
STATE OF WYOMING

**SUPPLEMENTARY
INFORMATION**

**For Fiscal Year Ended
June 30, 2009**

Non-Major Governmental Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than 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, wildlife conservation and enhancement.

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

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

Water Fund-This fund is used to account for mineral severance tax revenue which are 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.

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

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 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.

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

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 the establishing, maintaining and support of 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.

Endowment Fund-This fund is used to account for the endowment funds.

Retirees Prefunded Health Insurance Fund-This fund is used to account for Retirees Prefunded Health Insurance.

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.

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.

DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of, and the payment of, general long-term principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

PERMANENT TRUST FUNDS

Permanent trust funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

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

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.

Wyoming Military Assistance Trust Fund-This fund is used to account for appropriations for the military assistance. The income from this fund is restricted for the purpose to alleviate financial hardships faced by various military members and their families.

Wyoming Cultural Trust Fund- This fund is used to account for appropriations for the Wyoming Cultural Trust Fund. The income from this fund is restricted for the purposes to preserve, promote and enhance the unique cultural heritage of the Wyoming citizens.

Sundry Trust Funds- This fund is used to account for appropriations for various trust funds. The income from this fund is restricted for the purposes of the trust funds.

Wyoming Excellence In Higher Education Endowment Funds- This fund is used to account appropriations for higher education endowments. The income from this fund is restricted for the purpose of faculty recruitment and retention, other educational needs, funding for future scholarships, imposing reporting requirements, directing legislative committees to determine higher education accomplishments, and provides for committees to study and prepare plans of implementation as specified.

Combining Balance Sheet

Non-Major Governmental Funds

June 30, 2009

	Non-Major Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Non-Major Permanent Trust Funds	Totals
ASSETS					
Cash and Pooled Investments	\$ 1,224,219,511	\$ 22,343	\$ 157,604,232	\$ 771,092,649	\$ 2,152,938,735
Cash and Investments with Trustee	133,001,528	0	258,886	46,623,423	179,883,837
Cash with Fiscal Agent	0	3,342,471	0	0	3,342,471
Accounts Receivable (net)	112,462,817	1,797	12,674,968	59,080,072	184,219,654
Interest Receivable	12,739,859	2,588	15,799	2,103,716	14,861,962
Due from Other Funds	255,468,096	0	0	4,713,646	260,181,742
Due from Other Governments	26,456,449	0	4,625,602	8,705	31,090,756
Due from Component Units	2,628,418	0	0	0	2,628,418
Loan Receivables (net)	300,529,171	0	0	0	300,529,171
Inventory	327,115	0	0	0	327,115
Total Assets	\$ 2,067,832,964	\$ 3,369,199	\$ 175,179,487	\$ 883,622,211	\$ 3,130,003,861
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 220,900,864	\$ 3,205	\$ 40,403,920	\$ 103,150,255	\$ 364,458,244
Liability Under Securities Lending	155,782,329	0	303,229	54,609,188	210,694,746
Due to Other Funds	58,265,893	0	0	361,080	58,626,973
Due to Other Governments	2,217,049	0	0	0	2,217,049
Due to Component Unit	45,811	0	0	0	45,811
Compensated Absences Payable	66,323	0	0	0	66,323
Claims Payable	15,397,964	0	0	0	15,397,964
Deferred Revenue:					
Unearned Revenue	26,232,758	0	364,020	0	26,596,778
Unavailable Revenue	364,549	0	0	0	364,549
Total Liabilities	479,273,540	3,205	41,071,169	158,120,523	678,468,437
Fund Balances					
Reserved for Encumbrances	339,962,323	0	64,191,735	0	404,154,058
Reserved for Loans Receivable	300,343,140	0	0	0	300,343,140
Reserved for Inventory	327,115	0	0	0	327,115
Unreserved, Undesignated:					
Capital Projects Fund	0	0	69,916,583	0	69,916,583
Debt Service Fund	0	3,365,994	0	0	3,365,994
Permanent Trust Funds	0	0	0	725,501,688	725,501,688
Special Revenue Funds	947,926,846	0	0	0	947,926,846
Total Fund Balances	1,588,559,424	3,365,994	134,108,318	725,501,688	2,451,535,424
Total Liabilities and Fund Balances	\$ 2,067,832,964	\$ 3,369,199	\$ 175,179,487	\$ 883,622,211	\$ 3,130,003,861

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Governmental Funds

For the Year Ended June 30, 2009

	Non-Major Special Revenue Funds	Debt Service Fund	Capital Projects Fund	Non-Major Permanent Trust Funds	Totals
REVENUES					
Taxes					
Sales and Use Taxes	\$ 5,641,685	\$ 0	\$ 0	\$ 0	\$ 5,641,685
Mineral Severance and Royalties Taxes	43,194,229	0	0	0	43,194,229
Other Taxes	424,873	0	0	0	424,873
Federal Mineral Royalties	12,771,000	6,197,909	0	0	18,968,909
Coal Bonus Lease Payments	164,532,262	0	0	47,222,775	211,755,037
Use of Property	19,101,040	0	0	161,485	19,262,525
License & Permits	49,487,678	0	0	866,172	50,353,850
Fines and Forfeitures	729,639	0	0	0	729,639
Federal	66,160,653	0	19,493,061	0	85,653,714
Charges for Sales and Services	42,587,227	0	114,750	0	42,701,977
Interest Income	61,594,786	126,863	96,377	3,184,943	65,002,969
Net Increase/(Decrease) in the Fair Market					
Value of Investments	(27,767,067)	0	(28,131)	(44,501,274)	(72,296,472)
Miscellaneous Receipts	6,319,270	0	0	0	6,319,270
Revenue from Others	47,825,306	0	0	256,135	48,081,441
Sale of Land	10,785	0	0	0	10,785
Total Revenues	492,613,366	6,324,772	19,676,057	7,190,236	525,804,431
EXPENDITURES					
Current:					
General Government	15,857,967	655	106,043,551	0	121,902,173
Business Regulation	20,644,494	0	0	0	20,644,494
Education	221,902,521	0	83,901,524	222,932	306,026,977
Health Services	20,848,951	0	23,499	0	20,872,450
Law, Justice and Safety	12,496,152	0	20,297,196	0	32,793,348
Employment	4,351,510	0	19,191	0	4,370,701
Recreation and Resource Development	181,404,960	0	1,115,992	0	182,520,952
Social Services	4,996,403	0	0	0	4,996,403
Debt Service:					
Principal Retirement	0	2,653,854	0	0	2,653,854
Interest	0	3,675,764	0	0	3,675,764
Total Expenditures	482,502,958	6,330,273	211,400,953	222,932	700,457,116
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	10,110,408	(5,501)	(191,724,896)	6,967,304	(174,652,685)
OTHER FINANCING SOURCES (USES)					
Transfers In	239,192,025	0	82,302,532	35,966,473	357,461,030
Transfers Out	(9,427,720)	0	0	0	(9,427,720)
Capital Leases	26,952	0	0	0	26,952
Total Other Financing Sources (Uses)	229,791,257	0	82,302,532	35,966,473	348,060,262
Net Change in Fund Balances	239,901,665	(5,501)	(109,422,364)	42,933,777	173,407,577
Fund Balances-Beginning	1,572,602,825	3,371,495	243,530,682	450,082,037	2,269,587,039
Prior Period Adjustment (Footnote 1(D))	(223,945,066)	0	0	232,485,874	8,540,808
Beginning Fund Balances Restated	1,348,657,759	3,371,495	243,530,682	682,567,911	2,278,127,847
Fund Balances-Ending	\$ 1,588,559,424	\$ 3,365,994	\$ 134,108,318	\$ 725,501,688	\$ 2,451,535,424



Combining Balance Sheet

Non-Major Special Revenue Funds

June 30, 2009

	Environmental Quality Fund	Board & Regulatory Fund	Game and Fish Fund	Special Projects Fund	Community College Grants Fund
ASSETS					
Cash and Pooled Investments	\$ 129,164,045	\$ 30,195,576	\$ 58,591,470	168,539,846	\$ 340,880
Cash and Investments with Trustee	6,906,044	2,160,959	6,595,452	31,681,542	0
Accounts Receivable (net)	16,179,003	5,970,163	6,074,766	13,812,416	27,410
Interest Receivable	421,470	124,628	481,346	2,379,594	0
Due from Other Funds	0	0	0	51,845	0
Due from Other Governments	4,401,733	378,570	1,886,782	12,499,127	0
Due from Component Units	2,624,217	0	0	4,201	0
Loan Receivables (net)	0	0	0	0	0
Inventory	0	29,760	113,632	183,723	0
Total Assets	\$ 159,696,512	\$ 38,859,656	\$ 73,743,448	229,152,294	\$ 368,290
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 24,461,701	\$ 4,565,531	\$ 9,492,666	26,908,792	\$ 48,892
Liability Under Securities Lending	8,088,927	2,531,093	7,725,136	37,108,027	0
Due to Other Funds	46,781,390	54,921	226,393	3,472,445	0
Due to Other Governments	0	0	199,485	1,206,756	0
Due to Component Unit	0	0	45,811	0	0
Compensated Absences Payable	34,802	8,162	18,272	5,087	0
Claims Payable	15,126,423	0	0	0	0
Deferred Revenue:					
Unearned Revenue	1,979,909	4,901,612	224,600	18,940,606	0
Unavailable Revenue	39,683	0	0	0	0
Total Liabilities	96,512,835	12,061,319	17,932,363	87,641,713	48,892
Fund Balances					
Reserved for Encumbrances	86,965,800	954,135	6,002,103	5,943,737	0
Reserved for Loans Receivable	0	0	0	0	0
Reserved for Inventory	0	29,760	113,632	183,723	0
Restricted	(23,782,123)	25,814,442	49,695,350	135,383,121	319,398
Total Fund Balances	63,183,677	26,798,337	55,811,085	141,510,581	319,398
Total Liabilities and Fund Balances	\$ 159,696,512	\$ 38,859,656	\$ 73,743,448	229,152,294	\$ 368,290

Combining Balance Sheet

Non-Major Special Revenue Funds

June 30, 2009

	Water Fund	Workforce Development Fund	Mineral Royalties Fund	Government Royalty Distributions Fund	Farm Loan Loss Reserve Fund
ASSETS					
Cash and Pooled Investments	\$ 326,426,289	\$ 3,910,063	\$ 194,691,623	\$ 31,797,938	\$ 2,095,019
Cash and Investments with Trustee	36,768,080	4,858,755	0	0	0
Accounts Receivable (net)	29,037,480	357,289	15,679,813	2,877,129	168,457
Interest Receivable	3,857,383	297,869	0	0	7,845
Due from Other Funds	0	0	208,648,714	0	0
Due from Other Governments	0	0	4,713,646	0	345,086
Due from Component Units	0	0	0	0	0
Loan Receivables (net)	87,648,978	0	0	0	146,329
Inventory	0	0	0	0	0
Total Assets	\$ 483,738,210	\$ 9,423,976	\$ 423,733,796	\$ 34,675,067	\$ 2,762,736
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable	\$ 52,366,391	\$ 747,547	\$ 50,035,052	\$ 7,351,300	\$ 300,496
Liability Under Securities Lending	43,065,799	5,690,974	0	0	0
Due to Other Funds	2,075	0	7,578,523	0	0
Due to Other Governments	0	0	0	0	0
Due to Component Unit	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0
Claims Payable	0	0	0	0	0
Deferred Revenue:					
Unearned Revenue	0	0	0	0	146,329
Unavailable Revenue	281,314	0	0	43,552	0
Total Liabilities	95,715,579	6,438,521	57,613,575	7,394,852	446,825
Fund Balances					
Reserved for Encumbrances	104,253,701	0	2,943,124	42,170,135	0
Reserved for Loans Receivable	87,648,978	0	0	0	0
Reserved for Inventory	0	0	0	0	0
Restricted	196,119,952	2,985,455	363,177,097	(14,889,920)	2,315,911
Total Fund Balances	388,022,631	2,985,455	366,120,221	27,280,215	2,315,911
Total Liabilities and Fund Balances	\$ 483,738,210	\$ 9,423,976	\$ 423,733,796	\$ 34,675,067	\$ 2,762,736

(continued)

Combining Balance Sheet

Non-Major Special Revenue Funds

June 30, 2009

	State Revolving Fund	Miners Hospital Land Fund	Omnibus Land Fund	Donations and Bequests Fund	Wyoming Wildlife Fund	Endowment Fund
ASSETS						
Cash and Pooled Investments	\$ 66,273,840	\$ 78,978,039	\$ 33,041,285	\$ 2,428,936	\$ 2,479,212	\$ 41,569,674
Cash and Investments with Trustee	7,465,648	8,287,165	2,580,170	231,603	2,904,333	19,452,989
Accounts Receivable (net)	5,395,120	5,740,172	2,177,244	197,221	225,002	4,549,693
Interest Receivable	3,229,735	435,951	119,058	14,562	177,145	1,036,796
Due from Other Funds	46,767,073	0	464	0	0	0
Due from Other Governments	1,680,067	14,294	436,514	0	0	0
Due from Component Units	0	0	0	0	0	0
Loan Receivables (net)	212,694,162	0	0	0	0	0
Inventory	0	0	0	0	0	0
Total Assets	\$ 343,505,645	\$ 93,455,621	\$ 38,354,735	\$ 2,872,322	\$ 5,785,692	\$ 66,609,152
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts Payable	\$ 11,250,338	\$ 10,254,180	\$ 3,801,752	\$ 377,698	\$ 421,523	\$ 11,352,569
Liability Under Securities Lending	8,744,381	9,706,609	3,022,107	271,273	3,401,794	22,784,941
Due to Other Funds	0	214	0	0	0	0
Due to Other Governments	0	0	0	0	0	0
Due to Component Unit	0	0	0	0	0	0
Compensated Absences Payable	0	0	0	0	0	0
Claims Payable	0	0	0	0	0	0
Deferred Revenue:						
Unearned Revenue	0	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0	0
Total Liabilities	19,994,719	19,961,003	6,823,859	648,971	3,823,317	34,137,510
Fund Balances						
Reserved for Encumbrances	54,873,631	1,443,570	0	15,299	462,890	32,524,676
Reserved for Loans Receivable	212,694,162	0	0	0	0	0
Reserved for Inventory	0	0	0	0	0	0
Restricted	55,943,133	72,051,048	31,530,876	2,208,052	1,499,485	(53,034)
Total Fund Balances	323,510,926	73,494,618	31,530,876	2,223,351	1,962,375	32,471,642
Total Liabilities and Fund Balances	\$ 343,505,645	\$ 93,455,621	\$ 38,354,735	\$ 2,872,322	\$ 5,785,692	\$ 66,609,152

Combining Balance Sheet

Non-Major Special Revenue Funds

June 30, 2009

(Concluded)

	Retirees PreFunded Health Insurance Fund	Oil Surcharge Conservation Fund	State Land Fund	Flex Benefit Program Fund	Totals
ASSETS					
Cash and Pooled Investments	\$ 5,038,394	\$ 5,754,578	\$ 41,860,635	\$ 1,042,169	\$ 1,224,219,511
Cash and Investments with Trustee	568,084	648,170	1,775,160	117,374	133,001,528
Accounts Receivable (net)	410,459	468,417	3,030,738	84,825	112,462,817
Interest Receivable	17,619	40,838	90,273	7,747	12,739,859
Due from Other Funds	0	0	0	0	255,468,096
Due from Other Governments	0	0	100,630	0	26,456,449
Due from Component Units	0	0	0	0	2,628,418
Loan Receivables (net)	0	0	39,702	0	300,529,171
Inventory	0	0	0	0	327,115
Total Assets	\$ 6,034,556	\$ 6,912,003	\$ 46,897,138	\$ 1,252,115	\$ 2,067,832,964

LIABILITIES AND FUND BALANCES

Liabilities

Accounts Payable	\$ 732,016	\$ 921,091	\$ 5,359,005	\$ 152,324	\$ 220,900,864
Liability Under Securities Lending	665,387	759,190	2,079,213	137,478	155,782,329
Due to Other Funds	149,932	0	0	0	58,265,893
Due to Other Governments	810,808	0	0	0	2,217,049
Due to Component Unit	0	0	0	0	45,811
Compensated Absences Payable	0	0	0	0	66,323
Claims Payable	0	0	0	271,541	15,397,964
Deferred Revenue:	0				
Unearned Revenue	0	0	39,702	0	26,232,758
Unavailable Revenue	0	0	0	0	364,549
Total Liabilities	2,358,143	1,680,281	7,477,920	561,343	479,273,540

Fund Balances

Reserved for Encumbrances	0	1,409,522	0	0	339,962,323
Reserved for Loans Receivable	0	0	0	0	300,343,140
Reserved for Inventory	0	0	0	0	327,115
Restricted	3,676,413	3,822,200	39,419,218	690,772	947,926,846
Total Fund Balances	3,676,413	5,231,722	39,419,218	690,772	1,588,559,424
Total Liabilities and Fund Balances	\$ 6,034,556	\$ 6,912,003	\$ 46,897,138	\$ 1,252,115	\$ 2,067,832,964

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Year Ended June 30, 2009

	Environmental Quality Fund	Board & Regulatory Fund	Game and Fish Fund	Special Projects Fund	Community College Grants Fund
REVENUES					
Taxes					
Sales and Use Taxes	\$ 0	\$ 5,272,636	\$ 0	\$ 369,049	\$ 0
Mineral Severance and Royalties Taxes	8,586,359	5,040,549	0	0	0
Other Taxes	0	0	0	424,873	0
Federal Mineral Royalties	0	0	0	0	0
Coal Bonus Lease Payments	0	0	0	0	1,600,000
Use of Property	0	8,100	13,618	1,077,416	0
License & Permits	5,355,168	4,778,411	34,876,982	4,477,117	0
Fines and Forfeitures	15,190	181,912	88,082	444,455	0
Federal	32,939,248	590,093	13,079,405	5,579,581	0
Charges for Sales and Services	1,043,215	9,486,698	7,852,432	19,435,050	0
Interest Income	2,571,127	464,772	2,587,584	14,528,285	0
Net Increase/(Decrease) in the Fair Market					
Value of Investments	(750,351)	(297,982)	(723,742)	(2,578,237)	0
Miscellaneous Receipts	0	250	77,136	6,164,292	0
Revenue from Others	449,848	85,164	516,941	39,177,739	0
Sale of Land	0	0	0	0	0
Total Revenues	50,209,804	25,610,603	58,368,438	89,099,620	1,600,000
EXPENDITURES					
Current:					
General Government	0	464,196	0	9,580,099	0
Business Regulation	0	15,780,447	0	4,864,047	0
Education	0	743,931	0	320,795	1,600,000
Health Services	0	0	0	17,783,169	0
Law, Justice and Safety	0	625,270	0	10,782,192	0
Employment	0	0	0	3,867,264	0
Recreation and Resource Development	53,314,664	3,918,341	55,381,969	12,212,819	0
Social Services	0	0	0	4,992,948	0
Total Expenditures	53,314,664	21,532,185	55,381,969	64,403,333	1,600,000
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(3,104,860)	4,078,418	2,986,469	24,696,287	0
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	640,361	9,597,221	0
Transfers Out	0	0	0	(4,913,547)	0
Capital Leases	26,952	0	0	0	0
Total Other Financing Sources (Uses)	26,952	0	640,361	4,683,674	0
Net Change in Fund Balances					
Net Change in Fund Balances	(3,077,908)	4,078,418	3,626,830	29,379,961	0
Fund Balances-Beginning	66,261,585	22,719,919	52,184,255	112,130,620	319,398
Prior Period Adjustment (Footnote 1(D))	0	0	0	0	0
Fund Balances Restated	66,261,585	22,719,919	52,184,255	112,130,620	319,398
Fund Balances-Ending	\$ 63,183,677	\$ 26,798,337	\$ 55,811,085	\$ 141,510,581	\$ 319,398

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Year Ended June 30, 2009

	Water	Workforce	Mineral	Government	Farm Loan
	Fund	Development	Royalties	Royalty	Loss Reserve
	Fund	Fund	Fund	Distributions	Fund
REVENUES					
Taxes					
Sales and Use Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mineral Severance and Royalties Taxes	25,571,183	0	0	3,996,138	0
Other Taxes	0	0	0	0	0
Federal Mineral Royalties	0	0	5,346,000	7,425,000	0
Coal Bonus Lease Payments	0	0	157,307,262	5,625,000	0
Use of Property	6,314	0	8,000,000	0	564,416
License & Permits	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0
Federal	0	0	0	0	0
Charges for Sales and Services	401,899	0	200	0	89,845
Interest Income	19,347,282	1,813,136	0	0	200,471
Net Increase/(Decrease) in the Fair Market		0	0	0	0
Value of Investments	(4,058,117)	(520,049)	0	0	0
Miscellaneous Receipts	0	0	0	0	0
Revenue from Others	2,175,638	0	25,000	0	0
Sale of Land	0	0	0	0	10,785
Total Revenues	43,444,199	1,293,087	170,678,462	17,046,138	865,517
		0	0		
EXPENDITURES					
Current:					
General Government	0	0	0	0	0
Business Regulation	0	0	0	0	0
Education	0	0	185,147,746	0	0
Health Services	0	0	0	0	0
Law, Justice and Safety	887,488	0	0	0	0
Employment	0	484,246	0	0	0
Recreation and Resource Development	40,125,989	0	0	14,844,400	236
Social Services	0	0	0	0	0
Total Expenditures	41,013,477	484,246	185,147,746	14,844,400	236
		0	0		
Excess (Deficiency) of Revenues		0	0		
Over (Under) Expenditures	2,430,722	808,841	(14,469,284)	2,201,738	865,281
		0	0		
OTHER FINANCING SOURCES (USES)					
Transfers In	3,750,000	0	208,648,714	0	0
Transfers Out	0	0	(28,000)	0	(664,343)
Capital Leases	0	0	0	0	0
Total Other Financing Sources (Uses)	3,750,000	0	208,620,714	0	(664,343)
		0	0		
Net Change in Fund Balances	6,180,722	808,841	194,151,430	2,201,738	200,938
Fund Balances -Beginning	381,841,909	2,176,614	171,968,791	25,078,477	2,114,973
Prior Period Adjustment (Footnote 1(D))	0	0	0	0	0
Beginning Fund Balance Restated	381,841,909	2,176,614	171,968,791	25,078,477	2,114,973
Fund Balances -Ending	\$ 388,022,631	\$ 2,985,455	\$ 366,120,221	\$ 27,280,215	\$ 2,315,911

(continued)

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Year Ended June 30, 2009

	State Revolving Fund	Miners' Hospital Land Fund	Omnibus Land Fund	Donations and Bequests Fund	Wyoming Wildlife Fund	Endowment Fund
REVENUES						
Taxes						
Sales and Use Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mineral Severance and Royalties Taxes	0	0	0	0	0	0
Other Taxes	0	0	0	0	0	0
Federal Mineral Royalties	0	0	0	0	0	0
Coal Bonus Lease Payments	0	0	0	0	0	0
Use of Property	0	2,764,161	3,389,448	303,695	0	0
License & Permits	0	0	0	0	0	0
Fines and Forfeitures	0	0	0	0	0	0
Federal	13,972,326	0	0	0	0	0
Charges for Sales and Services	32,585	0	0	0	41,560	0
Interest Income	7,983,059	1,919,726	(217,607)	102,589	1,082,573	9,291,599
Net Increase/(Decrease) in the Fair Market Value of Investments	(720,938)	(5,770,550)	(3,579,945)	(26,360)	(314,795)	(5,739,900)
Miscellaneous Receipts	0	0	0	540	0	0
Revenue from Others	0	0	0	298,858	0	97,792
Sale of Land	0	0	0	0	0	0
Total Revenues	21,267,032	(1,086,663)	(408,104)	679,322	809,338	3,649,491
EXPENDITURES						
Current:						
General Government	0	0	0	0	0	0
Business Regulation	0	0	0	0	0	0
Education	0	0	0	500	0	34,089,549
Health Services	0	2,819,489	0	246,293	0	0
Law, Justice and Safety	0	0	0	201,202	0	0
Employment	0	0	0	0	0	0
Recreation and Resource Development	638,775	0	0	23,258	944,509	0
Social Services	0	0	0	3,455	0	0
Total Expenditures	638,775	2,819,489	0	474,708	944,509	34,089,549
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	20,628,257	(3,906,152)	(408,104)	204,614	(135,171)	(30,440,058)
OTHER FINANCING SOURCES (USES)						
Transfers In	0	0	1,000,000	0	0	15,555,729
Transfers Out	0	0	0	(29,216)	0	(3,792,614)
Capital Leases	0	0	0	0	0	0
Total Other Financing Sources (Uses)	0	0	1,000,000	(29,216)	0	11,763,115
Net Change in Fund Balances	20,628,257	(3,906,152)	591,896	175,398	(135,171)	(18,676,943)
Fund Balances-Beginning	298,130,165	77,400,770	30,938,980	2,047,953	2,097,546	279,846,155
Prior Period Adjustment (Footnote 1(D))	4,752,504	0	0	0	0	(228,697,570)
Beginning Fund Balance Restated	302,882,669	77,400,770	30,938,980	2,047,953	2,097,546	51,148,585
Fund Balances-Ending	\$ 323,510,926	\$ 73,494,618	\$ 31,530,876	\$ 2,223,351	\$ 1,962,375	\$ 32,471,642

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Special Revenue Funds

For the Year Ended June 30, 2009

(Concluded)

	Retirees PreFunded Health Insurance Fund	Oil Surcharge Conservation Fund	State Land Fund	Flex Benefit Program Fund	Totals
REVENUES					
Taxes					
Sales and Use Taxes	\$ 0	\$ 0	\$ 0	\$ 0	5,641,685
Mineral Severance and Royalties Taxes	0	0	0	0	43,194,229
Other Taxes	0	0	0	0	424,873
Federal Mineral Royalties	0	0	0	0	12,771,000
Coal Bonus Lease Payments	0	0	0	0	164,532,262
Use of Property	0	0	2,973,872	0	19,101,040
License & Permits	0	0	0	0	49,487,678
Fines and Forfeitures	0	0	0	0	729,639
Federal	0	0	0	0	66,160,653
Charges for Sales and Services	0	120,000	0	4,083,743	42,587,227
Interest Income	89,882	(25,309)	(193,235)	48,852	61,594,786
Net Increase/(Decrease) in the Fair Market					
Value of Investments	(167,622)	(51,089)	(2,450,388)	(17,002)	(27,767,067)
Miscellaneous Receipts	0	9,359	67,693	0	6,319,270
Revenue from Others	4,998,326	0	0	0	47,825,306
Sale of Land	0	0	0	0	10,785
Total Revenues	4,920,586	52,961	397,942	4,115,593	492,613,366
EXPENDITURES					
Current:					
General Government	1,244,173	791,675	0	3,777,824	15,857,967
Business Regulation	0	0	0	0	20,644,494
Education	0	0	0	0	221,902,521
Health Services	0	0	0	0	20,848,951
Law, Justice and Safety	0	0	0	0	12,496,152
Employment	0	0	0	0	4,351,510
Recreation and Resource Development	0	0	0	0	181,404,960
Social Services	0	0	0	0	4,996,403
Total Expenditures	1,244,173	791,675	0	3,777,824	482,502,958
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	3,676,413	(738,714)	397,942	337,769	10,110,408
OTHER FINANCING SOURCES (USES)					
Transfers In	0	0	0	0	239,192,025
Transfers Out	0	0	0	0	(9,427,720)
Capital Leases	0	0	0	0	26,952
Total Other Financing Sources (Uses)	0	0	0	0	229,791,257
Net Change in Fund Balances	3,676,413	(738,714)	397,942	337,769	239,901,665
Fund Balances-Beginning	0	5,970,436	39,021,276	353,003	1,572,602,825
Prior Period Adjustment (Footnote 1(D))	0	0	0	0	(223,945,066)
Beginning Fund Balance Restated	0	5,970,436	39,021,276	353,003	1,348,657,759
Fund Balances-Ending	\$ 3,676,413	\$ 5,231,722	\$ 39,419,218	\$ 690,772	\$ 1,588,559,424

Combining Balance Sheet

Non-Major Permanent Trust Funds

June 30, 2009

	Wyoming Wildlife Trust Fund	Montgomery Home for the Blind Fund	Wyoming Tobacco Settlement Fund	Wyoming Military Assistance Trust Fund	Wyoming Cultural Trust Fund	Sundry Trust Funds	Wyoming Excellence In Higher Education Endowment Funds	Totals
ASSETS								
Cash and Pooled Investments	\$ 23,304,354	\$ 5,613,626	\$ 62,916,046	\$ 5,336,293	\$ 12,273,474	\$ 95,075,504	\$ 566,573,352	\$ 771,092,649
Cash and Investments with Trustee	0	632,335	5,169,215	0	0	60,314	40,761,559	46,623,423
Accounts Receivable (net)	1,955,144	456,968	5,926,302	429,082	986,889	7,645,388	41,680,299	59,080,072
Interest Receivable	0	38,556	0	0	0	3,634	2,061,526	2,103,716
Due from Other Funds	0	0	0	0	0	0	4,713,646	4,713,646
Due from Other Governments	0	8,705	0	0	0	0	0	8,705
Total Assets	\$ 25,259,498	\$ 6,750,190	\$ 74,011,563	\$ 5,765,375	\$ 13,260,363	\$ 102,784,840	\$ 655,790,382	\$ 883,622,211
LIABILITIES AND FUND BALANCES								
Liabilities								
Accounts Payable	\$ 3,342,503	\$ 814,832	\$ 10,713,638	\$ 765,375	\$ 1,760,363	\$ 13,637,437	\$ 72,116,107	\$ 103,150,255
Due to Other Funds	0	0	0	0	0	0	361,080	361,080
Liability Under Securities Lending	0	740,643	6,054,610	0	0	70,645	47,743,290	54,609,188
Total Liabilities	3,342,503	1,555,475	16,768,248	765,375	1,760,363	13,708,082	120,220,477	158,120,523
Fund Balances								
Permanent Funds	21,916,995	5,194,715	57,243,315	5,000,000	11,500,000	89,076,758	535,569,905	725,501,688
Total Fund Balances	21,916,995	5,194,715	57,243,315	5,000,000	11,500,000	89,076,758	535,569,905	725,501,688
Total Liabilities and Fund Balances	\$ 25,259,498	\$ 6,750,190	\$ 74,011,563	\$ 5,765,375	\$ 13,260,363	\$ 102,784,840	\$ 655,790,382	\$ 883,622,211

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Non-Major Permanent Trust Funds

For the Year Ended June 30, 2009

	Wyoming Wildlife Trust Fund	Montgomery Home for the Blind Fund	Wyoming Tobacco Settlement Fund	Wyoming Military Assistance Trust Fund	Wyoming Cultural Trust Fund	Sundry Trust Funds	Wyoming Excellence in Higher Education Endowment Funds	Totals
REVENUES								
Coal Lease Bonus Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	47,222,775	\$ 47,222,775
Use of Property	0	161,485	0	0	0	0	0	161,485
License & Permits	866,172	0	0	0	0	0	0	866,172
Interest Income	0	236,007	0	0	0	4,683	2,944,253	3,184,943
Net Increase/(Decrease) in the Fair Market								
Value of Investments	0	(67,674)	(1,773,616)	0	0	(17,797)	(42,642,187)	(44,501,274)
Revenue from Others	1,675	600	0	0	0	253,860	0	256,135
Total Revenues	867,847	330,418	(1,773,616)	0	0	240,746	7,524,841	7,190,236
EXPENDITURES								
Education	0	222,932	0	0	0	0	0	222,932
Total Expenditures	0	222,932	0	0	0	0	0	222,932
Excess (Deficiency) of Revenues								
Over (Under) Expenditures	867,847	107,486	(1,773,616)	0	0	240,746	7,524,841	6,967,304
OTHER FINANCING SOURCES (USES)								
Transfers In	0	0	0	0	1,500,000	30,673,859	3,792,614	35,966,473
Total Other Financing Sources (Uses)	0	0	0	0	1,500,000	30,673,859	3,792,614	35,966,473
Net Change in Fund Balances	867,847	107,486	(1,773,616)	0	1,500,000	30,914,605	11,317,455	42,933,777
Fund Balances-Beginning	21,049,148	5,087,229	59,016,931	5,000,000	10,000,000	58,162,153	0	291,766,576
Prior Period Adjustment (Footnote 1(D))	0	0	0	0	0	0	0	232,485,874
Fund Balances Restated	21,049,148	5,087,229	59,016,931	5,000,000	10,000,000	58,162,153	0	682,567,911
Fund Balances-Ending	\$ 21,916,995	\$ 5,194,715	\$ 57,243,315	\$ 5,000,000	\$ 11,500,000	\$ 89,076,758	\$ 535,569,905	\$ 725,501,688

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Environmental Quality Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	BI1'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Mineral Severance	\$ 13,997,463	\$ 11,002,537	\$ 25,000,000	\$ 11,245,028	\$ 0	\$ 11,245,028	\$ (13,754,972)
Licenses & Permits	0	14,821,468	14,821,468	5,031,151	0	5,031,151	(9,790,317)
Fines & Forfeitures	0	4,500	4,500	4,500	0	4,500	0
Interest Income	0	0	0	2,483,524	0	2,483,524	2,483,524
Charges for Sales and Services	0	1,851,961	1,851,961	775,721	0	775,721	(1,076,240)
Revenue from Others	0	0	0	100,000	0	100,000	100,000
Federal	0	189,012,294	189,012,294	28,545,150	0	28,545,150	(160,467,144)
TOTAL REVENUES	13,997,463	216,692,760	230,690,223	48,185,074	0	48,185,074	(182,505,149)
EXPENDITURES							
2009-2010 Appropriations							
Corrective Action Account	2,297,707	30,000,000	32,297,707	9,341,152	86,232	9,427,384	22,870,323
Industrial Siting	0	344,672	344,672	63,393	300	63,693	280,979
AML Funds Reserve Account	0	122,562,990	122,562,990	3,317,878	58,900,113	62,217,991	60,344,999
Air Quality APP/NSF Fees	11,750,591	0	11,750,591	5,015,636	731,865	5,747,501	6,003,090
VRP Fees	823,997	0	823,997	310,053	63,839	373,892	450,105
Haz Waste Fees	322,875	0	322,875	322,875	0	322,875	0
UST/Lust/SRF Settlements	0	100,000	100,000	100,000	0	100,000	0
NPDES Fees	1,100,000	0	1,100,000	351,759	4,898	356,657	743,343
DEQ Penalties Fund	0	1,000,000	1,000,000	19,800	35,000	54,800	945,200
Abandoned Mine Recl	0	92,685,098	92,685,098	25,020,346	25,590,040	50,610,386	42,074,712
TOTAL EXPENDITURES	16,295,170	246,692,760	262,987,930	43,862,892	85,412,287	129,275,179	133,712,751
NET INCOME (LOSS)	\$ (2,297,707)	\$ (30,000,000)	\$ (32,297,707)	\$ 4,322,182	\$ (85,412,287)	\$ (81,090,105)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Board & Regulatory Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 10,749,912	\$ 0	\$ 10,749,912	\$ 5,272,636	\$ 0	\$ 5,272,636	\$ (5,477,276)
Mineral Severance	7,735,386	0	7,735,386	5,040,549	0	5,040,549	(2,694,837)
Other Taxes	601,330	0	601,330	192,515	0	192,515	(408,815)
Licenses & Permits	8,574,067	0	8,574,067	5,496,128	0	5,496,128	(3,077,939)
Fines & Forfeitures	339,275	0	339,275	179,862	0	179,862	(159,413)
Use of Property	10	0	10	8,100	0	8,100	8,090
Interest Income	193,516	0	193,516	453,179	0	453,179	259,663
Charges for Sales and Services	11,092,376	209,852	11,302,228	9,450,541	0	9,450,541	(1,851,687)
Revenue from Others	83,435	0	83,435	85,164	0	85,164	1,729
Transfers	7,912,975	0	7,912,975	0	0	0	(7,912,975)
Federal	997,444	0	997,444	621,055	0	621,055	(376,389)
Miscellaneous	0	39,340	39,340	250	0	250	(39,090)
TOTAL REVENUES	48,279,726	249,192	48,528,918	26,799,979	0	26,799,979	(21,728,939)
EXPENDITURES							
2009-2010 Appropriations							
Emergency Mgt/Homeland Sec	350,000	0	350,000	275,087	4,322	279,409	70,591
Licensing Boards Admin	892,756	107,983	1,000,739	466,804	5,864	472,668	528,071
Wyo Wheat Mktg Comm	120,500	0	120,500	52,486	36,234	88,720	31,780
Leaf Cutter Bee	13,334	52,834	66,168	4,397	75	4,472	61,696
Grain Warehouse Program	0	9,600	9,600	0	0	0	9,600
Wyoming Beef Council	2,164,573	0	2,164,573	932,971	13,039	946,010	1,218,563
Administration-Architects	220,553	0	220,553	83,254	0	83,254	137,299
Administration-Barber Examiner	43,135	0	43,135	11,737	100	11,837	31,298
Administration-Radiological	106,198	0	106,198	40,085	0	40,085	66,113
Administration-Real Estate	992,199	0	992,199	482,654	0	482,654	509,545
Real Estate Recovery	30,000	4,000	34,000	1,176	0	1,176	32,824
Real Estate Education	80,880	4,000	84,880	21,616	2,500	24,116	60,764
Appraiser Education	96,207	0	96,207	75,802	0	75,802	20,405
Real Estate Appraiser	34,000	0	34,000	9,406	0	9,406	24,594
Administration-Teaching Board	1,250,418	0	1,250,418	706,584	497	707,081	543,337
Respiratory Care	63,493	0	63,493	24,867	0	24,867	38,626
Administration-PSC	6,973,218	9,531	6,982,749	3,157,929	30,960	3,188,889	3,793,860
Consumer Advocate	1,820,132	3,477	1,823,609	723,670	26,137	749,807	1,073,802
Administration-Podiatry	26,542	0	26,542	11,607	0	11,607	14,935
Administration-Chiropractic	67,076	0	67,076	31,728	0	31,728	35,348
Administration-Collection	91,732	0	91,732	13,604	0	13,604	78,128
Administration-Cosmetology	542,294	88,945	631,239	294,279	500	294,779	336,460
Administration-Dental	300,050	0	300,050	153,327	5,223	158,550	141,500
Administration-Embalmers	48,602	0	48,602	18,950	0	18,950	29,652
Bd of Registration	776,163	0	776,163	280,240	8,760	289,000	487,163
Well Drillers	0	63,450	63,450	1,716	0	1,716	61,734
Administration-Pari-Mutual	996,640	9,300	1,005,940	262,049	0	262,049	743,891
Pari Mutual Refund	80,000	0	80,000	78,179	0	78,179	1,821
Electrical Safety Admin	519,028	0	519,028	281,461	0	281,461	237,567
Agent Licensing	16,013	0	16,013	4,083	60	4,143	11,870
Insurance Regulatory	5,416,012	5,903	5,421,915	2,265,723	60,000	2,325,723	3,096,192
Brand Recording & Permits	848,580	20,000	868,580	287,254	1,941	289,195	579,385
Livestock Inspection	5,126,239	40,557	5,166,796	2,294,081	17,081	2,311,162	2,855,634
Administration-Medicine	1,516,929	0	1,516,929	568,410	39,551	607,961	908,968
Administration-Nursing	1,631,921	9,283	1,641,204	778,050	59,273	837,323	803,881
Nurse Aides	735,597	257,240	992,837	386,018	49,878	435,896	556,941
Administration-Oil and Gas	8,703,572	2,449	8,706,021	3,905,672	136,971	4,042,643	4,663,378
Orphan Wells	1,000,000	0	1,000,000	347,278	0	347,278	652,722
Administration-Optometry	103,334	0	103,334	37,500	0	37,500	65,834
Administration-Speech Pathology	44,751	0	44,751	23,888	0	23,888	20,863
Licensing Board	1,328,221	83,232	1,411,453	706,092	60,612	766,704	644,749
Administration-CPA	669,312	0	669,312	245,795	0	245,795	423,517
Administration-Physical Therapy	121,984	0	121,984	62,531	0	62,531	59,453
Administration-Hearing Aid	31,819	0	31,819	9,920	0	9,920	21,899
Administration-Psychologist	125,214	0	125,214	47,010	0	47,010	78,204
Administration-Outfitters	866,375	0	866,375	379,477	1,907	381,384	484,991
Homeland Security Grant	0	22,113	22,113	2,632	0	2,632	19,481
Administration-Mental Health	267,999	0	267,999	120,264	0	120,264	147,735
Administration-Nursing Home	45,630	0	45,630	21,765	0	21,765	23,865
Administration-Occupation Therapy	83,015	0	83,015	24,672	0	24,672	58,343
Administration-Geology	379,187	0	379,187	202,646	9,629	212,275	166,912
Administration-Law Examiners	155,000	0	155,000	79,050	0	79,050	75,950
Administration-Veterinarian	123,505	3,000	126,505	44,508	0	44,508	81,997
TOTAL EXPENDITURES	48,039,932	796,897	48,836,829	21,341,984	571,114	21,913,098	26,923,731
NET INCOME (LOSS)	\$ 239,794	\$ (547,705)	\$ (307,911)	\$ 5,457,995	\$ (571,114)	\$ 4,886,881	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Game and Fish Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Licenses & Permits	\$ 35,375,000	\$ 902,000	\$ 36,277,000	\$ 36,226,060	\$ 0	\$ 36,226,060	\$ (50,940)
Fines & Forfeitures	95,000	0	95,000	88,082	0	88,082	(6,918)
Use of Property	0	0	0	13,618	0	13,618	13,618
Interest Income	2,229,000	0	2,229,000	2,490,167	0	2,490,167	261,167
Charges for Sales and Services	7,141,000	0	7,141,000	7,852,547	0	7,852,547	711,547
Revenue from Others	170,000	0	170,000	208,314	0	208,314	38,314
Transfers	640,000	0	640,000	640,361	0	640,361	361
Federal	12,825,500	0	12,825,500	12,296,019	0	12,296,019	(529,481)
Miscellaneous	239,500	0	239,500	77,148	0	77,148	(162,352)
TOTAL REVENUES	58,715,000	902,000	59,617,000	59,892,316	0	59,892,316	275,316
EXPENDITURES							
2009-2010 Appropriations							
Office of Director	2,771,497	735	2,772,232	2,403,698	82,318	2,486,016	286,216
Operating Revenue	57,215,000	(56,215,000)	1,000,000	639,450	0	639,450	360,550
Fiscal	6,007,817	347	6,008,164	4,841,089	280,702	5,121,791	886,373
Lip Tier I	152,625	0	152,625	124,197	0	124,197	28,428
Non-Recurring Projects	640,601	0	640,601	262,578	341,815	604,393	36,208
Services	13,403,109	68,690	13,471,799	11,607,302	1,075,728	12,683,030	788,769
Fish	11,773,488	67,530	11,841,018	9,372,837	1,761,338	11,134,175	706,843
Wildlife	19,477,936	796,698	20,274,634	18,543,669	601,096	19,144,765	1,129,869
Reimbursables	5,000,000	3,000,000	8,000,000	2,924,341	660,904	3,585,245	4,414,755
State Wildlife Grants	686,350	0	686,350	502,763	65,916	568,679	117,671
Lifetime License Revenue	300,000	(300,000)	0	0	0	0	0
Access	1,675,000	(875,000)	800,000	643,573	0	643,573	156,427
Alternative Enterprises	150,000	0	150,000	82,923	0	82,923	67,077
TOTAL EXPENDITURES	119,253,423	(53,456,000)	65,797,423	51,948,420	4,869,817	56,818,237	8,979,186
NET INCOME (LOSS)	\$ (60,538,423)	\$ 54,358,000	\$ (6,180,423)	\$ 7,943,896	\$ (4,869,817)	\$ 3,074,079	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Fund
Special Projects Fund
For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	BIT'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES/ ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales & Use	\$ 1,392,987	\$ 0	\$ 1,392,987	\$ 235	\$ 0	\$ 235	\$ (1,392,752)
Other Taxes	1,189,081	0	1,189,081	424,873	0	424,873	(764,208)
Licenses & Permits	3,533,937	0	3,533,937	4,393,790	0	4,393,790	859,853
Fines & Forfeitures	1,414,594	0	1,414,594	444,350	0	444,350	(970,244)
Use of Property	617,567	0	617,567	1,077,236	0	1,077,236	459,669
Interest Income	7,326,525	0	7,326,525	13,823,227	0	13,823,227	6,496,702
Charges for Sales and Services	70,812,020	2,149,999	72,962,019	19,548,765	0	19,548,765	(53,413,254)
Revenue from Others	12,661,127	17,006,178	29,667,305	39,131,929	0	39,131,929	9,464,624
Transfers	11,197,281	0	11,197,281	7,908,230	0	7,908,230	(3,289,051)
Federal	5,749,365	0	5,749,365	3,438,714	0	3,438,714	(2,310,651)
Miscellaneous	0	0	0	1,284,621	0	1,284,621	1,284,621
TOTAL REVENUES	115,894,484	19,156,177	135,050,661	91,475,970	0	91,475,970	(43,574,691)
EXPENDITURES							
2009-2010 Appropriations							
Natural Resource Policy	1,500,000	20,000	1,520,000	214,959	725	215,684	1,304,316
Search & Rescue Donations	619,310	0	619,310	69,884	0	69,884	549,426
Governors Prayer Breakfast	0	15,000	15,000	4,600	0	4,600	10,400
Securities Enforcement	623,830	0	623,830	168,065	0	168,065	455,765
Bucking Horse & Rider	200,200	0	200,200	0	0	0	200,200
HAVA Matching	0	30,263	30,263	0	0	0	30,263
HAVA Title II	0	575,000	575,000	0	0	0	575,000
Workshops & Conferences	99,247	0	99,247	20,718	0	20,718	78,529
Education Trust Fund	600,000	0	600,000	300,068	0	300,068	299,932
Licensing Boards	528,800	0	528,800	2,233	0	2,233	526,567
State Library Division	4,011,837	0	4,011,837	2,875,182	106,923	2,982,105	1,029,732
Voluntary Insurance	5,000,000	0	5,000,000	2,127,140	0	2,127,140	2,872,860
General Services	4,416,929	70,000	4,486,929	2,086,912	0	2,086,912	2,400,017
HR Conference Fund	0	17,760	17,760	5,344	3,500	8,844	8,916
WY Military Assistance	0	100,000	100,000	0	0	0	100,000
Health Care Provider	0	154,000	154,000	0	0	0	154,000
Administration Div	250,000	0	250,000	153,005	0	153,005	96,995
Consumer Protection Div	822,448	0	822,448	303,882	150	304,032	518,416
Weed & Pest Control	700,000	0	700,000	445,716	479	446,195	253,805
State Fair	460,000	133,086	593,086	230,000	0	230,000	363,086
Non-State Fair Activities	182,511	0	182,511	74,480	5,367	79,847	102,664
Food License Fees	471,296	0	471,296	270,879	1,000	271,879	199,417
Emergency Insect Management	0	200,041	200,041	179,144	0	179,144	20,897
Pool/SPA Fees	50,000	0	50,000	27,516	50	27,566	22,434
Crime Victims Comp Surcharge	7,738,364	821,282	8,559,646	4,600,476	11,201	4,611,677	3,947,969
Tobacco Settlement	412,092	0	412,092	184,462	0	184,462	227,630
Undistributed Atty General	968,672	803,065	1,771,737	701,315	423,551	1,124,866	646,871
Attorney General	742,501	0	742,501	72,760	0	72,760	669,741
Audit-Banking	4,441,692	0	4,441,692	2,053,202	2,727	2,055,929	2,385,763
Universal Service Fund	7,069,427	0	7,069,427	2,783,808	9,660	2,793,468	4,275,959
Wyoming Cultural Trust Act	0	915,015	915,015	328,992	0	328,992	586,023
Snowmobile Gas Tax	4,589,289	(865,000)	3,724,289	1,771,562	142,534	1,914,096	1,810,193
Motor Boat Gas Tax	100,000	1,880,000	1,980,000	0	0	0	1,980,000
Snowmobile Bond Pool	0	20,000	20,000	0	0	0	20,000
State Park Construction Fees	0	3,110,000	3,110,000	203,903	0	203,903	2,906,097
DOC Special Projects	207,778	392,222	600,000	475,906	10,446	486,352	113,648
Off Road Recreational Vehicle	1,069,680	865,000	1,934,680	1,316,808	37,909	1,354,717	579,963
DOC Enterprise Fund	102,801	55,000	157,801	122,637	0	122,637	35,164
Employment Support	0	7,000,000	7,000,000	2,007,377	0	2,007,377	4,992,623
Employment Sec Revenue	650,336	450,000	1,100,336	165,710	10,111	175,821	924,515
ESC Incremental Bonds-86	0	55,000	55,000	0	0	0	55,000
Mining Exam Fees	50,000	0	50,000	27,900	0	27,900	22,100
Telecomm for the Impaired	1,189,081	0	1,189,081	485,671	372,338	858,009	331,072
SEO Agency Fund	12,730	335,906	348,636	135,883	75,788	211,671	136,965
WF & NR Income Account II	0	10,600,000	10,600,000	2,244,546	0	2,244,546	8,355,454
Wildlife & Natural Resource TR	5,152,500	10,521,701	15,674,201	2,009,933	0	2,009,933	13,664,268
Transportation	105,000	0	105,000	27,596	0	27,596	77,404
Tobacco Settlement	28,162,952	1,470,000	29,632,952	13,168,324	1,229,435	14,397,759	15,235,193
State Hospital	2,398,242	0	2,398,242	1,194,691	61,373	1,256,064	1,142,178
Division of Aging	41,000	0	41,000	6,357	0	6,357	34,643
WSTS Daycare	0	195,000	195,000	83,084	0	83,084	111,916
Preventative Health	656,000	0	656,000	101,981	65,300	167,281	488,719
Family Health Services	2,007,600	705,562	2,713,162	1,679,756	74,868	1,754,624	958,538
Retirement Center	5,651,721	37,266	5,688,987	2,469,449	3,043	2,472,492	3,216,495
Pool/SPA Fees	2,500	0	2,500	0	0	0	2,500
EMS Sustainability Acct	0	50,000	50,000	0	0	0	50,000
Tobacco Settlement	5,687,901	11,572	5,699,473	1,961,922	525,697	2,487,619	3,211,854
JAIBG	0	817,400	817,400	290,231	0	290,231	527,169
WY Children's Trust Fund	302,651	410,689	713,340	92,370	123,418	215,788	497,552
Child Abuse Registry Fund	0	30,000	30,000	0	0	0	30,000
Overpayment Recovery	0	500,000	500,000	61,872	0	61,872	438,128
Child Support	0	15,000,000	15,000,000	0	0	0	15,000,000
Foster Care Trust	0	500,000	500,000	0	0	0	500,000
Transportation	2,000,000	0	2,000,000	279,778	707,645	987,423	1,012,577
Emergency Fire Suppression	2,580,000	0	2,580,000	1,314,871	0	1,314,871	1,265,129
County Fire Asst Pay-Forestry	0	2,000,000	2,000,000	373,961	9,980	383,941	1,616,059
Crime Victims Comp Surcharge	148,526	0	148,526	64,841	0	64,841	83,685
Tobacco Settlement	4,404,878	2,178,295	6,583,173	2,546,958	179,383	2,726,341	3,856,832
Judicial Systems Automation	6,282,609	0	6,282,609	2,119,197	0	2,119,197	4,163,412
LSO Laptop Computers	0	16,667	16,667	0	0	0	16,667
Constituent Service Allow	0	348,853	348,853	148,643	0	148,643	200,210
TOTAL EXPENDITURES	115,464,931	62,545,645	178,010,576	59,238,460	4,194,601	63,433,061	114,577,515
NET INCOME (LOSS)	\$ 429,553	\$ (43,389,468)	\$ (42,959,915)	\$ 32,237,510	\$ (4,194,601)	\$ 28,042,909	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Community College Grants Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Coal Lease Bonus	\$ 1,600,000	\$ 0	\$ 1,600,000	\$ 1,600,000	\$ 0	\$ 1,600,000	\$ 0
TOTAL REVENUES	1,600,000	0	1,600,000	1,600,000	0	1,600,000	0
2009-2010 Appropriations							
Community College Contingency Res	1,600,000	0	1,600,000	1,600,000	0	1,600,000	0
TOTAL EXPENDITURES	1,600,000	0	1,600,000	1,600,000	0	1,600,000	0
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Water Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Mineral Severance	\$ 0	\$ 0	\$ 0	\$ 23,386,283	\$ 0	\$ 23,386,283	\$ 23,386,283
Use of Property	0	0	0	6,314	0	6,314	6,314
Interest Income	0	0	0	18,912,861	0	18,912,861	18,912,861
Charges for Sales and Services	0	0	0	401,899	0	401,899	401,899
Revenue from Others	39,000	0	39,000	349,459	0	349,459	310,459
Transfers	8,730,333	3,000,000	11,730,333	3,750,000	0	3,750,000	(7,980,333)
TOTAL REVENUES	8,769,333	3,000,000	11,769,333	46,806,816	0	46,806,816	35,037,483
EXPENDITURES							
2009-2010 Appropriations							
Agriculture							
Natural Resources Div	675,000	0	675,000	491,555	0	491,555	183,445
Attorney General							
Law Office	500,000	0	500,000	0	0	0	500,000
Big Horn Water Litigation	501,920	0	501,920	116,861	0	116,861	385,059
Water Development							
Administration	7,728,413	5,847	7,734,260	3,502,758	28,755	3,531,513	4,202,747
Drinking Water	0	4,640,000	4,640,000	0	0	0	4,640,000
Water II from BRA	0	10,000,000	10,000,000	0	0	0	10,000,000
Miscellaneous Water Fund	0	50,000	50,000	29,442	0	29,442	20,558
Operation & Maintenance-Font	0	1,700,000	1,700,000	598,636	0	598,636	1,101,364
Palisades Reservoir	0	18,000	18,000	6,839	0	6,839	11,161
State Engineer							
Interstate Streams Div	88,690	0	88,690	30,342	2,542	32,884	55,806
TOTAL EXPENDITURES	9,494,023	16,413,847	25,907,870	4,776,433	31,297	4,807,730	21,100,140
NET INCOME (LOSS)	\$ (724,690)	\$ (13,413,847)	\$ (14,138,537)	\$ 42,030,383	\$ (31,297)	\$ 41,999,086	

Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Workforce Development Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 2,354,892	\$ 0	\$ 2,354,892	\$ 1,756,360	\$ 0	\$ 1,756,360	\$ (598,532)
TOTAL REVENUES	2,354,892	0	2,354,892	1,756,360	0	1,756,360	(598,532)
EXPENDITURES							
2009-2010 Appropriations							
Workforce	2,354,892	0	2,354,892	259,802	0	259,802	2,095,090
TOTAL EXPENDITURES	2,354,892	0	2,354,892	259,802	0	259,802	2,095,090
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 1,496,558	\$ 0	\$ 1,496,558	

Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Mineral Royalties Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 0	\$ 0	\$ 0	\$ 8,000,000	\$ 0	\$ 8,000,000	\$ 8,000,000
Interest Income	0	0	0	5,346,000	0	5,346,000	5,346,000
Coal Lease Bonus	0	0	0	203,025,303	0	203,025,303	203,025,303
Transfers	5,750,200	0	5,750,200	200	0	200	(5,750,000)
TOTAL REVENUES	5,750,200	0	5,750,200	216,371,503	0	216,371,503	210,621,303
2009-2010 Appropriations							
Coal Bonus Transfer	0	271,043,909	271,043,909	42,870,209	0	42,870,209	228,173,700
School Facilities-Operations	8,079,476	(403,974)	7,675,502	2,728,361	386,891	3,115,252	4,560,250
Major Maintenance	84,182,098	61,086	84,243,184	48,377,233	0	48,377,233	35,865,951
School Facilities Independent Audit	0	190,000	190,000	0	0	0	190,000
School Capital Construction	0	84,335,693	84,335,693	(243,401)	0	(243,401)	84,579,094
Infrastructure	3,000,000	(150,000)	2,850,000	0	0	0	2,850,000
Mill Levy Debt Pledge	5,750,000	0	5,750,000	1,087,671	0	1,087,671	4,662,329
TOTAL EXPENDITURES	101,011,574	355,076,714	456,088,288	94,820,073	386,891	95,206,964	360,881,324
NET INCOME (LOSS)	\$ (95,261,374)	\$ (355,076,714)	\$ (450,338,088)	\$ 121,551,430	\$ (386,891)	\$ 121,164,539	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Government Royalty Distributions Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Mineral Severance	\$ 0	\$ 7,200,000	\$ 7,200,000	\$ 3,611,541	\$ 0	\$ 3,611,541	\$ (3,588,459)
Interest Income	0	0	0	7,425,000	0	7,425,000	7,425,000
Coal Lease Bonus	0	0	0	5,625,000	0	5,625,000	5,625,000
TOTAL REVENUES	0	7,200,000	7,200,000	16,661,541	0	16,661,541	9,461,541
2009-2010 Appropriations							
Local Gov Mineral Royalty	0	33,400,000	33,400,000	1,138,932	310,433,001	311,571,933	(278,171,933)
TOTAL EXPENDITURES	0	33,400,000	33,400,000	1,138,932	310,433,001	311,571,933	(278,171,933)
NET INCOME (LOSS)	\$ 0	\$ (26,200,000)	\$ (26,200,000)	\$ 15,522,609	\$ (310,433,001)	\$ (294,910,392)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Farm Loan Loss Reserve Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 0	\$ 0	\$ 0	\$ 293,250	\$ 0	\$ 293,250	\$ 293,250
Interest Income	0	0	0	201,017	0	201,017	201,017
Charges for Sales and Services	0	0	0	89,745	0	89,745	89,745
Non-Revenue Receipts	0	0	0	10,785	0	10,785	10,785
TOTAL REVENUES	0	0	0	594,797	0	594,797	594,797
EXPENDITURES							
2009-2010 Appropriations							
Farm Loan Loss Transfer	0	3,000,000	3,000,000	664,343	0	664,343	2,335,657
Farm Loan Loss Reserve	0	200,000	200,000	224	0	224	199,776
TOTAL EXPENDITURES	0	3,200,000	3,200,000	664,567	0	664,567	2,535,433
NET INCOME (LOSS)	\$ 0	\$ (3,200,000)	\$ (3,200,000)	\$ (69,770)	\$ 0	\$ (69,770)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

State Revolving Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	\$ 8,575,442	\$ 0	\$ 8,575,442	\$ 8,575,442
Charges for Sales and Services	0	0	0	32,585	0	32,585	32,585
Revenue from Others	0	0	0	18,306,449	0	18,306,449	18,306,449
Federal	414,976	12,063,535	12,478,511	15,355,899	0	15,355,899	2,877,388
TOTAL REVENUES	414,976	12,063,535	12,478,511	42,270,375	0	42,270,375	29,791,864
EXPENDITURES							
2009-2010 Appropriations							
Department of Environmental Quality							
State Revolving 993	0	12,000,000	12,000,000	0	4,179,087	4,179,087	7,820,913
Corrective Action Acct	578,727	0	578,727	140,189	610	140,799	437,928
State Revolving Fnd	200,000	0	200,000	93,311	205	93,516	106,484
Water Development							
Safe Drinking Water	0	120,000	120,000	43,675	0	43,675	76,325
Office of State Lands & Investments							
State Revolving Fund	0	319,304	319,304	139,566	5,762	145,328	173,976
Loan/Grant Disbursements-604	0	139,017,690	139,017,690	10,846,017	0	10,846,017	128,171,673
Drinking Water Revolving Fund	0	201,705	201,705	138,917	5,762	144,679	57,026
Loan/Grant Disbursements-606	0	53,499,097	53,499,097	15,203,981	0	15,203,981	38,295,116
TOTAL EXPENDITURES	778,727	205,157,796	205,936,523	26,605,656	4,191,426	30,797,082	175,139,441
NET INCOME (LOSS)	\$ (363,751)	\$ (193,094,261)	\$ (193,458,012)	\$ 15,664,719	\$ (4,191,426)	\$ 11,473,293	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Miners Hospital Land Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 0	\$ 0	\$ 0	\$ 2,809,836	\$ 0	\$ 2,809,836	\$ 2,809,836
Interest Income	0	0	0	2,907,940	0	2,907,940	2,907,940
TOTAL REVENUES	0	0	0	5,717,776	0	5,717,776	5,717,776
EXPENDITURES							
2009-2010 Appropriations							
Miners Hospital Bd Admin	5,213,000	713,126	5,926,126	2,790,096	1,847,205	4,637,301	1,288,825
TOTAL EXPENDITURES	5,213,000	713,126	5,926,126	2,790,096	1,847,205	4,637,301	1,288,825
NET INCOME (LOSS)	\$ (5,213,000)	\$ (713,126)	\$ (5,926,126)	\$ 2,927,680	\$ (1,847,205)	\$ 1,080,475	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Omnibus Land Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 0	\$ 0	\$ 0	\$ 4,482,106	\$ 0	\$ 4,482,106	\$ 4,482,106
Interest Income	0	0	0	499,433	0	499,433	499,433
Transfers	0	0	0	1,000,000	0	1,000,000	1,000,000
TOTAL REVENUES	0	0	0	5,981,539	0	5,981,539	5,981,539
EXPENDITURES							
2009-2010 Appropriations							
Miners Hospital Bd Admin	0	11,520,036	11,520,036	0	0	0	11,520,036
TOTAL EXPENDITURES	0	11,520,036	11,520,036	0	0	0	11,520,036
NET INCOME (LOSS)	\$ 0	\$ (11,520,036)	\$ (11,520,036)	\$ 5,981,539	\$ 0	\$ 5,981,539	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Donations and Bequests Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Fines & Forfeitures	\$ 2,000	\$ 0	\$ 2,000	\$ 0	\$ 0	\$ 0	\$ (2,000)
Use of Property	552,347	0	552,347	295,309	0	295,309	(257,038)
Interest Income	353,198	0	353,198	99,173	0	99,173	(254,025)
Charges for Sales and Services	194,047	0	194,047	0	0	0	(194,047)
Revenue from Others	610,600	71,500	682,100	308,380	0	308,380	(373,720)
Miscellaneous	7,814	21,186	29,000	540	0	540	(28,460)
TOTAL REVENUES	1,720,006	92,686	1,812,692	703,402	0	703,402	(1,109,290)
EXPENDITURES							
2009-2010 Appropriations							
Department of Education							
Douvas Scholarship	1,000	0	1,000	500	0	500	500
Department of Commerce							
Pioneer Museum	0	16,500	16,500	0	0	0	16,500
Literature Bequest	0	10,000	10,000	0	0	0	10,000
Governors Art Award	0	3,000	3,000	3,000	0	3,000	0
Mitigation Settlement	0	125,000	125,000	20,258	10,600	30,858	94,142
Department of Health							
Kieffer Orchard	0	148,500	148,500	9,967	0	9,967	138,533
Trust And Agency Funds	248,500	(148,500)	100,000	12,051	0	12,051	87,949
Wsts Special Services	0	40,000	40,000	7,189	0	7,189	32,811
Wsts Anna Maria Weston Fund	0	4,000	4,000	0	0	0	4,000
Wsts Chapel	0	17,000	17,000	909	0	909	16,091
Wsts Edna Jones	0	26,000	26,000	0	0	0	26,000
Wsts Conferences	0	30,000	30,000	0	0	0	30,000
Donations To Veterans Home	703,000	(152,000)	551,000	249,403	0	249,403	301,597
Montgomery Home For Blind-Vet	0	1,000	1,000	0	0	0	1,000
Donations-Residents Use	14,500	0	14,500	8,681	97	8,778	5,722
Veterans Home Chapel	0	1,000	1,000	0	0	0	1,000
Department of Family Service							
Girls School/Gifts-Donations	0	6,200	6,200	4,720	0	4,720	1,480
Department of Corrections							
Honor Conservation Camp	0	72,178	72,178	0	0	0	72,178
Wwc Solar Donations	0	47,986	47,986	1,544	0	1,544	46,442
Inmate Benefit & Welfare	229,212	0	229,212	88,332	7,787	96,119	133,093
Consv. Camp Inmate Donations	72,178	0	72,178	26,216	0	26,216	45,962
Department Assistance Fund	135,300	0	135,300	13,726	0	13,726	121,574
W W C Assist Fund	220,000	0	220,000	25,585	3,218	28,803	191,197
Honor Farm Assistance Fund	96,316	0	96,316	21,117	0	21,117	75,199
TOTAL EXPENDITURES	1,720,006	247,864	1,967,870	493,198	21,702	514,900	1,452,970
NET INCOME (LOSS)	\$ 0	\$ (155,178)	\$ (155,178)	\$ 210,204	\$ (21,702)	\$ 188,502	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Wyoming Wildlife Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	\$ 1,046,957	\$ 0	\$ 1,046,957	\$ 1,046,957
Charges for Sales and Services	0	0	0	41,560	0	41,560	41,560
TOTAL REVENUES	0	0	0	1,088,517	0	1,088,517	1,088,517
EXPENDITURES							
2009-2010 Appropriations							
Wildlife Trust	2,141,711	(1,000,000)	1,141,711	764,785	331,625	1,096,410	45,301
TOTAL EXPENDITURES	2,141,711	(1,000,000)	1,141,711	764,785	331,625	1,096,410	45,301
NET INCOME (LOSS)	\$ (2,141,711)	\$ 1,000,000	\$ (1,141,711)	\$ 323,732	\$ (331,625)	\$ (7,893)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Endowment Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	\$ 20,797,248	\$ 0	\$ 20,797,248	\$ 20,797,248
Revenue from Others	0	0	0	97,792	0	97,792	97,792
Transfers	0	3,000,000	3,000,000	25,879,994	0	25,879,994	22,879,994
TOTAL REVENUES	0	3,000,000	3,000,000	46,775,034	0	46,775,034	43,775,034
EXPENDITURES							
2009-2010 Appropriations							
Higher Education Income	0	10,000,000	10,000,000	3,867,815	0	3,867,815	6,132,185
Hathaway Reserve	5,000,000	8,000,000	13,000,000	8,001,008	0	8,001,008	4,998,992
Higher Ed FMR Deversion	0	3,852,480	3,852,480	0	0	0	3,852,480
University Endowment Fund	0	25,000,000	25,000,000	1,583,186	10,116,258	11,699,444	13,300,556
Hathaway Expenditure	0	30,000,000	30,000,000	16,052,524	4,957,845	21,010,369	8,989,631
TOTAL EXPENDITURES	5,000,000	76,852,480	81,852,480	29,504,533	15,074,103	44,578,636	37,273,844
NET INCOME (LOSS)	\$ (5,000,000)	\$ (73,852,480)	\$ (78,852,480)	\$ 17,270,501	\$ (15,074,103)	\$ 2,196,398	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Retirees Prefunded Health Insurance Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	2009	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	2009	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNium ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES									
Interest Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 67,179	\$ 67,179	\$ 0	\$ 67,179	\$ 67,179
Revenue from Others	0	0	0	0	4,998,326	4,998,326	0	4,998,326	4,998,326
TOTAL REVENUES	0	0	0	0	5,065,505	5,065,505	0	5,065,505	5,065,505
EXPENDITURES									
2009-2010 Appropriations									
Retiree Health Insurance	0	1,182,611	1,182,611	1,182,611	283,434	283,434	0	283,434	899,177
TOTAL EXPENDITURES	0	1,182,611	1,182,611	1,182,611	283,434	283,434	0	283,434	899,177
NET INCOME (LOSS)	\$ 0	\$(1,182,611)	\$(1,182,611)	\$(1,182,611)	\$ 4,782,071	\$ 4,782,071	\$ 0	\$ 4,782,071	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Oil Surcharge Conservation Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	\$ 247,184	\$ 0	\$ 247,184	\$ 247,184
Charges for Sales and Services	0	0	0	120,000	0	120,000	120,000
Revenue from Others	0	1,533,994	1,533,994	0	0	0	(1,533,994)
Miscellaneous	0	0	0	9,359	0	9,359	9,359
TOTAL REVENUES	0	1,533,994	1,533,994	376,543	0	376,543	(1,157,451)
EXPENDITURES							
2009-2010 Appropriations							
EXXON	0	787,264	787,264	314,199	0	314,199	473,065
Stripper Wells	0	746,730	746,730	174,179	0	174,179	572,551
TOTAL EXPENDITURES	0	1,533,994	1,533,994	488,378	0	488,378	1,045,616
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$(111,835)	\$ 0	\$(111,835)	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Flex Benefit Program Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	\$ 45,252	\$ 0	\$ 45,252	\$ 45,252
Charges for Sales and Services	0	0	0	4,083,743	0	4,083,743	4,083,743
Miscellaneous	8,000,000	0	8,000,000	0	0	0	(8,000,000)
TOTAL REVENUES	8,000,000	0	8,000,000	4,128,995	0	4,128,995	(3,871,005)
EXPENDITURES							
2009-2010 Appropriations							
Emp. Group Insurance-Flex Ben	8,000,000	0	8,000,000	3,903,688	0	3,903,688	4,096,312
TOTAL EXPENDITURES	8,000,000	0	8,000,000	3,903,688	0	3,903,688	4,096,312
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 225,307	\$ 0	\$ 225,307	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Major Permanent Trust Funds

Common School Land Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 0	\$ 0	\$ 0	\$ 174,644,538	\$ 0	\$ 174,644,538	\$ 174,644,538
Interest Income	0	0	0	64,715,282	0	64,715,282	64,715,282
Miscellaneous	0	0	0	1,442,079	0	1,442,079	1,442,079
TOTAL REVENUES	0	0	0	240,801,899	0	240,801,899	240,801,899
EXPENDITURES							
2009-2010 Appropriations							
Fl Bonds-89 Float Fund	0	2,500,000	2,500,000	1,167,000	0	1,167,000	1,333,000
Fl Bonds-90 Float Fund	0	2,000,000	2,000,000	890,000	0	890,000	1,110,000
Fl Bonds-91 Float Fund	0	9,500,000	9,500,000	2,840,000	0	2,840,000	6,660,000
Fl Bonds-94 Float Fund	0	4,500,000	4,500,000	1,730,000	0	1,730,000	2,770,000
Common School Land Income	0	150,000,000	150,000,000	71,306,268	0	71,306,268	78,693,732
TOTAL EXPENDITURES	0	168,500,000	168,500,000	77,933,268	0	77,933,268	90,566,732
NET INCOME (LOSS)	\$ 0	\$ (168,500,000)	\$ (168,500,000)	\$ 162,868,631	\$ 0	\$ 162,868,631	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Wyoming Wildlife Trust Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Licenses & Permits	\$ 900,000	\$ 0	\$ 900,000	\$ 866,503	\$ 0	\$ 866,503	\$ (33,497)
Revenue from Others	0	0	0	1,675	0	1,675	1,675
TOTAL REVENUES	900,000	0	900,000	868,178	0	868,178	(31,822)
EXPENDITURES							
2009 Appropriations							
Wyoming Wildlife Trust Fund	900,000	(900,000)	0	0	0	0	0
TOTAL EXPENDITURES	900,000	(900,000)	0	0	0	0	0
NET INCOME (LOSS)	\$ 0	\$ 900,000	\$ 900,000	\$ 868,178	\$ 0	\$ 868,178	

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Montgomery Home for the Blind Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Use of Property	\$ 2,900	\$ 0	\$ 2,900	\$ 180,452	\$ 0	\$ 180,452	\$ 177,552
Interest Income	0	0	0	228,339	0	228,339	228,339
Revenue from Others	416,257	0	416,257	600	0	600	(415,657)
TOTAL REVENUES	419,157	0	419,157	409,391	0	409,391	(9,766)
EXPENDITURES							
2009-2010 Appropriations							
Montgomery Operating Fund	419,157	0	419,157	226,802	0	226,802	192,355
TOTAL EXPENDITURES	419,157	0	419,157	226,802	0	226,802	192,355
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 182,589	\$ 0	\$ 182,589	

Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Wyoming Cultural Trust Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Transfers	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 1,500,000	\$ 0
TOTAL REVENUES	1,500,000	0	1,500,000	1,500,000	0	1,500,000	0
EXPENDITURES							
2005-2006 Appropriations							
Wyoming Cultural Trust Fund	1,500,000	0	1,500,000	0	0	0	1,500,000
TOTAL EXPENDITURES	1,500,000	0	1,500,000	0	0	0	1,500,000
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 1,500,000	\$ 0	\$ 1,500,000	0

Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Sundry Trust Funds

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Revenue from Others	\$ 0	\$ 0	\$ 0	\$ 253,859	\$ 0	\$ 253,859	\$ 253,859
Transfers	29,500,000	500,000	30,000,000	30,508,859	0	30,508,859	508,859
TOTAL REVENUES	29,500,000	500,000	30,000,000	30,762,718	0	30,762,718	762,718
EXPENDITURES							
2009-2010 Appropriations							
Wildlife Trust Fund	29,500,000	0	29,500,000	0	0	0	29,500,000
EMS Sustainability Trust Acct	0	500,000	500,000	0	0	0	500,000
TOTAL EXPENDITURES	29,500,000	500,000	30,000,000	0	0	0	30,000,000
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 30,762,718	\$ 0	\$ 30,762,718	0

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Wyoming Excellence In Higher Education Endowment Funds

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Transfers	\$ 0	\$ 0	\$ 0	46,662,823	\$ 0	46,662,823	\$ 46,662,823
Federal	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	46,662,823	0	46,662,823	46,662,823
EXPENDITURES							
2009-2010 Appropriations							
Hathaway Scholarship Endowment	0	50,000,000	50,000,000	0	0	0	50,000,000
TOTAL EXPENDITURES	0	50,000,000	50,000,000	0	0	0	50,000,000
NET INCOME (LOSS)	\$ 0	(50,000,000)	(50,000,000)	46,662,823	\$ 0	46,662,823	



PROPRIETARY FUNDS

NON-MAJOR ENTERPRISE FUNDS

Enterprise funds are used to account for operations: (a) that are financed and operated in a manner similar to private business 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 governing body 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 to businesses 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. (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.

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

Combining Statement of Net Assets

Non-Major Enterprise Funds

June 30, 2009

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
ASSETS			
Current Assets:			
Cash and Pooled Investments	\$ 100,929	\$ 99,579	\$ 903,606
Cash and Investments with Trustee	0	22,525	396,841
Amounts on Deposit with U.S. Treasury	0	0	0
Accounts Receivable (net)	1,235,850	38,448	351,691
Interest Receivable	0	1,911	29,068
Taxes Receivable	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	0	71
Inventory	16,018,602	273,462	0
Total Current Assets	17,355,381	435,925	1,681,277
Noncurrent Assets:			
Cash and Pooled Investments	381,755	376,646	3,417,800
Cash and Investments with Trustee	0	4,623	80,222
Amounts on Deposit with U.S. Treasury	0	0	0
Capital Assets (net)	469,474	10,032	0
Total Non-Current Assets	851,229	391,301	3,498,022
Total Assets	18,206,610	827,226	5,179,299
LIABILITIES			
Current Liabilities:			
Accounts Payable	6,017,098	129,344	632,047
Liability Under Securities Lending	0	31,798	558,775
Due to Other Funds	1,199,018	0	0
Due to Other Governments	0	0	0
Compensated Absences Payable	197,559	0	0
Claims and Benefits Payable	0	0	0
Deferred Revenue:			
Unearned Revenue	0	0	0
Total Current Liabilities	7,413,675	161,142	1,190,822
Long Term Liabilities:			
Compensated Absences Payable	148,627	0	0
Total Non-Current Liabilities	148,627	0	0
Total Liabilities	7,562,302	161,142	1,190,822
NET ASSETS			
Invested in Capital Assets	469,474	10,032	0
Restricted for Unemployment Compensation	0	0	0
Unrestricted	10,174,834	656,052	3,988,477
Total Net Assets	\$ 10,644,308	\$ 666,084	\$ 3,988,477

Honor Farm Agricultural Sales Fund	Wyoming Health Insurance Fund	Unemployment Compensation Fund	Totals
\$ 108,863	\$ 2,695,023	\$ 2,577,560	\$ 6,485,560
0	1,205,710	0	1,625,076
0	0	118,188,190	118,188,190
41,863	2,076,965	5,598,657	9,343,474
0	45,813	0	76,792
0	0	17,542,628	17,542,628
0	122,120	619,174	741,294
0	0	3,554,543	3,554,614
0	0	0	16,292,064
150,726	6,145,631	148,080,752	173,849,692
411,763	10,193,659	36,752,619	51,534,242
0	247,478	0	332,323
0	0	87,821,070	87,821,070
72,069	0	0	551,575
483,832	10,441,137	124,573,689	140,239,210
634,558	16,586,768	272,654,441	314,088,902
79,456	2,503,778	8,873,410	18,235,133
0	1,702,093	0	2,292,666
0	0	88,750	1,287,768
0	0	4,365,107	4,365,107
0	0	0	197,559
0	6,724,699	3,398,214	10,122,913
0	320,401	0	320,401
79,456	11,250,971	16,725,481	36,821,547
0	0	0	148,627
0	0	0	148,627
79,456	11,250,971	16,725,481	36,970,174
72,069	0	0	551,575
0	0	255,928,960	255,928,960
483,033	5,335,797		20,638,193
\$ 555,102	\$ 5,335,797	\$ 255,928,960	\$ 277,118,728

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Non-Major Enterprise Funds

For the Year Ended June 30, 2009

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
OPERATING REVENUES			
Charges for Sales and Services	\$ 84,095,652	\$ 1,396,619	\$ 57,486
Total Revenues	<u>84,095,652</u>	<u>1,396,619</u>	<u>57,486</u>
OPERATING EXPENSES			
Salaries and Wages	1,657,019	0	13,710
Employee Benefits	682,952	0	3,916
Travel	34,108	0	66
Purchases for Resale	69,574,621	1,319,184	0
Rental, Supplies and Services	141,123	206,213	7,644
Contracted Services	97,490	4,051	1,012
Claims and Benefits Expense	20	43,590	18,693
Depreciation Expense	176,521	6,410	0
Total Operating Expenses	<u>72,363,854</u>	<u>1,579,448</u>	<u>45,041</u>
Operating Income (Loss)	<u>11,731,798</u>	<u>(182,829)</u>	<u>12,445</u>
NONOPERATING REVENUES (EXPENSES)			
Grants Received	0	0	102,440
Investment Income	0	11,937	177,178
Net Increase/(Decrease) in the Fair Market Value of Investments	<u>0</u>	<u>(1,942)</u>	<u>(52,716)</u>
Total Nonoperating Revenues (Expenses)	<u>0</u>	<u>9,995</u>	<u>226,902</u>
Income (Loss) Before Transfers	11,731,798	(172,834)	239,347
Transfers to Other Funds	<u>(11,623,664)</u>	<u>0</u>	<u>0</u>
Change in Net Assets	<u>108,134</u>	<u>(172,834)</u>	<u>239,347</u>
Total Net Assets-Beginning	10,536,174	838,918	3,749,130
Prior Period Adjustment (Note 1 (D))	0	0	0
Net Assets restated	10,536,174	838,918	3,749,130
Total Net Assets-Ending	<u>\$ 10,644,308</u>	<u>\$ 666,084</u>	<u>\$ 3,988,477</u>

Honor Farm Agricultural Sales Fund	Wyoming Health Insurance Fund	Unemployment Compensation Fund	Totals
\$ 294,568	\$ 17,287,453	\$ 62,686,550	\$ 165,818,328
294,568	17,287,453	62,686,550	165,818,328
44,176	0	0	1,714,905
0	0	0	686,868
6,190	0	0	40,364
0	0	0	70,893,805
182,730	0	0	537,710
6,336	143,588	0	252,477
0	18,085,512	140,629,285	158,777,100
18,660	0	0	201,591
258,092	18,229,100	140,629,285	233,104,820
36,476	(941,647)	(77,942,735)	(67,286,492)
0	244,125	20,588,099	20,934,664
0	387,065	11,458,889	12,035,069
0	(236,840)	0	(291,498)
0	394,350	32,046,988	32,678,235
36,476	(547,297)	(45,895,747)	(34,608,257)
0	0	0	(11,623,664)
36,476	(547,297)	(45,895,747)	(46,231,921)
518,626	5,883,094	299,190,152	320,716,094
0	0	2,634,555	2,634,555
518,626	5,883,094	301,824,707	323,350,649
\$ 555,102	\$ 5,335,797	\$ 255,928,960	\$ 277,118,728

Combining Statement of Cash Flows

Non-Major Enterprise Funds

For the Year Ended June 30, 2009

	Liquor Commission Fund	Canteen Fund	Subsidence Insurance Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Sales and Services	\$ 84,050,364	\$ 1,396,612	\$ 84,816
Cash Payments to Suppliers for Goods and Services	(70,694,283)	(1,598,532)	(22,985)
Cash Payment to Employees for Services	(2,359,499)	0	(17,692)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	10,996,582	(201,920)	44,139
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:			
Grants Received	0	0	102,440
Transfers Out	(11,623,664)	0	0
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	(11,623,664)	0	102,440
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of Capital Assets	(394,051)	0	0
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(394,051)	0	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Investment Income	0	11,917	175,606
Change in the Fair Value of Investments	0	(1,942)	(52,716)
Securities Lending Collateral	0	(31,329)	(357,210)
Net Change in Pooled Investments Trade Receivable/Payable	(222,479)	(79,422)	(373,152)
NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	(222,479)	(100,776)	(607,472)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(1,243,612)	(302,696)	(460,893)
CASH AND CASH EQUIVALENTS, JULY 1, 2008	1,726,296	806,069	5,259,362
CASH AND CASH EQUIVALENTS, JUNE 30, 2009	\$ 482,684	\$ 503,373	\$ 4,798,469
OPERATING INCOME (LOSS)	\$ 11,731,798	\$ (182,829)	\$ 12,445
Adjustments to Reconcile Operating Income (Loss) to Net Cash			
Depreciation	176,521	6,410	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable and Taxes Receivable	(45,288)	(7)	26,815
(Increase) Decrease in Due from Other Funds	0	0	0
(Increase) Decrease in Due from Other Governments	0	0	514
(Increase) Decrease in Inventories	(2,632,319)	(64,696)	0
(Increase) Decrease in Prepaid Expense	0	0	0
Increase (Decrease) in Deferred Revenue	0	0	0
Increase (Decrease) in Due to Other Funds and Other Governments	993,436	0	4,365
Increase (Decrease) in Accounts Payable	757,854	39,202	0
Increase (Decrease) in Claims and Benefits Payable	0	0	0
Increase (Decrease) in Compensated Absences	14,580	0	0
Total Adjustments	(735,216)	(19,091)	31,694
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 10,996,582	\$ (201,920)	\$ 44,139
Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Statement of Net Assets			
Cash and Pooled Investments	\$ 482,684	\$ 476,225	\$ 4,321,406
Cash and Investments with Trustee	0	27,148	477,063
Amounts on Deposit with U.S. Treasury	0	0	0
Cash and Cash Equivalents shown on Statement of Net Assets	\$ 482,684	\$ 503,373	\$ 4,798,469

Honor Farm Agriculture Sales Fund	Wyoming Health Insurance Fund	Unemployment Compensation Fund	Totals
\$ 294,568	\$ 23,225,354	\$ 57,554,415	\$ 166,606,129
(197,111)	(19,923,536)	(134,194,528)	(226,630,975)
(50,366)	0	0	(2,427,557)
47,091	3,301,818	(76,640,113)	(62,452,403)
0	244,125	20,588,099	20,934,664
0	0	0	(11,623,664)
0	244,125	20,588,099	9,311,000
(5,746)	0	0	(399,797)
(5,746)	0	0	(399,797)
0	395,265	11,458,889	12,041,677
0	(236,840)	0	(291,498)
0	(294,736)	0	(683,275)
(43,825)	(601,503)	(3,832,895)	(5,153,276)
(43,825)	(737,814)	7,625,994	5,913,628
(2,480)	2,808,129	(48,426,020)	(47,627,572)
523,106	11,533,741	293,765,459	313,614,033
\$ 520,626	\$ 14,341,870	\$ 245,339,439	\$ 265,986,461
\$ 36,476	\$ (941,647)	\$ (77,942,735)	\$ (67,286,492)
18,660	0	0	201,591
0	5,747,213	(1,612,708)	4,116,025
0	183,995	(600,651)	(416,656)
0	0	(2,918,776)	(2,918,262)
0	0	0	(2,697,015)
0	0	0	0
0	6,692	0	6,692
0	0	2,478,529	3,476,330
(8,045)	(1,679,085)	1,572,785	682,711
0	(15,350)	2,383,443	2,368,093
0	0	0	14,580
10,615	4,243,465	1,302,622	4,834,089
\$ 47,091	\$ 3,301,818	\$ (76,640,113)	\$ (62,452,403)
\$ 520,626	\$ 12,888,682	\$ 39,330,179	\$ 58,019,802
0	1,453,188	0	1,957,399
0	0	206,009,260	206,009,260
\$ 520,626	\$ 14,341,870	\$ 245,339,439	\$ 265,986,461

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Major Enterprise Fund

Workers' Compensation Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Fines and Forfeitures	\$ 0	\$ 0	\$ 0	\$ 3,002,040	\$ 0	\$ 3,002,040	\$ 3,002,040
Interest Income	0	0	0	45,409,502	0	45,409,502	45,409,502
Charges for Sales and Services	0	0	0	6,285	0	6,285	6,285
Revenue from Others	53,803,354	55,711	53,859,065	244,850,545	0	244,850,545	190,991,480
Federal Funds	0	4,107,022	4,107,022	948,891	0	948,891	(3,158,131)
TOTAL REVENUES	53,803,354	4,162,733	57,966,087	294,217,263	0	294,217,263	236,251,176
EXPENSES							
2009-2010 Appropriations							
Workers' Safety	51,874,792	200,186	52,074,978	18,771,012	5,936,391	24,707,403	27,367,575
Mine Inspector	1,928,562	0	1,928,562	772,343	5,866	778,209	1,150,353
Worker's Comp Fund	0	400,000,000	400,000,000	143,608,513	99,973	143,708,486	256,291,514
GR/WC Reimbursable	0	265,000	265,000	44,807	0	44,807	220,193
Admin Hearing-Reimb	0	1,582,500	1,582,500	779,957	0	779,957	802,543
Reimb GF by WC	0	1,100,000	1,100,000	500,359	0	500,359	599,641
Mine Inspector Reimburse	0	25,000	25,000	0	0	0	25,000
TOTAL EXPENSES	53,803,354	403,172,686	456,976,040	164,476,991	6,042,230	170,519,221	286,456,819
NET INCOME (LOSS)	\$ 0	\$ (399,009,953)	\$ (399,009,953)	\$ 129,740,272	\$ (6,042,230)	\$ 123,698,042	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Non-Major Enterprise Funds

Liquor Commission Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Charges for Sales and Services	\$ 176,308,846	\$ 894,681	\$ 177,203,527	\$ 84,043,800	\$ 0	\$ 84,043,800	\$ (93,159,727)
TOTAL REVENUES	176,308,846	894,681	177,203,527	84,043,800	0	84,043,800	(93,159,727)
EXPENSES							
2009-2010 Appropriations							
Liquor Division	6,308,846	894,681	7,203,527	2,953,701	20,378	2,974,079	4,229,448
Liquor Sales & Purchases	150,000,000	0	150,000,000	71,421,877	0	71,421,877	78,578,123
General Fund Transfers	20,000,000	0	20,000,000	10,623,664	0	10,623,664	9,376,336
TOTAL EXPENSES	176,308,846	894,681	177,203,527	84,999,242	20,378	85,019,620	92,183,907
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$(955,442)	\$(20,378)	\$(975,820)	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Non-Major Enterprise Funds

Canteen Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Sales Tax	\$ 20,000	\$ 0	\$ 20,000	\$ 4	\$ 0	\$ 4	\$(19,996)
Interest Income	0	0	0	11,606	0	11,606	11,606
Charges for Sales and Services	3,146,512	748,692	3,895,204	1,325,598	0	1,325,598	(2,569,606)
Revenue from Others	150,000	0	150,000	71,065	0	71,065	(78,935)
TOTAL REVENUES	3,316,512	748,692	4,065,204	1,408,273	0	1,408,273	(2,656,931)
EXPENSES							
2009-2010 Appropriations							
Wyoming Law Enforcement	0	70,000	70,000	23,510	0	23,510	46,490
Mental Health	300,000	0	300,000	112,223	0	112,223	187,777
Developmental Disability	0	90,000	90,000	51,462	0	51,462	38,538
Division on Aging	95,000	150,000	245,000	117,702	13,766	131,468	113,532
Canteen	0	10,000	10,000	3,496	0	3,496	6,504
Women's Center	500,000	0	500,000	197,044	5,425	202,469	297,531
Honor Farm	410,952	30,544	441,496	279,080	16,588	295,668	145,828
State Penitentiary	1,510,560	123,624	1,634,184	556,052	62,171	618,223	1,015,961
WMCI Canteen Fund	0	240,000	240,000	0	0	0	240,000
Honor Conservation Camp	500,000	34,524	534,524	273,275	17,560	290,835	243,689
TOTAL EXPENSES	3,316,512	748,692	4,065,204	1,613,844	115,510	1,729,354	2,335,850
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$(205,571)	\$(115,510)	\$(321,081)	

Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds
Subsidence Insurance Fund
For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	170,726	\$ 0	170,726	\$ 170,726
Revenue from Others	0	0	0	55,944	0	55,944	55,944
Federal Funds	0	0	0	90,990	0	90,990	90,990
TOTAL REVENUES	0	0	0	317,660	0	317,660	317,660
EXPENSES							
2009-2010 Appropriations							
Subsidence Insurance	0	377,569	377,569	21,312	640	21,952	355,617
Abandoned Mine Lands	0	100,000	100,000	18,695	0	18,695	81,305
TOTAL EXPENSES	0	477,569	477,569	40,007	640	40,647	436,922
NET INCOME (LOSS)	\$ 0	\$ (477,569)	\$ (477,569)	\$ 277,653	\$ (640)	\$ 277,013	

Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds
Honor Farm Agricultural Sales Fund
For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES/ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Charges for Sales and Services	\$ 771,993	\$ 37,290	\$ 809,283	\$ 294,568	\$ 0	\$ 294,568	\$ (514,715)
TOTAL REVENUES	771,993	37,290	809,283	294,568	0	294,568	(514,715)
EXPENSES							
2009-2010 Appropriations							
Honor Farm	771,993	37,290	809,283	245,353	1,773	247,126	562,157
TOTAL EXPENSES	771,993	37,290	809,283	245,353	1,773	247,126	562,157
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 49,215	\$ (1,773)	\$ 47,442	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Non-Major Enterprise Funds

Wyoming Health Insurance Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Taxes:							
Other Taxes	\$ 24,040,655	\$ 0	\$ 24,040,655	\$ 15,904,238	\$ 0	\$ 15,904,238	\$ (8,136,417)
Interest Income	412,054	0	412,054	388,934	0	388,934	(23,120)
Charges for Sales and Services	16,258,948	504,125	16,763,073	7,321,267	0	7,321,267	(9,441,806)
Federal Funds	0	0	0	244,125	0	244,125	244,125
TOTAL REVENUES	40,711,657	504,125	41,215,782	23,858,564	0	23,858,564	(17,357,218)
EXPENSES							
2009-2010 Appropriations							
Small Employer Health Ins	17,349,380	0	17,349,380	11,099,107	2,025,000	13,124,107	4,225,273
Health Insurance Pool	23,362,277	504,125	23,866,402	7,914,374	1,530,000	9,444,374	14,422,028
TOTAL EXPENSES	40,711,657	504,125	41,215,782	19,013,481	3,555,000	22,568,481	18,647,301
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 4,845,083	\$ (3,555,000)	\$ 1,290,083	



INTERNAL SERVICE FUNDS

The internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, 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 Statement of Net Assets

Internal Service Funds

June 30, 2009

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
ASSETS			
Current Assets:			
Cash and Pooled Investments	\$ 1,949,357	\$ 1,344,697	\$ 115,620
Cash and Investments with Trustee	0	0	0
Accounts Receivable (net)	749,614	517,096	44,461
Interest Receivable	0	0	0
Due from Other Funds	669,275	51,317	0
Due from Other Governments	111,684	0	0
Due from Component Units	924,815	518	0
Inventory	42,106	0	0
Total Current Assets	<u>4,446,851</u>	<u>1,913,628</u>	<u>160,081</u>
Noncurrent Assets:			
Cash and Pooled Investments	7,373,248	5,086,185	437,320
Cash and Investments with Trustee	0	0	0
Capital Assets (net)	3,627,112	10,255,682	204,409
Total Non- Current Assets	<u>11,000,360</u>	<u>15,341,867</u>	<u>641,729</u>
Total Assets	<u>15,447,211</u>	<u>17,255,495</u>	<u>801,810</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	3,169,008	1,011,250	79,307
Liability Under Securities Lending	0	0	0
Due to Other Funds	80,984	0	0
Compensated Absences Payable	894,616	54,521	0
Claim Benefits Payable	0	0	0
Other Liabilities	0	0	0
Deferred Revenue:			
Unearned Revenue	0	0	0
Total Current Liabilities	<u>4,144,608</u>	<u>1,065,771</u>	<u>79,307</u>
Long Term Liabilities:			
Compensated Absences Payable	218,229	0	0
Net OPEB Obligation	0	0	0
Claims Benefits Payable	0	0	0
Total Non-Current Liabilities	<u>218,229</u>	<u>0</u>	<u>0</u>
Total Liabilities	<u>4,362,837</u>	<u>1,065,771</u>	<u>79,307</u>
NET ASSETS			
Invested in Capital Assets	3,627,112	10,255,682	204,409
Unrestricted	7,457,262	5,934,042	518,094
Total Net Assets	<u>\$ 11,084,374</u>	<u>\$ 16,189,724</u>	<u>\$ 722,503</u>

Tele- Communications Fund	Group Insurance Fund	Wyoming Surplus Property Fund	Personnel/ Training Fund	State Self Insurance Fund	Total
\$ 0	\$ 11,885,110	\$ 25,972	\$ 0	\$ 5,301,584	\$ 20,622,340
0	5,312,578	11,608	0	2,368,974	7,693,160
0	4,628,859	10,111	(250)	2,063,413	8,013,304
0	375,976	854	0	183,870	560,700
0	629,998	0	0	89,445	1,440,035
0	0	0	0	0	111,684
0	0	0	0	0	925,333
0	0	0	0	0	42,106
0	22,832,521	48,545	(250)	10,007,286	39,408,662
0	44,954,248	98,235	0	20,052,713	78,001,949
0	1,090,433	2,383	0	486,244	1,579,060
16,534	23,857	0	20,678	7,650	14,155,922
16,534	46,068,538	100,618	20,678	20,546,607	93,736,931
16,534	68,901,059	149,163	20,428	30,553,893	133,145,593
0	13,290,656	18,028	5,965	3,810,644	21,384,858
0	7,499,733	16,387	0	3,344,266	10,860,386
0	0	0	3,104	0	84,088
0	40,669	0	0	20,649	1,010,455
0	13,588,834	0	0	1,901,820	15,490,654
0	0	0	0	0	0
0	8,385,295	0	0	0	8,385,295
0	42,805,187	34,415	9,069	9,077,379	57,215,736
0	58,371	0	0	14,595	291,195
0	0	0	0	0	0
0	275,075	0	0	4,201,837	4,476,912
0	333,446	0	0	4,216,432	4,768,107
0	43,138,633	34,415	9,069	13,293,811	61,983,843
16,534	23,857	0	20,678	7,650	14,155,922
0	25,738,569	114,748	(9,319)	17,252,432	57,005,828
\$ 16,534	\$ 25,762,426	\$ 114,748	\$ 11,359	\$ 17,260,082	\$ 71,161,750

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended June 30, 2009

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
OPERATING REVENUES			
Charges for Sales and Services	\$ 38,070,298	\$ 5,844,114	\$ 0
Total Revenues	<u>38,070,298</u>	<u>5,844,114</u>	<u>0</u>
OPERATING EXPENSES			
Salaries and Wages	6,013,053	381,650	0
Employee Benefits	2,242,685	178,282	0
Travel	81,475	1,845	0
Purchases for Resale	16,358	0	0
Rental, Supplies and Services	18,958,276	2,391,032	0
Contracted Services	7,388,317	16,911	0
Claims and Benefits Expense	0	100	0
Depreciation Expense	1,709,770	2,737,458	8,823
Total Operating Expenses	<u>36,409,934</u>	<u>5,707,278</u>	<u>8,823</u>
Operating Income (Loss)	<u>1,660,364</u>	<u>136,836</u>	<u>(8,823)</u>
NONOPERATING REVENUES (EXPENSES)			
Investment Income	0	0	0
Net Increase/(Decrease) in the Fair Market Value of Investments	0	0	0
Gain/(Loss) on Disposal of Capital Assets	(3,653)	(159,362)	0
Total Nonoperating Revenues (Expenses)	<u>(3,653)</u>	<u>(159,362)</u>	<u>0</u>
Income (Loss) Before Transfers	1,656,711	(22,526)	(8,823)
Transfers from Other Funds	0	758,351	0
Change in Net Assets	<u>1,656,711</u>	<u>735,825</u>	<u>(8,823)</u>
Total Net Assets-Beginning	9,427,663	15,453,899	731,326
Total Net Assets-Ending	<u>\$ 11,084,374</u>	<u>\$ 16,189,724</u>	<u>\$ 722,503</u>

Tele- Communications Fund	Group Insurance Fund	Wyoming Surplus Property Fund	Personnel/ Training Fund	State Self Insurance Fund	Total
\$ 0	\$ 157,835,752	\$ 0	\$ 156,671	\$ 1,263,555	\$ 203,170,390
0	157,835,752	0	156,671	1,263,555	203,170,390
0	512,794	0	0	153,779	7,061,276
0	179,028	0	0	66,549	2,666,544
0	9,853	0	0	12,268	105,441
0	0	0	0	0	16,358
0	82,537	0	56,088	420,861	21,908,794
0	1,924,350	0	143,157	0	9,472,735
0	141,465,062	0	0	4,157,363	145,622,525
21,663	20,183	0	6,547	2,538	4,506,982
21,663	144,193,807	0	205,792	4,813,358	191,360,655
(21,663)	13,641,945	0	(49,121)	(3,549,803)	11,809,735
0	2,334,668	5,209	0	1,112,662	3,452,539
0	(753,145)	(1,520)	0	(239,500)	(994,165)
0	0	0	0	0	(163,015)
0	1,581,523	3,689	0	873,162	2,295,359
(21,663)	15,223,468	3,689	(49,121)	(2,676,641)	14,105,094
0	0	0	0	0	758,351
(21,663)	15,223,468	3,689	(49,121)	(2,676,641)	14,863,445
38,197	10,538,958	111,059	60,480	19,936,723	56,298,305
\$ 16,534	\$ 25,762,426	\$ 114,748	\$ 11,359	\$ 17,260,082	\$ 71,161,750

Combining Statements of Cash Flows

Internal Service Funds

For the Year Ended June 30, 2009

	Computer Technology Fund	Motor Vehicle Fund	Central Duplicating Fund
CASH FLOWS FROM OPERATING ACTIVITIES:			
Charges for Sales and Services	\$ 40,510,663	\$ 6,011,072	\$ 0
Cash Payment to Suppliers for Goods and Services	(27,802,315)	(2,416,035)	0
Cash Payment to Employees for Services	(8,324,658)	(558,149)	0
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	4,383,690	3,036,888	0
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:			
Transfers In	0	758,351	0
NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES	0	758,351	0
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of Capital Assets	(2,881,615)	(3,495,789)	0
Gain/(Loss) on Disposal of Fixed Assets	(3,653)	0	0
NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES	(2,885,268)	(3,495,789)	0
CASH FLOWS FROM INVESTMENT ACTIVITIES:			
Investment Income	0	0	0
Change in the Fair Value of Investments	0	0	0
Securities Lending Collateral	0	0	0
Net Change in Pooled Investments Trade Receivable/Payable	(654,625)	(577,591)	(54,082)
NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES	(654,625)	(577,591)	(54,082)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	843,797	(278,141)	(54,082)
CASH AND CASH EQUIVALENTS, JULY 1, 2008	8,478,808	6,709,023	607,022
CASH AND CASH EQUIVALENTS, JUNE 30, 2009	<u>\$ 9,322,605</u>	<u>\$ 6,430,882</u>	<u>\$ 552,940</u>
OPERATING INCOME (LOSS)	\$ 1,660,364	\$ 136,836	\$ (8,823)
Adjustments to Reconcile Operating Income (Loss) to Net Cash			
Depreciation	1,709,770	2,737,458	8,823
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	0	0	0
(Increase) Decrease in Due from Other Funds	1,909,931	163,874	0
(Increase) Decrease in Due from Other Governments	(30,900)	0	0
(Increase) Decrease in Due from Component Unit	561,335	3,083	0
(Increase) Decrease in Inventories	13,490	0	0
Increase (Decrease) in Deferred Revenue	0	0	0
Increase (Decrease) in Other Liabilities	(233)	0	0
Increase (Decrease) in Due to Other Funds	(1,056,756)	(30,843)	0
Increase (Decrease) in Accounts Payable	(395,866)	22,852	0
Increase (Decrease) in Benefits Payable	0	0	0
Increase (Decrease) in Compensated Absences	12,555	3,628	0
Total Adjustments	2,723,326	2,900,052	8,823
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	\$ 4,383,690	\$ 3,036,888	\$ 0
Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Statement of Net Assets			
Cash and Pooled Investments	\$ 9,322,605	\$ 6,430,882	\$ 552,940
Cash and Investments with Trustee	0	0	0
Cash and Cash Equivalents shown on Statement of Net Assets	<u>\$ 9,322,605</u>	<u>\$ 6,430,882</u>	<u>\$ 552,940</u>

	Tele- Communications Fund	Group Insurance Fund	Wyoming Surplus Property Fund	Personnel/ Training Fund	State Self Insurance Fund	Totals
\$	0	\$ 157,660,853	\$ (3)	\$ 156,671	\$ 1,173,481	\$ 205,512,737
	0	(142,426,210)	0	(195,752)	(4,058,923)	(176,899,235)
	0	(12,657,857)	0	0	(231,153)	(21,771,817)
	0	2,576,786	(3)	(39,081)	(3,116,595)	6,841,685
	0	0	0	0	0	758,351
	0	0	0	0	0	758,351
	0	(2,578)	0	(27,225)	(9,246)	(6,416,453)
	0	0	0	0	0	(3,653)
	0	(2,578)	0	(27,225)	(9,246)	(6,420,106)
	0	2,276,034	5,174	0	1,121,919	3,403,127
	0	(753,145)	(1,520)	0	(239,500)	(994,165)
	0	(4,319,952)	(10,744)	0	(2,928,591)	(7,259,287)
	0	(4,805,317)	(11,431)	(11,610)	(2,857,643)	(8,972,299)
	0	(7,602,380)	(18,521)	(11,610)	(4,903,815)	(13,822,624)
	0	(5,028,172)	(18,524)	(77,916)	(8,029,656)	(12,642,694)
	0	68,270,541	156,722	77,916	36,239,171	120,539,203
\$	0	\$ 63,242,369	\$ 138,198	\$ 0	\$ 28,209,515	\$ 107,896,509
\$	(21,663)	\$ 13,641,945	\$ 0	\$ (49,121)	\$ (3,549,803)	\$ 11,809,735
	21,663	20,183	0	6,547	2,538	4,506,982
	0	(3,046)	(3)	0	(629)	(3,678)
	0	(629,997)	0	0	(89,444)	1,354,364
	0	0	0	0	0	(30,900)
	0	0	0	0	0	564,418
	0	0	0	0	0	13,490
	0	458,145	0	0	0	458,145
	0	0	0	0	0	(233)
	0	0	0	3,104	0	(1,084,495)
	0	(444,010)	0	389	60,186	(756,449)
	0	(10,478,252)	0	0	459,114	(10,019,138)
	0	11,818	0	0	1,443	29,444
	21,663	(11,065,159)	(3)	10,040	433,208	(4,968,050)
\$	0	\$ 2,576,786	\$ (3)	\$ (39,081)	\$ (3,116,595)	\$ 6,841,685
\$	0	\$ 56,839,358	\$ 124,207	\$ 0	\$ 25,354,297	\$ 98,624,289
	0	6,403,011	13,991	0	2,855,218	9,272,220
\$	0	\$ 63,242,369	\$ 138,198	\$ 0	\$ 28,209,515	\$ 107,896,509

Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Internal Service Funds
Computer Technology Fund
For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Charges for Sales and Services	\$ 62,305,460	\$ 14,841,523	\$ 77,146,983	\$ 35,797,278	\$ 0	\$ 35,797,278	\$ (41,349,705)
Revenue from Others	0	0	0	8,256	0	8,256	8,256
Transfers	2,038,200	0	2,038,200	3,288,200	0	3,288,200	1,250,000
TOTAL REVENUES	64,343,660	14,841,523	79,185,183	39,093,734	0	39,093,734	(40,091,449)
EXPENSES							
2009-2010 Appropriations							
Information Technology Div	62,305,460	17,080,622	79,386,082	34,716,277	5,480,834	40,197,111	39,188,971
ITD Depreciation Reserve	2,038,200	2,500,000	4,538,200	3,288,200	0	3,288,200	1,250,000
TOTAL EXPENSES	64,343,660	19,580,622	83,924,282	38,004,477	5,480,834	43,485,311	40,438,971
NET INCOME (LOSS)	\$ 0	\$ (4,739,099)	\$ (4,739,099)	\$ 1,089,257	\$ (5,480,834)	\$ (4,391,577)	

Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Internal Service Funds
Motor Vehicle Fund
For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Charges for Sales and Services	\$ 6,364,202	\$ 51,705	\$ 6,415,907	\$ 5,462,773	\$ 0	\$ 5,462,773	\$ (953,134)
Revenue from Others	0	0	0	9,340	0	9,340	9,340
Transfers	4,947,954	0	4,947,954	3,682,891	0	3,682,891	(1,265,063)
Miscellaneous	0	0	0	415,287	0	415,287	415,287
TOTAL REVENUES	11,312,156	51,705	11,363,861	9,570,291	0	9,570,291	(1,793,570)
EXPENSES							
2009-2010 Appropriations							
General Services	10,625,840	738,021	11,363,861	6,253,603	825,690	7,079,293	4,284,568
Motor Pool Depr Reserve	4,262,408	0	4,262,408	3,052,355	0	3,052,355	1,210,053
TOTAL EXPENSES	14,888,248	738,021	15,626,269	9,305,958	825,690	10,131,648	5,494,621
NET INCOME (LOSS)	\$ (3,576,092)	\$ (686,316)	\$ (4,262,408)	\$ 264,333	\$ (825,690)	\$ (561,357)	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Internal Service Funds

Group Insurance Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 1,334,319	\$ 0	\$ 1,334,319	\$ 2,208,014	\$ 0	\$ 2,208,014	\$ 873,695
Charges for Sales and Services	304,254,713	437,637	304,692,350	157,643,598	0	157,643,598	(147,048,752)
Revenue from Others	0	0	0	149	0	149	149
TOTAL REVENUES	305,589,032	437,637	306,026,669	159,851,761	0	159,851,761	(146,174,908)
EXPENSES							
2009-2010 Appropriations							
Administrative Services	2,062,504	437,637	2,500,141	1,218,425	37,697	1,256,122	1,244,019
Life Insurance	4,291,866	0	4,291,866	2,106,443	0	2,106,443	2,185,423
Health Insurance	280,492,455	0	280,492,455	144,417,182	5,000,000	149,417,182	131,075,273
Dental Insurance	18,742,207	0	18,742,207	7,433,492	640,000	8,073,492	10,668,715
TOTAL EXPENSES	305,589,032	437,637	306,026,669	155,175,542	5,677,697	160,853,239	145,173,430
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ 4,676,219	\$ (5,677,697)	\$ (1,001,478)	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Internal Service Funds

Personnel/Training Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Charges for Sales and Services	\$ 647,407	\$ 0	\$ 647,407	\$ 149,027	\$ 0	\$ 149,027	\$ (498,380)
TOTAL REVENUES	647,407	0	647,407	149,027	0	149,027	(498,380)
EXPENSES							
2009-2010 Appropriations							
Human Resources	647,407	0	647,407	176,102	103,611	279,713	367,694
TOTAL EXPENSES	647,407	0	647,407	176,102	103,611	279,713	367,694
NET INCOME (LOSS)	\$ 0	\$ 0	\$ 0	\$ (27,075)	\$ (103,611)	\$ (130,686)	

Schedule of Revenues & Expenses

(Budget & Actual)

Budgeted Internal Service Funds

State Self Insurance Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENSES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	1,093,494	\$ 0	1,093,494	\$ 1,093,494
Charges for Sales and Services	2,282,042	0	2,282,042	0	0	0	(2,282,042)
Revenue from Others	0	0	0	1,174,110	0	1,174,110	1,174,110
TOTAL REVENUES	2,282,042	0	2,282,042	2,267,604	0	2,267,604	(14,438)
EXPENSES							
2009-2010 Appropriations							
General Services	2,282,042	10,795,071	13,077,113	4,149,398	5,271,241	9,420,639	3,656,474
TOTAL EXPENSES	2,282,042	10,795,071	13,077,113	4,149,398	5,271,241	9,420,639	3,656,474
NET INCOME (LOSS)	\$ 0	(10,795,071)	(10,795,071)	(1,881,794)	(5,271,241)	(7,153,035)	



FIDUCIARY FUNDS

PENSION TRUST FUNDS

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

Public Employees Pension Plan-This fund is used to account for the activities of the Wyoming Public Employee Retirement System.

State Patrol, Game and Fish Warden, and Criminal Investigator Pension Plan-This fund is used to account for the activities of the Wyoming State Highway Patrol, Game and Fish Warden, and Criminal Investigator Retirement System.

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

Paid Firemen's Pension 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 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 Pension Plan-This fund is used to account for the activities of the Judge's Retirement System.

Law Enforcement Pension Plan-This fund is used to account for the activities of the Wyoming Law Enforcement Retirement Plan.

Volunteer Emergency Medical Technician Pension Plan-This fund is used to account for the activities of the Volunteer Emergency Medical Technician Retirement Plan.

Wyoming Deferred Contribution 457 Plan-This fund is used to account for administration of an IRC457 Deferred Compensation Plan.

PRIVATE-PURPOSE TRUST FUND

Private-purpose trust fund is used to report any trust agreement not properly reported in a pension trust fund or investment trust fund.

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.

AGENCY FUNDS

Agency funds are used to account for assets that a government 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.

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.

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

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

Other Agency Funds- This fund is used to account for the activity within the County Predatory Control Fund, State Park Damage Deposit Fund, Adjutant General Fund, and the Environmental Cash Bond Fund.

Combining Statement of Fiduciary Net Assets

Pension Trust Funds
December 31, 2008

DEFINED BENEFIT PENSION PLANS

	Public Employees Pension Plan	State Patrol, Game & Fish Warden, & Criminal Investigator Pension Plan	Volunteer Firemen's Pension Plan	Paid Firemen's Pension Plan A
ASSETS				
Cash and Cash Equivalents:				
Cash with State Treasurer	\$ 7,725,411	\$ 466,927	\$ 235,687	\$ 130,329
Domestic Liquidity -Outside Banks	198,882,713	3,734,003	2,257,275	6,714,639
Total Cash and Cash Equivalents	206,608,124	4,200,930	2,492,962	6,844,968
Receivables:				
Insurance Premium Tax	0	0	380,790	0
Buy Backs	122,971	0	0	0
Employee Contributions	5,757,532	0	0	0
Employer Contributions	5,977,260	0	0	0
Securities Sold	5,960,099	121,531	67,646	201,224
Accrued Interest and Dividends	19,304,545	363,546	220,550	651,553
Currency Contract Receivable	315,884,159	5,930,694	3,585,215	10,664,818
Other	192,293	1,123	1,832	1,162
Rebate and Fee Income Receivable	0	0	0	0
Total Receivables	353,198,859	6,416,894	4,256,033	11,518,757
Investments, at Fair Value:				
United States Treasury Securities	64,115,359	1,203,760	727,695	2,164,650
Mortgage Backed Securities	421,524,015	7,914,072	4,784,204	14,231,410
Bonds	730,639,444	13,717,684	8,292,596	24,667,704
Common and Preferred Stock	2,181,762,315	40,962,372	24,762,519	73,660,227
Securities Lending Collateral	176,597,700	3,315,604	2,004,345	5,962,257
Real Estate	362,415,449	6,804,314	4,113,335	12,235,799
Alternative Investments	91,920,320	1,725,795	1,043,275	3,103,395
Investment Contracts	0	0	0	0
Other	0	0	0	0
Total Investments, at Fair Value	4,028,974,602	75,643,601	45,727,969	136,025,442
Total Assets	4,588,781,585	86,261,425	52,476,964	154,389,167
LIABILITIES				
Benefits and Refunds Payable	103,782	0	167	0
Securities Purchased	64,965,359	1,219,718	737,342	2,193,347
Administrative and Consulting Fees Payable	4,832,262	90,725	54,845	163,146
Currency Contract Payable	312,386,664	5,865,030	3,545,520	10,546,737
Liabilities Under Securities Lending	176,597,700	3,315,604	2,004,345	5,962,257
Total Liabilities	558,885,767	10,491,077	6,342,219	18,865,487
Net Assets Held in Trust for Pension Benefits	\$ 4,029,895,818	\$ 75,770,348	\$ 46,134,745	\$ 135,523,680

DEFINED BENEFIT PENSION PLANS				DEFINED CONTRIBUTION PLAN		
Paid Firemen's Pension Plan B	Wyoming Judicial Pension Plan	Law Enforcement Pension Plan	Volunteer Emergency Medical Technician Pension Plan	Total Defined Benefit Pension Plans	Wyoming Deferred Contribution 457 Plan	Total Pension Trust Plan
\$ 485,000	\$ 242,240	\$ 1,105,511	\$ 24,665	\$ 10,415,770	\$ 83,754	\$ 10,499,524
2,533,531	498,115	13,319,212	0	227,939,488	8,731,699	236,671,187
3,018,531	740,355	14,424,723	24,665	238,355,258	8,815,453	247,170,711
0	0	0	0	380,790	0	380,790
0	0	0	0	122,971	0	122,971
153,850	0	970,039	0	6,881,421	468,646	7,350,067
217,201	0	969,993	0	7,164,454	0	7,164,454
75,925	14,928	399,149	0	6,840,502	0	6,840,502
246,966	49,167	1,294,886	135	22,131,348	580	22,131,928
4,023,991	791,152	21,154,821	0	362,034,850	0	362,034,850
511	86	13,692	0	210,699	43,701	254,400
0	0	0	0	0	368,648	368,648
4,718,444	855,333	24,802,580	135	405,767,035	881,575	406,648,610
816,754	160,581	4,293,818	0	73,482,617	8,580,311	82,062,928
5,369,719	1,055,735	28,229,542	0	483,108,697	81,195,952	564,304,649
9,307,484	1,829,934	48,931,060	0	837,385,906	55,201,125	892,587,031
27,793,077	5,464,366	146,113,031	0	2,500,517,907	96,685,695	2,597,203,602
2,249,646	442,300	11,826,781	0	202,398,633	0	202,398,633
4,616,745	907,693	24,271,031	0	415,364,366	1,873,395	417,237,761
1,170,956	230,220	6,155,921	0	105,349,882	0	105,349,882
0	0	0	0	0	5,279,624	5,279,624
0	0	0	0	0	927,732	927,732
51,324,381	10,090,829	269,821,184	0	4,617,608,008	249,743,834	4,867,351,842
59,061,356	11,686,517	309,048,487	24,800	5,261,730,301	259,440,862	5,521,171,163
0	0	5,209	0	109,158	0	109,158
827,582	162,710	4,350,742	0	74,456,800	0	74,456,800
61,557	12,103	323,618	27,000	5,565,256	0	5,565,256
3,979,438	782,393	20,920,593	0	358,026,375	0	358,026,375
2,249,646	442,300	11,826,781	0	202,398,633	0	202,398,633
7,118,223	1,399,506	37,426,943	27,000	640,556,222	0	640,556,222
\$ 51,943,133	\$ 10,287,011	\$ 271,621,544	\$ (2,200)	\$ 4,621,174,079	\$ 259,440,862	\$ 4,880,614,941

Combining Statement of Changes in Fiduciary Net Assets

Pension Trust Funds

For Year Ended December 31, 2008

DEFINED BENEFIT PENSION PLANS

	Public Employees Pension Plan	State Patrol, Game & Fish Warden, & Criminal Investigator Pension Plan	Volunteer Firemen's Pension Plan	Paid Firemen's Pension Plan A
Additions:				
Contributions:				
Employee	\$ 84,814,014	\$ 2,347,711	\$ 334,638	\$ 0
Employer	85,938,379	2,413,905	0	0
Other	2,513,276	135,329	1,515,607	0
Administrative Revenue	0	0	0	0
	<u>173,265,669</u>	<u>4,896,945</u>	<u>1,850,245</u>	<u>0</u>
Investment Income:				
From Investing Activities:				
Net Increase (Decrease) in the Fair				
Value of Investments	(1,785,929,653)	(33,351,631)	(20,248,600)	(61,821,123)
Interest and Dividends	154,597,557	2,897,320	1,754,305	5,383,896
Total Investing Activity Income (Loss)	<u>(1,631,332,096)</u>	<u>(30,454,311)</u>	<u>(18,494,295)</u>	<u>(56,437,227)</u>
Investment Activity Expenses:				
Investment Fees	(13,578,563)	(253,976)	(154,112)	(380,009)
Net Income (Loss) from Investing Activities	<u>(1,644,910,659)</u>	<u>(30,708,287)</u>	<u>(18,648,407)</u>	<u>(56,817,236)</u>
From Securities Lending Activities:				
Securities Lending Gross Income	13,525,887	252,242	152,965	471,133
Securities Lending Expenses:				
Broker Rebates	(8,773,016)	(163,549)	(99,212)	(306,103)
Agent Fees	(683,248)	(13,590)	(8,235)	(25,428)
Total Securities Lending Expenses	<u>(9,456,264)</u>	<u>(177,139)</u>	<u>(107,447)</u>	<u>(331,531)</u>
Net Income from Securities Lending Activities	<u>4,069,623</u>	<u>75,103</u>	<u>45,518</u>	<u>139,602</u>
Total Net Income (Loss) from Investing Activities	<u>(1,640,841,036)</u>	<u>(30,633,184)</u>	<u>(18,602,889)</u>	<u>(56,677,634)</u>
Total Additions	<u>(1,467,575,367)</u>	<u>(25,736,239)</u>	<u>(16,752,644)</u>	<u>(56,677,634)</u>
Deductions				
Benefits Paid	258,830,870	5,804,439	2,609,879	12,858,106
Refunds	9,401,431	106,054	143,871	0
Administrative Expenses	2,778,990	39,582	105,763	59,024
Total Deductions	<u>271,011,291</u>	<u>5,950,075</u>	<u>2,859,513</u>	<u>12,917,130</u>
Change in Net Assets	(1,738,586,658)	(31,686,314)	(19,612,157)	(69,594,764)
Net Assets Held in Trust for Pension Benefits:				
Beginning of Year	5,768,482,476	107,456,662	65,746,902	205,118,444
End of Year	<u>\$ 4,029,895,818</u>	<u>\$ 75,770,348</u>	<u>\$ 46,134,745</u>	<u>\$ 135,523,680</u>

DEFINED BENEFIT PENSION PLANS				DEFINED CONTRIBUTION PLAN		
Paid Firemen's Pension Plan B	Wyoming Judicial Pension Plan	Law Enforcement Pension Plan	Volunteer Emergency Medical Technician Pension Plan	Total Defined Benefit Pension Plans	Wyoming Deferred Contribution 457 Plan	Total Pension Trust Plans
\$ 1,441,056	\$ 396,872	\$ 11,267,854	\$ 8,850	\$ 100,610,995	\$ 31,835,761	\$ 132,446,756
2,330,110	462,426	11,232,224	0	102,377,044	0	102,377,044
0	846,390	629,414	0	5,640,016	0	5,640,016
0	0	0	0	0	183,604	183,604
3,771,166	1,705,688	23,129,492	8,850	208,628,055	32,019,365	240,647,420
(22,106,181)	(4,330,440)	(117,394,987)	0	(2,045,182,615)	(51,979,601)	(2,097,162,216)
1,913,245	371,037	10,150,972	395	177,068,727	3,505,199	180,573,926
(20,192,936)	(3,959,403)	(107,244,015)	395	(1,868,113,888)	(48,474,402)	(1,916,588,290)
(171,224)	(32,821)	(902,907)	0	(15,473,612)	(617,389)	(16,091,001)
(20,364,160)	(3,992,224)	(108,146,922)	395	(1,883,587,500)	(49,091,791)	(1,932,679,291)
165,943	31,608	882,753	0	15,482,531	0	15,482,531
(107,404)	(20,419)	(571,721)	0	(10,041,424)	0	(10,041,424)
(8,926)	(1,691)	(47,503)	0	(788,621)	0	(788,621)
(116,330)	(22,110)	(619,224)	0	(10,830,045)	0	(10,830,045)
49,613	9,498	263,529	0	4,652,486	0	4,652,486
(20,314,547)	(3,982,726)	(107,883,393)	395	(1,878,935,014)	(49,091,791)	(1,928,026,805)
(16,543,381)	(2,277,038)	(84,753,901)	9,245	(1,670,306,959)	(17,072,426)	(1,687,379,385)
794,129	484,882	13,018,884	0	294,401,189	15,935,198	310,336,387
71,470	0	2,017,872	0	11,740,698	0	11,740,698
25,147	10,490	158,229	11,445	3,188,670	567,819	3,756,489
890,746	495,372	15,194,985	11,445	309,330,557	16,503,017	325,833,574
(17,434,127)	(2,772,410)	(99,948,886)	(2,200)	(1,979,637,516)	(33,575,443)	(2,013,212,959)
69,377,260	13,059,421	371,570,430	0	6,600,811,595	293,016,305	6,893,827,900
\$ 51,943,133	\$ 10,287,011	\$ 271,621,544	\$ (2,200)	\$ 4,621,174,079	\$ 259,440,862	\$ 4,880,614,941

Statement of Fiduciary Net Assets

Private-Purpose Trust Fund

June 30, 2009

	Unclaimed Property Fund
ASSETS	
Cash and Cash Equivalents:	
Cash and Pooled Investments	\$ 34,019,326
Cash and Investments with Trustee	3,831,883
Total Cash & Cash Equivalents	<u>37,851,209</u>
Accounts Receivable (net)	2,769,344
Interest Receivable	238,389
Total Assets	<u>40,858,942</u>
LIABILITIES	
Accounts Payable	4,957,724
Liability Under Securities Lending	4,488,216
Total Liabilities	<u>9,445,940</u>
NET ASSETS	
Individuals, Organizations, Other Governments, and Participants	<u>\$ 31,413,002</u>

Statement of Changes in Fiduciary Net Assets

Private-Purpose Trust Fund
For the Year Ended June 30, 2009

	Unclaimed Property Fund
Additions:	
Contributions:	
Other	\$ 4,193,638
	<u>4,193,638</u>
Investment Income:	
From Investing Activities:	
Net Increase (Decrease) in the Fair Value of Investments	(484,954)
Interest and Dividends	833,431
Total Investing Activity Income (Loss)	<u>348,477</u>
Deductions:	
Withdrawals	<u>639,122</u>
Total Deductions	<u>639,122</u>
Change in Net Assets	3,902,993
Net Assets Held in Trust for Individuals, Organizations, Other Governments, & Participants:	
Beginning of Year	27,510,009
End of Year	\$ <u><u>31,413,002</u></u>

Schedule of Revenues & Expenditures

(Budget & Actual)

Budgeted Private-Purpose Trust Fund

Unclaimed Property Fund

For the Year Ended June 30, 2009

	BUDGET AS OF JULY 1, 2008	B11'S & SUPPLEMENTAL BUDGET	BUDGET AS ADJUSTED	BUDGET BASIS REVENUES\ EXPENDITURES	BIENNIUM ENCUMBRANCES	TOTAL REVENUES/ EXPENSES ENCUMBRANCES	VARIANCE
REVENUES							
Interest Income	\$ 0	\$ 0	\$ 0	769,485	\$ 0	769,485	\$ 769,485
Revenue from Others	0	0	0	4,942,815	0	4,942,815	4,942,815
TOTAL REVENUES	0	0	0	5,712,300	0	5,712,300	5,712,300
EXPENDITURES							
2009-2010 Appropriations							
Unclaimed Property	0	4,000,000	4,000,000	749,177	0	749,177	3,250,823
Unclaimed Property Income Fund	1,618,725	0	1,618,725	619,807	0	619,807	998,918
TOTAL EXPENDITURES	1,618,725	4,000,000	5,618,725	1,368,984	0	1,368,984	4,249,741
NET INCOME(LOSS)	\$ (1,618,725)	\$ (4,000,000)	\$ (5,618,725)	4,343,316	\$ 0	4,343,316	



Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended June 30, 2009

	BALANCE			BALANCE		
	JULY 1,			JUNE 30,		
	2008	ADDITIONS	DEDUCTIONS	2009		
TREASURER'S AGENCY FUND						
ASSETS						
Cash and Pooled Investments	\$ 3,472,729	\$ 1,361,410,997	\$ 1,360,714,676	\$		\$ 4,169,050
Due from Other Funds	0	110,111,159	110,111,159			0
Due from Other Governments	0	682,318	682,318			0
Total Assets	\$ 3,472,729	\$ 1,472,204,474	\$ 1,471,508,153	\$		\$ 4,169,050
LIABILITIES						
Due to Other Governments	\$ 0	\$ 0	\$ 0	\$		0
Due to Other Funds	0	0	0			0
Due to Individuals and/or Organizations	3,472,729	1,471,522,156	1,470,825,835			4,169,050
Total Liabilities	\$ 3,472,729	\$ 1,471,522,156	\$ 1,470,825,835	\$		\$ 4,169,050
DEPARTMENT OF REVENUE FUND						
ASSETS						
Cash and Pooled Investments	\$ 48,742,163	\$ 2,784,386,851	\$ 2,788,110,526	\$		\$ 45,018,488
Tax Receivable	54,103,977	74,563,958	79,818,713			48,849,222
Due From Other Funds	0	0	0			0
Due From Component Units	0	0	0			0
Accounts Receivable	0	95,197,086	95,197,086			0
Total Assets	\$ 102,846,140	\$ 2,954,147,895	\$ 2,963,126,325	\$		\$ 93,867,710
LIABILITIES						
Due to Other Funds	\$ 0	\$ 188,715,288	\$ 188,715,288	\$		0
Due to Other Governments	61,498,842	56,205,066	61,498,842			56,205,066
Due to Component Unit	0	1,229,647	104,189			1,125,458
Due to Individuals and/or Organizations	41,347,298	2,894,765,582	2,899,575,694			36,537,186
Total Liabilities	\$ 102,846,140	\$ 3,140,915,583	\$ 3,149,894,013	\$		\$ 93,867,710
FUNDS HELD FOR INDIVIDUALS						
ASSETS						
Cash and Pooled Investments	\$ 28,801,562	\$ 124,368,597	\$ 124,513,327	\$		\$ 28,656,832
LIABILITIES						
Due to Individuals and/or Organization	\$ 28,801,562	\$ 124,368,597	\$ 124,513,327	\$		\$ 28,656,832

	BALANCE			BALANCE
	JULY 1,	ADDITIONS	DEDUCTIONS	JUNE 30,
	2008			2009
STATE LANDS FUND				
ASSETS				
Cash and Pooled Investments	\$ 60,751	\$ 46,374	\$ 26,310	\$ 80,815
Total Assets	\$ 60,751	\$ 46,374	\$ 26,310	\$ 80,815
LIABILITIES				
Due to Other Funds	\$ 0	\$ 0	\$ 0	\$ 0
Due to Component Units	0	0	0	0
Due to Individuals and/or Organizations	60,751	46,374	26,310	80,815
Total Liabilities	\$ 60,751	\$ 46,374	\$ 26,310	\$ 80,815
OTHER AGENCY FUNDS				
ASSETS				
Cash and Pooled Investments	\$ 3,933,207	\$ 1,730,302	\$ 4,067,261	\$ 1,596,248
LIABILITIES				
Due to Individuals and/or Organizations	\$ 3,933,207	\$ 1,730,302	\$ 4,067,261	\$ 1,596,248
TOTAL-ALL AGENCY FUNDS				
Cash and Pooled Investments	\$ 85,010,412	\$ 4,271,943,121	\$ 4,277,432,100	\$ 79,521,433
Accounts Receivable	0	95,197,086	95,197,086	0
Tax Receivable	54,103,977	74,563,958	79,818,713	48,849,222
Due from Other Funds	0	110,111,159	110,111,159	0
Due From Component Units	0	0	0	0
Due from Other Governments	0	682,318	682,318	0
Total Assets	\$ 139,114,389	\$ 4,552,497,642	\$ 4,563,241,376	\$ 128,370,655
LIABILITIES				
Due to Other Funds	\$ 0	\$ 188,715,288	\$ 188,715,288	\$ 0
Due to Other Governments	61,498,842	56,205,066	61,498,842	56,205,066
Due to Component Unit	0	1,229,647	104,189	1,125,458
Due to Individuals and/or Organizations	77,615,547	4,492,433,011	4,499,008,427	71,040,131
Total Liabilities	\$ 139,114,389	\$ 4,738,583,012	\$ 4,749,326,746	\$ 128,370,655

