Cash and Pooled Investments	\$ 1,581,426	\$ 287,504	\$ 2,241,662
Cash with Trustee	0	2,311	45,042
Accounts Receivable (net)	878,792	18	360
Interest Receivable	0	1,529	29,810
Due from Other Funds	0	0	0
Due from Other Governments	0	0	98
Inventories	7,206,709	215,982	0
Prepaid Expenses	59,771	0	0
Fixed Assets (net)	85,143	0	0
Total Assets	\$ 9,811,841	\$ 507,344	\$ 2,316,972
LIABILITIES AND EQUITY			
Liabilities			
Accounts Payable	\$ 4,046,877	\$ 17,983	\$ 98
Due to Other Funds	118,629	121	0
Advances Payable	0	0	10,000
Claims and Benefits Payable	0	0	0
Compensated Absences Payable	135,886	0	843
Deferred Revenue	10,423	0	1,002
Liability Under Securities Lending	0	2,311	45,042
Other Liabilities	63,879	0	0
Early Retirement Obligation	0	0	0
Total Liabilities	4,375,694	20,415	56,985
Equity			
Retained Earnings	5,436,147	486,929	2,259,987
Total Liabilities and Equity	\$ 9,811,841	\$ 507,344	\$ 2,316,972

Honor Farm Agricultural Sales Fund	Wyoming Health Insurance Fund	Workers' Compensation Insurance Fund	Totals
\$ 271,061	\$ 1,812,099	\$ 302,138,983	\$ 308,332,735
0	36,481	2,174,817	2,258,651
0	292	22,858,858	23,738,320
0	24,144	4,836,504	4,891,987
0	0	423,745	423,745
0	0	55,317	55,415
0	0	0	7,422,691
0	0	0	59,771
13,674	0	539,553	638,370
\$ 284,735	\$ 1,873,016	\$ 333,027,777	\$ 347,821,685

\$ 18,619	\$ 3,538	\$ 279,307	\$ 4,366,422
0	0	297,540	416,290
0	0	0	10,000
0	450,000	391,863,000	392,313,000
0	0	533,961	670,690
0	0	0	11,425
0	36,481	2,174,817	2,258,651
0	0	0	63,879
0	0	63,578	63,578
18,619	490,019	395,212,203	400,173,935
266,116	1,382,997	(62,184,426)	(52,352,250)
\$ 284,735	\$ 1,873,016	\$ 333,027,777	\$ 347,821,685

Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Accumulated Deficit)

ENTERPRISE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
OPERATING REVENUES			
Charges for Sales and Services	\$ 44,645,151	\$ 1,115,343	\$ 76,954
Other Taxes	0	0	0
Total Operating Revenues	44,645,151	1,115,343	76,954
OPERATING EXPENSES			
Salaries and Wages	711,623	0	13,359
Employee Benefits	247,941	0	3,714
Travel	7,261	0	36
Purchases for Resale	36,448,164	1,019,419	0
Rental, Supplies and Services	66,935	0	4,474
Contracted Services	570,617	0	46,111
Claims and Benefits Expense	0	0	0
Depreciation Expense	27,875	0	0
Total Operating Expenses	38,080,416	1,019,419	67,694
Operating Income (Loss)	6,564,735	95,924	9,260
Nonoperating Revenues (Expenses)			
Grants Received	0	0	68,710
Grant and Aid Payments	0	0	0
Interest & Investment Revenue	0	6,633	132,049
Change in the Fair Value of Investments	0	(2,505)	(45,718)
Total Nonoperating Revenues (Expenses)	0	4,128	155,041
Income (Loss) Before Operating Transfers	6,564,735	100,052	164,301
Operating Transfers Out	(3,460,330)	0	0
Total Operating Transfers Out	(3,460,330)	0	0
Net Income (Loss)	3,104,405	100,052	164,301
Retained Earnings, July 1, 1999	2,331,742	386,877	2,095,686
Retained Earnings, June 30, 2000	\$ 5,436,147	\$ 486,929	\$ 2,259,987

Honor Farm Agricultural Sales Fund	Wyoming Health Insurance Fund	Workers' Compensation Insurance Fund	Totals
\$ 371,377	\$ 1,574,622	\$ 105,385,561	\$ 153,169,008
95	1,249,650	0	1,249,745
371,472	2,824,272	105,385,561	154,418,753
22,266	0	3,967,930	4,715,178
0	0	1,111,729	1,363,384
10,899	658	193,006	211,860
0	0	0	37,467,583
254,642	455	4,449,428	4,775,934
4,541	34,215	2,652,073	3,307,557
0	2,924,085	218,623,041	221,547,126
11,281	0	114,150	153,306
303,629	2,959,413	231,111,357	273,541,928
67,843	(135,141)	(125,725,796)	(119,123,175)
0	0	930,350	999,060
0	0	(1,165,396)	(1,165,396)
0	131,296	29,028,589	29,298,567
0	(29,537)	(18,568,216)	(18,645,976)
0	101,759	10,225,327	10,486,255
67,843	(33,382)	(115,500,469)	(108,636,920)
0	0	0	(3,460,330)
0	0	0	(3,460,330)
67,843	(33,382)	(115,500,469)	(112,097,250)
198,273	1,416,379	53,316,043	59,745,000
\$ 266,116	\$ 1,382,997	\$ (62,184,426)	\$ (52,352,250)

COMBINING STATEMENTS OF CASH FLOWS **ENTERPRISE FUNDS** **FOR THE YEAR ENDED JUNE 30, 2000**

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Sales and Services	\$ 44,554,775	\$ 1,115,347	\$ 84,659
Cash Payments to Suppliers for Goods and Services	(40,235,709)	(1,067,930)	(53,442)
Cash Payment to Employees for Services	(979,020)	0	(18,123)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	3,340,046	47,417	13,094
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:			
Grants Received	0	0	68,710
Grants Paid	0	0	0
Operating Transfers In (Out)	(3,460,330)	0	0
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	(3,460,330)	0	68,710
CASH FLOW FROM CAPITAL ACTIVITIES:			
Purchase of Fixed Assets	(57,688)	0	0
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(57,688)	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Income	0	6,352	128,153
Securities Lending Collateral	0	2,311	45,042
NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	0	8,663	173,195
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(177,972)	56,080	254,999
CASH AND CASH EQUIVALENTS, JULY 1, 1999	1,759,398	236,240	2,077,423
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$ 1,581,426	\$ 292,320	\$ 2,332,422
OPERATING INCOME (LOSS)			
	6,564,735	95,924	9,260
Adjustments to Reconcile Operating Income to Net Cash			
Depreciation	27,875	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(90,376)	4	638
(Increase) Decrease in Due from Other Funds	0	0	0
(Increase) Decrease in Due from Other Governments	0	0	7,067
(Increase) Decrease in Inventories	(2,396,051)	(1,720)	0
(Increase) Decrease in Prepaid Expense	(35,892)	0	0
Increase (Decrease) in Deferred Revenue	10,423	0	1,002
Increase (Decrease) in Other Liabilities	39,913	0	0
Increase (Decrease) in Due to Other Funds	5,699	121	0
Increase (Decrease) in Accounts Payable	(774,085)	(46,912)	(3,858)
Increase (Decrease) in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absences	(12,195)	0	(1,015)
Increase (Decrease) in Early Retirement	0	0	0
Total Adjustments	(3,224,689)	(48,507)	3,834
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 3,340,046	\$ 47,417	\$ 13,094
SCHEDULE OF NONCASH INVESTING ACTIVITIES			
Change in the Fair Value of Investments	\$ 0	\$ (2,505)	\$ (45,718)
Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Balance Sheet			
Change in the Fair Value of Investments	\$ 0	\$ (2,505)	\$ (45,718)
Cash and Cash Equivalents June 30, 2000	1,581,426	292,320	2,332,422
Cash and Cash Equivalents shown on Balance Sheet			
Including Cash and Pooled Investments, and Cash with Trustee	\$ 1,581,426	\$ 289,815	\$ 2,286,704

Honor Farm Agriculture Sales Fund	Wyoming Health Insurance Fund	Workers' Compensation Insurance Fund	Totals
\$ 371,472	\$ 2,824,421	\$ 107,019,237	\$ 155,969,911
(260,221)	(3,109,075)	(86,010,654)	(130,737,031)
(33,167)	(658)	(5,206,794)	(6,237,762)
78,084	(285,312)	15,801,789	18,995,118
0	0	930,350	999,060
0	0	(1,165,396)	(1,165,396)
0	0	0	(3,460,330)
0	0	(235,046)	(3,626,666)
940	0	(284,235)	(340,983)
940	0	(284,235)	(340,983)
0	131,974	28,361,805	28,628,284
0	36,481	2,174,817	2,258,651
0	168,455	30,536,622	30,886,935
79,024	(116,857)	45,819,130	45,914,404
192,037	1,994,974	277,062,886	283,322,958
\$ 271,061	\$ 1,878,117	\$ 322,882,016	\$ 329,237,362
67,843	(135,141)	(125,725,796)	(119,123,175)
11,281	0	114,150	153,306
0	149	1,775,851	1,686,266
0	0	(163,330)	(163,330)
0	0	24,974	32,041
0	0	0	(2,397,771)
0	0	0	(35,892)
0	0	(3,819)	7,606
0	0	0	39,913
0	0	912	6,732
(1,040)	(100,320)	(372,240)	(1,298,455)
0	(50,000)	140,085,216	140,035,216
0	0	92,910	79,700
0	0	(27,039)	(27,039)
10,241	(150,171)	141,527,585	138,118,293
\$ 78,084	\$ (285,312)	\$ 15,801,789	\$ 18,995,118
\$ 0	\$ (29,537)	\$ (18,568,216)	\$ (18,645,976)
\$ 0	\$ (29,537)	\$ (18,568,216)	\$ (18,645,976)
271,061	1,878,117	322,882,016	329,237,362
\$ 271,061	\$ 1,848,580	\$ 304,313,800	\$ 310,591,386

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED ENTERPRISE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

LIQUOR COMMISSION FUND							
	BUDGET AS OF JULY 1, 1998	BII'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Taxes	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	55,000,000	20,000,000	75,000,000	84,893,309	0	84,893,309	9,893,309
Revenue from Others	0	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0	0
Miscellaneous	0	0	0	1,000	0	1,000	1,000
TOTAL REVENUES	55,000,000	20,000,000	75,000,000	84,894,309	0	84,894,309	9,894,309
EXPENSES							
1998-2000 Appropriations							
Liquor Division	2,863,883	51,527	2,915,410	2,913,859	1,262	2,915,121	289
Liquor Sales & Purchases	55,000,000	20,000,000	75,000,000	72,552,316	0	72,552,316	2,447,684
Reimburse General Fund	9,200,000	0	9,200,000	8,948,793	0	8,948,793	251,207
TOTAL EXPENSES	67,063,883	20,051,527	87,115,410	84,414,968	1,262	84,416,230	2,699,180
NET INCOME (LOSS)	\$ (12,063,883)	\$ (51,527)	\$ (12,115,410)	\$ 479,341	\$ (1,262)	\$ 478,079	

CANTEN FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 86,094	\$ 0	\$ 86,094	\$ 3,171	\$ 0	\$ 3,171	\$ (82,923)
Other Taxes	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	2,088,906	30,000	2,118,906	1,979,203	0	1,979,203	(139,703)
Revenue from Others	0	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	2,175,000	30,000	2,205,000	1,982,374	0	1,982,374	(222,626)
EXPENSES							
1998-2000 Appropriations							
Law Academy	0	30,000	30,000	0	0	0	30,000
Women's Center	160,000	0	160,000	122,623	0	122,623	37,377
Honor Farm	245,000	0	245,000	225,584	0	225,584	19,416
State Penitentiary	1,521,000	0	1,521,000	1,520,162	726	1,520,888	112
Honor Conservation Camp	249,000	0	249,000	133,988	0	133,988	115,012
TOTAL EXPENSES	2,175,000	30,000	2,205,000	2,002,357	726	2,003,083	201,917
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ (19,983)	\$ (726)	\$ (20,709)	

(continued)

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED ENTERPRISE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

SUBSIDENCE INSURANCE FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Taxes	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Other	0	0	0	0	0	0	0
Federal Funds	197,158	18,619	215,777	0	0	0	(215,777)
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	197,158	18,619	215,777	0	0	0	(215,777)
EXPENSES							
1998-2000 Appropriations							
Subsidence Insurance	197,158	18,619	215,777	0	42,839	42,839	172,938
TOTAL EXPENSES	197,158	18,619	215,777	0	42,839	42,839	172,938
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 0	(42,839)	\$ (42,839)	

HONOR FARM AGRICULTURAL SALES FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Taxes	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	598,500	0	598,500	680,945	0	680,945	82,445
Revenue from Other:	0	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0	0
Miscellaneous	4,000	0	4,000	1,383	0	1,383	(2,617)
TOTAL REVENUES	602,500	0	602,500	682,328	0	682,328	79,828
EXPENSES							
1998-2000 Appropriations							
Honor Farm	602,500	0	602,500	590,356	0	590,356	12,144
TOTAL EXPENSES	602,500	0	602,500	590,356	0	590,356	12,144
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 91,972	\$ 0	\$ 91,972	

(continued)

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED ENTERPRISE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

WYOMING HEALTH INSURANCE FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Taxes	4,345,000	0	4,345,000	2,249,190	0	2,249,190	(2,095,810)
Interest Income	260,000	0	260,000	285,554	0	285,554	25,554
Charges for Sales and Services	2,841,000	0	2,841,000	2,841,956	0	2,841,956	956
Revenue from Others	0	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	7,446,000	0	7,446,000	5,376,700	0	5,376,700	(2,069,300)
EXPENSES							
1998-2000 Appropriations							
Health Insurance Pool	7,446,000	0	7,446,000	5,447,888	0	5,447,888	1,998,112
TOTAL EXPENSES	7,446,000	0	7,446,000	5,447,888	0	5,447,888	1,998,112
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	(71,188)	\$ 0	(71,188)	

WORKERS' COMPENSATION INSURANCE FUND									
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE		
REVENUES									
Taxes:									
Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Other Taxes	0	0	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0	0	0
Revenue from Others	0	0	0	8,453	0	8,453	8,453		
Federal Funds	1,710,115	262,562	1,972,677	1,823,941	0	1,823,941	(148,736)		
Miscellaneous	0	0	0	5,605	0	5,605	5,605		
TOTAL REVENUES	1,710,115	262,562	1,972,677	1,837,999	0	1,837,999	(134,628)		
EXPENSES									
1998-2000 Appropriations:									
Administration Hearings	751,705	0	751,705	714,121	37,578	751,699	6		
Technology Division	0	599,662	599,662	387,181	0	387,181	212,481		
Workers' Safety & Compensation	20,457,510	3,297,375	23,754,885	22,020,429	924,135	23,344,564	210,321		
Vocational Rehabilitation	894,758	2,580	897,338	635,310	701	636,011	261,327		
TOTAL EXPENSES	22,103,973	3,899,617	26,003,590	24,357,041	962,414	25,319,455	684,135		
NET INCOME (LOSS)	\$ (20,393,858)	\$ (3,637,055)	\$ (24,030,913)	\$ (22,519,042)	\$ (962,414)	\$ (23,481,456)			

(continued)

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED ENTERPRISE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

	TOTAL BUDGETED ENTERPRISE FUNDS						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 86,094	\$ 0	\$ 86,094	\$ 3,171	\$ 0	\$ 3,171	\$ (82,923)
Other Taxes	4,345,000	0	4,345,000	2,249,190	0	2,249,190	(2,095,810)
Interest Income	260,000	0	260,000	285,554	0	285,554	25,554
Charges for Sales and Services	60,528,406	20,030,000	80,558,406	90,395,413	0	90,395,413	9,837,007
Revenue from Others	0	0	0	8,453	0	8,453	8,453
Federal Funds	1,907,273	281,181	2,188,454	1,823,941	0	1,823,941	(364,513)
Miscellaneous	4,000	0	4,000	7,988	0	7,988	3,988
TOTAL REVENUES	67,130,773	20,311,181	87,441,954	94,773,710	0	94,773,710	7,331,756
EXPENSES							
1998-2000 Appropriations							
Liquor Division	2,863,883	51,527	2,915,410	2,913,859	1,262	2,915,121	289
Liquor Sales & Purchases	55,000,000	20,000,000	75,000,000	72,552,316	0	72,552,316	2,447,684
Reimburse General Fund	9,200,000	0	9,200,000	8,948,793	0	8,948,793	251,207
Law Academy	0	30,000	30,000	0	0	0	30,000
Women's Center	160,000	0	160,000	122,623	0	122,623	37,377
Honor Farm	245,000	0	245,000	225,584	0	225,584	19,416
State Penitentiary	1,521,000	0	1,521,000	1,520,162	726	1,520,888	112
Honor Conservation Camp	249,000	0	249,000	133,988	0	133,988	115,012
Subsistence Insurance	197,158	18,619	215,777	0	42,839	42,839	172,938
Honor Farm	602,500	0	602,500	590,356	0	590,356	12,144
Health Insurance Pool	7,446,000	0	7,446,000	5,447,888	0	5,447,888	1,998,112
Administration Hearings	751,705	0	751,705	714,121	37,578	751,699	6
Technology Division	0	599,662	599,662	387,181	0	387,181	212,481
Workers' Safety & Compensation	20,457,510	3,297,375	23,754,885	22,620,429	924,135	23,544,564	210,321
Vocational Rehabilitation	894,758	2,580	897,338	635,310	701	636,011	261,327
TOTAL EXPENSES	99,588,514	23,999,763	123,588,277	116,812,610	1,007,241	117,819,851	5,768,426
NET INCOME (LOSS)	\$ (32,457,741)	\$ (3,688,582)	\$ (36,146,323)	\$ (22,038,900)	\$ (1,007,241)	\$ (23,046,141)	

Internal Service Funds

The internal service funds are used to account for operations of those State divisions that provide goods or services to other departments or agencies of the State, or to other governmental units, on a cost-reimbursement basis.

Computer Technology Fund-This fund is used to account for the activities of the Computer Technology Division which provides computer services to State agencies.

Motor Vehicle Fund-This fund is used to account for the activities of the Motor Vehicle Division which provides transportation services to State agencies.

Central Duplicating Fund-This fund is used to account for the activities of the Central Duplicating Division which provides printing, duplicating service as well as copier rental to State agencies.

Telecommunications Fund-This fund is used to account for activities of the Telecommunications Division which provides telecommunication services to State agencies.

Group Insurance Fund-This fund is used to account for the activities of the Group Insurance Board which provides insurance coverage to State employees.

Wyoming Surplus Property Fund-This fund is used to account for the activities of the Surplus Property Division which collects, distributes and sells surplus property to Federal, State, and Local governments.

Personnel/Training Fund-This fund is used to account for the training classes and services provided by the State's Personnel Division.

State Self-Insurance Fund-This fund is used to account for the activities of the State's self-insurance pool which insures agency property against theft and damage.

Combining Balance Sheet

INTERNAL SERVICE FUNDS

JUNE 30, 2000

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
ASSETS			
Cash and Pooled Investments	\$ 9,132,083	\$ 2,983,121	\$ 604,629
Cash with Trustee	0	0	0
Due from Other Funds	383,507	0	82,606
Due from Other Governments	6,679	0	584
Due from Component Unit	180,467	0	55,008
Accounts Receivable (net)	0	0	0
Interest Receivable	0	0	0
Inventories	38,249	0	18,958
Fixed Assets (net)	505,796	6,352,775	154,166
Total Assets	\$ 10,246,781	\$ 9,335,896	\$ 915,951
LIABILITIES AND EQUITY (DEFICIT)			
Liabilities			
Accounts Payable	\$ 132,726	\$ 195,466	\$ 301,721
Due to Other Funds	154,470	24,248	155
Compensated Absences Payable	724,400	52,629	7,712
Capital Lease Payable	72,229	0	0
Benefits Payable	0	0	0
Advances Payable	0	0	0
Deferred Revenue	0	0	0
Early Retirement Liability	237,077	0	14,744
Liability Under Securities Lending	0	0	0
Total Liabilities	1,320,902	272,343	324,332
Equity (Deficit)			
Contributed Capital	0	3,618,479	0
Retained Earnings (Accumulated Deficit)	8,925,879	5,445,074	591,619
Total Equity (Deficit)	8,925,879	9,063,553	591,619
Total Liabilities and Equity (Deficit)	\$ 10,246,781	\$ 9,335,896	\$ 915,951

Tele- Communications Fund	Group Insurance Fund	Wyoming Surplus Property Fund	Personnel/ Training Fund	State Self- Insurance Fund	Totals
\$ 2,545,024	\$ 18,893,338	\$ 373,782	\$ 81,333	\$ 3,849,482	\$ 38,462,792
0	388,708	7,688	0	72,953	469,349
1,379,728	0	0	0	0	1,845,841
58,826	0	0	0	0	66,089
102,341	0	0	0	0	337,816
0	3,110	62	0	584	3,756
0	257,254	5,088	0	48,282	310,624
27,322	0	0	0	0	84,529
767,032	3,537	32,737	0	0	7,816,043
\$ 4,880,273	\$ 19,545,947	\$ 419,357	\$ 81,333	\$ 3,971,301	\$ 49,396,839

\$ 1,747,262	\$ 374	\$ 3,378	\$ 43,126	\$ 485	\$ 2,424,538
5,283	1,190	175	22	95	185,638
127,499	15,045	34,159	0	35,938	997,382
0	0	0	0	0	72,229
0	5,602,656	0	0	6,576,903	12,179,559
317,000	0	0	0	0	317,000
0	1,641,143	0	0	0	1,641,143
27,638	0	0	0	0	279,459
0	388,708	7,688	0	72,953	469,349
2,224,682	7,649,116	45,400	43,148	6,686,374	18,566,297
0	0	0	0	0	3,618,479
2,655,591	11,896,831	373,957	38,185	(2,715,073)	27,212,063
2,655,591	11,896,831	373,957	38,185	(2,715,073)	30,830,542
\$ 4,880,273	\$ 19,545,947	\$ 419,357	\$ 81,333	\$ 3,971,301	\$ 49,396,839

Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Accumulated Deficit)

INTERNAL SERVICE FUNDS

FOR YEAR ENDING JUNE 30, 2000

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
OPERATING REVENUES			
Charges for Sales and Services	\$ 6,520,903	\$ 2,923,726	\$ 1,979,421
Revenue from Others	0	20,414	0
Total Operating Revenues	6,520,903	2,944,140	1,979,421
OPERATING EXPENSES			
Salaries and Wages	3,130,223	266,801	27,838
Employee Benefits	898,058	90,714	14,845
Travel	39,408	2,636	805
Purchases for Resale	0	0	58,384
Rental, Supplies and Services	2,553,974	950,905	2,032,338
Contracted Services	90,429	8,595	1,921
Claims and Benefits Expense	0	0	0
Depreciation Expense	200,529	2,150,578	25,368
Total Operating Expenses	6,912,621	3,470,229	2,161,499
Operating Income (Loss)	(391,718)	(526,089)	(182,078)
Nonoperating Revenues (Expenses)			
Federal Revenue	0	0	0
Interest Expense for Capital Leases	(22,104)	0	0
Interest & Investment Income	0	0	0
Change in the Fair Value of Investments	0	0	0
Gain on Disposal of Fixed Assets	0	408,843	0
Total Nonoperating Revenues (Expenses)	(22,104)	408,843	0
Income (Loss) Before Operating Transfers	(413,822)	(117,246)	(182,078)
Operating Transfers In	0	0	0
Total Operating Transfers In	0	0	0
Net Income (Loss)	(413,822)	(117,246)	(182,078)
Retained Earnings (Accumulated Deficit), July 1, 1999	9,339,701	5,562,320	773,697
Retained Earnings (Accumulated Deficit), June 30, 2000	\$ 8,925,879	\$ 5,445,074	\$ 591,619

Tele- Communications Fund	Group Insurance Fund	Wyoming Surplus Property Fund	Personnel/ Training Fund	State Self- Insurance Fund	Totals
\$ 18,288,872	\$ 46,451,180	\$ 297,360	\$ 121,783	\$ 0	\$ 76,583,245
0	0	0	0	215,237	235,651
18,288,872	46,451,180	297,360	121,783	215,237	76,818,896
451,886	166,523	198,491	0	233,561	4,475,323
128,038	47,424	63,762	0	64,299	1,307,140
17,174	4,782	14,790	1,504	19,397	100,496
0	0	1,666	0	0	60,050
16,742,009	44,179	51,202	54,404	78,929	22,507,940
177,977	1,733,683	13,244	99,487	710,888	2,836,224
0	44,394,799	0	0	1,524,478	45,919,277
288,110	1,463	19,651	0	0	2,685,699
17,805,194	46,392,853	362,806	155,395	2,631,552	79,892,149
483,678	58,327	(65,446)	(33,612)	(2,416,315)	(3,073,253)
0	0	470	0	0	470
(5,668)	0	0	0	0	(27,772)
0	1,089,689	22,864	0	321,125	1,433,678
0	(379,482)	(6,467)	0	(57,294)	(443,243)
0	0	0	0	0	408,843
(5,668)	710,207	16,867	0	263,831	1,371,976
478,010	768,534	(48,579)	(33,612)	(2,152,484)	(1,701,277)
0	500,000	0	0	3,095,218	3,595,218
0	500,000	0	0	3,095,218	3,595,218
478,010	1,268,534	(48,579)	(33,612)	942,734	1,893,941
2,177,581	10,628,297	422,536	71,797	(3,657,807)	25,318,122
\$ 2,655,591	\$ 11,896,831	\$ 373,957	\$ 38,185	\$ (2,715,073)	\$ 27,212,063

COMBINING STATEMENTS OF CASH FLOWS

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Sales and Services	\$ 6,904,839	\$ 2,925,501	\$ 1,929,493
Revenues from Others	0	20,414	0
Cash Payment to Suppliers for Goods and Services	(2,383,604)	(767,689)	(1,936,641)
Cash Payment to Employees for Services	(4,063,330)	(354,111)	(37,961)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	457,905	1,824,115	(45,109)
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:			
Federal Revenue	0	0	0
Operating Transfers In (Out)	0	0	0
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	0	0	0
CASH FLOW FROM CAPITAL ACTIVITIES:			
Purchase of Fixed Assets	(164,460)	(2,917,171)	0
Sale of Fixed Assets	128,405	398,505	2,452
Payment on Capital Leases	(696,787)	0	0
Interest Paid on Capital Leases	(22,104)	0	0
Contributed Capital Receipts	0	317,696	0
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(754,946)	(2,200,970)	2,452
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Interest Income	0	0	0
Securities Lending Collateral	0	0	0
NET CASH PROVIDED BY INVESTMENT ACTIVITIES	0	0	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS			
	(297,041)	(376,855)	(42,657)
CASH AND CASH EQUIVALENTS, JULY 1, 1999	9,429,124	3,359,976	647,286
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$ 9,132,083	\$ 2,983,121	\$ 604,629
OPERATING INCOME (LOSS)			
	(391,718)	(526,089)	(181,378)
Adjustments to Reconcile Operating Income to Net Cash			
Depreciation	200,529	2,150,578	25,368
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	0	0	0
(Increase) Decrease in Due from Other Funds	512,433	1,775	(14,912)
(Increase) Decrease in Due from Other Governments	595	0	616
(Increase) Decrease in Due from Component Unit	(129,092)	0	(35,632)
(Increase) Decrease in Inventories	366	0	23,252
Increase (Decrease) in Deferred Revenue	0	0	0
Increase (Decrease) in Due to Other Funds	153,983	24,151	106
Increase (Decrease) in Accounts Payable	106,447	167,660	132,646
Increase (Decrease) in Claims Payable	0	0	0
Increase (Decrease) in Compensated Absence	52,536	6,040	1,870
Increase (Decrease) in Advances Payable	0	0	0
Increase (Decrease) in Early Retirement	(48,174)	0	3,655
Total Adjustments	849,623	2,350,204	136,969
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 457,905	\$ 1,824,115	\$ (45,109)
SCHEDULE OF NONCASH INVESTING ACTIVITIES			
Change in the Fair Value of Investments	\$ 0	\$ 0	\$ 0
Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Balance Sheet			
Change in the Fair Value of Investments	\$ 0	\$ 0	\$ 0
Cash and Cash Equivalents June 30, 2000	9,132,083	2,983,121	604,629
Cash and Cash Equivalents shown on Balance Sheet			
Including Cash and Pooled Investments, and Cash with Trustee	\$ 9,132,083	\$ 2,983,121	\$ 604,629

Tele- Communications Fund	Group Insurance Fund	Surplus Property Fund	Personnel/ Training Fund	State Self Insurance Fund	Totals
\$ 17,869,774	\$ 46,013,868	\$ 297,389	\$ 121,783	\$ 314	\$ 76,062,961
0	0	0	0	215,237	235,651
(15,868,471)	(46,230,999)	(71,171)	(112,782)	(3,503,003)	(70,874,360)
(574,400)	(221,405)	(275,754)	(1,505)	(319,597)	(5,848,063)
1,426,903	(438,536)	(49,536)	7,496	(3,607,049)	(423,811)
0	0	470	0	0	470
0	500,000	0	0	3,095,218	3,595,218
0	500,000	470	0	3,095,218	3,595,688
(191,501)	(5,000)	0	0	0	(3,278,132)
189,695	0	0	0	0	719,057
(132,474)	0	0	0	0	(829,261)
(5,668)	0	0	0	0	(27,772)
0	0	0	0	0	317,696
(139,948)	(5,000)	0	0	0	(3,098,412)
0	1,063,773	22,884	0	323,386	1,410,043
0	388,708	7,688	0	72,953	469,349
0	1,452,481	30,572	0	396,339	1,879,392
1,286,955	1,508,945	(18,494)	7,496	(115,492)	1,952,857
1,258,069	18,152,583	406,431	73,837	4,095,221	37,422,527
\$ 2,545,024	\$ 19,661,528	\$ 387,937	\$ 81,333	\$ 3,979,729	\$ 39,375,384
483,678	58,327	(65,446)	(33,612)	(2,416,315)	(3,073,253)
288,110	1,463	19,651	0	0	2,685,699
0	1,374	29	0	314	1,717
(479,918)	0	0	0	0	19,378
(53,281)	0	0	0	0	(52,070)
114,101	0	0	0	0	(50,623)
(5,897)	0	0	0	0	17,721
(30,000)	(438,686)	(2,785)	(315)	0	(471,786)
5,283	183	78	22	46	183,852
1,192,127	(759,713)	(2,352)	41,401	(55,341)	822,875
0	701,191	0	0	(1,133,413)	(432,222)
22,206	(2,675)	1,289	0	(2,340)	78,926
(110,000)	0	0	0	0	(110,000)
494	0	0	0	0	(44,025)
943,225	(496,863)	15,910	41,108	(1,190,734)	2,649,442
\$ 1,426,903	\$ (438,536)	\$ (49,536)	\$ 7,496	\$ (3,607,049)	\$ (423,811)
\$ 0	\$ (379,482)	\$ (6,467)	\$ 0	\$ (57,294)	\$ (443,243)
\$ 0	\$ (379,482)	\$ (6,467)	\$ 0	\$ (57,294)	\$ (443,243)
2,545,024	19,661,528	387,937	81,333	3,979,729	39,375,384
\$ 2,545,024	\$ 19,282,046	\$ 381,470	\$ 81,333	\$ 3,922,435	\$ 38,932,141

Combining Schedule of Revenues & Expenses (Budget & Actual)

BUDGETED INTERNAL SERVICE FUNDS
FISCAL YEAR ENDED JUNE 30, 2000

COMPUTER TECHNOLOGY FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES
						VARIANCE
REVENUES						
Interest Income	0	0	0	0	0	0
Charges for Sales and Services	13,953,970	272,342	14,226,312	15,607,679	0	1,381,367
Revenue from Others	0	0	0	0	0	0
Transfers	3,462,843	0	3,462,843	236,695	0	(3,226,148)
Federal	0	0	0	0	0	0
Miscellaneous	0	0	0	233	0	233
TOTAL REVENUES	17,416,813	272,342	17,689,155	15,844,607	0	(1,844,548)
EXPENSES						
1998-2000 Appropriations						
Information Technology	17,526,013	532,342	18,058,355	14,280,190	2,897,895	880,270
Office of the Director	253,500	0	253,500	253,500	0	0
TOTAL EXPENSES	17,779,513	532,342	18,311,855	14,533,690	2,897,895	880,270
NET INCOME (LOSS)	\$ (362,700)	\$ (260,000)	\$ (622,700)	\$ 1,310,917	\$ (2,897,895)	\$ (1,586,978)

MOTOR VEHICLE FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	1,785,946	1,327,744	3,113,690	5,620,212	0	5,620,212	2,506,522
Revenue from Others	0	102,390	102,390	125,610	0	125,610	23,220
Transfers	4,034,000	320,495	4,354,495	4,023,838	0	4,023,838	(330,657)
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	1,015,997	0	1,015,997	1,015,997
TOTAL REVENUES	5,819,946	1,750,629	7,570,575	10,785,657	0	10,785,657	3,215,082
EXPENSES							
1998-2000 Appropriations							
General Services	5,826,802	1,775,629	7,602,431	6,074,518	623,932	7,508,450	3,081
Office of the Director	65,653	0	65,653	65,652	0	65,652	1
TOTAL EXPENSES	5,892,455	1,775,629	7,668,084	7,040,170	623,932	7,664,102	3,982
NET INCOME (LOSS)	\$ (72,509)	\$ (25,000)	\$ (97,509)	\$ 3,745,487	\$ (623,932)	\$ 3,121,555	

(continued)

Combining Schedule of Revenues & Expenses (Budget & Actual)

BUDGETED INTERNAL SERVICE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	CENTRAL DUPLICATING FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	5,858,500	5,349	5,863,849	4,281,817	0	4,281,817	(1,582,032)
Revenue from Others	0	0	0	3,000	0	3,000	3,000
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	5,858,500	5,349	5,863,849	4,284,817	0	4,284,817	(1,579,032)
EXPENSES							
1996-2000 Appropriations							
General Services	5,858,500	5,349	5,863,849	4,321,581	0	4,321,581	1,542,268
Office of the Director	54,981	0	54,981	54,980	0	54,980	1
TOTAL EXPENSES	5,913,481	5,349	5,918,830	4,376,561	0	4,376,561	1,542,760
NET INCOME (LOSS)	\$ (54,981)	\$ 0	\$ (54,981)	\$ (91,744)	\$ 0	\$ (91,744)	

TELECOMMUNICATIONS FUND

	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	17,828,891	11,524,386	29,353,277	28,103,805	0	28,103,805	(1,249,472)
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	17,828,891	11,524,386	29,353,277	28,103,805	0	28,103,805	(1,249,472)
EXPENSES							
1998-2000 Appropriations							
Information Technology	17,954,503	11,524,386	29,478,889	27,494,845	760,031	28,254,876	1,224,013
Office of the Director	145,627	0	145,627	145,626	0	145,626	1
TOTAL EXPENSES	18,100,130	11,524,386	29,624,516	27,640,471	760,031	28,400,502	1,224,014
NET INCOME (LOSS)	\$ (271,239)	\$ 0	\$ (271,239)	\$ 463,334	\$ (760,031)	\$ (296,697)	

(continued)

Combining Schedule of Revenues & Expenses (Budget & Actual)

BUDGETED INTERNAL SERVICE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	GROUP INSURANCE FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	2,707,103	0	2,707,103	1,303,010	0	1,303,010	(1,404,093)
Charges for Sales and Services	0	1,500,000	1,500,000	0	0	0	(1,500,000)
Revenue from Others	0	0	0	143,424	0	143,424	143,424
Transfers	0	0	0	4,845,000	0	4,845,000	4,845,000
Federal	0	0	0	0	0	0	0
Miscellaneous	87,539,467	0	87,539,467	86,103,032	0	86,103,032	(1,436,435)
TOTAL REVENUES	90,246,570	1,500,000	91,746,570	92,394,466	0	92,394,466	647,896
EXPENSES							
1998-2000 Appropriations							
Administrative Services	800,018	10,847	810,865	693,568	0	693,568	117,297
Life Insurance	3,983,251	0	3,983,251	3,472,099	0	3,472,099	511,152
Health Insurance	80,521,367	1,500,000	82,021,367	82,020,801	0	82,020,801	566
Dental Insurance	5,741,952	0	5,741,952	5,741,929	0	5,741,929	23
TOTAL EXPENSES	91,046,588	1,510,847	92,557,435	91,928,397	0	91,928,397	629,038
NET INCOME (LOSS)	\$ (800,018)	\$ (10,847)	\$ (810,865)	\$ 466,069	\$ 0	\$ 466,069	

WYOMING SURPLUS PROPERTY FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	0	0	0	51,281	0	51,281	51,281
Charges for Sales and Services	540,740	20,535	561,275	627,164	0	627,164	65,889
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
Federal	0	0	0	2,775	0	2,775	2,775
Miscellaneous	247,356	4,915	252,271	(130)	0	(130)	(252,401)
TOTAL REVENUES	788,096	25,450	813,546	681,090	0	681,090	(132,456)
EXPENSES							
1998-2000 Appropriations							
General Services	788,096	25,450	813,546	716,340	1,700	718,040	95,506
TOTAL EXPENSES	788,096	25,450	813,546	716,340	1,700	718,040	95,506
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$(35,250)	\$ (1,700)	\$(36,950)	

(continued)

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED INTERNAL SERVICE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	PERSONNEL/TRAINING FUND						TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIIUM ENCUMBRANCES			
REVENUES								
Interest Income	0	0	0	0	0	0	0	0
Charges for Sales and Services	61,500	400,000	461,500	323,932	0	323,932	(137,568)	
Revenue from Others	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0
TOTAL REVENUES	61,500	400,000	461,500	323,932	0	323,932	(137,568)	
EXPENSES								
1998-2000 Appropriations								
Human Resources	61,500	400,000	461,500	354,787	29,544	384,331	77,169	
TOTAL EXPENSES	61,500	400,000	461,500	354,787	29,544	384,331	77,169	
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ (30,855)	\$ (29,544)	\$ (60,399)		

STATE SELF-INSURANCE FUND							
	BUDGET AS OF JULY 1, 1998	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	0	0	0	595,569	0	595,569	595,569
Charges for Sales and Services	2,129,696	2,900,000	5,029,696	4,595,218	0	4,595,218	(434,478)
Revenue from Others	0	0	0	1,495	0	1,495	1,495
Transfers	0	0	0	(75,697)	0	(75,697)	(75,697)
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	2,129,696	2,900,000	5,029,696	5,116,585	0	5,116,585	86,889
EXPENSES							
1998-2000 Appropriations							
General Services	2,129,696	2,900,000	5,029,696	2,214,349	11,708	2,226,057	2,803,639
TOTAL EXPENSES	2,129,696	2,900,000	5,029,696	2,214,349	11,708	2,226,057	2,803,639
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 2,902,236	\$ (11,708)	\$ 2,890,528	

(continued)

Combining Schedule of Revenues & Expenses

(Budget & Actual)

BUDGETED INTERNAL SERVICE FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

TOTAL BUDGETED INTERNAL SERVICE FUND						
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES
						VARIANCE
REVENUES						
Interest Income	2,707,103	0	2,707,103	1,949,860	0	1,949,860 (757,243)
Charges for Sales and Services	42,159,243	17,950,356	60,109,599	59,159,827	0	59,159,827 (949,772)
Revenues from Others	0	102,390	102,390	273,529	0	273,529 171,139
Transfers	7,496,843	320,495	7,817,338	9,029,836	0	9,029,836 1,212,498
Federal	0	0	0	2,775	0	2,775 2,775
Miscellaneous	87,786,823	4,915	87,791,738	87,119,132	0	87,119,132 (672,606)
TOTAL REVENUES	140,150,012	18,378,156	158,528,168	157,534,959	0	157,534,959 (993,209)
EXPENSES						
1998-2000 Appropriations						
Office of the Director	519,761	0	519,761	519,758	0	519,758 3
Information Technology	35,480,516	12,056,728	47,537,244	41,775,035	3,657,926	45,432,961 2,104,283
General Services	14,603,094	4,706,428	19,309,522	14,226,788	637,340	14,864,128 4,445,394
Human Resources	61,500	400,000	461,500	354,787	29,544	384,331 77,169
Administrative Services	800,018	10,847	810,865	693,568	0	693,568 117,297
Life Insurance	3,983,251	0	3,983,251	3,472,099	0	3,472,099 511,152
Health Insurance	80,521,367	1,500,000	82,021,367	82,020,801	0	82,020,801 566
Dental Insurance	5,741,952	0	5,741,952	5,741,929	0	5,741,929 23
TOTAL EXPENSES	141,711,459	18,674,003	160,385,462	148,804,765	4,324,810	153,129,575 7,255,887
NET INCOME (LOSS)	\$ (1,561,447)	\$ (295,847)	\$ (1,857,294)	\$ 8,730,194	\$ (4,324,810)	\$ 4,405,384

Fiduciary Funds

Investment Trust Fund

This fund is used to account for funds belonging to Wyoming municipalities, which are invested by the State Treasurer's Office.

Expendable Trust Funds

Expendable trust funds are used to account for the assets of a legal trust agreement held by the State as trustee for which the principal and interest may be spent.

Miners Hospital Land Fund-This fund is used to account for land and the income generated from land which was donated to the State for the specific purpose of the Miners Hospital.

Omnibus Land Fund-This fund is used to account for land and the income generated from land which was donated to the State for the specific purpose of establishing, maintaining, and supporting charitable, educational, penal, and reform institutions.

Donations and Bequests Fund-This fund is used to account for bequests and donations made for specific purposes.

Wyoming Wildlife Fund-This fund is for payments made by the State for the purpose of enhancing Wyoming wildlife resources.

Oil Surcharge Conservation Fund-This fund is used to account for fines and forfeitures charged to Mobil Oil, Texaco, Belridge, Palo Pinto, Stripper Wells, Diamond Shamrock, and Exxon, which are required to be used to help conserve energy through special grant programs.

Unclaimed Property Fund-This fund is used to account for property for which the owner is unknown. The State is obligated to maintain possession of the property until claimed.

State Land Fund-This fund is used to account for land which was donated to the State and the land income, which is restricted to establishing, maintaining and supporting public buildings, fish hatcheries and various State institutions.

Flex Benefit Program Fund-This fund is used to account for payments made by state employees for the Flex Benefit Program and subsequent reimbursement of those payments to state employees.

Unemployment Compensation Fund-This fund is used to account for premiums and claims payments for the State's unemployment program.

Deferred Compensation Fund-This fund is used to account for the State's administration of an IRC 457 deferred compensation plan.

College Savings Fund-This fund is used to account for the State's administration of an IRC 529 qualified state tuition program.

Nonexpendable Trust Funds

Nonexpendable trust funds are used to account for the assets of a legal trust agreement held by the State as trustee for which only the interest on the principal may be spent.

Common School Land Fund-This fund is used to account for land donated to the State and income derived from those lands. The interest earned by this fund is restricted for the purpose of establishing, maintaining, and supporting school facilities.

Wyoming Wildlife Trust Fund-This fund is used to account for assets of a trust agreement. The interest earned by this fund is restricted for the purpose of enhancing Wyoming wildlife resources.

Permanent Mineral Trust Fund-This fund receives a portion of severance tax. The interest earned by this fund is restricted for distribution to specific funds.

Montgomery Home for the Blind Fund-This fund is used to account for assets of a legal trust agreement. The income from this fund is restricted for the purpose of establishing, maintaining, and supporting a school for blind individuals.

Wyoming Tobacco Settlement Fund-This fund is used to account for assets of the Tobacco settlement. The income from this fund is restricted for the purpose of improvement of the health of Wyoming's citizens.

Pension Trust Funds

Pension trust funds are used to account for the assets held by a government as trustee for employee retirement systems.

Wyoming Retirement System Fund-This fund is used to account for the activities of the Wyoming Public Employee's Retirement System.

Wyoming State Highway Patrol and Game and Fish Warden Retirement Fund-This fund is used to account for the activities of the Wyoming Highway Patrol/Warden Retirement System.

Volunteer Firemen's Pension Fund-This fund is used to account for the activities of the Volunteer Firemen's Retirement System.

Paid Firemen's Pension Fund Plan A-This fund is used to account for the activities of the Paid Firemen's Retirement System for firemen hired prior to July 1, 1981.

Paid Firemen's Pension Fund Plan B-This fund is used to account for the activities of the Paid Firemen's Retirement System for firemen hired after July 1, 1981.

Wyoming Judicial Retirement Fund-This fund is used to account for the activities of the Judge's Retirement System.

Agency Funds

Agency funds are used to account for assets that the State holds on behalf of others as their agent.

Treasurer's Agency Fund-This fund is used to account for funds held by the Treasurer's Office on behalf of citizens, counties, and other municipalities.

State Engineer Fund-This fund is used to account for deposits held for petitions and proof fees required for processing water rights documentation.

Attorney General Fund-This fund is used to account for federal funds passed through for purchase of equipment.

County Predatory Control Fund-This fund is used to account for receipts of taxes received on sheep and cattle production, which is disbursed to counties for predator control.

A&I Conference Fund-This fund is used to account for conference registration fees and the related costs of holding conferences.

State Park Damage Deposit Fund-This fund is used to account for deposits placed for the use of Heins Lodge.

Insurance Company Bond Fund-This fund is used to account for assurance bonds submitted by insurance companies.

Adjutant General Fund - This fund is used to account for federal funds held in an agency capacity for payment of federal employee unemployment compensation benefits.

Environmental Cash Bond Fund-This fund is used to account for compliance bonds held by the Department of Environmental Quality.

Department of Revenue Fund-This fund is used to account for the receipt of the different taxes and the related disbursement to municipalities of these taxes.

State Lands Fund-This fund is used to account for assurance deposits placed for the use of public lands and other entities.

Funds Held for Individuals-This fund is used to account for the various State agencies holding assets on behalf of individuals.

Treasurer's Loan Advance Fund-This fund is used to account for the accounting mechanics of making loans to the Water Development Agency for water loans.



Combining Balance Sheet

ALL TRUST AND AGENCY FUNDS

JUNE 30, 2000

	Investment Trust Fund	Expendable Trust Funds	Nonexpendable Trust Funds	Pension Trust Funds	Agency Funds	Totals
ASSETS						
Cash and Pooled Investments	\$ 164,399,433	\$ 318,315,067	\$ 2,282,563,135	\$ 159,303,005	\$ 59,634,472	\$ 2,984,215,112
Cash with Trustee	0	1,885,783	60,458,143	0	116,697	62,460,623
Investments	0	0	0	5,111,604,842	0	5,111,604,842
Amounts on Deposit with U.S. Treasury	0	175,166,180	0	0	0	175,166,180
Cash with Fiscal Agent	0	0	68,514,773	0	0	68,514,773
Accounts Receivable (net)	526,369	691,759	8,525,087	50,071,019	186,043,716	245,857,950
Interest Receivable	0	4,115,148	11,412,146	18,471,380	77,233	34,075,907
Due from Other Funds	0	283,956	13,153,107	18,156	10,231,076	23,686,295
Due from Other Governments	0	404,500	0	0	57,788,803	58,193,303
Taxes Receivable	0	8,637,201	0	220,520	0	8,857,721
Loans Receivable (net)	0	352,487	224,975,364	0	0	225,327,851
Advance Receivable	0	0	1,971,667	0	0	1,971,667
Fixed Assets (net)	0	0	8,088,776	0	0	8,088,776
Total Assets	\$ 164,925,802	\$ 509,852,081	\$ 2,679,662,198	\$ 5,339,688,922	\$ 313,891,997	\$ 9,008,021,000
LIABILITIES AND FUND BALANCE						
Liabilities						
Accounts Payable	\$ 0	\$ 1,111,211	\$ 8,057,903	\$ 2,725,878	\$ 0	\$ 11,894,992
Due to Other Funds	0	36,999	0	18,156	161,029,406	161,084,561
Due to Other Governments	0	408,692	0	0	45,507,913	45,916,605
Due to Component Unit	0	0	0	0	8,130,680	8,130,680
Due to Participants	164,925,802	209,136,246	0	0	0	374,062,048
Claims and Benefits Payable	0	3,037,550	0	348,907	0	3,386,457
Advances Payable	0	0	0	0	11,771,667	11,771,667
Deferred Revenue	0	206,399	0	0	0	206,399
Liability Under Securities Lending	0	1,885,783	60,458,143	295,615,846	116,697	358,076,469
Deposits/Funds Held in Trust	0	0	0	0	87,335,634	87,335,634
Securities Purchased	0	0	0	162,453,381	0	162,453,381
Total Liabilities	164,925,802	215,822,880	68,516,046	461,162,168	313,891,997	1,224,318,893
Fund Balance						
Reserved for Encumbrances	0	271,380	0	0	0	271,380
Reserved for Loans Receivable	0	146,088	224,975,364	0	0	225,121,452
Reserved for Advances	0	0	1,971,667	0	0	1,971,667
Reserved for Pension Benefits	0	0	0	4,878,526,754	0	4,878,526,754
Reserved for Trust	0	0	2,664,795,895	0	0	2,664,795,895
Unreserved, Undesignated	0	293,611,733	(280,596,774)	0	0	13,014,959
Total Fund Balance	0	294,029,201	2,611,146,152	4,878,526,754	0	7,783,702,107
Total Liabilities and Fund Balance	\$ 164,925,802	\$ 509,852,081	\$ 2,679,662,198	\$ 5,339,688,922	\$ 313,891,997	\$ 9,008,021,000

Combining Balance Sheet

EXPENDABLE TRUST FUNDS

JUNE 30, 2000

	Miners Hospital Land Fund		Omnibus Land Fund		Donations and Bequests Fund		Wyoming Wildlife Fund		Oil Surcharge Conservation Fund
ASSETS									
Cash and Pooled Investments	\$ 48,195,658	\$	7,588,195	\$	1,175,322	\$	1,209,175	\$	12,996,061
Cash with Trustee	967,913	0	69,831		20,608		324,732		266,607
Amounts on Deposit with U.S. Treasury	0		0		0		0		0
Accounts Receivable (net)	7,745		559		165		2,599		2,133
Interest Receivable	642,924		48,616		13,639		214,914		177,654
Due from Other Funds	21,310		185,218		0		0		0
Due from Other Governments	0		0		0		0		0
Taxes Receivable	0		0		0		0		0
Loans Receivable (net)	31,980		51,664		0		0		146,088
Total Assets	\$ 49,867,530	\$	7,944,083	\$	1,209,734	\$	1,751,420	\$	13,588,543
LIABILITIES AND FUND BALANCE									
Liabilities									
Accounts Payable	\$ 0	\$	11,934	\$	25,811	\$	188,217	\$	0
Due to Other Funds	0		0		0		0		0
Due to Other Governments	0		0		0		0		0
Reserve for Participants	0		0		0		0		0
Claims and Benefits Payable	0		0		0		0		0
Deferred Revenue	31,980		51,664		0		0		0
Liability Under Securities Lending	967,913		69,831		20,608		324,732		266,607
Total Liabilities	999,893		133,429		46,419		512,949		266,607
Fund Balance									
Reserved for Encumbrances	34,882		30,950		20,103		138,392		33,098
Reserved for Loans Receivable	0		0		0		0		146,088
Unreserved, Undesignated	48,832,755		7,779,704		1,143,212		1,100,079		13,142,750
Total Fund Balance	48,867,637		7,810,654		1,163,315		1,238,471		13,321,936
Total Liabilities and Fund Balance	\$ 49,867,530	\$	7,944,083	\$	1,209,734	\$	1,751,420	\$	13,588,543

Unclaimed Property Fund	State Land Fund	Flex Benefit Program Fund	Unemployment Compensation Fund	Deferred Compensation Fund	College Savings Fund	Totals
\$ 10,255,102	\$ 11,642,037	\$ 409,239	\$ 15,708,032	\$ 208,833,488	\$ 302,758	\$ 318,315,067
213,182	13,816	9,094	0	0	0	1,885,783
0	0	0	175,166,180	0	0	175,166,180
1,706	111	73	676,668	0	0	691,759
141,088	14,848	6,019	2,855,446	0	0	4,115,148
0	77,428	0	0	0	0	283,956
0	0	0	404,500	0	0	404,500
0	0	0	8,637,201	0	0	8,637,201
0	122,755	0	0	0	0	352,487
\$ 10,611,078	\$ 11,870,995	\$ 424,425	\$ 203,448,027	\$ 208,833,488	\$ 302,758	\$ 509,852,081
\$ 23,486	\$ 0	\$ 0	\$ 861,763	\$ 0	\$ 0	\$ 1,111,211
57	0	0	36,942	0	0	36,999
0	0	0	408,692	0	0	408,692
0	0	0	0	208,833,488	302,758	209,136,246
2,174,238	0	308,322	554,990	0	0	3,037,550
0	122,755	0	0	0	0	206,399
213,182	13,816	9,094	0	0	0	1,885,783
2,410,963	136,571	317,416	1,862,387	208,833,488	302,758	215,822,880
13,955	0	0	0	0	0	271,380
0	0	0	0	0	0	146,088
8,186,160	11,734,424	107,009	201,585,640	0	0	293,611,733
8,200,115	11,734,424	107,009	201,585,640	0	0	294,029,201
\$ 10,611,078	\$ 11,870,995	\$ 424,425	\$ 203,448,027	\$ 208,833,488	\$ 302,758	\$ 509,852,081

Combining Statement of Revenues, Expenditures and Changes in Fund Balance

EXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Miners Hospital Land Fund	Omnibus Land Fund	Donations and Bequests Fund	Wyoming Wildlife Fund	Oil Surcharge Conservation Fund
REVENUES					
Other Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	0	0	60	0	80,693
Use of Property and Money	204,918	1,026,720	306,630	0	0
Interest & Investment Income	2,868,147	209,937	75,238	975,789	807,517
Change in the Fair Value of Investments	(927,596)	(60,555)	(20,347)	(295,225)	(246,217)
Federal Mineral Royalty	0	0	0	0	0
Charges for Sales and Services	0	0	21,384	33,052	910
Revenue from Others	5,989	0	119,429	0	165,178
Sale of Land	548	3,099	0	0	0
Federal Revenue	0	0	0	0	0
Contributions	0	0	0	0	0
Total Revenues	2,152,006	1,179,201	502,394	713,616	808,081
EXPENDITURES					
General Government	504,307	0	0	0	985,092
Education	0	0	19,067,351	0	0
Health Services	0	195,867	108,902	0	0
Law and Justice	0	0	423,521	0	0
Employment	409,023	0	0	0	0
Recreation and Resource Development	0	0	9,980	1,227,931	12,070
Total Expenditures	913,330	195,867	19,609,754	1,227,931	997,162
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,238,676	983,334	(19,107,360)	(514,315)	(189,081)
Other Financing Sources (Uses)					
Operating Transfers In	0	1,000,000	19,067,788	0	0
Operating Transfers Out	0	(98,750)	0	0	0
Total Other Financing Sources (Uses)	0	901,250	19,067,788	0	0
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	1,238,676	1,884,584	(39,572)	(514,315)	(189,081)
Fund Balance at July 1, 1999	47,628,961	5,926,070	1,202,887	1,752,786	13,511,017
Fund Balance at June 30, 2000	\$ 48,867,637	\$ 7,810,654	\$ 1,163,315	\$ 1,238,471	\$ 13,321,936

Unclaimed Property Fund	State Land Fund	Flex Benefit Fund	Unemployment Compensation Fund	Deferred Compensation Fund	College Savings Fund	Totals
\$ 0	\$ 0	\$ 0	\$ 31,528,860	\$ 0	0	\$ 31,528,860
0	0	0	0	0	0	80,753
0	559,102	0	0	0	0	2,097,370
350,946	36,412	43,662	11,422,425	6,471,880	182	23,262,135
(209,745)	(29,562)	(2,088)	0	9,390,772	4,092	7,603,529
0	7,242,000	0	0	0	0	7,242,000
0	0	2,207,233	0	0	0	2,262,579
1,069,040	0	0	0	0	0	1,359,636
0	4,495	0	0	0	0	8,142
0	0	0	1,702,169	0	0	1,702,169
0	0	0	0	9,524,946	298,484	9,823,430
1,210,241	7,812,447	2,248,807	44,653,454	25,387,598	302,758	86,970,603
515,602	0	2,064,655	0	10,881,759	0	14,951,415
0	0	0	0	0	302,758	19,370,109
0	0	0	0	0	0	304,769
0	0	0	0	0	0	423,521
0	0	0	28,327,186	14,505,839	0	43,242,048
0	0	0	0	0	0	1,249,981
515,602	0	2,064,655	28,327,186	25,387,598	302,758	79,541,843
694,639	7,812,447	184,152	16,326,268	0	0	7,428,760
0	(500,000)	0	0	65,865,459	0	85,433,247
0	(800,000)	(500,000)	0	(65,865,459)	0	(67,264,209)
0	(1,300,000)	(500,000)	0	0	0	18,169,038
694,639	6,512,447	(315,848)	16,326,268	0	0	25,597,798
7,505,476	5,221,977	422,857	185,259,372	0	0	268,431,403
\$ 8,200,115	\$ 11,734,424	\$ 107,009	\$ 201,585,640	\$ 0	0	\$ 294,029,201

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

	MINERS HOSPITAL LAND FUND						
	BUDGET AS OF JULY 1, 1998	BII'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
EXPENDITURES							
1998-2000 Appropriations							
Miners Hospital	1,008,613	0	1,008,613	1,008,613	0	1,008,613	0
Mine Inspector	786,044	12,628	798,672	763,790	34,882	798,672	0
TOTAL EXPENDITURES	1,794,657	12,628	1,807,285	1,772,403	34,882	1,807,285	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,794,657)	\$ (12,628)	\$ (1,807,285)	\$ (1,772,403)	\$ (34,882)	\$ (1,807,285)	

	OMNIBUS LAND FUND						
	BUDGET AS OF JULY 1, 1998	BII'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
EXPENDITURES							
1998-2006 Appropriations							
State Hospital	6,900,000	0	6,900,000	6,900,000	0	6,900,000	0
Various Capital Construction	2,314,130	0	2,314,130	2,314,130	0	2,314,130	0
Health Care Financing	314,922	0	314,922	283,819	30,950	314,769	153
TOTAL EXPENDITURES	9,529,052	0	9,529,052	9,497,949	30,950	9,528,899	153
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,529,052)	\$ 0	\$ (9,529,052)	\$ (9,497,949)	\$ (30,950)	\$ (9,528,899)	

(continued)

Combining Schedule of Revenues & Expenditures (Budget & Actual)

BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	DONATIONS AND REQUESTS FUND						TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES			
REVENUES								
Fees & Forfeitures	\$ 1,000	\$ 0	\$ 1,000	\$ 285	\$ 0	\$ 285	\$ (715)	
Use of Property	428,496	479,000	907,496	631,586	0	631,586	(275,910)	
Interest Income	7,000	0	7,000	23,236	0	23,236	16,236	
Charges for Sales and Services	37,000	14,000,000	14,037,000	25,825	0	25,825	(14,011,175)	
Revenue from Others	19,000	23,300	42,300	39,942	0	39,942	(2,358)	
Transfers	0	17,703,672	17,703,672	31,594,789	0	31,594,789	13,891,117	
TOTAL REVENUES	492,496	32,205,972	32,698,468	32,315,663	0	32,315,663	(382,805)	
EXPENDITURES								
1998-2000 Appropriations								
Douglas Scholarship	1,000	0	1,000	1,000	0	1,000	0	
Public School Capital Construction	0	31,703,672	31,703,672	31,594,789	0	31,594,789	108,883	
Talking Book	0	23,300	23,300	23,300	0	23,300	0	
Pioneer Museum	15,000	6,813	21,813	17,138	0	17,138	4,675	
State Penitentiary	150,000	267,000	417,000	396,891	0	396,891	20,109	
Honor Conservation Camp	14,956	30,000	64,956	56,337	0	56,337	8,619	
Correctional Operations	150,000	300,000	450,000	207,441	13,078	220,519	229,441	
Woman's Center	95,540	0	95,540	66,274	0	66,274	29,266	
Honor Farm	66,000	12,000	78,000	72,115	0	72,115	5,885	
TOTAL EXPENDITURES	492,496	32,362,785	32,855,261	32,435,325	13,078	32,448,403	406,878	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (156,813)	\$ (156,813)	\$ (119,662)	\$ (13,078)	\$ (132,740)		

OIL SURCHARGE CONSERVATION FUND									
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE		
REVENUES									
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 80,693	\$ 0	\$ 80,693	\$ 80,693		
Use of Property	0	0	0	0	0	0	0		
Interest Income	0	0	0	12,239	0	12,239	12,239		
Charges for Sales and Services	0	0	0	1,208	0	1,208	1,208		
Revenue from Others	0	0	0	175,512	0	175,512	175,512		
Transfers	0	0	0	0	0	0	0		
TOTAL REVENUES	0	0	0	269,652	0	269,652	269,652		
EXPENDITURES									
1998-2000 Appropriations									
Petroleum Violation	0	1,743,256	1,743,256	1,421,069	33,098	1,454,167	289,089		
TOTAL EXPENDITURES	0	1,743,256	1,743,256	1,421,069	33,098	1,454,167	289,089		
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (1,743,256)	\$ (1,743,256)	\$ (1,151,417)	\$ (33,098)	\$ (1,184,515)			

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONTINUED)

	UNCLAIMED PROPERTY FUND						
	BUDGET AS OF JULY 1, 1998	BI'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
EXPENDITURES							
1998-2000 Appropriations							
Unclaimed Property	711,682	159,963	871,645	856,970	13,955	870,925	720
TOTAL EXPENDITURES	711,682	159,963	871,645	856,970	13,955	870,925	720
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (711,682)	\$ (159,963)	\$ (871,645)	\$ (856,970)	\$ (13,955)	\$ (870,925)	

STATE LAND FUND							
	BUDGET AS OF JULY 1, 1998	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of Property	0	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0	0
Charges for Sales and Services	0	0	0	0	0	0	0
Revenue from Others	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
EXPENDITURES							
1998-2000 Appropriations							
Historic Governor's Mansion	75,000	0	75,000	75,000	0	75,000	0
Pool Boiler	30,000	0	30,000	30,000	0	30,000	0
Roofing	218,307	0	218,307	218,307	0	218,307	0
Penitentiary Construction	258,000	0	258,000	258,000	0	258,000	0
Capital Construction	0	800,000	800,000	800,000	0	800,000	0
TOTAL EXPENDITURES	581,307	800,000	1,381,307	1,381,307	0	1,381,307	0
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (581,307)	\$ (800,000)	\$ (1,381,307)	\$ (1,381,307)	\$ 0	\$ (1,381,307)	

(continued)

Combining Schedule of Revenues & Expenditures

(Budget & Actual)

BUDGETED EXPENDABLE TRUST FUNDS

FISCAL YEAR ENDED JUNE 30, 2000

(CONCLUDED)

	FLEX BENEFIT PROGRAM FUND							TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
	BUDGET AS OF JULY 1, 1998	BII'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIIUM ENCUMBRANCES				
REVENUES									
Fines & Forfeitures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Use of Property	0	0	0	0	0		0	0	
Interest Income	0	0	0	92,111	0		92,111	92,111	
Charges for Sales and Services	3,600,000	0	3,600,000	4,105,038	0		4,105,038	505,038	
Revenue from Others	0	0	0	0	0		0	0	
Transfers	0	0	0	0	0		0	0	
TOTAL REVENUES	3,600,000	0	3,600,000	4,197,149	0		4,197,149	597,149	
EXPENDITURES									
1998-2000 Appropriations									
Flexible Benefits Plan	3,600,000	500,000	4,100,000	3,924,492	0		3,924,492	175,508	
TOTAL EXPENDITURES	3,600,000	500,000	4,100,000	3,924,492	0		3,924,492	175,508	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 0	\$ (500,000)	\$ (500,000)	\$ 272,657	\$ 0		\$ 272,657		

	TOTAL EXPENDABLE TRUST FUNDS						
	BUDGET AS OF JULY 1, 1995	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIAL ENCUMBRANCES	TOTAL REVENUES/ EXPENDITURES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 1,000	0	\$ 1,000	\$ 80,978	0	\$ 80,978	\$ 79,978
Use of Property	428,496	479,000	907,496	631,586	0	631,586	(275,910)
Interest Income	7,000	0	7,000	127,586	0	127,586	120,586
Charges for Sales and Services	3,617,000	14,000,000	17,637,000	4,132,071	0	4,132,071	(13,504,929)
Revenue from Others	19,000	23,300	42,300	215,454	0	215,454	173,154
Transfers	0	17,703,672	17,703,672	31,594,789	0	31,594,789	13,891,117
TOTAL REVENUES	4,092,496	32,205,972	36,298,468	36,782,464	0	36,782,464	483,996
EXPENDITURES							
1998-2000 Appropriations							
Miners Hospital	1,008,613	0	1,008,613	1,008,613	0	1,008,613	0
Mine Inspector	785,044	12,628	798,672	763,790	34,882	798,672	0
State Hospital	6,900,000	0	6,900,000	6,900,000	0	6,900,000	0
Various Capital Construction	2,314,130	0	2,314,130	2,314,130	0	2,314,130	0
Douglas Scholarship	1,000	0	1,000	1,000	0	1,000	0
Public School Capital Construction	0	31,703,672	31,703,672	31,594,789	0	31,594,789	108,883
Talking Book	0	23,300	23,300	23,300	0	23,300	0
Pioneer Museum	15,000	6,813	21,813	17,138	0	17,138	4,675
State Penitentiary	150,000	267,000	417,000	396,891	0	396,891	20,109
Honor Conservation Camp	14,956	50,000	64,956	56,337	0	56,337	8,619
Corrections Operations	150,000	300,000	450,000	207,481	13,078	220,559	229,441
Woman's Center	95,540	0	95,540	66,274	0	66,274	29,266
Honor Farm	66,000	12,000	78,000	72,115	0	72,115	5,885
Petroleum Violation	0	1,743,256	1,743,256	1,421,069	33,098	1,454,167	289,089
Unclaimed Property	711,682	159,963	871,645	856,970	13,955	870,925	720
Historic Governor's Mansion	75,000	0	75,000	75,000	0	75,000	0
Pool Boiler	30,000	0	30,000	30,000	0	30,000	0
Roofing	218,307	0	218,307	218,307	0	218,307	0
Health Care Financing	314,922	0	314,922	283,819	30,950	314,769	153
Penitentiary Construction	258,000	0	258,000	258,000	0	258,000	0
Capital Construction	0	800,000	800,000	800,000	0	800,000	0
Flexible Benefits Plan	3,600,000	500,000	4,100,000	3,924,492	0	3,924,492	175,508
TOTAL EXPENDITURES	16,709,194	35,578,632	52,287,826	51,289,515	125,963	51,415,478	872,348
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES							
	\$ (12,616,698)	\$ (3,372,660)	\$ (15,989,358)	\$ (14,507,051)	\$ (125,963)	\$ (14,633,014)	

Combining Balance Sheet

NONEXPENDABLE TRUST FUNDS

JUNE 30, 2000

	Common School Land Fund	Wyoming Wildlife Trust Fund	Permanent Mineral Trust Fund	Montgomery Home for the Blind Fund	Wyoming Tobacco Trust Fund	Totals
ASSETS						
Cash and Pooled Investments	\$ 851,240,404	\$ 14,703,899	\$ 1,393,396,033	\$ 3,704,327	\$ 19,518,472	\$ 2,282,563,135
Cash with Trustee	28,646,297	0	31,735,913	75,933	0	60,458,143
Cash with Fiscal Agent	68,514,773	0	0	0	0	68,514,773
Accounts Receivable (net)	2,705,533	0	5,818,921	633	0	8,525,087
Interest Receivable	10,877,215	0	0	50,254	484,677	11,412,146
Due from Other Funds	4,543,022	0	8,604,998	5,087	0	13,153,107
Loan Receivables (net)	2,085,800	0	222,889,564	0	0	224,975,364
Advances Receivable	0	0	1,971,667	0	0	1,971,667
Fixed Assets	8,088,776	0	0	0	0	8,088,776
Total Assets	\$ 976,701,820	\$ 14,703,899	\$ 1,664,417,096	\$ 3,836,234	\$ 20,003,149	\$ 2,679,662,198
LIABILITIES AND FUND EQUITY						
Liabilities						
Accounts Payable	\$ 6,268,714	\$ 0	\$ 1,789,189	\$ 0	\$ 0	\$ 8,057,903
Liability Under Securities Lending	28,646,297	0	31,735,913	75,933	0	60,458,143
Total Liabilities	34,915,011	0	33,525,102	75,933	0	68,516,046
Fund Equity						
Reserved for Advances	0	0	1,971,667	0	0	1,971,667
Reserve for Loans Receivable	2,085,800	0	222,889,564	0	0	224,975,364
Reserved for Trust	989,979,278	14,703,899	1,636,188,871	3,920,698	20,003,149	2,664,795,895
Unreserved, Undesignated	(50,278,269)	0	(230,158,108)	(160,397)	0	(280,596,774)
Total Fund Equity	941,786,809	14,703,899	1,630,891,994	3,760,301	20,003,149	2,611,146,152
Total Liabilities and Fund Equity	\$ 976,701,820	\$ 14,703,899	\$ 1,664,417,096	\$ 3,836,234	\$ 20,003,149	\$ 2,679,662,198

Combining Statement of Revenues, Expenses and Changes in Fund Balance

NONEXPENDABLE TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Common School Land Fund	Wyoming Wildlife Trust Fund	Permanent Mineral Trust Fund	Montgomery Home for the Blind Fund	Wyoming Tobacco Settlement Fund	Totals
OPERATING REVENUES						
Mineral Severance Tax	\$ 0	\$ 0	\$ 69,719,687	\$ 0	\$ 0	\$ 69,719,687
Use of Property	40,360,771	0	0	54,780	0	40,415,551
License & Permits	0	64,225	0	0	0	64,225
Interest & Investment Income	83,593,644	0	(174,539)	233,804	484,677	84,137,586
Change in the Fair Value of Investments	(43,055,918)	0	0	(64,248)	(541,410)	(43,661,576)
Revenue from Others	0	1,248	195,264	15,351	20,059,882	20,271,745
Total Operating Revenues	80,898,497	65,473	69,740,412	239,687	20,003,149	170,947,218
OPERATING EXPENSES						
Travel	0	0	0	4,447	0	4,447
Rental, Supplies & Services	42,291	0	10,813	388	0	53,492
Grant and Aid Payments	70,416,685	0	0	500,621	0	70,917,306
Total Operating Expenses	70,458,976	0	10,813	505,456	0	70,975,245
Operating Income	10,439,521	65,473	69,729,599	(265,769)	20,003,149	99,971,973
NonOperating Revenues (Expenses)						
Real Estate Sales and Other	501,225	0	0	1,300	0	502,525
Total NonOperating Revenues (Expenses)	501,225	0	0	1,300	0	502,525
Net Income Before Operating						
Transfers	10,940,746	65,473	69,729,599	(264,469)	20,003,149	100,474,498
Operating Transfers						
Operating Transfers Out	(3,936,000)	0	0	0	0	(3,936,000)
Net Income (Loss)	7,004,746	65,473	69,729,599	(264,469)	20,003,149	96,538,498
Fund Balance at July 1, 1999	934,782,063	14,638,426	1,561,162,395	4,024,770	0	2,514,607,654
Fund Balance at June 30, 2000	\$ 941,786,809	\$ 14,703,899	\$ 1,630,891,994	\$ 3,760,301	\$ 20,003,149	\$ 2,611,146,152

COMBINING STATEMENTS OF CASH FLOWS

NONEXPENDABLE FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Common School Fund	Wyoming Wildlife Trust Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Use of Property	\$ 56,279,584	\$ 0
Cash Received from Mineral Severance Tax	0	0
License & Permits	0	64,225
Revenue from Others	0	4,880
Cash Paid for Grants and Aids	(67,953,608)	0
Cash Payments to Suppliers for Goods and Services	0	0
Other Expenses	(42,291)	0
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(11,716,315)	69,105
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:		
Real Estate Sales and Other	501,225	0
Operating Transfers In (Out)	(3,936,000)	0
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	(3,434,775)	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:		
Loan Payments Received	389,253	0
Loans Made	0	0
Interest Income	83,261,678	0
Securities Lending Collateral	28,646,297	0
NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	112,297,228	0
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	97,146,138	69,105
CASH AND CASH EQUIVALENTS, JULY 1, 1999	894,311,254	14,634,794
CASH AND CASH EQUIVALENTS, JUNE 30, 2000	\$ 991,457,392	\$ 14,703,899
OPERATING INCOME (LOSS)		
	10,439,521	65,473
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Interest	(83,593,644)	0
Change in Fair Value of Investments	43,055,918	0
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	16,786,220	3,632
(Increase) Decrease in Advances Receivable	0	0
(Increase) Decrease in Due from Other Funds	(867,406)	0
Increase (Decrease) in Provision for Uncollectible Loans	0	0
Increase (Decrease) in Accounts Payable	2,463,076	0
Total Adjustments	(22,155,836)	3,632
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ (11,716,315)	\$ 69,105
SCHEDULE OF NONCASH INVESTING ACTIVITIES		
Change in the Fair Value of Investments	\$ (43,055,918)	\$ 0
Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Balance Sheet		
Change in the Fair Value of Investments	\$ (43,055,918)	\$ 0
Cash and Cash Equivalents June 30, 2000	991,457,392	14,703,899
Cash and Cash Equivalents shown on Balance Sheet		
Including Cash and Pooled Investments, Cash with Fiscal Agent, and Cash with Trustee	\$ 948,401,474	\$ 14,703,899

Permanent Mineral Trust Fund	Montgomery Home For The Blind Fund	Wyoming Tobacco Settlement Fund	Totals
\$ 0	\$ 54,976	\$ 0	\$ 56,334,560
58,986,132	0	0	58,986,132
0	0	0	64,225
195,264	15,351	20,059,882	20,275,377
0	(500,621)	0	(68,454,229)
(10,813)	0	0	(10,813)
393,797	(4,835)	0	346,671
59,564,380	(435,129)	20,059,882	67,541,923
0	1,300	0	502,525
0	0	0	(3,936,000)
0	1,300	0	(3,433,475)
46,281,727	0	0	46,670,980
(18,030,990)	0	0	(18,030,990)
(174,539)	233,796	0	83,320,935
31,735,913	75,933	0	60,458,143
59,812,111	309,729	0	172,419,068
119,376,491	(124,100)	20,059,882	236,527,516
1,305,755,455	3,968,608	0	2,218,670,111
\$ 1,425,131,946	\$ 3,844,508	\$ 20,059,882	\$ 2,455,197,627
69,729,599	(265,769)	20,003,149	99,971,973
174,539	(233,804)	(484,677)	(84,137,586)
0	64,248	541,410	43,661,576
(3,929,790)	260	0	12,860,322
137,150	0	0	137,150
(6,940,915)	(64)	0	(7,808,385)
(643,555)	0	0	(643,555)
1,037,352	0	0	3,500,428
(10,165,219)	(169,360)	56,733	(32,430,050)
\$ 59,564,380	\$ (435,129)	\$ 20,059,882	\$ 67,541,923
\$ 0	\$ (64,248)	\$ (541,410)	\$ (43,661,576)
\$ 0	\$ (64,248)	\$ (541,410)	\$ (43,661,576)
1,425,131,946	3,844,508	20,059,882	2,455,197,627
\$ 1,425,131,946	\$ 3,780,260	\$ 19,518,472	\$ 2,411,536,051

Statement of Plan Net Assets

PENSION TRUST FUNDS

JUNE 30, 2000

	Wyoming Retirement System Fund	Wyoming State Highway Patrol and Game and Fish Warden Retirement Fund	Volunteer Firemen's Pension Fund
ASSETS			
Cash and Short term investments:			
Cash with State Treasurer	\$ 2,608,169	\$ 83,092	\$ 643,834
Domestic liquidity -Chase Bank	143,716,851	2,479,621	1,429,449
	<u>146,325,020</u>	<u>2,562,713</u>	<u>2,073,283</u>
Receivables:			
Due from other funds	0	0	0
Insurance premium tax	0	0	220,520
Buy backs	514,941	0	0
Employer contributions	2,379,568	0	0
Employee contributions	2,448,244	0	0
Securities sold	41,252,406	712,489	414,804
Accrued interest and dividends	17,064,294	294,901	177,769
	<u>63,659,453</u>	<u>1,007,390</u>	<u>813,093</u>
Investments, at fair value:			
United States Treasury securities	225,038,286	3,876,465	2,200,029
Mortgage backed securities	443,465,249	7,639,045	4,335,425
Bonds	944,070,006	16,262,363	9,229,459
Common and preferred stock	2,835,740,865	48,847,911	27,722,896
Small Business Administration loans	4,268,490	73,723	42,921
Securities lending collateral	273,189,032	4,718,369	2,746,987
	<u>4,725,771,928</u>	<u>81,417,876</u>	<u>46,277,717</u>
Total Assets	\$ <u>4,935,756,401</u>	\$ <u>84,987,979</u>	\$ <u>49,164,093</u>
LIABILITIES			
Benefits and refunds payable	\$ 316,589	\$ 29,626	\$ 2,692
Accrued payroll taxes and deductions	95,098	0	131
Securities purchased	150,128,901	2,592,943	1,509,585
Administrative and consulting fees payable	2,431,126	41,979	24,439
Securities lending collateral	273,189,032	4,718,369	2,746,987
Due to other funds	18,156	0	0
Total Liabilities	<u>426,178,902</u>	<u>7,382,917</u>	<u>4,283,834</u>
Net assets held in trust for pension benefits	\$ <u>4,509,577,499</u>	\$ <u>77,605,062</u>	\$ <u>44,880,259</u>

Paid Firemen's Pension Fund Plan A	Paid Firemen's Pension Fund Plan B	Wyoming Judicial Retirement Fund	Totals
\$ 187,939	\$ 173,834	\$ 117,956	\$ 3,814,824
6,820,395	1,041,865	0	155,488,181
7,008,334	1,215,699	117,956	159,303,005
0	0	18,156	18,156
0	0	0	220,520
0	0	0	514,941
0	58,950	914	2,439,432
0	29,476	0	2,477,720
1,959,077	300,150	0	44,638,926
810,128	124,117	171	18,471,380
2,769,205	512,693	19,241	68,781,075
10,668,212	1,622,122	0	243,405,114
21,023,007	3,196,589	0	479,659,315
44,754,782	6,805,051	0	1,021,121,661
134,431,729	20,440,603	0	3,067,184,004
202,711	31,057	0	4,618,902
12,973,749	1,987,709	0	295,615,846
224,054,190	34,083,131	0	5,111,604,842
\$ 233,831,729	\$ 35,811,523	\$ 137,197	\$ 5,339,688,922
\$ 0	\$ 0	\$ 0	\$ 348,907
0	0	0	95,229
7,129,622	1,092,330	0	162,453,381
115,421	17,684	0	2,630,649
12,973,749	1,987,709	0	295,615,846
0	0	0	18,156
20,218,792	3,097,723	0	461,162,168
\$ 213,612,937	\$ 32,713,800	\$ 137,197	\$ 4,878,526,754

Statement of Changes in Plan Net Assets

PENSION TRUST FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	Wyoming Retirement System Fund	Wyoming State Highway Patrol and Game and Fish Warden Retirement Fund	Volunteer Firemen's Pension Fund
Additions			
Contributions:			
Employer	\$ 48,577,053	\$ 1,158,957	\$ 0
Employee	50,106,535	1,077,725	333,738
Other	104,156	160,464	1,163,795
	<u>98,787,744</u>	<u>2,397,146</u>	<u>1,497,533</u>
Investment Income:			
Net appreciation in fair value of investments	410,364,157	7,069,545	4,004,663
Interest and dividends	<u>139,729,897</u>	<u>2,604,373</u>	<u>1,187,278</u>
Total investing activity income	550,094,054	9,673,918	5,191,941
Investment activity expenses:			
Investment advisor fees	(6,704,702)	(115,470)	(65,895)
Net income from investing activities	<u>543,389,352</u>	<u>9,558,448</u>	<u>5,126,046</u>
From securities lending activities:			
Security lending gross income	9,431,792	162,684	94,612
Securities leading expenses:			
Broker rebates	(8,787,070)	(151,766)	(88,355)
Agent fees	<u>(177,192)</u>	<u>(3,060)</u>	<u>(1,782)</u>
Total securities leading expenses	(8,964,262)	(154,826)	(90,137)
Net income from securities leading activities	<u>467,530</u>	<u>7,858</u>	<u>4,475</u>
Total net investment income	543,856,882	9,566,306	5,130,521
Total additions	<u>642,644,626</u>	<u>11,963,452</u>	<u>6,628,054</u>
Deductions:			
Benefits paid	121,068,477	2,632,795	849,892
Refunds	11,360,095	345,187	71,152
Administrative expenses	<u>1,182,899</u>	<u>21,226</u>	<u>39,566</u>
Total deductions	133,611,471	2,999,208	960,610
Net increase	<u>509,033,155</u>	<u>8,964,244</u>	<u>5,667,444</u>
Net assets held in trust for pension benefits:			
Beginning of year	4,000,544,344	68,640,818	39,212,815
End of year	<u>\$ 4,509,577,499</u>	<u>\$ 77,605,062</u>	<u>\$ 44,880,259</u>

Paid Firemen's Pension Fund Plan A	Paid Firemen's Pension Fund Plan B	Wyoming Judicial Retirement Fund	Totals
\$ 0	\$ 741,132	\$ 38,221	\$ 50,515,363
0	370,567	54,371	51,942,936
0	0	19,213	1,447,628
0	1,111,699	111,805	103,905,927
19,450,194	3,025,176	0	443,913,735
6,678,372	1,032,713	4,527	151,237,160
26,128,566	4,057,889	4,527	595,150,895
(319,638)	(47,950)	0	(7,253,655)
25,808,928	4,009,939	4,527	587,897,240
450,721	70,297	0	10,210,106
(417,298)	(63,935)	0	(9,508,424)
(8,415)	(1,289)	0	(191,738)
(425,713)	(65,224)	0	(9,700,162)
25,008	5,073	0	509,944
25,833,936	4,015,012	4,527	588,407,184
25,833,936	5,126,711	116,332	692,313,111
5,138,084	146,877	48,202	129,884,327
0	25,694	226	11,802,354
33,108	7,645	46	1,284,490
5,171,192	180,216	48,474	142,971,171
20,662,744	4,946,495	67,858	549,341,940
192,950,193	27,767,305	69,339	4,329,184,814
\$ 213,612,937	\$ 32,713,800	\$ 137,197	\$ 4,878,526,754

Combining Statement of Changes in Assets and Liabilities

AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

	BALANCE			BALANCE				
	JULY 1,			JUNE 30,				
	1999		ADDITIONS		DEDUCTIONS	2000		
TREASURER'S AGENCY FUND								
ASSETS								
Cash and Pooled Investments	\$	1,753,873	\$	334,893,065	\$	306,204,291	\$	30,442,647
Cash with Trustee		0		43,303		0		43,303
Interest Receivable		27,551		28,659		27,551		28,659
Trade Receivable		490		347		490		347
Due from Other Funds		10,988,188		10,231,076		10,988,188		10,231,076
Due from Other Governments		47,509,143		57,788,803		47,509,143		57,788,803
Due from Component Unit		72,798		0		72,798		0
Total Assets	\$	60,352,043	\$	402,985,253	\$	364,802,461	\$	98,534,835
LIABILITIES								
Trade Payable	\$	56,426,249	\$	0	\$	56,426,249	\$	0
Due to Other Funds		297,881		67,706,388		297,881		67,706,388
Due to Other Governments		1,395,917		1,472,762		1,395,917		1,472,762
Due to Component Unit		0		5,694,681		0		5,694,681
Advances Payable		3,650,000		6,150,000		0		9,800,000
Liability Under Securities Lending		0		43,303		0		43,303
Funds Held in Trust		(1,418,004)		321,918,119		306,682,414		13,817,701
Total Liabilities	\$	60,352,043	\$	402,985,253	\$	364,802,461	\$	98,534,835
STATE ENGINEER FUND								
ASSETS								
Cash and Pooled Investments	\$	50,053	\$	78,658	\$	86,345	\$	42,366
LIABILITIES								
Funds Held in Trust	\$	50,053	\$	78,658	\$	86,345	\$	42,366
ATTORNEY GENERAL								
ASSETS								
Cash and Pooled Investments	\$	0	\$	3,701	\$	3,701	\$	0
LIABILITIES								
Funds Held in Trust	\$	0	\$	3,701	\$	3,701	\$	0
COUNTY PREDATORY CONTROL FUND								
ASSETS								
Cash and Pooled Investments	\$	36,632	\$	490,022	\$	486,875	\$	39,779
LIABILITIES								
Funds Held in Trust	\$	36,632	\$	490,022	\$	486,875	\$	39,779
A & I CONFERENCE FUND								
ASSETS								
Cash and Pooled Investments	\$	77,445	\$	351,854	\$	327,287	\$	102,012
LIABILITIES								
Funds Held in Trust	\$	77,445	\$	351,854	\$	327,287	\$	102,012

	BALANCE			BALANCE		
	JULY 1,			JUNE 30,		
	1999	ADDITIONS	DEDUCTIONS	2000		
STATE PARK DAMAGE DEPOSIT FUND						
ASSETS						
Cash and Pooled Investments	\$ 11,906	\$ 15,826	\$ 25,816	\$		1,916
LIABILITIES						
Funds Held in Trust	\$ 11,906	\$ 15,826	\$ 25,816	\$		1,916
INSURANCE COMPANY BOND FUND						
ASSETS						
Cash and Pooled Investments	\$ 129,613	\$ 50,090	\$ 0	\$		179,703
LIABILITIES						
Funds Held in Trust	\$ 129,613	\$ 50,090	\$ 0	\$		179,703
ADJUTANT GENERAL FUND						
ASSETS						
Cash and Pooled Investments	\$ 163,319	\$ 3,000	\$ 33,807	\$		132,512
LIABILITIES						
Funds Held in Trust	\$ 163,319	\$ 3,000	\$ 33,807	\$		132,512
ENVIRONMENTAL CASH BOND FUND						
ASSETS						
Cash and Pooled Investments	\$ 377,073	\$ 78,777	\$ 122,757	\$		333,093
LIABILITIES						
Funds Held in Trust	\$ 377,073	\$ 78,777	\$ 122,757	\$		333,093
DEPARTMENT OF REVENUE FUND						
ASSETS						
Cash and Pooled Investments	\$ 7,506,672	\$ 764,814,640	\$ 754,176,596	\$		18,144,716
Cash with Trustee	0	70,156	0			70,156
Accounts Receivable	104,542,738	181,157,578	104,542,738			181,157,578
Interest Receivable	94,763	46,431	94,763			46,431
Trade Receivable	1,685	560	1,685			560
Due from Other Funds	843,331	0	843,331			0
Due from Component Unit	82,843	0	82,843			0
Total Assets	\$ 113,072,032	\$ 946,089,365	\$ 859,741,956	\$		199,419,441
LIABILITIES						
Due to Other Funds	\$ 54,784,475	\$ 88,437,952	\$ 54,784,475	\$		88,437,952
Due to Other Governments	43,470,902	44,035,151	43,470,902			44,035,151
Due to Component Unit	0	2,435,860	0			2,435,860
Liability Under Securities Lending	0	70,156	0			70,156
Funds Held in Trust	14,816,655	811,110,246	761,486,579			64,440,322
Total Liabilities	\$ 113,072,032	\$ 946,089,365	\$ 859,741,956	\$		199,419,441

Combining Statement of Changes in Assets and Liabilities

AGENCY FUNDS

FOR THE YEAR ENDED JUNE 30, 2000

(CONCLUDED)

	BALANCE			BALANCE				
	JULY 1,			JUNE 30,				
	1999	ADDITIONS	DEDUCTIONS	2000				
STATE LANDS FUND								
ASSETS								
Cash and Pooled Investments	\$	435,284	\$	65,086,162	\$	65,039,460	\$	481,986
Cash with Trustee		0		3,238		0		3,238
Accounts Receivable		3,824,486		4,885,205		3,824,486		4,885,205
Interest Receivable		1,364		2,143		1,364		2,143
Trade Receivable		24		26		24		26
Total Assets	\$	4,261,158	\$	69,976,774	\$	68,865,334	\$	5,372,598
LIABILITIES								
Due to Other Funds	\$	3,808,627	\$	4,885,066	\$	3,808,627	\$	4,885,066
Due to Component Unit		15,859		139		15,859		139
Liability Under Securities Lending		0		3,238		0		3,238
Funds Held in Trust		436,672		65,088,331		65,040,848		484,155
Total Liabilities	\$	4,261,158	\$	69,976,774	\$	68,865,334	\$	5,372,598
FUNDS HELD FOR INDIVIDUALS								
ASSETS								
Cash and Pooled Investments	\$	7,309,604	\$	28,707,051	\$	28,377,933	\$	7,638,722
LIABILITIES								
Funds Held in Trust	\$	7,309,604	\$	28,707,051	\$	28,377,933	\$	7,638,722
TREASURER'S LOAN ADVANCE								
ASSETS								
Cash and Pooled Investments	\$	548,344	\$	8,000,000	\$	6,453,324	\$	2,095,020
LIABILITIES								
Advances Payable	\$	137,150	\$	1,971,667	\$	137,150	\$	1,971,667
Funds Held in Trust		411,194		6,028,333		6,316,174		123,353
Total Liabilities	\$	548,344	\$	8,000,000	\$	6,453,324	\$	2,095,020
TOTAL-ALL AGENCY FUNDS								
ASSETS								
Cash and Pooled Investments	\$	18,399,818	\$	1,202,572,846	\$	1,161,338,192	\$	59,634,472
Cash with Trustee		0		116,697		0		116,697
Accounts Receivable		108,367,224		186,042,783		108,367,224		186,042,783
Trade Receivable		2,199		933		2,199		933
Interest Receivable (net)		123,678		77,233		123,678		77,233
Due from Other Funds		11,831,519		10,231,076		11,831,519		10,231,076
Due from Other Governments		47,509,143		57,788,803		47,509,143		57,788,803
Due from Component Units		155,641		0		155,641		0
Total Assets	\$	186,389,222	\$	1,456,830,371	\$	1,329,327,596	\$	313,891,997
LIABILITIES								
Trade Payable	\$	56,426,249	\$	0	\$	56,426,249	\$	0
Due to Other Funds		58,890,983		161,029,406		58,890,983		161,029,406
Due to Other Governments		44,866,819		45,507,913		44,866,819		45,507,913
Due to Component Unit		15,859		8,130,680		15,859		8,130,680
Advances Payable		3,787,150		8,121,667		137,150		11,771,667
Liability Under Securities Lending		0		116,697		0		116,697
Funds Held in Trust		22,402,162		1,233,924,008		1,168,990,536		87,335,634
Total Liabilities	\$	186,389,222	\$	1,456,830,371	\$	1,329,327,596	\$	313,891,997

General Fixed Asset Account Group



Big Horn Sheep - (Photo credit: Wyoming Tourism)

Schedule of General Fixed Assets

By Agency and Functional Category
As of June 30, 2000

Agency	Land	Furniture Fixtures & Equipment	Buildings	Vehicles	Construction In Progress	General Fixed Assets Total
General Government						
001 Governor's Office	\$ 0	\$ 31,717	\$ 0	\$ 0	\$ 0	\$ 31,717
002 Secretary of State	0	295,615	0	0	0	295,615
003 State Auditor	0	73,565	0	0	0	73,565
004 State Treasurer	0	77,277	0	0	0	77,277
006 Dept. of Admin. & Information	3,419,964	1,331,939	63,523,183	84,603	9,831,417	77,891,126
007 Adjutant General	3,822,734	551,017	51,777,737	186,576	8,917,407	65,255,471
021 Department of Audit	0	235,541	0	0	0	235,541
063 Governor's Residence	0	103,529	1,193,768	0	0	1,297,297
072 Retirement System	0	86,877	0	0	0	86,877
201 Legislative Service Office	0	209,623	0	0	0	209,623
Total General Government	\$ 7,242,698	\$ 2,996,720	\$ 116,494,688	\$ 271,179	\$ 18,448,824	\$ 145,454,109
Education						
005 Department of Education	\$ 4,108	\$ 2,637,893	\$ 469,811	\$ 16,646	\$ 0	\$ 3,128,458
019 Prof. Teaching Standards Board	0	29,330	0	0	0	29,330
057 Community College Comm.	0	732,014	0	0	0	732,014
Total Education	\$ 4,108	\$ 3,399,257	\$ 469,811	\$ 16,646	\$ 0	\$ 3,889,822
Law, Justice and Safety						
008 Public Defender	\$ 0	\$ 11,657	\$ 0	\$ 154,658	\$ 0	\$ 166,315
015 Attorney General	150,548	1,562,114	8,383,211	412,888	0	10,508,761
080 Department of Corrections	616,022	1,584,520	42,540,419	0	4,421,854	49,162,815
101 Supreme Court	0	192,712	0	0	0	192,712
120 102-136 Judicial Districts	0	95,545	0	0	0	95,545
151 District Attorney 1 and 2	0	37,827	0	0	0	37,827
Total Law, Justice and Safety	\$ 766,570	\$ 3,484,375	\$ 50,923,630	\$ 567,546	\$ 4,421,854	\$ 60,163,975
Health Services						
048 Department of Health	\$ 123,958	\$ 4,166,169	\$ 29,507,730	\$ 685,876	\$ 663,975	\$ 35,247,708
Total Health Services	\$ 123,958	\$ 4,166,169	\$ 29,507,730	\$ 685,876	\$ 663,975	\$ 35,247,708
Social Services						
049 Department of Family Services	\$ 222,100	\$ 113,889	\$ 12,617,215	\$ 200,642	\$ 2,650,190	\$ 15,804,036
Total Social Services	\$ 222,100	\$ 113,889	\$ 12,617,215	\$ 200,642	\$ 2,650,190	\$ 15,804,036
Regulation of Business and Professionals						
011 Department of Revenue	\$ 53,150	\$ 698,130	\$ 2,493,670	\$ 0	\$ 0	\$ 3,234,950
020 Environmental Quality	0	434,514	0	0	0	434,514
023 Public Service Commission	0	19,765	0	0	0	19,765
024 Department of Commerce	296,888	1,855,927	10,424,193	1,164,965	0	21,741,975
041 Fire Prevention	0	11,943	0	15,013	0	26,956
044 Insurance Department	0	39,665	0	0	0	39,665
055 Oil and Gas Commission	295,893	166,345	1,171,607	273,503	0	1,907,348
Total Regulation of Business and Professionals	\$ 645,931	\$ 3,216,289	\$ 22,089,472	\$ 1,453,481	\$ 0	\$ 27,405,173
Resource Development and Recreation						
019 Department of Agriculture	\$ 239,544	\$ 1,139,537	\$ 6,782,645	\$ 276,214	\$ 0	\$ 8,438,030
029 Water Development Commission	0	12,210	0	0	0	12,210
037 State Engineer	0	202,018	0	0	0	202,018
040 Game and Fish Department	16,567,446	915,877	15,526,741	7,541,609	902,950	41,454,623
042 Geological Survey	0	125,911	1,124,394	11,293	0	1,261,598
051 Livestock Board	0	9,000	107,811	0	0	116,811
060 Public Lands	1,268,595	189,014	609,280	375,199	0	2,462,079
Total Resource Development and Recreation	\$ 18,075,685	\$ 2,593,587	\$ 24,117,087	\$ 8,204,306	\$ 902,950	\$ 53,947,399
Employment						
025 Department of Employment	\$ 191,283	\$ 4,189,793	\$ 2,431,699	\$ 67,082	\$ 0	\$ 6,879,857
Total Employment	\$ 191,283	\$ 4,189,793	\$ 2,431,699	\$ 67,082	\$ 0	\$ 6,879,857
Total General Fixed Assets	\$ 27,272,333	\$ 24,160,019	\$ 258,805,116	\$ 11,460,759	\$ 22,017,213	\$ 348,796,080

Schedule of Changes in General Fixed Assets

By Agency

As of June 30, 2000

Agency		General Fixed Assets 1999	Additions	Deletions	General Fixed Assets 2000
General Government					
001	Governor's Office	\$ 22,957	\$ 8,760	\$ 0	\$ 31,717
002	Secretary of State	292,458	3,157	0	295,615
003	State Auditor	49,261	30,047	5,743	73,565
004	State Treasurer	24,412	63,437	10,572	77,277
006	Dept. of Admin. & Information	80,770,455	1,296,826	4,176,155	77,891,126
007	Adjutant General	56,254,820	10,652,003	1,651,352	65,255,471
021	Department of Audit	282,673	0	47,132	235,541
063	Governor's Residence	1,297,297	0	0	1,297,297
072	Retirement System	76,309	10,568	0	86,877
201	Legislative Service Office	208,701	6,744	5,822	209,623
	Total General Government	\$ 139,279,343	\$ 12,071,542	\$ 5,896,776	\$ 145,454,109
Education					
005	Department of Education	\$ 825,629	\$ 2,376,324	\$ 73,495	\$ 3,128,458
019	Prof. Teaching Standards Board	32,123	13,339	16,112	29,350
057	Community College Comm.	922,490	0	190,476	732,014
	Total Education	\$ 1,780,242	\$ 2,389,663	\$ 280,083	\$ 3,889,822
Law, Justice and Safety					
008	Public Defender	\$ 20,104	\$ 0	\$ 8,447	\$ 11,657
015	Attorney General	9,917,896	344,140	11,505	10,250,531
080	Department of Corrections	46,115,901	6,400,445	2,940,643	49,575,703
101	Supreme Court	275,884	0	83,172	192,712
120	102-136 Judicial Districts	80,058	15,487	0	95,545
151	District Attorney 1 and 2	37,827	0	0	37,827
	Total Law, Justice and Safety	\$ 56,447,670	\$ 6,760,072	\$ 3,043,767	\$ 60,163,975
Health Services					
048	Department of Health	\$ 34,040,170	\$ 1,602,661	\$ 395,123	\$ 35,247,708
	Total Health Services	\$ 34,040,170	\$ 1,602,661	\$ 395,123	\$ 35,247,708
Social Services					
049	Department of Family Services	\$ 12,655,984	\$ 5,967,270	\$ 2,819,218	\$ 15,804,036
	Total Social Services	\$ 12,655,984	\$ 5,967,270	\$ 2,819,218	\$ 15,804,036
Regulation of Business and Professionals					
011	Department of Revenue	\$ 3,121,358	\$ 113,592	\$ 0	\$ 3,234,950
020	Environmental Quality	499,744	270	65,500	434,514
023	Public Service Commission	19,765	0	0	19,765
024	Department of Commerce	21,044,455	875,128	177,608	21,741,975
041	Fire Prevention	20,352	6,604	0	26,956
044	Insurance Department	21,881	30,728	12,944	39,665
055	Oil and Gas Commission	1,891,273	63,612	47,537	1,907,348
	Total Regulation of Business and Professionals	\$ 26,618,828	\$ 1,089,934	\$ 303,589	\$ 27,405,173
Resource Development and Recreation					
010	Department of Agriculture	\$ 8,664,177	\$ 58,664	\$ 284,781	\$ 8,438,060
029	Water Development Commission	12,210	0	0	12,210
037	State Engineer	218,818	10,790	27,590	202,018
040	Game and Fish Department	41,991,805	2,564,631	3,101,813	41,454,623
042	Geological Survey	1,248,867	12,731	0	1,261,598
051	Livestock Board	148,811	0	32,000	116,811
060	Public Lands	2,444,357	153,604	135,882	2,462,079
	Total Resource Development and Recreation	\$ 54,729,045	\$ 2,800,420	\$ 3,582,066	\$ 53,947,399
Employment					
025	Department of Employment	\$ 5,775,547	\$ 1,297,940	\$ 199,629	\$ 6,873,858
	Total Employment	\$ 5,775,547	\$ 1,297,940	\$ 199,629	\$ 6,873,858
Total General Fixed Assets		\$ 331,326,829	\$ 33,979,502	\$ 16,520,251	\$ 348,786,080

Schedule of General Fixed Assets

By Source

As of June 30, 2000

General Fixed Assets:

Land	\$	27,272,333
Buildings		258,805,116
Furniture, Fixtures and Equipment		24,160,079
Vehicles		11,460,759
Constuction in Progress		27,087,793
Total General Fixed Assets	\$	<u>348,786,080</u>

Investment in General Fixed Assets by Source:

General Fund	\$	305,993,702
Special Revenue Funds		41,454,623
Donations		1,337,755
Total Investment in General Fixed Assets	\$	<u>348,786,080</u>

UNIVERSITY OF WYOMING FUNDS

The University funds are used to account for transactions related to public institutions of higher education. The University of Wyoming is governed by a twelve member board, the members of which are appointed by the Governor with the consent of the Senate.



Elk - (Photo credit: Wyoming Game & Fish)

Combining Balance Sheet

UNIVERSITY OF WYOMING

JUNE 30, 2000

	Current Funds		Loan	Endowment and Similar
	Unrestricted	Restricted	Funds	Funds
ASSETS				
Cash and Cash Equivalents	\$ 38,157,107	\$ 0	\$ 1,004,230	\$ 1,796,382
Investments	27,298,676	11,815,297	16,302,497	71,292,159
Accounts Receivable (net)	2,502,537	4,695,252	3,443	0
Due from Other Funds	5,049,818	0	300,000	0
Loans Receivable (net)	0	0	20,990,764	0
Interest Receivable	19,960	3,466	606	228
Inventories	3,868,942	0	0	0
Prepaid Expenses	815,572	0	0	0
Investment in Plant:				
Land	0	0	0	0
Land Improvements	0	0	0	0
Buildings	0	0	0	0
Equipment	0	0	0	0
Construction in Progress	0	0	0	0
Total Assets	\$ 77,712,612	\$ 16,514,015	\$ 38,601,540	\$ 73,088,769
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 5,481,811	\$ 496,924	\$ 0	\$ 0
Payroll and Related Liabilities	13,478,837	446,380	0	0
Compensated Absences Payable	6,075,538	830,774	0	0
Capital Lease Payable	0	0	0	0
Due to Other Funds	543,781	3,845,090	0	0
Bonds Payable	0	0	0	0
Deposits Held in Custody for Others	0	0	1,438,634	0
Total Liabilities	25,579,967	5,619,168	1,438,634	0
FUND BALANCE				
Current Fund Unrestricted				
Encumbered	3,181,941	0	0	0
Unencumbered	48,950,704	0	0	0
Current Funds - Restricted				
Encumbered	0	446,024	0	0
Unencumbered	0	10,448,823	0	0
U.S. Government Loans Refundable	0	0	5,589,005	0
Loan Funds	0	0	31,573,901	0
Board Designated Endowment Funds	0	0	0	9,005,718
Endowment Funds	0	0	0	64,083,051
Plant Funds				
Unexpended	0	0	0	0
Renewal and Replacement	0	0	0	0
Retirement of Indebtedness	0	0	0	0
Investment in Plant	0	0	0	0
Total Fund Balance	52,132,645	10,894,847	37,162,906	73,088,769
Total Liabilities and Fund Balance	\$ 77,712,612	\$ 16,514,015	\$ 38,601,540	\$ 73,088,769

Plant Funds	Agency Funds	Total all Funds
\$ 4,326,296	\$ 1,319,791	\$ 46,603,806
10,697,843	15,552,804	152,959,276
0	1,295	7,202,527
142,649	0	5,492,467
0	0	20,990,764
72,587	479	97,326
0	0	3,868,942
353,780	0	1,169,352
3,662,242	0	3,662,242
16,548,924	0	16,548,924
272,348,559	0	272,348,559
97,731,263	0	97,731,263
1,096,554	0	1,096,554
\$ 406,980,697	\$ 16,874,369	\$ 629,772,002
\$ 968,241	\$ 28,700	\$ 6,975,676
0	0	13,925,217
0	0	6,906,312
827,474	0	827,474
0	0	4,388,871
33,720,000	0	33,720,000
0	16,845,669	18,284,303
35,515,715	16,874,369	85,027,853
0	0	3,181,941
0	0	48,950,704
0	0	446,024
0	0	10,448,823
0	0	5,589,005
0	0	31,573,901
0	0	9,005,718
0	0	64,083,051
3,537,995	0	3,537,995
1,720,368	0	1,720,368
479,966	0	479,966
365,726,653	0	365,726,653
371,464,982	0	544,744,149
\$ 406,980,697	\$ 16,874,369	\$ 629,772,002



Statistical Section



Black Bear - (Photo credit: Wyoming Tourism)

GENERAL FUND EXPENDITURES AND OTHER FINANCING USES

FOR THE FISCAL YEARS 1991 THROUGH 2000

	1991	1992	1993	1994
General Government	\$ 56,039,751	\$ 51,681,348	\$ 42,154,998	\$ 41,810,371
Business Regulation	25,315,734	11,471,629	11,690,454	6,272,271
Education	191,938,519	197,332,231	168,808,471	89,614,480
Health Services	0	210,382,652	265,331,063	270,214,891
Health & Social Services	213,956,950	0	0	0
Law, Justice and Safety	32,670,132	51,697,274	44,882,482	49,627,790
Employment	32,558,893	33,416,100	28,939,780	29,496,366
Recreation & Resource Development	19,304,526	39,541,988	31,893,817	37,855,770
Social Services	0	80,477,267	80,997,901	83,020,561
Transportation	(8,405,019)	434,011	0	0
Capital Outlay	0	16,752,769	5,474,990	0
Legislative	3,365,805	0	0	0
Institutions	65,797,647	0	0	0
Libraries & Museums	2,200,728	0	0	0
Natural Resources	13,971,222	0	0	0
Operating Transfers Out	991,777	17,408,154	19,555,488	179,997,000
TOTAL EXPENDITURES	\$ 649,706,665	\$ 710,595,423	\$ 699,729,444	\$ 787,909,500

1. Expenditures have been reclassified to more closely comply with GAAP. Fiscal years 1991-1993 were on a cash basis with year-end accruals. Fiscal years 1994-2000 amounts are on accrual basis.
2. Payments to the University of Wyoming for education expenses after fiscal year 1993 are classified as operating transfers out rather than education expenditures.

	1995		1996		1997		1998		1999		2000
\$	52,019,889	\$	43,605,975	\$	48,425,404	\$	50,143,924	\$	70,284,767	\$	68,047,551
	2,877,950		3,183,711		3,068,434		3,251,831		3,150,087		3,480,064
2	96,555,490		96,687,318		100,713,503		104,939,101		111,839,760		120,740,103
	254,961,446		295,025,579		296,042,387		319,381,166		321,810,653		339,447,346
	0		0		0		0		0		0
	52,458,876		53,671,075		59,166,679		63,836,641		70,670,794		79,973,581
	28,501,620		29,000,377		26,985,702		27,525,021		29,611,459		34,725,135
	37,107,996		37,210,536		40,222,326		38,522,414		29,478,576		30,666,114
	82,747,104		78,311,897		70,087,849		65,512,125		69,677,509		71,995,171
	0		0		0		0		0		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	0		0		0		0		0		0
	0		0		0		0		0		0
2	173,031,423		147,146,744		163,403,893		142,499,028		127,069,219		195,117,868
\$	780,261,794	\$	783,843,212	\$	808,116,177	\$	815,611,251	\$	833,592,824	\$	944,192,933

GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

FOR THE FISCAL YEARS 1991 THROUGH 2000

	1991	1992	1993	1994
Taxes	\$ 203,155,799	\$ 204,677,002	\$ 258,581,891	\$ 250,362,427
Licenses & Permits	5,835,013	1,598,275	1,207,468	2,138,350
Fines & Forfeitures	3,677,914	4,608,106	3,344,141	1,755,864
Use of Property	0	0	0	0
Investment Income	42,508,482	0	4,432,341	4,896,365
Change in Fair Value of Investments	0	0	0	0
Interest from Other Funds	0	0	110,302,418	106,465,658
Interest from PWMTF	95,175,082	0	0	0
Charges for Sales & Services	16,428,586	20,062,547	11,519,599	8,250,779
Revenue from Others	14,312,193	13,908,550	9,441,239	10,365,557
Federal	204,353,055	238,157,564	263,938,629	282,968,879
Natural Resources	0	148,313,127	0	0
Miscellaneous	2,502,554	16,637,781	878,538	5,406,831
Operating Transfers In	31,861,366	79,264,043	55,920,606	83,259,668
TOTAL REVENUES	\$ 619,810,044	\$ 727,226,995	\$ 719,566,870	\$ 755,870,378

1. Revenues have been reclassified to more closely comply with GAAP. Fiscal years 1991-1993 were on a cash basis with year-end accruals. Fiscal years 1994-2000 amounts are on accrual basis.

1995	1996	1997	1998	1999	2000
\$ 285,168,183	\$ 293,642,471	\$ 327,510,656	\$ 346,412,986	\$ 323,722,270	\$ 418,166,839
2,515,296	3,101,974	2,656,760	3,217,739	3,341,732	3,516,353
2,311,438	504,564	1,030,379	4,280,461	4,703,713	3,646,750
0	0	0	0	1,843,015	2,100,307
3,584,516	4,180,876	6,388,947	84,362,157	2,669,064	42,996,846
0	0	0	0	(35,570,793)	(86,759,160)
116,469,766	98,490,519	107,781,238	105,155,894	105,687,874	113,591,175
0	0	0	0	0	0
10,458,737	11,215,324	13,803,984	15,591,048	18,218,948	20,429,500
9,205,329	10,437,192	10,659,766	10,278,846	10,336,431	11,446,274
263,360,582	304,209,359	287,141,965	300,303,891	322,767,894	351,712,388
0	0	0	0	0	0
184,800	1,058,033	1,153,515	1,408,484	259,901	573,238
58,270,856	59,621,743	63,039,002	34,057,324	61,495,282	53,749,640
\$ 751,529,503	\$ 786,462,055	\$ 821,166,212	\$ 905,068,830	\$ 819,475,331	\$ 935,170,150

PROPERTY TAX LEVIES AND COLLECTIONS

FOR THE FISCAL YEARS 1991 THROUGH 2000
(in thousands)

	1991	1992	1993	1994
TOTAL PROPERTY TAX LEVIES	\$ 76,644	\$ 72,640	\$ 74,101	\$ 75,495
Current Tax Collections	N/A	N/A	73,533	73,590
Delinquent Tax Collections	N/A	N/A	2,323	2,252
TOTAL TAX COLLECTIONS	\$ N/A	\$ N/A	\$ 75,856	\$ 75,842
Outstanding Delinquent Taxes	\$ N/A	\$ N/A	\$ N/A	\$ N/A
Percentage of Current Taxes Collected	N/A	N/A	99.23%	97.48%
Ratio of Total Tax Collections to Total Tax Levy	N/A	N/A	102%	100%

Source: Wyoming Property Taxation Annual Report and County Treasurers

N/A - Information is not available.

1995	1996	1997	1998	1999	2000
\$ 74,781	\$ 77,081	\$ 85,750	\$ 89,298	\$ 84,306	\$ 94,762
73,999	72,629	76,640	83,752	85,172	87,885
1,109	1,436	1,078	1,117	1,194	2,236
\$ 75,108	\$ 74,065	\$ 77,718	\$ 84,869	\$ 86,366	\$ 90,121
\$ 6,804	\$ 5,075	\$ 5,766	\$ 6,035	\$ 7,100	\$ 7,954
98.95%	94.22%	89.38%	93.79%	101.03%	92.74%
100%	96%	91%	95%	102%	95%

ASSESSED AND ESTIMATED ACTUAL VALUE OF PROPERTY

FOR THE FISCAL YEARS 1991 THROUGH 2000

	1991	1992	1993	1994
Mineral Production Assessed Value	\$ 4,095,145,484	\$ 3,641,488,320	\$ 3,619,999,037	\$ 3,522,474,856
Other State Assessed Value	441,784,678	496,485,104	510,247,582	573,301,185
Locally Assessed Property	1,850,056,818	1,915,368,474	2,044,803,275	2,195,437,266
TOTAL ASSESSED VALUATION	\$ 6,386,986,980	\$ 6,053,341,898	\$ 6,175,049,894	\$ 6,291,213,307

EXEMPTIONS:

Veterans	\$ 7,047,250	\$ 15,341,895	\$ 18,069,305	\$ 18,959,180
Homesteads	0	0	0	0
TOTAL EXEMPTIONS	\$ 7,047,250	\$ 15,341,895	\$ 18,069,305	\$ 18,959,180

Source: Department of Revenue

	1995		1996		1997		1998		1999		2000
\$	3,316,362,145	\$	3,298,317,781	\$	3,876,129,226	\$	4,017,611,483	\$	3,435,709,958	\$	4,075,053,783
	569,048,455		608,106,439		603,697,690		612,176,256		619,323,267		673,778,242
	2,346,344,059		2,516,976,635		2,666,042,396		2,811,683,200		2,970,445,155		3,148,024,245
\$	6,231,754,659	\$	6,423,400,855	\$	7,145,869,312	\$	7,441,470,939	\$	7,025,478,380	\$	7,896,856,270

\$	21,565,449	\$	21,771,307	\$	20,448,667	\$	18,694,671	\$	16,101,855	\$	16,370,039
	0		0		0		0		0		0
\$	21,565,449	\$	21,771,307	\$	20,448,667	\$	18,694,671	\$	16,101,855	\$	16,370,039

PROPERTY TAXES IMPOSED DIRECT & OVERLAPPING GOVERNMENTS

FOR THE FISCAL YEARS 1991 THROUGH 2000

	1991	1992	1993	1994
*State	\$ 76,643,844	\$ 72,640,099	\$ 74,100,597	\$ 75,494,558
**Counties	86,359,085	82,716,168	84,369,340	85,582,325
Cities and Towns	6,080,154	6,538,327	6,543,642	7,190,361
Local School Districts	249,555,119	242,487,004	246,692,311	251,484,801
Other Districts	15,310,801	14,351,910	15,918,079	16,892,296
TOTAL PROPERTY TAXES LEVIED	\$ 433,949,003	\$ 418,733,508	\$ 427,623,969	\$ 436,644,341

*For School Foundation Program

**Includes county-wide special districts

Source: Department of Revenue

1995	1996	1997	1998	1999	2000
\$ 74,781,056	\$ 77,080,810	\$ 85,750,432	\$ 89,297,651	\$ 84,305,740	\$ 94,762,275
72,148,611	74,296,778	82,396,281	85,770,333	81,070,433	91,245,828
7,752,612	8,258,929	8,962,071	9,419,268	9,642,311	10,189,213
247,019,807	260,236,278	299,361,597	281,722,674	267,197,042	297,403,302
28,305,367	30,137,947	32,582,131	34,350,671	32,700,965	35,821,372
\$ 430,007,453	\$ 450,010,742	\$ 509,052,512	\$ 500,560,597	\$ 474,916,491	\$ 529,421,990

REVENUE BOND COVERAGE

STATE OF WYOMING

(Excluding the University of Wyoming)

FOR THE FISCAL YEARS 1991 THROUGH 2000

Foundation Program Federal Mineral Royalties Pledged

	1991	1992	1993	1994
Gross Revenues	\$ 97,636,685	\$ 80,909,450	\$ 75,110,407	\$ 116,400,000
NET REVENUE AVAILABLE FOR DEBT SERVICE	97,636,685	\$ 80,909,450	\$ 75,110,407	\$ 116,400,000
Debt Service Requirements:				
Principal	\$ 160,000	\$ 290,000	\$ 305,000	\$ 750,000
Interest	1,609,665	2,098,684	1,767,134	1,738,987
TOTAL DEBT SERVICE REQUIREMENTS	\$ 1,769,665	\$ 2,388,684	\$ 2,072,134	\$ 2,488,987
Coverage	55.17	33.87	36.25	46.77

Source: Bond offering Circular, State Treasurer

The State's first issuance of revenue bonds occurred in FY 1989.

1995	1996	1997	1998	1999	2000
\$ 81,879,147	\$ 79,346,875	\$ 87,360,557	\$ 88,090,399	\$ 94,584,571	\$ 93,504,823
\$ 81,879,147	\$ 79,346,875	\$ 87,360,557	\$ 88,090,399	\$ 94,584,571	\$ 93,504,823
\$ 520,000	\$ 820,000	\$ 820,000	\$ 855,000	\$ 895,000	\$ 950,000
1,549,525	3,175,900	3,140,690	3,244,888	2,916,343	3,012,480
\$ 2,069,525	\$ 3,995,900	\$ 3,960,690	\$ 4,099,888	\$ 3,811,343	\$ 3,962,480
39.56	19.86	22.06	21.49	24.82	23.60

WYOMING NONAGRICULTURAL WAGE AND SALARY EMPLOYMENT

FOR THE CALENDAR YEAR 1990 THROUGH 1999

(Employment in thousands)

	1990	1991	1992
TOTAL WAGE AND SALARY EMPLOYMENT	198.4	203.1	205.4
Mining	18.3	18.5	17.6
Construction	10.7	11.9	11.5
Manufacturing	9.5	9.3	9.3
Transportation, Communication & Public Utilities	14.5	14.6	14.4
Wholesale Trade	6.8	7	6.9
Retail Trade	37.9	38.7	39.8
Finance, Insurance & Real Estate	7.2	7.1	7.3
Services	38.2	40.2	41.8
Total Government	55.3	55.8	56.8

WYOMING LABOR FORCE ANNUAL AVERAGES

FOR THE CALENDAR YEAR 1990 THROUGH 1999

	1990	1991	1992
Labor Force	235,977	234,135	238,895
Employment	222,951	221,887	225,256
Uemployment	13,026	12,248	13,639
Unemployment Rate	5.5	5.2	5.7

Source: Dept. of A&I Economic Analysis Division

1993	1994	1995	1996	1997	1998	1999
210.1	217	219.4	221.2	224.6	228.3	232.4
17.7	17.8	17	15.9	16.8	16.8	15.7
12.3	13.6	14.2	14.2	15.1	16	17.2
9.6	9.9	9.7	10.8	10.8	11	11.1
14.2	14	13.7	13.9	13.9	13.9	14.2
6.9	7.2	7.4	7.4	7.7	7.7	7.6
41.5	43.1	44.2	44.8	44.8	45.1	45.7
7.7	7.9	7.9	7.9	8.2	8.4	8
43	45.3	47.5	48.2	49.2	50.9	54.1
57.2	58.2	57.8	58.1	58.1	58.5	58.8

1993	1994	1995	1996	1997	1998	1999
241,387	251,696	255,336	256,198	251,288	257,266	262,069
228,158	238,307	243,152	243,343	238,520	244,938	249,323
13,230	13,388	12,184	12,855	12,768	12,328	12,746
5.5	5.3	4.8	5	5.1	4.8	4.9

WYOMING PERSONAL INCOME AND EARNINGS

FOR THE CALENDAR YEARS 1990 THROUGH 1999

(in thousands)

	1990	1991	1992
Total Personal Income	8,159,438	8,636,382	9,061,238
Population (persons)	453,401	457,739	463,491
Per Capita Personal Income (dollars)	17,996	18,867	19,550
Derivation of Total Personal Income			
Earnings by place of work	5,715,698	6,020,525	6,300,818
LESS: Personal contribution for Social Insurance	336,781	361,752	380,591
PLUS: Adjustment for Residence	(12,015)	(3,922)	(12,940)
EQUALS: Net Earnings By Place of Residence	5,366,902	5,654,851	5,907,287
PLUS: Dividends, Interest, and Rent	1,907,273	1,995,412	2,062,317
PLUS: Transfer Payments	885,263	986,119	1,091,634
Earnings By Place of Work			
Wage and Salary Disbursements	4,221,626	4,443,319	4,627,760
Other Labor Income	601,950	659,602	703,475
Proprietors' income	892,122	917,604	969,583
Farm Proprietors' Income	94,259	167,139	153,741
Nonfarm Proprietors' Income	797,863	750,465	815,842
Wage and Salary Disbursements By Industry			
Agriculture Services, Forestry, Fishing & Other	38,540	45,518	50,539
Mining	994,853	972,225	1,007,155
Construction	378,556	418,841	416,937
Manufacturing	277,366	284,268	295,933
Transportation and Public Utilities	561,875	597,333	620,347
Wholesale Trade	190,331	198,233	206,675
Retail Trade	527,520	556,817	590,947
Finance, Insurance, and Real Estate	187,805	196,203	226,118
Services	916,037	956,581	1,037,285
Government and Government Enterprises	1,497,814	1,579,423	1,648,648

Source: Dept. of A&I Economic Analysis Division

1993	1994	1995	1996	1997	1998	1999
9,515,136	9,954,215	10,293,195	10,608,905	11,434,343	11,966,031	12,659,589
469,033	474,982	478,447	480,085	480,031	480,045	479,602
20,287	20,957	21,514	22,098	23,820	24,927	26,396
6,707,754	6,911,138	7,034,020	7,115,691	7,573,951	7,847,420	8,372,436
398,478	422,824	436,826	446,773	464,164	483,491	513,062
(16,718)	(20,310)	(20,297)	(19,103)	(16,772)	(18,558)	(21,638)
6,292,558	6,468,004	6,576,897	6,649,815	7,093,015	7,345,371	7,837,736
2,046,675	2,244,811	2,404,295	2,566,540	2,899,261	3,141,773	3,304,992
1,175,903	1,241,400	1,312,003	1,392,550	1,442,067	1,478,887	1,516,861
4,845,730	5,090,835	5,246,876	5,391,541	5,687,849	5,996,432	6,337,613
752,376	788,423	761,499	747,188	720,060	734,530	761,277
1,109,648	1,031,880	1,025,645	976,962	1,166,042	1,116,458	1,273,546
191,958	33,511	22,517	(116)	106,126	(3,412)	80,865
917,690	998,369	1,003,128	977,078	1,059,916	1,119,870	1,192,681
54,185	50,041	46,290	48,133	54,382	58,670	66,339
1,070,709	1,129,740	1,093,728	1,010,725	1,129,773	1,152,334	1,147,645
442,284	518,099	515,579	548,169	563,417	620,469	708,073
315,113	335,286	332,867	409,989	402,364	426,200	435,202
647,106	656,554	649,184	643,918	671,512	714,878	748,428
207,897	218,805	232,153	237,865	255,224	268,080	274,950
621,436	662,098	690,687	691,332	725,754	768,071	808,962
284,615	308,915	305,970	328,763	368,210	386,922	430,618
1,122,028	1,189,483	1,278,810	1,317,233	1,383,056	1,470,625	1,610,438
1,698,222	1,744,091	1,799,170	1,815,873	1,845,265	1,913,150	1,991,106

WYOMING GROSS STATE PRODUCT

FOR THE CALENDAR YEAR 1990 THROUGH 1998

(in millions)

INDUSTRY	1990	1991	1992	1993	1994	1995
Total Gross State Product	13,416	13,532	13,535	14,360	14,871	15,697
Agriculture, forest., fish	376	427	433	453	343	350
Mining	4,656	4,224	4,202	4,451	4,326	4,671
Construction	435	483	479	512	604	608
Manufacturing	591	627	594	650	686	720
Transportation & utilities	2,020	2,136	1,878	2,020	2,173	2,286
Wholesale trade	383	419	424	436	511	533
Retail trade	799	852	913	964	1,038	1,087
F.I.R.E.	1,251	1,304	1,350	1,447	1,602	1,655
Services	1,142	1,196	1,294	1,398	1,491	1,609
Government	1,763	1,864	1,967	2,029	2,097	2,178

POPULATION BY AGE WITH PERCENT CHANGE

FOR THE CALENDAR YEAR 1990 THROUGH 1999

Age:	1990	1991	1992	1993	1994	1995	1996
0-4	35,428	34,389	33,791	33,333	32,814	31,945	31,452
5-9	40,516	39,573	38,520	37,253	36,430	35,478	34,609
10-14	38,818	40,517	41,493	42,264	42,404	41,880	41,047
15-19	34,934	35,780	37,093	38,456	40,022	41,556	42,796
20-24	27,846	29,118	30,576	32,106	33,495	34,438	34,700
25-29	33,293	30,089	28,083	26,680	25,944	25,912	26,545
30-34	41,161	39,340	37,794	36,040	34,240	32,018	29,565
35-39	40,568	41,373	41,856	41,843	41,554	40,820	39,495
40-44	33,424	36,269	37,320	38,871	40,495	41,616	42,343
45-49	25,004	25,740	28,498	30,096	32,100	34,127	36,564
50-54	20,222	20,991	21,948	23,482	24,799	25,894	26,539
55-59	17,812	18,031	18,619	19,385	20,368	21,135	21,824
60-64	17,597	18,035	18,295	18,285	18,302	18,508	18,709
65-69	15,610	15,823	15,905	16,300	16,453	16,588	16,621
70-74	12,056	12,483	12,855	13,131	13,502	13,810	13,947
75-79	9,034	9,425	9,689	9,877	10,036	10,221	10,456
80-84	5,815	6,109	6,199	6,467	6,609	6,776	6,977
85+	4,451	4,654	4,957	5,164	5,415	5,725	5,896
Total	453,589	457,739	463,491	469,033	474,982	478,447	480,085

Source: Dept of A&I Economic Analysis Division

1996	1997	1998
17,059	17,770	17,530
346	458	346
5,469	5,611	4,797
653	698	760
994	1,007	1,043
2,247	2,321	2,453
557	613	647
1,142	1,194	1,276
1,779	1,889	2,036
1,668	1,740	1,851
2,204	2,238	2,322

PERCENT CHANGE

1997	1998	1999	1998-1999	1990-1999
30,993	30,678	30,377	-0.98%	-14.26%
33,973	33,549	32,853	-2.07%	-18.91%
39,915	38,640	37,557	-2.80%	-3.25%
43,498	43,948	43,655	-0.67%	24.96%
35,153	35,622	36,149	1.48%	29.82%
27,064	27,657	28,083	1.54%	-15.65%
27,219	25,535	24,490	-4.09%	-40.50%
37,523	35,429	33,306	-5.99%	-17.90%
42,293	41,813	41,039	-1.85%	22.78%
37,119	38,214	39,318	2.89%	57.25%
28,969	30,249	31,822	5.20%	57.36%
22,523	23,820	24,889	4.49%	39.73%
19,080	19,671	20,434	3.89%	26.12%
16,653	16,397	16,222	-1.07%	3.92%
14,080	14,216	14,218	0.01%	17.93%
10,790	11,039	11,248	1.89%	24.51%
7,140	7,306	7,478	2.35%	28.60%
6,046	6,262	6,464	3.23%	45.23%
480,031	480,045	479,602		

DOMESTIC FINANCIAL INSTITUTIONS DEPOSITS

FOR THE CALENDAR YEARS 1991 THROUGH 2000

	1991	1992	1993	1994	1995
National Banks	\$ 1,956,994,000	\$ 1,792,605,000	\$ 1,763,772,000	\$ 2,537,404,000	\$ 3,212,129,000
Percentage Change	3.11%	-8.40%	-1.61%	43.86%	26.59%
State Chartered Banking Institutions					
Commercial Banks	\$ 2,310,709,000	\$ 2,605,441,000	\$ 2,750,305,000	\$ 2,777,970,000	\$ 2,805,670,000
Percentage Change	3.54%	12.76%	5.56%	1.01%	1.00%
Federally Chartered Credit Unions	\$ 286,578,000	\$ 319,983,000	\$ 347,747,000	\$ 378,862,000	\$ 384,564,408
Percentage Change	9.78%	11.66%	8.68%	8.95%	1.51%
TOTAL DEPOSITS	\$ 4,554,281,000	\$ 4,718,029,000	\$ 4,861,824,000	\$ 5,694,236,000	\$ 6,402,363,408

*June 30, 2000 figures used

Source: National and State Chartered-Dept. of Audit, Division of Banking
Federal-National Credit Union Administration

1996	1997	1998	1999	2000
\$ 3,823,392,000	\$ 4,473,632,000	\$ 5,513,700,000	\$ 3,469,063,000	\$ 4,721,734,000 *
19.03%	17.01%	23.25%	-37.08%	36.11%
\$ 2,932,544,000	\$ 2,315,809,000	\$ 2,336,754,000	\$ 2,592,812,000	\$ 2,599,019,000 *
4.52%	-21.03%	0.90%	10.96%	0.24%
\$ 455,262,352	\$ 505,143,866	\$ 556,881,161	\$ 621,643,753	\$ 646,894,164 *
18.38%	10.96%	10.24%	11.63%	4.06%
\$ 7,211,198,352	\$ 7,294,584,866	\$ 8,407,335,161	\$ 6,683,518,753	\$ 7,967,647,164

STATE GOVERNMENT AUTHORIZED FULL-TIME POSITIONS AND NUMBER OF ACTIVE EMPLOYEES (EXCLUDING THE UNIVERSITY OF WYOMING)

AGENCY	1 FULL-TIME AUTHORIZED JULY, 2000	2 ACTIVE EMPLOYEES			REGULAR EARNINGS AS OF DECEMBER 31, 1999	
		JULY, 1999	JULY, 2000	CHANGE	REG. \$	OT \$
Governor	20	19	24	5	402,318	0
Secretary of State	22	23	25	2	485,458	8,231
State Auditor	21	23	22	(1)	685,361	1,961
State Treasurer	17	17	19	2	489,520	0
Department of Education	96	85	106	21	2,466,976	16,893
Administration & Information	4	346	309	36	9,104,746	138,834
Adjutant General	137	126	146	20	3,107,441	23,807
Public Defender	47	35	53	18	419,541	31
Agriculture	70	72	80	8	2,026,455	12,036
Revenue	129	132	148	16	2,990,342	4,395
Attorney General	178	176	204	28	5,859,893	316,286
Real Estate Commission	4	4	4	0	135,014	0
Prof Teachers Standard Bd	7	7	8	1	162,528	72
Environmental Quality	200	186	209	23	6,693,893	13,767
Department of Audit	94	84	94	10	2,361,622	0
Public Service Commission	32	31	31	0	949,391	1,591
Department of State Parks & Cultural Resource	190	168	183	15	4,345,259	36,145
Department of Employment	537	498	572	74	13,832,564	135,088
Water Development Commission	19	14	18	4	652,533	0
Cosmetology Board	1	1	1	0	34,361	0
State Engineer	100	96	127	31	1,811,440	4,862
Par-Mutuel Board	3	3	3	0	102,461	2,152
Game & Fish	3	323	332	9	11,169,008	56,540
Fire Prevention	26	24	24	0	617,022	309
Geological Survey	16	16	17	1	464,433	0
Employee's Group Insurance	7	6	8	2	163,091	2,167
Insurance Department	25	24	25	1	655,512	0
Transportation	3	2,103	2,110	181	49,511,958	2,727,551
Health	1,396	1,343	1,548	205	32,510,071	206,426
Family Services	659	659	756	97	15,375,945	54,177
Livestock Board	14	15	15	0	398,160	411
Medical Licensing Board	3	3	4	1	69,637	0
Nursing Board	6	7	7	0	209,258	0
Oil & Gas Commission	30	31	31	0	962,786	0
Community College Commission	10	11	12	1	353,430	0
Pharmacy Board	4	3	3	0	116,032	56
State Land & Investment Office	97	91	98	7	2,457,610	64,521
CPA Board	1	1	1	0	39,768	0
Governor's Residence	2	3	3	0	49,332	475
Outfitters Board	4	4	4	0	108,148	0
Corrections	894	656	783	127	15,071,083	991,614
Retirement	18	18	20	2	573,199	5,367
Geological Board	1	1	1	0	29,219	5,598
Board of Equalization	7	9	9	0	323,451	0
Environmental Quality Council	3	3	3	0	111,553	403
Administrative Hearings	7	7	7	0	108,887	0
GRAND TOTAL	7,924	7,296	8,243	947	190,567,710	4,831,766

1. Authorized positions including time-limited & those authorized by the Governor.
Excludes Legislative & Judicial branches and the University of Wyoming. Source: A&I Budget Division
2. Source: A&I Personnel Division
3. Established by Commission; Legislature does not establish authorizations for this dept.
4. A&I includes central position-pool positions.



EMPLOYMENT TREND

	1989	1990	1991	1992	1993	1994
Labor Force	239,000	236,000	234,000	239,000	241,000	252,000
Total Employment	224,000	223,000	222,000	225,000	228,000	238,000
Unemployment	15,000	13,000	12,000	14,000	13,000	14,000
WY Unemployment Rate	6.3%	5.5%	5.1%	5.9%	5.4%	5.6%
US Unemployment Rate	5.3%	5.6%	6.8%	7.5%	6.9%	6.1%

Based on a Calendar Year.

Source: Dept. of Employment, Research and Planning

PUBLIC SCHOOL ENROLLMENT GRADES K-12

ACADEMIC YEAR	Grades K - 3	Grades 4 - 6	Grades 7 - 9	Grades 10 - 12	Total K - 12
1990-91	32,173	23,963	21,923	20,057	98,116
1991-92	31,894	24,468	22,947	20,425	99,734
1992-93	31,042	24,406	23,919	20,946	100,313
1993-94	30,415	24,472	24,730	21,282	100,899
1994-95	29,244	24,257	24,933	21,880	100,314
1995-96	28,696	23,650	24,878	22,635	99,859
1996-97	28,017	22,799	24,989	22,972	98,777
1997-98	27,214	21,892	24,479	22,919	96,504
1998-99	26,647	21,237	23,856	22,680	94,420
1999-2000	25,849	20,841	22,977	22,216	91,883

Based on a School Year.

Source: Dept. of Education

UNIVERSITY OF WYOMING & COMMUNITY COLLEGE ENROLLMENT

	90 - 91	91 - 92	92 - 93	93 - 94	94 - 95	95 - 96
University of Wyoming	12,880	13,024	12,807	12,460	12,101	11,878
Community Colleges: #						
Laramie County - Cheyenne	2,783	2,967	2,915	2,955	2,886	2,835
Eastern - Torrington	1,060	1,116	1,040	963	937	985
Casper College	3,289	3,496	3,234	3,236	3,271	3,156
Western - Rock Springs	1,684	1,832	1,937	1,917	2,073	2,096
Central - Riverton	1,204	1,264	1,146	1,154	1,193	1,168
Northern - Sheridan	1,765	2,037	1,946	1,911	1,853	1,957
Northwest - Powell	1,876	1,979	1,907	1,877	1,922	1,894
Total University/Colleges	26,541	27,715	26,932	26,473	26,236	25,969

Based on a School Year.

Full-time equivalent enrollment

Source: University of Wyoming, Office of Institutional Analysis & Community College Commissior

1995	1996	1997	1998	1999
255,000	256,000	251,000	258,000	262,000
243,000	243,000	238,000	246,000	249,000
12,000	13,000	13,000	12,000	13,000
4.7%	5.1%	5.2%	4.7%	4.9%
5.6%	5.4%	4.9%	4.5%	4.2%

96 - 97	97 - 98	98-99	99-00
11,821	11,776	11,902	11,752
2,771	2,759	2,718	2,540
1,018	987	952	901
3,268	3,327	3,224	3,224
1,976	1,947	1,893	1,934
1,352	1,322	1,342	1,271
2,004	1,959	1,800	1,819
1,909	1,813	1,724	1,637
26,119	25,890	25,555	25,078

DEPARTMENT OF EMPLOYMENT WORKERS' COMPENSATION DIVISION

FOR THE FISCAL YEARS 1991 THROUGH 2000

Year	Premium Income	Total Claims Costs**	Medical Costs*	New Cases	Active Cases
1991	57,999,706	58,936,385	29,573,924	20,273	29,726
1992	69,337,264	65,335,808	35,270,015	21,673	30,841
1993	80,534,978	74,839,627	41,454,273	20,796	31,201
1994	101,139,298	76,114,698	41,955,169	19,739	31,959
1995	129,895,774	79,722,240	46,502,553	18,345	32,750
1996	118,829,615	71,491,552	40,306,396	17,875	18,979
1997	125,329,497	67,899,151	41,270,506	17,632	17,991
1998	114,783,822	70,244,838	44,382,700	16,841	16,604
1999	105,189,644	71,552,774	46,145,942	17,429	16,514
2000	106,413,077	76,074,238	48,977,625	17,192	15,719

*Medical costs are reported on a cash basis

**Total claims include medical costs

N/A - Information is not available.

Source: Workers Safety, Department of Employment

UNEMPLOYMENT BENEFITS PAID & CLAIMANTS BY FISCAL YEAR

FOR THE FISCAL YEARS 1991 THROUGH 2000

Year	Amount of Federal Benefits	Number of Federal Claimants	Amount of State Benefits	Number of State Claimants
1991	1,542,117	287	21,584,146	10,294
1992	6,383,781	2,842	28,804,322	12,554
*1993	13,847,856	5,899	26,027,316	10,782
1994	7,213,317	1,799	24,974,927	11,445
1995	1,748,403	499	28,801,526	12,370
1996	1,795,291	449	32,298,920	12,760
1997	1,496,113	418	27,440,217	11,974
1998	1,499,915	325	23,359,300	10,665
1999	1,293,285	178	26,961,076	11,523
2000	1,401,745	279	23,461,096	9,686

FEDERAL PROGRAMS INCLUDE; UCFE, UCX, EB, FSC, EUC, J/TAA, F/TRA, ETA/PSE, CETA/TRA, DUA.

N/A - Information is not available.

*The Emergency Unemployment Compensation (EUC) program began in 1992.

The program was terminated early in fiscal year 1994.

Source: Dept. of Employment, Employment Resource Division

TRENDS IN AFDC & FOOD STAMP CASELOADS AND EXPENDITURES

FOR THE FISCAL YEARS 1990 THROUGH 2000

YEAR	AFDC		FOOD STAMPS	
	TOTAL \$ PAID AFDC	# OF AVERAGE MONTHLY GRANTS	TOTAL \$ PAID FOOD STAMPS	AVERAGE MONTHLY HOUSEHOLDS
1991	\$ 23,194,078	5,603	\$ 22,111,181	11,073
1992	27,102,683	6,862 *	25,486,998	12,096
1993	27,027,129	6,977 *	26,538,223	12,551
1994	22,257,736 ~	6,326 *	25,922,267	12,527
1995	19,615,682 ~	5,862 *	26,966,296	12,387
1996	17,248,566 ~	5,320 *	24,380,767	11,310
1997	15,653,623 ~	5,815 *	25,660,877	11,943
1998	4,000,602 ~	1,461 *	21,728,868	10,134
1999	2,863,425 ~	1,083 *	20,063,456	9,129
2000	2,306,692	846	18,954,712	8,958
% Increase(Decrease) 1991 To 2000	(90.05%)	(84.90%)	(14.28%)	(19.10%)

*Average Monthly Warrants

~Reduction in benefit amount due to legislative footnotes, and reduction in caseload due to welfare reform (beginning 9/1/93)

Source: Department of Family Services

