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**STATE OF WYOMING**

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**SUPPLEMENTARY  
INFORMATION**

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**For Fiscal Year Ended  
June 30, 2010**

## **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, 2010

|  | Non-Major<br>Special<br>Revenue<br>Funds | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Non-Major<br>Permanent<br>Trust<br>Funds | Totals                  |
|--|--|-------------------------|-----------------------------|--|-------------------------|
| <b>ASSETS</b>                              |  |                         |                             |  |                         |
| Cash and Pooled Investments                | \$ 1,374,875,477                         | \$ 22,256               | \$ 154,268,243              | \$ 803,327,915                           | \$ 2,332,493,891        |
| Cash and Investments with Trustee          | 197,869,285                              | 0                       | 61,599                      | 111,792,353                              | 309,723,237             |
| Cash with Fiscal Agent                     | 0  | 3,332,787               | 0                           | 0  | 3,332,787               |
| Accounts Receivable (net)                  | 193,762,544                              | 3,145                   | 21,795,813                  | 96,548,159                               | 312,109,661             |
| Interest Receivable                        | 11,764,494                               | 2,289                   | 5,989                       | 2,633,417                                | 14,406,189              |
| Due from Other Funds                       | 432,746,898                              | 0                       | 0                           | 0  | 432,746,898             |
| Due from Other Governments                 | 19,014,434                               | 0                       | 199,148                     | 20,434                                   | 19,234,016              |
| Due from Component Units                   | 3,059,954                                | 0                       | 0                           | 0  | 3,059,954               |
| Loan Receivables (net)                     | 319,603,439                              | 0                       | 0                           | 0  | 319,603,439             |
| Inventory                                  | 306,748                                  | 0                       | 0                           | 0  | 306,748                 |
| Prepaid Items                              | 306,297                                  | 0                       | 0                           | 0  | 306,297                 |
| <b>Total Assets</b>                        | <b>\$ 2,553,309,570</b>                  | <b>\$ 3,360,477</b>     | <b>\$ 176,330,792</b>       | <b>\$ 1,014,322,278</b>                  | <b>\$ 3,747,323,117</b> |
| <b>LIABILITIES AND FUND BALANCES</b>       |  |                         |                             |  |                         |
| <b>Liabilities</b>                         |  |                         |                             |  |                         |
| Accounts Payable                           | \$ 299,185,323                           | \$ 4,466                | \$ 39,390,768               | \$ 135,178,277                           | \$ 473,758,834          |
| Liability Under Securities Lending         | 209,989,000                              | 0                       | 65,372                      | 118,639,759                              | 328,694,131             |
| Due to Other Funds                         | 51,457,590                               | 0                       | 0                           | 0  | 51,457,590              |
| Due to Other Governments                   | 1,088,616                                | 0                       | 0                           | 0  | 1,088,616               |
| Due to Component Unit                      | 34,094                                   | 0                       | 0                           | 0  | 34,094                  |
| Advances Payable                           | 0  | 0                       | 0                           | 0  | 0                       |
| Compensated Absences Payable               | 102,952                                  | 0                       | 0                           | 0  | 102,952                 |
| Claims Payable                             | 13,332,795                               | 0                       | 0                           | 0  | 13,332,795              |
| Deferred Revenue:                          |  |                         |                             |  |                         |
| Unearned Revenue                           | 16,147,788                               | 0                       | 99,056                      | 0  | 16,246,844              |
| Unavailable Revenue                        | 9,750,000                                | 0                       | 0                           | 0  | 9,750,000               |
| <b>Total Liabilities</b>                   | <b>601,088,158</b>                       | <b>4,466</b>            | <b>39,555,196</b>           | <b>253,818,036</b>                       | <b>894,465,856</b>      |
| <b>Fund Balances</b>                       |  |                         |                             |  |                         |
| Reserved for Encumbrances                  | 356,955,557                              | 0                       | 29,345,754                  | 0  | 386,301,311             |
| Reserved for Loans Receivable              | 319,442,383                              | 0                       | 0                           | 0  | 319,442,383             |
| Reserved for Prepaid Items                 | 306,297                                  | 0                       | 0                           | 0  | 306,297                 |
| Reserved for Inventory                     | 306,748                                  | 0                       | 0                           | 0  | 306,748                 |
| <b>Unreserved, Undesignated:</b>           |  |                         |                             |  |                         |
| Special Revenue Funds                      | 1,275,210,427                            | 0                       | 0                           | 0  | 1,275,210,427           |
| Debt Service Fund                          | 0  | 3,356,011               | 0                           | 0  | 3,356,011               |
| Capital Projects Fund                      | 0  | 0                       | 107,429,842                 | 0  | 107,429,842             |
| Permanent Trust Funds                      | 0  | 0                       | 0                           | 760,504,242                              | 760,504,242             |
| <b>Total Fund Balances</b>                 | <b>1,952,221,412</b>                     | <b>3,356,011</b>        | <b>136,775,596</b>          | <b>760,504,242</b>                       | <b>2,852,857,261</b>    |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 2,553,309,570</b>                  | <b>\$ 3,360,477</b>     | <b>\$ 176,330,792</b>       | <b>\$ 1,014,322,278</b>                  | <b>\$ 3,747,323,117</b> |

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Governmental Funds

For the Year Ended June 30, 2010

|   | Non-Major<br>Special<br>Revenue<br>Funds | Debt<br>Service<br>Fund | Capital<br>Projects<br>Fund | Non-Major<br>Permanent<br>Trust<br>Funds | Totals             |
|---|--|-------------------------|-----------------------------|--|--------------------|
| <b>REVENUES</b>                             |  |                         |                             |  |                    |
| Taxes                                       |  |                         |                             |  |                    |
| Sales and Use Taxes                         | \$ 8,300,781                             | \$ 0                    | \$ 0                        | \$ 0                                     | \$ 8,300,781       |
| Mineral Severance and Royalties Taxes       | 37,803,083                               | 0                       | 0                           | 0  | 37,803,083         |
| Other Taxes                                 | 1,400,397                                | 0                       | 0                           | 0  | 1,400,397          |
| Federal Mineral Royalties                   | 12,771,000                               | 6,235,270               | 0                           | 0  | 19,006,270         |
| Coal Bonus Lease Payments                   | 10,072,832                               | 0                       | 0                           | 3,138,305                                | 13,211,137         |
| Use of Property                             | 35,137,348                               | 0                       | 0                           | 158,016                                  | 35,295,364         |
| License & Permits                           | 53,320,547                               | 0                       | 0                           | 836,277                                  | 54,156,824         |
| Fines and Forfeitures                       | 1,367,722                                | 0                       | 0                           | 0  | 1,367,722          |
| Federal                                     | 70,203,393                               | 0                       | 16,988,488                  | 0  | 87,191,881         |
| Charges for Sales and Services              | 36,696,769                               | 0                       | 35,119                      | 0  | 36,731,888         |
| Interest Income                             | 102,880,617                              | 98,136                  | 92,115                      | 331,405                                  | 103,402,273        |
| Net Increase/(Decrease) in the Fair Market  |  |                         |                             |  |                    |
| Value of Investments                        | 46,839,327                               | 0                       | 77,946                      | 22,630,570                               | 69,547,843         |
| Miscellaneous Receipts                      | 8,291,075                                | 0                       | 0                           | 0  | 8,291,075          |
| Revenue from Others                         | 35,591,796                               | 0                       | 0                           | 7,491,719                                | 43,083,515         |
| Sale of Land                                | 17,151                                   | 0                       | 0                           | 0  | 17,151             |
| <b>Total Revenues</b>                       | <b>460,693,838</b>                       | <b>6,333,406</b>        | <b>17,193,668</b>           | <b>34,586,292</b>                        | <b>518,807,204</b> |
| <b>EXPENDITURES</b>                         |  |                         |                             |  |                    |
| Current:                                    |  |                         |                             |  |                    |
| General Government                          | 9,513,267                                | 227                     | 23,609,535                  | 0  | 33,123,029         |
| Business Regulation                         | 20,770,886                               | 0                       | 0                           | 0  | 20,770,886         |
| Education                                   | 139,498,760                              | 0                       | 52,048,713                  | 553,207                                  | 192,100,680        |
| Health Services                             | 27,505,243                               | 0                       | 14,402,560                  | 0  | 41,907,803         |
| Law, Justice and Safety                     | 12,339,375                               | 0                       | 71,764,533                  | 0  | 84,103,908         |
| Employment                                  | 4,682,198                                | 0                       | 19,217                      | 0  | 4,701,415          |
| Recreation and Resource Development         | 206,778,586                              | 0                       | 23,169,948                  | 0  | 229,948,534        |
| Social Services                             | 888,469                                  | 0                       | 6,993,418                   | 0  | 7,881,887          |
| Debt Service:                               |  |                         |                             |  |                    |
| Principal Retirement                        | 0  | 2,657,968               | 0                           | 0  | 2,657,968          |
| Interest                                    | 0  | 3,685,194               | 0                           | 0  | 3,685,194          |
| <b>Total Expenditures</b>                   | <b>421,976,784</b>                       | <b>6,343,389</b>        | <b>192,007,924</b>          | <b>553,207</b>                           | <b>620,881,304</b> |
| Excess (Deficiency) of Revenues             |  |                         |                             |  |                    |
| Over (Under) Expenditures                   | 38,717,054                               | (9,983)                 | (174,814,256)               | 34,033,085                               | (102,074,100)      |
| <b>OTHER FINANCING SOURCES (USES)</b>       |  |                         |                             |  |                    |
| Transfers In                                | 583,016,127                              | 0                       | 177,481,534                 | 969,469                                  | 761,467,130        |
| Transfers Out                               | (258,071,193)                            | 0                       | 0                           | 0  | (258,071,193)      |
| <b>Total Other Financing Sources (Uses)</b> | <b>324,944,934</b>                       | <b>0</b>                | <b>177,481,534</b>          | <b>969,469</b>                           | <b>503,395,937</b> |
| <b>Net Change in Fund Balances</b>          | <b>363,661,988</b>                       | <b>(9,983)</b>          | <b>2,667,278</b>            | <b>35,002,554</b>                        | <b>401,321,837</b> |
| Fund Balances-Beginning                     | 1,588,559,424                            | 3,365,994               | 134,108,318                 | 725,501,688                              | 2,451,535,424      |
| Fund Balances-Ending                        | \$ 1,952,221,412                         | \$ 3,356,011            | \$ 136,775,596              | \$ 760,504,242                           | \$ 2,852,857,261   |



# Combining Balance Sheet

## Non-Major Special Revenue Funds

June 30, 2010

|                                      | Environmental<br>Quality<br>Fund | Board &<br>Regulatory<br>Fund | Game<br>and<br>Fish<br>Fund | Special<br>Projects<br>Fund | Community<br>College<br>Grants<br>Fund |
|--------------------------------------|----------------------------------|-------------------------------|-----------------------------|-----------------------------|--|
| <b>ASSETS</b>                        |                                  |                               |                             |                             |  |
| Cash and Pooled Investments          | \$ 135,332,372                   | \$ 35,580,035                 | \$ 61,833,149               | \$ 174,178,965              | \$ 339,551                             |
| Cash and Investments with Trustee    | 11,398,482                       | 3,457,415                     | 10,514,639                  | 49,924,865                  | 0                                      |
| Accounts Receivable (net)            | 19,136,920                       | 8,827,725                     | 9,552,376                   | 23,774,396                  | 47,977                                 |
| Interest Receivable                  | 400,675                          | 120,436                       | 460,995                     | 2,186,512                   | 0                                      |
| Due from Other Funds                 | 0                                | 0                             | 1,974,010                   | 108,463                     | 0                                      |
| Due from Other Governments           | 826,011                          | 352,933                       | 2,506,420                   | 10,716,660                  | 0                                      |
| Due from Component Units             | 3,059,478                        | 0                             | 0                           | 476                         | 0                                      |
| Loan Receivables (net)               | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Inventory                            | 0                                | 40,914                        | 102,529                     | 163,305                     | 0                                      |
| Prepays                              | 14,218                           | 0                             | 291,120                     | 0                           | 0                                      |
| Total Assets                         | \$ 170,168,156                   | \$ 48,379,458                 | \$ 87,235,238               | \$ 261,053,642              | \$ 387,528                             |
| <b>LIABILITIES AND FUND BALANCES</b> |                                  |                               |                             |                             |  |
| <b>Liabilities</b>                   |                                  |                               |                             |                             |  |
| Accounts Payable                     | \$ 34,212,854                    | \$ 7,442,833                  | \$ 13,035,817               | \$ 36,545,310               | \$ 68,130                              |
| Liability Under Securities Lending   | 12,096,652                       | 3,669,185                     | 11,158,672                  | 52,982,819                  | 0                                      |
| Due to Other Funds                   | 44,106,585                       | 29,634                        | 116,117                     | 4,524,145                   | 0                                      |
| Due to Other Governments             | 0                                | 0                             | 0                           | 1,088,616                   | 0                                      |
| Due to Component Unit                | 0                                | 0                             | 34,094                      | 0                           | 0                                      |
| Compensated Absences Payable         | 0                                | 73,053                        | 25,185                      | 4,714                       | 0                                      |
| Claims Payable                       | 13,332,795                       | 0                             | 0                           | 0                           | 0                                      |
| Deferred Revenue:                    |                                  |                               |                             |                             |  |
| Unearned Revenue                     | 1,903,773                        | 6,429,207                     | 150,762                     | 6,067,035                   | 0                                      |
| Unavailable Revenue                  | 0                                | 0                             | 0                           | 9,750,000                   | 0                                      |
| Total Liabilities                    | 105,652,659                      | 17,643,912                    | 24,520,647                  | 110,962,639                 | 68,130                                 |
| <b>Fund Balances</b>                 |                                  |                               |                             |                             |  |
| Reserved for Encumbrances            | 113,653,239                      | 1,887,712                     | 6,018,564                   | 5,093,693                   | 0                                      |
| Reserved for Loans Receivable        | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Reserved for Prepaid Items           | 14,218                           | 0                             | 291,120                     | 0                           | 0                                      |
| Reserved for Inventory               | 0                                | 40,914                        | 102,529                     | 163,305                     | 0                                      |
| Reserved for Debt                    | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Reserved for Capital Projects        | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Restricted                           | (49,151,960)                     | 28,806,920                    | 56,302,378                  | 144,834,005                 | 319,398                                |
| Total Fund Balances                  | 64,515,497                       | 30,735,546                    | 62,714,591                  | 150,091,003                 | 319,398                                |
| Total Liabilities and Fund Balances  | \$ 170,168,156                   | \$ 48,379,458                 | \$ 87,235,238               | \$ 261,053,642              | \$ 387,528                             |

# Combining Balance Sheet

## Non-Major Special Revenue Funds

June 30, 2010

|  | Water<br>Fund         | Workforce<br>Development<br>Fund | Mineral<br>Royalties<br>Fund | Government<br>Royalty<br>Distributions<br>Fund | Farm Loan<br>Loss Reserve<br>Fund |
|--|-----------------------|----------------------------------|------------------------------|--|-----------------------------------|
| <b>ASSETS</b>                              |                       |                                  |                              |  |                                   |
| Cash and Pooled Investments                | \$ 352,454,626        | \$ 6,563,781                     | \$ 242,744,252               | \$ 31,548,757                                  | \$ 1,987,171                      |
| Cash and Investments with Trustee          | 60,232,055            | 7,911,718                        | 0                            | 0  | 0                                 |
| Accounts Receivable (net)                  | 49,448,220            | 812,751                          | 34,298,249                   | 4,418,291                                      | 280,775                           |
| Interest Receivable                        | 3,577,207             | 280,434                          | 0                            | 0  | 7,000                             |
| Due from Other Funds                       | 0                     | 0                                | 386,570,122                  | 0  | 0                                 |
| Due from Other Governments                 | 0                     | 0                                | 0                            | 0  | 24,936                            |
| Due from Component Units                   | 0                     | 0                                | 0                            | 0  | 0                                 |
| Loan Receivables (net)                     | 86,759,477            | 0                                | 0                            | 0  | 129,178                           |
| Inventory                                  | 0                     | 0                                | 0                            | 0  | 0                                 |
| Prepays                                    | 0                     | 0                                | 0                            | 0  | 0                                 |
| <b>Total Assets</b>                        | <b>\$ 552,471,585</b> | <b>\$ 15,568,684</b>             | <b>\$ 663,612,623</b>        | <b>\$ 35,967,048</b>                           | <b>\$ 2,429,060</b>               |
| <b>LIABILITIES AND FUND BALANCES</b>       |                       |                                  |                              |  |                                   |
| <b>Liabilities</b>                         |                       |                                  |                              |  |                                   |
| Accounts Payable                           | \$ 75,116,473         | \$ 1,492,171                     | \$ 58,633,421                | \$ 8,093,821                                   | \$ 398,719                        |
| Liability Under Securities Lending         | 63,921,336            | 8,396,320                        | 0                            | 0  | 0                                 |
| Due to Other Funds                         | 2,383                 | 0                                | 7,540                        | 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                           | 521,253               | 0                                | 0                            | 115,834  | 129,178                           |
| Unavailable Revenue                        | 0                     | 0                                | 0                            | 0  | 0                                 |
| <b>Total Liabilities</b>                   | <b>139,561,445</b>    | <b>9,888,491</b>                 | <b>58,640,961</b>            | <b>8,209,655</b>                               | <b>527,897</b>                    |
| <b>Fund Balances</b>                       |                       |                                  |                              |  |                                   |
| Reserved for Encumbrances                  | 122,812,098           | 0                                | 2,373,249                    | 26,707,521                                     | 0                                 |
| Reserved for Loans Receivable              | 86,759,477            | 0                                | 0                            | 0  | 0                                 |
| Reserved for Prepaid Items                 | 0                     | 0                                | 0                            | 0  | 0                                 |
| Reserved for Inventory                     | 0                     | 0                                | 0                            | 0  | 0                                 |
| Reserved for Debt                          | 0                     | 0                                | 0                            | 0  | 0                                 |
| Reserved for Capital Projects              | 0                     | 0                                | 0                            | 0  | 0                                 |
| Restricted                                 | 203,338,565           | 5,680,193                        | 602,598,413                  | 1,049,872                                      | 1,901,163                         |
| <b>Total Fund Balances</b>                 | <b>412,910,140</b>    | <b>5,680,193</b>                 | <b>604,971,662</b>           | <b>27,757,393</b>                              | <b>1,901,163</b>                  |
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 552,471,585</b> | <b>\$ 15,568,684</b>             | <b>\$ 663,612,623</b>        | <b>\$ 35,967,048</b>                           | <b>\$ 2,429,060</b>               |

(continued)

# Combining Balance Sheet

## Non-Major Special Revenue Funds

June 30, 2010

|                                   | State<br>Revolving<br>Fund | Miners<br>Hospital<br>Land<br>Fund | Omnibus<br>Land<br>Fund | Donations<br>and<br>Bequests<br>Fund | Wyoming<br>Wildlife<br>Fund | Endowment<br>Fund    |
|-----------------------------------|----------------------------|------------------------------------|-------------------------|--------------------------------------|-----------------------------|----------------------|
| <b>ASSETS</b>                     |                            |                                    |                         |                                      |                             |                      |
| Cash and Pooled Investments       | \$ 97,861,389              | \$ 86,065,147                      | \$ 28,466,672           | \$ 2,713,119                         | \$ 3,834,215                | \$ 53,157,931        |
| Cash and Investments with Trustee | 16,729,578                 | 13,994,865                         | 3,244,381               | 375,555                              | 4,775,818                   | 9,416,174            |
| Accounts Receivable (net)         | 13,605,621                 | 10,091,961                         | 3,081,241               | 376,347                              | 472,644                     | 7,473,228            |
| Interest Receivable               | 3,410,160                  | 443,174                            | 103,864                 | 25,026                               | 168,290                     | 395,395              |
| Due from Other Funds              | 44,094,303                 | 0                                  | 0                       | 0                                    | 0                           | 0                    |
| Due from Other Governments        | 3,602,235                  | 18,644                             | 592,526                 | 0                                    | 0                           | 0                    |
| Due from Component Units          | 0                          | 0                                  | 0                       | 0                                    | 0                           | 0                    |
| Loan Receivables (net)            | 232,682,906                | 0                                  | 0                       | 0                                    | 0                           | 0                    |
| Inventory                         | 0                          | 0                                  | 0                       | 0                                    | 0                           | 0                    |
| Prepays                           | 959                        | 0                                  | 0                       | 0                                    | 0                           | 0                    |
| Total Assets                      | <u>\$ 411,987,151</u>      | <u>\$ 110,613,791</u>              | <u>\$ 35,488,684</u>    | <u>\$ 3,490,047</u>                  | <u>\$ 9,250,967</u>         | <u>\$ 70,442,728</u> |

### LIABILITIES AND FUND BALANCES

#### Liabilities

|                                    |                   |                   |                  |                |                  |                   |
|------------------------------------|-------------------|-------------------|------------------|----------------|------------------|-------------------|
| Accounts Payable                   | \$ 21,870,668     | \$ 14,783,261     | \$ 4,324,926     | \$ 554,758     | \$ 669,964       | \$ 11,302,441     |
| Liability Under Securities Lending | 17,754,283        | 14,852,067        | 3,443,103        | 398,558        | 5,068,342        | 9,992,925         |
| Due to Other Funds                 | 0                 | 0                 | 0                | 0              | 0                | 2,671,186         |
| 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                   | 798,868           | 0                 | 0                | 0              | 0                | 0                 |
| Unavailable Revenue                | 0                 | 0                 | 0                | 0              | 0                | 0                 |
| Total Liabilities                  | <u>40,423,819</u> | <u>29,635,328</u> | <u>7,768,029</u> | <u>953,316</u> | <u>5,738,306</u> | <u>23,966,552</u> |

#### Fund Balances

|                                     |                       |                       |                      |                     |                     |                      |
|-------------------------------------|-----------------------|-----------------------|----------------------|---------------------|---------------------|----------------------|
| Reserved for Encumbrances           | 55,028,118            | 648,873               | 0                    | 25,573              | 378,339             | 21,120,587           |
| Reserved for Loans Receivable       | 232,682,906           | 0                     | 0                    | 0                   | 0                   | 0                    |
| Reserved for Prepaid Items          | 959                   | 0                     | 0                    | 0                   | 0                   | 0                    |
| Reserved for Inventory              | 0                     | 0                     | 0                    | 0                   | 0                   | 0                    |
| Reserved for Debt                   | 0                     | 0                     | 0                    | 0                   | 0                   | 0                    |
| Reserved for Capital Projects       | 0                     | 0                     | 0                    | 0                   | 0                   | 0                    |
| Restricted                          | 83,851,349            | 80,329,590            | 27,720,655           | 2,511,158           | 3,134,322           | 25,355,589           |
| Total Fund Balances                 | <u>371,563,332</u>    | <u>80,978,463</u>     | <u>27,720,655</u>    | <u>2,536,731</u>    | <u>3,512,661</u>    | <u>46,476,176</u>    |
| Total Liabilities and Fund Balances | <u>\$ 411,987,151</u> | <u>\$ 110,613,791</u> | <u>\$ 35,488,684</u> | <u>\$ 3,490,047</u> | <u>\$ 9,250,967</u> | <u>\$ 70,442,728</u> |

# Combining Balance Sheet

## Non-Major Special Revenue Funds

June 30, 2010

(Concluded)

|                                   | Retirees<br>PreFunded<br>Health Insurance<br>Fund | Oil<br>Surcharge<br>Conservation<br>Fund | State<br>Land<br>Fund | Flex<br>Benefit<br>Program<br>Fund | Totals                  |
|-----------------------------------|---|--|-----------------------|------------------------------------|-------------------------|
| <b>ASSETS</b>                     |   |  |                       |                                    |                         |
| Cash and Pooled Investments       | \$ 7,823,585                                      | \$ 5,762,916                             | \$ 46,478,331         | \$ 149,513                         | \$ 1,374,875,477        |
| Cash and Investments with Trustee | 1,337,653   | 984,816                                  | 3,546,366             | 24,905                             | 197,869,285             |
| Accounts Receivable (net)         | 1,086,563   | 799,974                                  | 5,539,902             | 637,383                            | 193,762,544             |
| Interest Receivable               | 42,812  | 35,046                                   | 102,115               | 5,353                              | 11,764,494              |
| Due from Other Funds              | 0   | 0  | 0                     | 0                                  | 432,746,898             |
| Due from Other Governments        | 128,929   | 0  | 245,140               | 0                                  | 19,014,434              |
| Due from Component Units          | 0   | 0  | 0                     | 0                                  | 3,059,954               |
| Loan Receivables (net)            | 0   | 0  | 31,878                | 0                                  | 319,603,439             |
| Inventory                         | 0   | 0  | 0                     | 0                                  | 306,748                 |
| Prepaid Items                     | 0   | 0  | 0                     | 0                                  | 306,297                 |
| Total Assets                      | <u>\$ 10,419,542</u>                              | <u>\$ 7,582,752</u>                      | <u>\$ 55,943,732</u>  | <u>\$ 817,154</u>                  | <u>\$ 2,553,309,570</u> |

### LIABILITIES AND FUND BALANCES

#### Liabilities

|                                    |                  |                  |                   |               |                    |
|------------------------------------|------------------|------------------|-------------------|---------------|--------------------|
| Accounts Payable                   | \$ 1,542,681     | \$ 1,250,836     | \$ 7,846,239      | \$ 0          | \$ 299,185,323     |
| Liability Under Securities Lending | 1,419,586        | 1,045,137        | 3,763,585         | 26,430        | 209,989,000        |
| Due to Other Funds                 | 0                | 0                | 0                 | 0             | 51,457,590         |
| Due to Other Governments           | 0                | 0                | 0                 | 0             | 1,088,616          |
| Due to Component Unit              | 0                | 0                | 0                 | 0             | 34,094             |
| Compensated Absences Payable       | 0                | 0                | 0                 | 0             | 102,952            |
| Claims Payable                     | 0                | 0                | 0                 | 0             | 13,332,795         |
| Deferred Revenue:                  | 0                |                  |                   |               |                    |
| Unearned Revenue                   | 0                | 0                | 31,878            | 0             | 16,147,788         |
| Unavailable Revenue                | 0                | 0                | 0                 | 0             | 9,750,000          |
| Total Liabilities                  | <u>2,962,267</u> | <u>2,295,973</u> | <u>11,641,702</u> | <u>26,430</u> | <u>601,088,158</u> |

#### Fund Balances

|                                     |                      |                     |                      |                   |                         |
|-------------------------------------|----------------------|---------------------|----------------------|-------------------|-------------------------|
| Reserved for Encumbrances           | 0                    | 1,207,991           | 0                    | 0                 | 356,955,557             |
| Reserved for Loans Receivable       | 0                    | 0                   | 0                    | 0                 | 319,442,383             |
| Reserved for Prepaid Items          | 0                    | 0                   | 0                    | 0                 | 306,297                 |
| Reserved for Inventory              | 0                    | 0                   | 0                    | 0                 | 306,748                 |
| Reserved for Debt                   |                      | 0                   | 0                    | 0                 | 0                       |
| Reserved for Capital Projects       |                      | 0                   | 0                    | 0                 | 0                       |
| Restricted                          | 7,457,275            | 4,078,788           | 44,302,030           | 790,724           | 1,275,210,427           |
| Total Fund Balances                 | <u>7,457,275</u>     | <u>5,286,779</u>    | <u>44,302,030</u>    | <u>790,724</u>    | <u>1,952,221,412</u>    |
| Total Liabilities and Fund Balances | <u>\$ 10,419,542</u> | <u>\$ 7,582,752</u> | <u>\$ 55,943,732</u> | <u>\$ 817,154</u> | <u>\$ 2,553,309,570</u> |

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Special Revenue Funds

For the Year Ended June 30, 2010

|  | Environmental<br>Quality<br>Fund | Board &<br>Regulatory<br>Fund | Game<br>and<br>Fish<br>Fund | Special<br>Projects<br>Fund | Community<br>College<br>Grants<br>Fund |
|--|----------------------------------|-------------------------------|-----------------------------|-----------------------------|--|
| <b>REVENUES</b>                            |                                  |                               |                             |                             |  |
| Taxes                                      |                                  |                               |                             |                             |  |
| Sales and Use Taxes                        | \$ 0                             | \$ 5,502,470                  | \$ 0                        | \$ 2,798,311                | \$ 0                                   |
| Mineral Severance and Royalties Taxes      | 8,672,371                        | 4,098,066                     | 0                           | 0                           | 0                                      |
| Other Taxes                                | 435,261                          | 491,121                       | 0                           | 474,015                     | 0                                      |
| Federal Mineral Royalties                  | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Coal Bonus Lease Payments                  | 0                                | 0                             | 0                           | 0                           | 1,600,000                              |
| Use of Property                            | 0                                | 5,700                         | 37,249                      | 933,128                     | 0                                      |
| License & Permits                          | 7,949,914                        | 4,866,512                     | 35,579,595                  | 4,924,526                   | 0                                      |
| Fines and Forfeitures                      | 34,843                           | 739,527                       | 122,851                     | 470,294                     | 0                                      |
| Federal                                    | 36,411,606                       | 475,375                       | 17,332,708                  | 4,303,676                   | 0                                      |
| Charges for Sales and Services             | 627,353                          | 7,945,934                     | 9,970,330                   | 17,453,146                  | 0                                      |
| Interest Income                            | 3,582,006                        | 864,226                       | 3,679,333                   | 20,125,023                  | 0                                      |
| Net Increase/(Decrease) in the Fair Market |                                  |                               |                             |                             |  |
| Value of Investments                       | 2,325,792                        | 724,999                       | 2,211,811                   | 10,640,313                  | 0                                      |
| Miscellaneous Receipts                     | 2,900                            | 1,165                         | 106,309                     | 8,163,336                   | 0                                      |
| Revenue from Others                        | 1,218,418                        | 73,053                        | 0                           | 25,965,207                  | 0                                      |
| Sale of Land                               | 0                                | 0                             | 0                           | 0                           | 0                                      |
| Total Revenues                             | <u>61,260,464</u>                | <u>25,788,148</u>             | <u>69,040,186</u>           | <u>96,250,975</u>           | <u>1,600,000</u>                       |
| <b>EXPENDITURES</b>                        |                                  |                               |                             |                             |  |
| Current:                                   |                                  |                               |                             |                             |  |
| General Government                         | 0                                | 493,891                       | 0                           | 8,116,270                   | 0                                      |
| Business Regulation                        | 0                                | 15,730,869                    | 0                           | 5,040,017                   | 0                                      |
| Education                                  | 0                                | 724,165                       | 0                           | 323,938                     | 0                                      |
| Health Services                            | 0                                | 0                             | 0                           | 23,512,680                  | 0                                      |
| Law, Justice and Safety                    | 0                                | 655,118                       | 0                           | 11,455,066                  | 0                                      |
| Employment                                 | 0                                | 0                             | 0                           | 3,242,937                   | 0                                      |
| Recreation and Resource Development        | 49,273,784                       | 4,205,847                     | 62,993,104                  | 26,745,068                  | 0                                      |
| Social Services                            | 0                                | 0                             | 0                           | 876,740                     | 0                                      |
| Total Expenditures                         | <u>49,273,784</u>                | <u>21,809,890</u>             | <u>62,993,104</u>           | <u>79,312,716</u>           | <u>0</u>                               |
| Excess (Deficiency) of Revenues            |                                  |                               |                             |                             |  |
| Over (Under) Expenditures                  | <u>11,986,680</u>                | <u>3,978,258</u>              | <u>6,047,082</u>            | <u>16,938,259</u>           | <u>1,600,000</u>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>      |                                  |                               |                             |                             |  |
| Transfers In                               | 0                                | 0                             | 856,424                     | 602,449                     | 0                                      |
| Transfers Out                              | <u>(10,654,860)</u>              | <u>(41,049)</u>               | <u>0</u>                    | <u>(8,960,286)</u>          | <u>(1,600,000)</u>                     |
| Total Other Financing Sources (Uses)       | <u>(10,654,860)</u>              | <u>(41,049)</u>               | <u>856,424</u>              | <u>(8,357,837)</u>          | <u>(1,600,000)</u>                     |
| Net Change in Fund Balances                | <u>1,331,820</u>                 | <u>3,937,209</u>              | <u>6,903,506</u>            | <u>8,580,422</u>            | <u>0</u>                               |
| Fund Balances-Beginning                    | <u>63,183,677</u>                | <u>26,798,337</u>             | <u>55,811,085</u>           | <u>141,510,581</u>          | <u>319,398</u>                         |
| Fund Balances-Ending                       | <u>\$ 64,515,497</u>             | <u>\$ 30,735,546</u>          | <u>\$ 62,714,591</u>        | <u>\$ 150,091,003</u>       | <u>\$ 319,398</u>                      |

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## Non-Major Special Revenue Funds

For the Year Ended June 30, 2010

|  | Water<br>Fund         | Workforce<br>Development<br>Fund | Mineral<br>Royalties<br>Fund | Government<br>Royalty<br>Distributions<br>Fund | Farm Loan<br>Loss Reserve<br>Fund |
|--|-----------------------|----------------------------------|------------------------------|--|-----------------------------------|
| <b>REVENUES</b>                            |                       |                                  |                              |  |                                   |
| Taxes                                      |                       |                                  |                              |  |                                   |
| Sales and Use Taxes                        | \$ 0                  | \$ 0                             | \$ 0                         | \$ 0   | 0                                 |
| Mineral Severance and Royalties Taxes      | 21,168,995            | 0                                | 0                            | 3,863,651                                      | 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                                | 2,847,832                    | 5,625,000                                      | 0                                 |
| Use of Property                            | 8,093                 | 0                                | 8,000,000                    | 0  | 14,654,645                        |
| 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             | 505,322               | 0                                | 0                            | 0  | 60,587                            |
| Interest Income                            | 23,981,860            | 2,500,407                        | 0                            | 0  | 323,769                           |
| Net Increase/(Decrease) in the Fair Market |                       | 0                                | 0                            | 0  | 0                                 |
| Value of Investments                       | 12,371,145            | 1,633,592                        | 0                            | 0  | 0                                 |
| Miscellaneous Receipts                     | 0                     | 0                                | 0                            | 0  | 0                                 |
| Revenue from Others                        | 4,617,368             | 0                                | 91,813                       | 0  | 286                               |
| Sale of Land                               | 0                     | 0                                | 0                            | 0  | 17,151                            |
| Total Revenues                             | <u>62,652,783</u>     | <u>4,133,999</u>                 | <u>16,285,645</u>            | <u>16,913,651</u>                              | <u>15,056,438</u>                 |
|  |                       | 0                                | 0                            |  |                                   |
| <b>EXPENDITURES</b>                        |                       |                                  |                              |  |                                   |
| Current:                                   |                       |                                  |                              |  |                                   |
| General Government                         | 0                     | 0                                | 0                            | 0  | 0                                 |
| Business Regulation                        | 0                     | 0                                |                              | 0  | 0                                 |
| Education                                  | 0                     | 0                                | 105,553,309                  | 0  | 0                                 |
| Health Services                            | 0                     | 0                                | 0                            | 0  | 0                                 |
| Law, Justice and Safety                    | 0                     | 0                                | 0                            | 0  | 0                                 |
| Employment                                 | 0                     | 1,439,261                        | 0                            | 0  | 0                                 |
| Recreation and Resource Development        | 45,450,674            | 0                                | 0                            | 16,075,859                                     | 152                               |
| Social Services                            | 0                     | 0                                | 0                            | 0  | 0                                 |
| Total Expenditures                         | <u>45,450,674</u>     | <u>1,439,261</u>                 | <u>105,553,309</u>           | <u>16,075,859</u>                              | <u>152</u>                        |
|  |                       | 0                                | 0                            |  |                                   |
| Excess (Deficiency) of Revenues            |                       | 0                                | 0                            |  |                                   |
| Over (Under) Expenditures                  | <u>17,202,109</u>     | <u>2,694,738</u>                 | <u>(89,267,664)</u>          | <u>837,792</u>                                 | <u>15,056,286</u>                 |
|  |                       | 0                                | 0                            |  |                                   |
| <b>OTHER FINANCING SOURCES (USES)</b>      |                       |                                  |                              |  |                                   |
| Transfers In                               | 8,500,000             | 0                                | 536,767,819                  | 0  | 0                                 |
| Transfers Out                              | <u>(814,600)</u>      | 0                                | <u>(208,648,714)</u>         | <u>(360,614)</u>                               | <u>(15,471,034)</u>               |
| Total Other Financing Sources (Uses)       | <u>7,685,400</u>      | 0                                | <u>328,119,105</u>           | <u>(360,614)</u>                               | <u>(15,471,034)</u>               |
|  |                       | 0                                | 0                            |  |                                   |
| Net Change in Fund Balances                | <u>24,887,509</u>     | <u>2,694,738</u>                 | <u>238,851,441</u>           | <u>477,178</u>                                 | <u>(414,748)</u>                  |
| Fund Balances-Beginning                    | <u>388,022,631</u>    | <u>2,985,455</u>                 | <u>366,120,221</u>           | <u>27,280,215</u>                              | <u>2,315,911</u>                  |
| Fund Balances-Ending                       | <u>\$ 412,910,140</u> | <u>\$ 5,680,193</u>              | <u>\$ 604,971,662</u>        | <u>\$ 27,757,393</u>                           | <u>\$ 1,901,163</u>               |

(continued)

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Special Revenue Funds

For the Year Ended June 30, 2010

|  | State<br>Revolving<br>Fund | Miners'<br>Hospital<br>Land<br>Fund | Omnibus<br>Land<br>Fund | Donations<br>and<br>Bequests<br>Fund | Wyoming<br>Wildlife<br>Fund | Endowment<br>Fund    |
|--|----------------------------|-------------------------------------|-------------------------|--------------------------------------|-----------------------------|----------------------|
| <b>REVENUES</b>                            |                            |                                     |                         |                                      |                             |                      |
| 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                          | 3,296,115                           | 4,772,633               | 371,703                              | 0                           | 0                    |
| License & Permits                          | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Fines and Forfeitures                      | 0                          | 0                                   | 0                       | 207                                  | 0                           | 0                    |
| Federal                                    | 11,680,028                 | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Charges for Sales and Services             | 106,744                    | 0                                   | 0                       | 27,353                               | 0                           | 0                    |
| Interest Income                            | 9,876,778                  | 4,282,948                           | 955,371                 | 157,448                              | 1,508,619                   | 29,484,980           |
| Net Increase/(Decrease) in the Fair Market | 0                          |                                     |                         |                                      |                             |                      |
| Value of Investments                       | 2,625,638                  | 3,813,003                           | 1,981,811               | 77,830                               | 977,661                     | 5,977,863            |
| Miscellaneous Receipts                     | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Revenue from Others                        | 0                          | 0                                   | 0                       | 15,027                               | 0                           | 0                    |
| Sale of Land                               | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Total Revenues                             | <u>24,289,188</u>          | <u>11,392,066</u>                   | <u>7,709,815</u>        | <u>649,568</u>                       | <u>2,486,280</u>            | <u>35,462,843</u>    |
| <b>EXPENDITURES</b>                        |                            |                                     |                         |                                      |                             |                      |
| Current:                                   |                            |                                     |                         |                                      |                             |                      |
| General Government                         | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Business Regulation                        | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Education                                  | 0                          | 0                                   | 0                       | 0                                    | 0                           | 32,897,348           |
| Health Services                            | 0                          | 3,908,221                           | 0                       | 84,342                               | 0                           | 0                    |
| Law, Justice and Safety                    | 0                          | 0                                   | 0                       | 229,191                              | 0                           | 0                    |
| Employment                                 | 0                          | 0                                   | 0                       | 0                                    | 0                           | 0                    |
| Recreation and Resource Development        | 1,087,178                  | 0                                   | 0                       | 10,926                               | 935,994                     | 0                    |
| Social Services                            | 0                          | 0                                   | 0                       | 11,729                               | 0                           | 0                    |
| Total Expenditures                         | <u>1,087,178</u>           | <u>3,908,221</u>                    | <u>0</u>                | <u>336,188</u>                       | <u>935,994</u>              | <u>32,897,348</u>    |
| Excess (Deficiency) of Revenues            |                            |                                     |                         |                                      |                             |                      |
| Over (Under) Expenditures                  | <u>23,202,010</u>          | <u>7,483,845</u>                    | <u>7,709,815</u>        | <u>313,380</u>                       | <u>1,550,286</u>            | <u>2,565,495</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>      |                            |                                     |                         |                                      |                             |                      |
| Transfers In                               | 24,850,396                 | 0                                   | 0                       | 0                                    | 0                           | 11,439,039           |
| Transfers Out                              | 0                          | 0                                   | (11,520,036)            | 0                                    | 0                           | 0                    |
| Total Other Financing Sources (Uses)       | <u>24,850,396</u>          | <u>0</u>                            | <u>(11,520,036)</u>     | <u>0</u>                             | <u>0</u>                    | <u>11,439,039</u>    |
| Net Change in Fund Balances                | <u>48,052,406</u>          | <u>7,483,845</u>                    | <u>(3,810,221)</u>      | <u>313,380</u>                       | <u>1,550,286</u>            | <u>14,004,534</u>    |
| Fund Balances-Beginning                    | <u>323,510,926</u>         | <u>73,494,618</u>                   | <u>31,530,876</u>       | <u>2,223,351</u>                     | <u>1,962,375</u>            | <u>32,471,642</u>    |
| Fund Balances-Ending                       | <u>\$ 371,563,332</u>      | <u>\$ 80,978,463</u>                | <u>\$ 27,720,655</u>    | <u>\$ 2,536,731</u>                  | <u>\$ 3,512,661</u>         | <u>\$ 46,476,176</u> |

# Combining Statement of Revenues, Expenditures and Changes in Fund Balances

## Non-Major Special Revenue Funds

For the Year Ended June 30, 2010

(Concluded)

|  | Retirees<br>PreFunded<br>Health Insurance<br>Fund | Oil<br>Surcharge<br>Conservation<br>Fund | State<br>Land<br>Fund | Flex<br>Benefit<br>Program<br>Fund | Totals                  |
|--|---|--|-----------------------|------------------------------------|-------------------------|
| <b>REVENUES</b>                            |   |  |                       |                                    |                         |
| Taxes                                      |   |  |                       |                                    |                         |
| Sales and Use Taxes                        | \$ 0  | \$ 0                                     | \$ 0                  | \$ 0                               | 8,300,781               |
| Mineral Severance and Royalties Taxes      | 0   | 0  | 0                     | 0                                  | 37,803,083              |
| Other Taxes                                | 0   | 0  | 0                     | 0                                  | 1,400,397               |
| Federal Mineral Royalties                  | 0   | 0  | 0                     | 0                                  | 12,771,000              |
| Coal Bonus Lease Payments                  | 0   | 0  | 0                     | 0                                  | 10,072,832              |
| Use of Property                            | 0   | 0  | 3,058,082             | 0                                  | 35,137,348              |
| License & Permits                          | 0   | 0  | 0                     | 0                                  | 53,320,547              |
| Fines and Forfeitures                      | 0   | 0  | 0                     | 0                                  | 1,367,722               |
| Federal                                    | 0   | 0  | 0                     | 0                                  | 70,203,393              |
| Charges for Sales and Services             | 0   | 0  | 0                     | 0                                  | 36,696,769              |
| Interest Income                            | 385,941   | 315,353                                  | 791,866               | 64,689                             | 102,880,617             |
| Net Increase/(Decrease) in the Fair Market |   |  |                       |                                    |                         |
| Value of Investments                       | 201,426   | 216,140                                  | 1,025,040             | 35,263                             | 46,839,327              |
| Miscellaneous Receipts                     | 0   | 9,541                                    | 7,824                 | 0                                  | 8,291,075               |
| Revenue from Others                        | 3,610,624   | 0  | 0                     | 0                                  | 35,591,796              |
| Sale of Land                               | 0   | 0  | 0                     | 0                                  | 17,151                  |
| Total Revenues                             | <u>4,197,991</u>                                  | <u>541,034</u>                           | <u>4,882,812</u>      | <u>99,952</u>                      | <u>460,693,838</u>      |
| <b>EXPENDITURES</b>                        |   |  |                       |                                    |                         |
| Current:                                   |   |  |                       |                                    |                         |
| General Government                         | 417,129   | 485,977                                  | 0                     | 0                                  | 9,513,267               |
| Business Regulation                        | 0   | 0  | 0                     | 0                                  | 20,770,886              |
| Education                                  | 0   | 0  | 0                     | 0                                  | 139,498,760             |
| Health Services                            | 0   | 0  | 0                     | 0                                  | 27,505,243              |
| Law, Justice and Safety                    | 0   | 0  | 0                     | 0                                  | 12,339,375              |
| Employment                                 | 0   | 0  | 0                     | 0                                  | 4,682,198               |
| Recreation and Resource Development        | 0   | 0  | 0                     | 0                                  | 206,778,586             |
| Social Services                            | 0   | 0  | 0                     | 0                                  | 888,469                 |
| Total Expenditures                         | <u>417,129</u>                                    | <u>485,977</u>                           | <u>0</u>              | <u>0</u>                           | <u>421,976,784</u>      |
| Excess (Deficiency) of Revenues            |   |  |                       |                                    |                         |
| Over (Under) Expenditures                  | <u>3,780,862</u>                                  | <u>55,057</u>                            | <u>4,882,812</u>      | <u>99,952</u>                      | <u>38,717,054</u>       |
| <b>OTHER FINANCING SOURCES (USES)</b>      |   |  |                       |                                    |                         |
| Transfers In                               | 0   | 0  | 0                     | 0                                  | 583,016,127             |
| Transfers Out                              | 0   | 0  | 0                     | 0                                  | (258,071,193)           |
| Total Other Financing Sources (Uses)       | <u>0</u>  | <u>0</u>                                 | <u>0</u>              | <u>0</u>                           | <u>324,944,934</u>      |
| Net Change in Fund Balances                | <u>3,780,862</u>                                  | <u>55,057</u>                            | <u>4,882,812</u>      | <u>99,952</u>                      | <u>363,661,988</u>      |
| Fund Balances-Beginning                    | <u>3,676,413</u>                                  | <u>5,231,722</u>                         | <u>39,419,218</u>     | <u>690,772</u>                     | <u>1,588,559,424</u>    |
| Fund Balances-Ending                       | <u>\$ 7,457,275</u>                               | <u>\$ 5,286,779</u>                      | <u>\$ 44,302,030</u>  | <u>\$ 790,724</u>                  | <u>\$ 1,952,221,412</u> |

## Combining Balance Sheet

### Non-Major Permanent Trust Funds

June 30, 2010

|                                      | Wyoming<br>Wildlife<br>Trust<br>Fund | Montgomery<br>Home for<br>the Blind<br>Fund | Wyoming<br>Tobacco<br>Settlement<br>Fund | Wyoming<br>Military<br>Assistance<br>Trust Fund | Wyoming<br>Cultural<br>Trust<br>Fund | Sundry<br>Trust<br>Funds | Wyoming<br>Excellence<br>In Higher Education<br>Endowment Funds | Totals                  |
|--------------------------------------|--------------------------------------|---|--|---|--------------------------------------|--------------------------|---|-------------------------|
| <b>ASSETS</b>                        |                                      |   |  |   |                                      |                          |   |                         |
| Cash and Pooled Investments          | \$ 24,111,366                        | \$ 6,059,850                                | \$ 72,053,351                            | \$ 5,315,490                                    | \$ 12,225,625                        | \$ 96,506,453            | \$ 587,055,780  | \$ 803,327,915          |
| Cash and Investments with Trustee    | 0                                    | 1,035,633                                   | 14,319,484                               | 0   | 0                                    | 348,569                  | 96,088,667  | 111,792,353             |
| Accounts Receivable (net)            | 3,481,035                            | 841,251                                     | 13,206,332                               | 751,045   | 1,727,405                            | 13,631,183               | 62,909,908  | 96,548,159              |
| Interest Receivable                  | 0                                    | 36,339                                      | 0  | 0   | 0                                    | 8,196                    | 2,588,882   | 2,633,417               |
| Due from Other Governments           | 0                                    | 20,434                                      | 0  | 0   | 0                                    | 0                        | 0   | 20,434                  |
| Total Assets                         | \$ <u>27,592,401</u>                 | \$ <u>7,993,507</u>                         | \$ <u>99,579,167</u>                     | \$ <u>6,066,535</u>                             | \$ <u>13,953,030</u>                 | \$ <u>110,494,401</u>    | \$ <u>748,643,237</u>   | \$ <u>1,014,322,278</u> |
| <b>LIABILITIES AND FUND BALANCES</b> |                                      |   |  |   |                                      |                          |   |                         |
| <b>Liabilities</b>                   |                                      |   |  |   |                                      |                          |   |                         |
| Accounts Payable                     | \$ 4,837,864                         | \$ 1,194,405                                | \$ 18,238,490                            | \$ 1,066,535                                    | \$ 2,453,030                         | \$ 19,357,134            | \$ 88,030,819   | \$ 135,178,277          |
| Liability Under Securities Lending   | 0                                    | 1,099,067                                   | 15,196,568                               | 0   | 0                                    | 369,919                  | 101,974,205   | 118,639,759             |
| Total Liabilities                    | <u>4,837,864</u>                     | <u>2,293,472</u>                            | <u>33,435,058</u>                        | <u>1,066,535</u>                                | <u>2,453,030</u>                     | <u>19,727,053</u>        | <u>190,005,024</u>  | <u>253,818,036</u>      |
| <b>Fund Balances</b>                 |                                      |   |  |   |                                      |                          |   |                         |
| Permanent Funds                      | 22,754,537                           | 5,700,035                                   | 66,144,109                               | 5,000,000                                       | 11,500,000                           | 90,767,348               | 558,638,213   | 760,504,242             |
| Total Fund Balances                  | <u>22,754,537</u>                    | <u>5,700,035</u>                            | <u>66,144,109</u>                        | <u>5,000,000</u>                                | <u>11,500,000</u>                    | <u>90,767,348</u>        | <u>558,638,213</u>  | <u>760,504,242</u>      |
| Total Liabilities and Fund Balances  | \$ <u>27,592,401</u>                 | \$ <u>7,993,507</u>                         | \$ <u>99,579,167</u>                     | \$ <u>6,066,535</u>                             | \$ <u>13,953,030</u>                 | \$ <u>110,494,401</u>    | \$ <u>748,643,237</u>   | \$ <u>1,014,322,278</u> |

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Non-Major Permanent Trust Funds

For the Year Ended June 30, 2010

|  | Wyoming<br>Wildlife<br>Trust<br>Fund | Montgomery<br>Home for<br>the Blind<br>Fund | Wyoming<br>Tobacco<br>Settlement<br>Fund | Wyoming<br>Military<br>Assistance<br>Trust Fund | Wyoming<br>Cultural<br>Trust<br>Fund | Sundry<br>Trust<br>Funds | Wyoming<br>Excellence in<br>Higher Education<br>Endowment Funds | Totals                |
|--|--------------------------------------|---|--|---|--------------------------------------|--------------------------|---|-----------------------|
| <b>REVENUES</b>                            |                                      |   |  |   |                                      |                          |   |                       |
| Coal Lease Bonus Payments                  | \$ 0                                 | \$ 0  | \$ 0                                     | \$ 0  | \$ 0                                 | \$ 0                     | 2,777,225   | \$ 2,777,225          |
| Use of Property                            | 0                                    | 158,016                                     | 0  | 0   | 0                                    | 0                        | 0   | 158,016               |
| License & Permits                          | 836,277                              | 0   | 0  | 0   | 0                                    | 0                        | 0   | 836,277               |
| Interest Income                            | 0                                    | 325,324                                     | 0  | 0   | 0                                    | 6,081                    | 0   | 331,405               |
| Net Increase/(Decrease) in the Fair Market |                                      |   |  |   |                                      |                          |   |                       |
| Value of Investments                       | 0                                    | 212,752                                     | 2,100,129                                | 0   | 0                                    | 26,606                   | 20,291,083  | 22,630,570            |
| Revenue from Others                        | 1,265                                | 1,355                                       | 6,800,665                                | 0   | 0                                    | 688,434                  | 0   | 7,491,719             |
| Total Revenues                             | <u>837,542</u>                       | <u>697,447</u>                              | <u>8,900,794</u>                         | <u>0</u>  | <u>0</u>                             | <u>721,121</u>           | <u>23,068,308</u>   | <u>34,225,212</u>     |
| <b>EXPENDITURES</b>                        |                                      |   |  |   |                                      |                          |   |                       |
| Education                                  | 0                                    | 192,127                                     | 0  | 0   | 0                                    | 0                        | 0   | 192,127               |
| Total Expenditures                         | <u>0</u>                             | <u>192,127</u>                              | <u>0</u>                                 | <u>0</u>  | <u>0</u>                             | <u>0</u>                 | <u>0</u>  | <u>192,127</u>        |
| Excess (Deficiency) of Revenues            |                                      |   |  |   |                                      |                          |   |                       |
| Over (Under) Expenditures                  | 837,542                              | 505,320                                     | 8,900,794                                | 0   | 0                                    | 721,121                  | 23,068,308  | 34,033,085            |
| <b>OTHER FINANCING SOURCES (USES)</b>      |                                      |   |  |   |                                      |                          |   |                       |
| Transfers In                               | 0                                    | 0   | 0  | 0   | 0                                    | 969,469                  | 0   | 969,469               |
| Total Other Financing Sources (Uses)       | <u>0</u>                             | <u>0</u>                                    | <u>0</u>                                 | <u>0</u>  | <u>0</u>                             | <u>969,469</u>           | <u>0</u>  | <u>969,469</u>        |
| Net Change in Fund Balances                | 837,542                              | 505,320                                     | 8,900,794                                | 0   | 0                                    | 1,690,590                | 23,068,308  | 35,002,554            |
| Fund Balances-Beginning                    | 21,916,995                           | 5,194,715                                   | 57,243,315                               | 5,000,000                                       | 11,500,000                           | 89,076,758               | 535,569,905   | 725,501,688           |
| Fund Balances-Ending                       | <u>\$ 22,754,537</u>                 | <u>\$ 5,700,035</u>                         | <u>\$ 66,144,109</u>                     | <u>\$ 5,000,000</u>                             | <u>\$ 11,500,000</u>                 | <u>\$ 90,767,348</u>     | <u>\$ 558,638,213</u>   | <u>\$ 760,504,242</u> |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Environmental Quality Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE             |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|----------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                      |
| Taxes:                          |                                 |                                   |                          |   |                          |   |                      |
| Mineral Severance               | \$ 13,997,463                   | \$ 11,002,537                     | \$ 25,000,000            | \$ 20,566,747                             | \$ 0                     | \$ 20,566,747                               | \$ (4,433,253)       |
| Licenses & Permits              | 0                               | 14,821,468                        | 14,821,468               | 12,977,079                                | 0                        | 12,977,079                                  | (1,844,389)          |
| Fines & Forfeitures             | 0                               | 4,500                             | 4,500                    | 38,034                                    | 0                        | 38,034                                      | 33,534               |
| Interest Income                 | 0                               | 0                                 | 0                        | 6,011,109                                 | 0                        | 6,011,109                                   | 6,011,109            |
| Charges for Sales and Services  | 0                               | 1,897,411                         | 1,897,411                | 1,402,874                                 | 0                        | 1,402,874                                   | (494,537)            |
| Revenue from Others             | 0                               | 260,400                           | 260,400                  | 286,711                                   | 0                        | 286,711                                     | 26,311               |
| Federal                         | 0                               | 223,464,923                       | 223,464,923              | 68,988,392                                | 0                        | 68,988,392                                  | (154,476,531)        |
| Miscellaneous                   | 0                               | 0                                 | 0                        | 2,900                                     | 0                        | 2,900                                       | 2,900                |
| <b>TOTAL REVENUES</b>           | <b>13,997,463</b>               | <b>251,451,239</b>                | <b>265,448,702</b>       | <b>110,273,846</b>                        | <b>0</b>                 | <b>110,273,846</b>                          | <b>(155,174,856)</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                      |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                      |
| Corrective Action Account       | 2,297,707                       | 30,000,000                        | 32,297,707               | 21,528,978                                | 92,156                   | 21,621,134                                  | 10,676,573           |
| Industrial Siting               | 0                               | 397,756                           | 397,756                  | 197,185                                   | 1,260                    | 198,445                                     | 199,311              |
| AML Funds Reserve Account       | 0                               | 122,562,990                       | 122,562,990              | 23,211,822                                | 85,242,997               | 108,454,819                                 | 14,108,171           |
| Air Quality APP/NSF Fees        | 11,750,591                      | 1,189,570                         | 12,940,161               | 10,401,817                                | 681,271                  | 11,083,088                                  | 1,857,073            |
| VRP Fees                        | 823,997                         | 0                                 | 823,997                  | 550,063                                   | 101,335                  | 651,398                                     | 172,599              |
| Haz Waste Fees                  | 322,875                         | 0                                 | 322,875                  | 322,875                                   | 0                        | 322,875                                     | 0                    |
| UST/Lust/SRF Settlements        | 0                               | 380,400                           | 380,400                  | 103,620                                   | 44,380                   | 148,000                                     | 232,400              |
| NPDES Fees                      | 1,100,000                       | 0                                 | 1,100,000                | 764,077                                   | 29,898                   | 793,975                                     | 306,025              |
| DEQ Penalties Fund              | 0                               | 1,000,000                         | 1,000,000                | 93,116                                    | 39,450                   | 132,566                                     | 867,434              |
| Abandoned Mine Recl             | 0                               | 93,622,816                        | 93,622,816               | 45,593,223                                | 26,043,693               | 71,636,916                                  | 21,985,900           |
| <b>TOTAL EXPENDITURES</b>       | <b>16,295,170</b>               | <b>249,153,532</b>                | <b>265,448,702</b>       | <b>102,766,776</b>                        | <b>112,276,440</b>       | <b>215,043,216</b>                          | <b>50,405,486</b>    |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (2,297,707)</b>           | <b>\$ 2,297,707</b>               | <b>\$ 0</b>              | <b>\$ 7,507,070</b>                       | <b>\$ (112,276,440)</b>  | <b>\$ (104,769,370)</b>                     |                      |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds  
Board & Regulatory Fund  
For the Year Ended June 30, 2010

|  | BUDGET<br>AS OF<br>JULY 1, 2008 | BI'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES/<br>ENCUMBRANCES | VARIANCE         |
|--|---------------------------------|----------------------------------|--------------------------|---|---------------------------|--|------------------|
| <b>REVENUES</b>                              |                                 |                                  |                          |   |                           |  |                  |
| <b>Taxes:</b>                                |                                 |                                  |                          |   |                           |  |                  |
| Sales & Use                                  | \$ 10,749,912                   | \$ 11,286                        | \$ 10,761,198            | \$ 10,775,106                             | \$ 0                      | \$ 10,775,106                                | \$ 13,908        |
| Mineral Severance                            | 7,735,386                       | 2,157,573                        | 9,892,959                | 9,138,615                                 | 0                         | 9,138,615                                    | (754,344)        |
| Other Taxes                                  | 601,330                         | 0                                | 601,330                  | 345,890                                   | 0                         | 345,890                                      | (255,440)        |
| Licenses & Permits                           | 8,574,067                       | 118,816                          | 8,692,883                | 10,360,305                                | 0                         | 10,360,305                                   | 1,667,422        |
| Fines & Forfeitures                          | 339,275                         | 7,400                            | 346,675                  | 919,389                                   | 0                         | 919,389                                      | 572,714          |
| Use of Property                              | 10                              | 0                                | 10                       | 13,800                                    | 0                         | 13,800                                       | 13,790           |
| Interest Income                              | 193,516                         | 2,003                            | 195,519                  | 1,298,790                                 | 0                         | 1,298,790                                    | 1,103,271        |
| Federal Mineral Royalties                    | 0                               | 0                                | 0                        | 0   | 0                         | 0  | 0                |
| Charges for Sales and Services               | 11,092,376                      | 40,388                           | 11,132,764               | 17,391,533                                | 0                         | 17,391,533                                   | 6,258,769        |
| Revenue from Others                          | 83,435                          | 81,200                           | 164,635                  | 158,217                                   | 0                         | 158,217                                      | (6,418)          |
| Transfers                                    | 7,912,975                       | (380,376)                        | 7,532,599                | 175                                       | 0                         | 175  | (7,532,424)      |
| Federal                                      | 997,444                         | 0                                | 997,444                  | 1,097,180                                 | 0                         | 1,097,180                                    | 99,736           |
| Miscellaneous                                | 0                               | 39,340                           | 39,340                   | 1,415                                     | 0                         | 1,415  | (37,925)         |
| <b>TOTAL REVENUES</b>                        | <b>48,279,726</b>               | <b>2,077,630</b>                 | <b>50,357,356</b>        | <b>51,500,415</b>                         | <b>0</b>                  | <b>51,500,415</b>                            | <b>1,143,059</b> |
| <b>EXPENDITURES</b>                          |                                 |                                  |                          |   |                           |  |                  |
| <b>2009-2010 Appropriations</b>              |                                 |                                  |                          |   |                           |  |                  |
| <b>Governor's Office</b>                     |                                 |                                  |                          |   |                           |  |                  |
| Emergency Mgt/Homeland Sec                   | 350,000                         | 581,859                          | 931,859                  | 511,640                                   | 226,783                   | 738,423                                      | 193,436          |
| <b>Administration &amp; Information</b>      |                                 |                                  |                          |   |                           |  |                  |
| Licensing Boards Admin                       | 892,756                         | 107,983                          | 1,000,739                | 950,867                                   | 811                       | 951,678                                      | 49,061           |
| <b>Agriculture</b>                           |                                 |                                  |                          |   |                           |  |                  |
| Wyo Wheat Mktg Comm                          | 120,500                         | 11,286                           | 131,786                  | 114,748                                   | 7,250                     | 121,998                                      | 9,788            |
| Leaf Cutter Bee                              | 13,334                          | 60,334                           | 73,668                   | 62,514                                    | 100                       | 62,614                                       | 11,054           |
| Grain Warehouse Program                      | 0                               | 9,600                            | 9,600                    | 9,600                                     | 0                         | 9,600  | 0                |
| Wyoming Beef Council                         | 2,164,573                       | 0                                | 2,164,573                | 1,846,657                                 | 13,898                    | 1,860,555                                    | 304,018          |
| <b>Board of Architects</b>                   |                                 |                                  |                          |   |                           |  |                  |
| Administration-Architects                    | 220,553                         | 0                                | 220,553                  | 187,684                                   | 31,989                    | 219,673                                      | 880              |
| <b>Barber Examiner's Board</b>               |                                 |                                  |                          |   |                           |  |                  |
| Administration-Barber Examiner               | 43,135                          | 0                                | 43,135                   | 21,487                                    | 150                       | 21,637                                       | 21,498           |
| <b>Radiological Technologist Board</b>       |                                 |                                  |                          |   |                           |  |                  |
| Administration-Radiological                  | 106,198                         | 0                                | 106,198                  | 91,975                                    | 0                         | 91,975                                       | 14,223           |
| <b>Real Estate Commission</b>                |                                 |                                  |                          |   |                           |  |                  |
| Administration-Real Estate                   | 992,199                         | 0                                | 992,199                  | 888,992                                   | 0                         | 888,992                                      | 103,207          |
| Real Estate Recovery                         | 30,000                          | 4,000                            | 34,000                   | 5,143                                     | 0                         | 5,143  | 28,857           |
| Real Estate Education                        | 80,880                          | 4,000                            | 84,880                   | 33,867                                    | 0                         | 33,867                                       | 51,013           |
| Appraiser Education                          | 96,207                          | 73,000                           | 169,207                  | 155,517                                   | 0                         | 155,517                                      | 13,690           |
| Real Estate Appraiser                        | 34,000                          | 0                                | 34,000                   | 26,518                                    | 0                         | 26,518                                       | 7,482            |
| <b>Professional Teaching Standards Board</b> |                                 |                                  |                          |   |                           |  |                  |
| Administration-Teaching Board                | 1,250,418                       | 244,990                          | 1,495,408                | 1,455,588                                 | 497                       | 1,456,085                                    | 39,323           |
| <b>Respiratory Therapy Board</b>             |                                 |                                  |                          |   |                           |  |                  |
| Respiratory Care                             | 63,493                          | 5,150                            | 68,643                   | 64,318                                    | 3,995                     | 68,313                                       | 330              |
| <b>Public Service Commission</b>             |                                 |                                  |                          |   |                           |  |                  |
| Administration-PSC                           | 6,973,218                       | 9,531                            | 6,982,749                | 6,247,489                                 | 18,137                    | 6,265,626                                    | 717,123          |
| Consumer Advocate                            | 1,820,132                       | 3,477                            | 1,823,609                | 1,480,776                                 | 51,117                    | 1,531,893                                    | 291,716          |
| <b>Board of Podiatry</b>                     |                                 |                                  |                          |   |                           |  |                  |
| Administration-Podiatry                      | 26,542                          | 0                                | 26,542                   | 26,355                                    | 0                         | 26,355                                       | 187              |
| <b>Board of Chiropractic</b>                 |                                 |                                  |                          |   |                           |  |                  |
| Administration-Chiropractic                  | 67,076                          | 5,680                            | 72,756                   | 66,196                                    | 3,889                     | 70,085                                       | 2,671            |
| <b>Collection Agency Board</b>               |                                 |                                  |                          |   |                           |  |                  |
| Administration-Collection                    | 91,732                          | 0                                | 91,732                   | 26,719                                    | 0                         | 26,719                                       | 65,013           |
| <b>Board of Cosmetology</b>                  |                                 |                                  |                          |   |                           |  |                  |
| Administration-Cosmetology                   | 542,294                         | 126,945                          | 669,239                  | 667,517                                   | 1,722                     | 669,239                                      | 0                |
| <b>Dental Examiners Board</b>                |                                 |                                  |                          |   |                           |  |                  |
| Administration-Dental                        | 300,050                         | 48,240                           | 348,290                  | 301,934                                   | 16,561                    | 318,495                                      | 29,795           |
| <b>Board of Embalmers</b>                    |                                 |                                  |                          |   |                           |  |                  |
| Administration-Embalmers                     | 48,602                          | 7,363                            | 55,965                   | 46,110                                    | 8,327                     | 54,437                                       | 1,528            |
| <b>State Engineer</b>                        |                                 |                                  |                          |   |                           |  |                  |
| Bd of Registration                           | 776,163                         | 0                                | 776,163                  | 630,503                                   | 83,042                    | 713,545                                      | 62,618           |
| Well Drillers                                | 0                               | 63,450                           | 63,450                   | 55,893                                    | 5,673                     | 61,566                                       | 1,884            |
| <b>Pari-Mutual Board</b>                     |                                 |                                  |                          |   |                           |  |                  |
| Administration-Pari-Mutual                   | 996,640                         | 9,300                            | 1,005,940                | 447,109                                   | 114,338                   | 561,447                                      | 444,493          |
| Pari Mutual Refund                           | 80,000                          | 80,000                           | 160,000                  | 151,627                                   | 8,370                     | 159,997                                      | 3                |
| <b>Fire Prevention</b>                       |                                 |                                  |                          |   |                           |  |                  |
| Electrical Safety Admin                      | 519,028                         | 46,060                           | 565,088                  | 557,919                                   | 0                         | 557,919                                      | 7,169            |
| <b>Insurance Department</b>                  |                                 |                                  |                          |   |                           |  |                  |
| Agent Licensing                              | 16,013                          | 0                                | 16,013                   | 7,026                                     | 0                         | 7,026  | 8,987            |
| Insurance Regulatory                         | 5,416,012                       | 5,903                            | 5,421,915                | 4,431,615                                 | 88,296                    | 4,519,911                                    | 902,004          |
| <b>Livestock Board</b>                       |                                 |                                  |                          |   |                           |  |                  |
| Brand Recording & Permits                    | 848,580                         | (138,612)                        | 709,968                  | 573,881                                   | 5,734                     | 579,615                                      | 130,353          |
| Livestock Inspection                         | 5,126,239                       | 340,569                          | 5,466,808                | 4,741,988                                 | 86,194                    | 4,828,182                                    | 638,626          |
| <b>Board of Medicine</b>                     |                                 |                                  |                          |   |                           |  |                  |
| Administration-Medicine                      | 1,516,929                       | 34,600                           | 1,551,529                | 1,239,584                                 | 44,953                    | 1,284,537                                    | 266,992          |
| <b>Board of Nursing</b>                      |                                 |                                  |                          |   |                           |  |                  |
| Administration-Nursing                       | 1,631,921                       | 62,781                           | 1,694,702                | 1,519,561                                 | 53,258                    | 1,572,819                                    | 121,883          |
| Nurse Aides                                  | 735,597                         | 257,240                          | 992,837                  | 771,165                                   | 26,908                    | 798,073                                      | 194,764          |
| <b>Oil &amp; Gas Commission</b>              |                                 |                                  |                          |   |                           |  |                  |
| Administration-Oil and Gas                   | 8,703,572                       | 2,449                            | 8,706,021                | 8,018,002                                 | 161,865                   | 8,179,867                                    | 526,154          |
| Orphan Wells                                 | 1,000,000                       | 0                                | 1,000,000                | 417,995                                   | 564,300                   | 982,295                                      | 17,705           |
| <b>Board of Optometry</b>                    |                                 |                                  |                          |   |                           |  |                  |
| Administration-Optometry                     | 103,334                         | 3,500                            | 106,834                  | 87,097                                    | 6,270                     | 93,367                                       | 13,467           |
| <b>Board of Speech Pathology</b>             |                                 |                                  |                          |   |                           |  |                  |
| Administration-Speech Pathology              | 44,751                          | 10,366                           | 55,117                   | 47,900                                    | 2,771                     | 50,671                                       | 4,446            |
| <b>Board of Pharmacy</b>                     |                                 |                                  |                          |   |                           |  |                  |
| Licensing Board                              | 1,328,221                       | 154,605                          | 1,482,826                | 1,431,465                                 | 6,659                     | 1,438,124                                    | 44,702           |
| <b>Board of Certified Public Accountants</b> |                                 |                                  |                          |   |                           |  |                  |
| Administration-CPA                           | 669,312                         | 0                                | 669,312                  | 547,604                                   | 0                         | 547,604                                      | 121,708          |
| <b>Board of Physical Therapy</b>             |                                 |                                  |                          |   |                           |  |                  |
| Administration-Physical Therapy              | 121,984                         | 29,600                           | 151,584                  | 143,726                                   | 1,170                     | 144,896                                      | 6,688            |
| <b>Hearing Aid Specialist Board</b>          |                                 |                                  |                          |   |                           |  |                  |
| Administration-Hearing Aid                   | 31,819                          | 0                                | 31,819                   | 19,231                                    | 7,513                     | 26,744                                       | 5,075            |
| <b>Board of Psychologist</b>                 |                                 |                                  |                          |   |                           |  |                  |
| Administration-Psychologist                  | 125,214                         | 0                                | 125,214                  | 97,190                                    | 8,462                     | 105,652                                      | 19,562           |
| <b>Board of Outfitters</b>                   |                                 |                                  |                          |   |                           |  |                  |
| Administration-Outfitters                    | 866,375                         | 9,582                            | 875,957                  | 795,458                                   | 1                         | 795,459                                      | 80,498           |
| Homeland Security Grant                      | 0                               | 22,113                           | 22,113                   | 18,311                                    | 0                         | 18,311                                       | 3,802            |
| <b>Mental Health Professionals</b>           |                                 |                                  |                          |   |                           |  |                  |
| Administration-Mental Health                 | 267,999                         | 0                                | 267,999                  | 201,522                                   | 66,447                    | 267,969                                      | 30               |
| <b>Nursing Home Administration</b>           |                                 |                                  |                          |   |                           |  |                  |
| Administration-Nursing Home                  | 45,630                          | 3,765                            | 49,395                   | 40,223                                    | 0                         | 40,223                                       | 9,172            |
| <b>Occupation Therapy Board</b>              |                                 |                                  |                          |   |                           |  |                  |
| Administration-Occupation Therapy            | 83,015                          | 11,015                           | 94,030                   | 84,328                                    | 0                         | 84,328                                       | 9,702            |
| <b>Board of Geology</b>                      |                                 |                                  |                          |   |                           |  |                  |
| Administration-Geology                       | 379,187                         | 0                                | 379,187                  | 361,307                                   | 739                       | 362,046                                      | 17,141           |
| <b>Board of Law Examiners</b>                |                                 |                                  |                          |   |                           |  |                  |
| Administration-Law Examiners                 | 155,000                         | 0                                | 155,000                  | 143,225                                   | 0                         | 143,225                                      | 11,775           |
| <b>Veterinarian Board</b>                    |                                 |                                  |                          |   |                           |  |                  |
| Administration-Veterinarian                  | 123,505                         | 5,700                            | 129,205                  | 112,003                                   | 9,755                     | 121,758                                      | 7,447            |
| <b>TOTAL EXPENDITURES</b>                    | <b>48,039,932</b>               | <b>2,317,424</b>                 | <b>50,357,356</b>        | <b>42,984,669</b>                         | <b>1,737,944</b>          | <b>44,722,613</b>                            | <b>5,634,743</b> |
| <b>NET INCOME (LOSS)</b>                     | <b>\$ 239,794</b>               | <b>\$ (239,794)</b>              | <b>\$ 0</b>              | <b>\$ 8,515,746</b>                       | <b>\$ (1,737,944)</b>     | <b>\$ 6,777,802</b>                          |                  |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Game and Fish Fund

For the Year Ended June 30, 2010

|                                | BUDGET<br>AS OF<br>JULY 1, 2009 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|--------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                |                                 |                                   |                          |   |                          |   |                   |
| Licenses & Permits             | \$ 33,275,000                   | \$ 0                              | \$ 33,275,000            | \$ 35,814,669                             | \$ 0                     | \$ 35,814,669                               | \$ 2,539,669      |
| Fines & Forfeitures            | 0                               | 0                                 | 0                        | 122,851                                   | 0                        | 122,851                                     | 122,851           |
| Use of Property                | 0                               | 0                                 | 0                        | 37,249                                    | 0                        | 37,249                                      | 37,249            |
| Interest Income                | 1,672,000                       | 0                                 | 1,672,000                | 3,584,981                                 | 0                        | 3,584,981                                   | 1,912,981         |
| Charges for Sales and Services | 7,160,000                       | 0                                 | 7,160,000                | 7,998,808                                 | 0                        | 7,998,808                                   | 838,808           |
| Revenue from Others            | 150,000                         | 0                                 | 150,000                  | 135,384                                   | 0                        | 135,384                                     | (14,616)          |
| Transfers                      | 850,000                         | 0                                 | 850,000                  | 856,424                                   | 0                        | 856,424                                     | 6,424             |
| Federal                        | 13,645,000                      | 0                                 | 13,645,000               | 16,713,070                                | 0                        | 16,713,070                                  | 3,068,070         |
| Miscellaneous                  | 100,000                         | 0                                 | 100,000                  | 34,164                                    | 0                        | 34,164                                      | (65,836)          |
| <b>TOTAL REVENUES</b>          | <b>56,852,000</b>               | <b>0</b>                          | <b>56,852,000</b>        | <b>65,297,600</b>                         | <b>0</b>                 | <b>65,297,600</b>                           | <b>8,445,600</b>  |
| <b>EXPENDITURES</b>            |                                 |                                   |                          |   |                          |   |                   |
| <b>2010 Appropriations</b>     |                                 |                                   |                          |   |                          |   |                   |
| Office of Director             | 2,839,390                       | 0                                 | 2,839,390                | 2,527,842                                 | 0                        | 81,510                                      | 2,757,880         |
| Operating Revenue              | 1,500,000                       | 0                                 | 1,500,000                | 755,915                                   | 0                        | 755,915                                     | 744,085           |
| Fiscal                         | 6,061,115                       | 0                                 | 6,061,115                | 5,165,320                                 | 0                        | 308,007                                     | 5,753,108         |
| Lip Tier I                     | 152,212                         | 0                                 | 152,212                  | 116,760                                   | 0                        | 116,760                                     | 35,452            |
| Non-Recurring Projects         | 1,351,409                       | 0                                 | 1,351,409                | 596,223                                   | 0                        | 686,435                                     | 664,974           |
| Services                       | 14,589,686                      | 0                                 | 14,589,686               | 12,398,579                                | 0                        | 922,329                                     | 13,667,357        |
| Fish                           | 12,080,212                      | 0                                 | 12,080,212               | 10,031,106                                | 0                        | 1,582,761                                   | 10,497,451        |
| Wildlife                       | 20,607,884                      | 0                                 | 20,607,884               | 18,801,183                                | 0                        | 544,435                                     | 20,063,449        |
| Reimbursables                  | 5,000,000                       | 8,300,000                         | 13,300,000               | 7,641,498                                 | 0                        | 237,814                                     | 13,062,186        |
| State Wildlife Grants          | 877,450                         | 0                                 | 877,450                  | 616,626                                   | 0                        | 197,810                                     | 679,640           |
| Lifetime License Revenue       | 850,000                         | 0                                 | 850,000                  | 840,118                                   | 0                        | 840,118                                     | 9,882             |
| Access                         | 1,183,962                       | 0                                 | 1,183,962                | 0   | 0                        | 277,244                                     | 906,718           |
| Alternative Enterprises        | 150,000                         | 0                                 | 150,000                  | 96,269                                    | 0                        | 96,269                                      | 53,731            |
| <b>TOTAL EXPENDITURES</b>      | <b>67,243,320</b>               | <b>8,300,000</b>                  | <b>75,543,320</b>        | <b>59,587,439</b>                         | <b>0</b>                 | <b>6,647,407</b>                            | <b>68,895,913</b> |
| <b>NET INCOME (LOSS)</b>       | <b>\$ (10,391,320)</b>          | <b>\$ (8,300,000)</b>             | <b>\$ (18,691,320)</b>   | <b>\$ 5,710,161</b>                       | <b>\$ 0</b>              | <b>\$ 58,650,193</b>                        |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Fund  
Special Projects Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | BIT'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|-------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                         |   |                   |
| Taxes:                          |                                 |                                   |                          |   |                         |   |                   |
| Sales & Use                     | \$ 1,392,987                    | \$ 50,000                         | \$ 1,442,987             | \$ 2,781,125                              | \$ 0                    | \$ 2,781,125                                | \$ 1,338,138      |
| Other Taxes                     | 1,189,081                       | 0                                 | 1,189,081                | 1,341,642                                 | 0                       | 1,341,642                                   | 152,561           |
| Licenses & Permits              | 3,533,937                       | 10,000                            | 3,543,937                | 9,307,973                                 | 0                       | 9,307,973                                   | 5,764,036         |
| Fines & Forfeitures             | 1,414,594                       | 964,739                           | 2,379,333                | 912,132                                   | 0                       | 912,132                                     | (1,467,201)       |
| Use of Property                 | 617,567                         | 200,000                           | 817,567                  | 2,004,794                                 | 0                       | 2,004,794                                   | 1,187,227         |
| Interest Income                 | 7,326,525                       | (25,000)                          | 7,301,525                | 33,500,019                                | 0                       | 33,500,019                                  | 26,198,494        |
| Charges for Sales and Services  | 70,812,020                      | 3,250,170                         | 74,062,190               | 37,283,107                                | 0                       | 37,283,107                                  | (36,778,083)      |
| Revenue from Others             | 12,661,127                      | 10,284,464                        | 22,945,591               | 65,021,954                                | 0                       | 65,021,954                                  | 42,076,363        |
| Transfers                       | 11,197,281                      | 3,397,238                         | 14,594,519               | 11,178,161                                | 0                       | 11,178,161                                  | (3,416,358)       |
| Federal                         | 5,749,365                       | 4,595,590                         | 10,344,955               | 6,305,886                                 | 0                       | 6,305,886                                   | (4,039,069)       |
| Miscellaneous                   | 0                               | 9,758,500                         | 9,758,500                | 9,447,965                                 | 0                       | 9,447,965                                   | (310,535)         |
| <b>TOTAL REVENUES</b>           | <b>115,894,484</b>              | <b>32,485,701</b>                 | <b>148,380,185</b>       | <b>179,084,758</b>                        | <b>0</b>                | <b>179,084,758</b>                          | <b>30,704,573</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                         |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                         |   |                   |
| Governor                        |                                 |                                   |                          |   |                         |   |                   |
| Natural Resource Policy         | 1,500,000                       | (438,633)                         | 1,061,367                | 381,775                                   | 25,030                  | 406,805                                     | 654,562           |
| Search & Rescue Donations       | 619,310                         | 0                                 | 619,310                  | 216,699                                   | 0                       | 216,699                                     | 402,611           |
| Governors Prayer Breakfast      | 0                               | 15,000                            | 15,000                   | 9,520                                     | 0                       | 9,520                                       | 5,480             |
| Secretary of State              |                                 |                                   |                          |   |                         |   |                   |
| Securities Enforcement          | 623,830                         | 1,162,173                         | 1,786,003                | 1,529,933                                 | 7,828                   | 1,537,761                                   | 248,242           |
| Hucking Horse & Rider           | 200,200                         | 0                                 | 200,200                  | 20,000                                    | 0                       | 20,000                                      | 180,200           |
| HAVA Matching                   | 0                               | 56,579                            | 56,579                   | 0   | 0                       | 0   | 56,579            |
| HAVA Title II                   | 0                               | 1,275,000                         | 1,275,000                | 397,568                                   | 537,008                 | 934,576                                     | 340,424           |
| Treasurer's Office              |                                 |                                   |                          |   |                         |   |                   |
| Tobacco Settlement              | 0                               | 7,500,000                         | 7,500,000                | 0   | 0                       | 0   | 7,500,000         |
| Department of Education         |                                 |                                   |                          |   |                         |   |                   |
| Workshops & Conferences         | 99,247                          | 0                                 | 99,247                   | 42,769                                    | 0                       | 42,769                                      | 56,478            |
| Education Trust Fund            | 600,000                         | 0                                 | 600,000                  | 544,794                                   | 0                       | 544,794                                     | 55,206            |
| Administration & Information    |                                 |                                   |                          |   |                         |   |                   |
| Licensing Boards                | 528,800                         | 0                                 | 528,800                  | 138,217                                   | 0                       | 138,217                                     | 390,583           |
| State Library Division          | 4,011,837                       | 1,700,000                         | 5,711,837                | 5,598,019                                 | 98,575                  | 5,696,594                                   | 15,243            |
| Voluntary Insurance             | 5,000,000                       | 0                                 | 5,000,000                | 4,526,432                                 | 130,000                 | 4,656,432                                   | 343,568           |
| General Services                | 4,416,929                       | 70,000                            | 4,486,929                | 4,061,218                                 | 800                     | 4,062,018                                   | 424,911           |
| HR Conference Fund              | 0                               | 17,760                            | 17,760                   | 5,387                                     | 0                       | 5,387                                       | 12,373            |
| Adjutant General                |                                 |                                   |                          |   |                         |   |                   |
| WY Military Assistance          | 0                               | 100,000                           | 100,000                  | 0   | 0                       | 0   | 100,000           |
| Health Care Provider            | 0                               | 154,000                           | 154,000                  | 25,269                                    | 0                       | 25,269                                      | 128,731           |
| Agriculture                     |                                 |                                   |                          |   |                         |   |                   |
| Administration Div              | 250,000                         | 0                                 | 250,000                  | 159,178                                   | 0                       | 159,178                                     | 90,822            |
| Consumer Protection Div         | 822,448                         | 0                                 | 822,448                  | 481,609                                   | 27,483                  | 509,092                                     | 313,356           |
| Weed & Pest Control             | 700,080                         | 202,000                           | 902,080                  | 883,822                                   | 13,770                  | 897,592                                     | 4,408             |
| State Fair                      | 460,000                         | 333,086                           | 793,086                  | 503,086                                   | 0                       | 503,086                                     | 290,000           |
| Non-State Fair Activities       | 182,511                         | 50,000                            | 232,511                  | 145,759                                   | 3,307                   | 149,066                                     | 83,445            |
| Food License Fees               | 471,296                         | 50,000                            | 521,296                  | 514,209                                   | 0                       | 514,209                                     | 7,087             |
| Emergency Insect Management     | 0                               | 200,041                           | 200,041                  | 191,444                                   | 8,000                   | 199,444                                     | 597               |
| Pool/SPA Fees                   | 50,000                          | 10,000                            | 60,000                   | 39,595                                    | 750                     | 40,345                                      | 19,655            |
| Attorney General                |                                 |                                   |                          |   |                         |   |                   |
| Crime Victims Comp Surcharge    | 7,738,364                       | 2,837,808                         | 10,576,172               | 7,838,081                                 | 0                       | 7,838,081                                   | 2,738,091         |
| Tobacco Settlement              | 412,092                         | 89,971                            | 502,063                  | 403,486                                   | 0                       | 403,486                                     | 98,577            |
| Undistributed Atty General      | 968,672                         | 1,176,239                         | 2,144,911                | 1,518,138                                 | 16,030                  | 1,534,168                                   | 610,743           |
| Attorney General                | 742,501                         | 0                                 | 742,501                  | 191,025                                   | 33,356                  | 224,381                                     | 518,120           |
| Department of Audit             |                                 |                                   |                          |   |                         |   |                   |
| Audit-Banking                   | 4,441,692                       | 0                                 | 4,441,692                | 4,252,089                                 | 138                     | 4,252,227                                   | 189,465           |
| Public Service Commission       |                                 |                                   |                          |   |                         |   |                   |
| Universal Service Fund          | 7,069,427                       | 0                                 | 7,069,427                | 5,656,195                                 | 100                     | 5,656,295                                   | 1,413,132         |
| Department of Commerce          |                                 |                                   |                          |   |                         |   |                   |
| Wyoming Cultural Trust Act      | 0                               | 915,015                           | 915,015                  | 855,242                                   | 0                       | 855,242                                     | 59,773            |
| Snowmobile Gas Tax              | 4,589,289                       | (865,000)                         | 3,724,289                | 3,164,976                                 | 18,626                  | 3,183,602                                   | 540,687           |
| Motor Boat Gas Tax              | 100,000                         | 1,880,000                         | 1,980,000                | 59,958                                    | 0                       | 59,958                                      | 1,920,042         |
| Snowmobile Bond Pool            | 0                               | 20,000                            | 20,000                   | 0   | 0                       | 0   | 20,000            |
| State Park Construction Fees    | 0                               | 3,110,000                         | 3,110,000                | 1,171,923                                 | 0                       | 1,171,923                                   | 1,938,077         |
| DOC Special Projects            | 207,778                         | 524,238                           | 732,016                  | 655,388                                   | 8,102                   | 663,490                                     | 68,526            |
| Off Road Recreational Vehicle   | 1,069,680                       | 1,365,000                         | 2,434,680                | 2,368,033                                 | 26,201                  | 2,394,234                                   | 40,446            |
| DOC Enterprise Fund             | 102,801                         | 146,105                           | 248,906                  | 238,209                                   | 0                       | 238,209                                     | 10,697            |
| Department of Employment        |                                 |                                   |                          |   |                         |   |                   |
| Employment Support              | 0                               | 7,000,000                         | 7,000,000                | 4,465,345                                 | 0                       | 4,465,345                                   | 2,534,655         |
| Employment Sec Revenue          | 650,336                         | 450,000                           | 1,100,336                | 418,511                                   | 5,176                   | 423,687                                     | 676,649           |
| ESC Incremental Bonds-86        | 0                               | 55,000                            | 55,000                   | 0   | 0                       | 0   | 55,000            |
| Mining Exam Fees                | 50,000                          | 0                                 | 50,000                   | 44,616                                    | 0                       | 44,616                                      | 5,384             |
| Workforce Development           |                                 |                                   |                          |   |                         |   |                   |
| Telecomm for the Impaired       | 1,189,081                       | 0                                 | 1,189,081                | 966,975                                   | 117,644                 | 1,084,619                                   | 104,462           |
| State Engineer                  |                                 |                                   |                          |   |                         |   |                   |
| SEO Agency Fund                 | 12,730                          | 484,279                           | 497,009                  | 182,387                                   | 62,118                  | 244,505                                     | 252,504           |
| Wildlife & Natural Resource     |                                 |                                   |                          |   |                         |   |                   |
| Wf & NR Income Account II       | 0                               | 19,858,500                        | 19,858,500               | 15,019,360                                | 0                       | 15,019,360                                  | 4,839,140         |
| Wildlife & Natural Resource TR  | 5,152,500                       | 13,624,901                        | 18,777,401               | 7,720,058                                 | 0                       | 7,720,058                                   | 11,057,343        |
| Department of Insurance         |                                 |                                   |                          |   |                         |   |                   |
| Health Insurance Pool           | 0                               | 750,000                           | 750,000                  | 1,637                                     | 748,363                 | 750,000                                     | 0                 |
| Department of Health            |                                 |                                   |                          |   |                         |   |                   |
| Community & Public Health       | 105,000                         | 0                                 | 105,000                  | 57,749                                    | 0                       | 57,749                                      | 47,251            |
| Tobacco Settlement              | 28,162,952                      | 1,470,000                         | 29,632,952               | 28,566,641                                | 601,251                 | 29,167,892                                  | 465,060           |
| State Hospital                  | 2,398,242                       | 601,758                           | 3,000,000                | 2,998,486                                 | 1,514                   | 3,000,000                                   | 0                 |
| Division of Aging               | 41,000                          | 0                                 | 41,000                   | 6,302                                     | 0                       | 6,302                                       | 34,698            |
| WSTS Daycare                    | 0                               | 195,000                           | 195,000                  | 150,090                                   | 0                       | 150,090                                     | 44,910            |
| Preventative Health             | 656,000                         | 516,883                           | 1,172,883                | 918,093                                   | 6,162                   | 924,255                                     | 248,628           |
| Family Health Services          | 2,007,600                       | 1,024,345                         | 3,031,945                | 3,024,823                                 | 1,000                   | 3,025,823                                   | 6,122             |
| Retirement Center               | 5,651,721                       | 537,266                           | 6,188,987                | 6,169,599                                 | 14,402                  | 6,184,001                                   | 4,986             |
| Pool/SPA Fees                   | 2,500                           | 0                                 | 2,500                    | 2,285                                     | 0                       | 2,285                                       | 215               |
| Drug Court                      | 0                               | 3,116,599                         | 3,116,599                | 2,189,108                                 | 458,138                 | 2,647,246                                   | 469,353           |
| Bereavement Counseling          | 0                               | 25,000                            | 25,000                   | 0   | 0                       | 0   | 25,000            |
| EMS Sustainability Acct         | 0                               | 50,000                            | 50,000                   | 0   | 0                       | 0   | 50,000            |
| Department of Family Services   |                                 |                                   |                          |   |                         |   |                   |
| Tobacco Settlement              | 5,687,901                       | 11,572                            | 5,699,473                | 4,232,507                                 | 594,697                 | 4,827,204                                   | 872,269           |
| JAIBG                           | 0                               | 1,132,000                         | 1,132,000                | 521,709                                   | 0                       | 521,709                                     | 610,291           |
| WY Children's Trust Fund        | 302,651                         | 410,689                           | 713,340                  | 289,755                                   | 234,370                 | 524,125                                     | 189,215           |
| Child Abuse Registry Fund       | 0                               | 30,000                            | 30,000                   | 23,776                                    | 0                       | 23,776                                      | 6,224             |
| Overpayment Recovery            | 0                               | 500,000                           | 500,000                  | 136,379                                   | 0                       | 136,379                                     | 363,621           |
| 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           |
| Public Lands                    |                                 |                                   |                          |   |                         |   |                   |
| Transportation                  | 2,000,000                       | 0                                 | 2,000,000                | 887,883                                   | 1,112,114               | 1,999,997                                   | 3                 |
| Emergency Fire Suppression      | 2,580,000                       | 0                                 | 2,580,000                | 1,314,871                                 | 0                       | 1,314,871                                   | 1,265,129         |
| County Fire Assl Pay-Forestry   | 0                               | 2,000,000                         | 2,000,000                | 631,741                                   | 2,312                   | 634,053                                     | 1,365,947         |
| Department of Corrections       |                                 |                                   |                          |   |                         |   |                   |
| Crime Victims Comp Surcharge    | 148,526                         | 0                                 | 148,526                  | 127,965                                   | 0                       | 127,965                                     | 20,561            |
| Tobacco Settlement              | 4,404,878                       | 2,130,542                         | 6,535,420                | 6,207,592                                 | 188,333                 | 6,395,925                                   | 139,495           |
| Supreme Court                   |                                 |                                   |                          |   |                         |   |                   |
| Judicial Systems Automation     | 6,282,609                       | 331,602                           | 6,614,211                | 4,361,046                                 | 0                       | 4,361,046                                   | 2,253,165         |
| Legislative Service Office      |                                 |                                   |                          |   |                         |   |                   |
| LSO Laptop Computers            | 0                               | 16,667                            | 16,667                   | 0   | 0                       | 0   | 16,667            |
| Constituent Service Allow       | 0                               | 364,103                           | 364,103                  | 327,190                                   | 0                       | 327,190                                     | 36,913            |
| <b>TOTAL EXPENDITURES</b>       | <b>115,464,931</b>              | <b>95,843,088</b>                 | <b>211,308,019</b>       | <b>140,753,524</b>                        | <b>5,102,698</b>        | <b>145,856,222</b>                          | <b>65,451,797</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 429,553</b>               | <b>\$ (63,357,387)</b>            | <b>\$ (62,927,834)</b>   | <b>\$ 38,331,234</b>                      | <b>\$ (5,102,698)</b>   | <b>\$ 33,228,536</b>                        |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Community College Grants Fund

For the Year Ended June 30, 2010

|                                   | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE |
|-----------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|----------|
| <b>REVENUES</b>                   |                                 |                                   |                          |   |                          |   |          |
| Coal Lease Bonus                  | \$ 1,600,000                    | \$ 1,600,000                      | \$ 3,200,000             | \$ 3,200,000                              | \$ 0                     | \$ 3,200,000                                | \$ 0     |
| <b>TOTAL REVENUES</b>             | <b>1,600,000</b>                | <b>1,600,000</b>                  | <b>3,200,000</b>         | <b>3,200,000</b>                          | <b>0</b>                 | <b>3,200,000</b>                            | <b>0</b> |
| <b>2009-2010 Appropriations</b>   |                                 |                                   |                          |   |                          |   |          |
| Community College Contingency Res | 1,600,000                       | 0                                 | 1,600,000                | 1,600,000                                 | 0                        | 1,600,000                                   | 0        |
| <b>TOTAL EXPENDITURES</b>         | <b>1,600,000</b>                | <b>0</b>                          | <b>1,600,000</b>         | <b>1,600,000</b>                          | <b>0</b>                 | <b>1,600,000</b>                            | <b>0</b> |
| <b>NET INCOME (LOSS)</b>          | <b>\$ 0</b>                     | <b>\$ 1,600,000</b>               | <b>\$ 1,600,000</b>      | <b>\$ 1,600,000</b>                       | <b>\$ 0</b>              | <b>\$ 1,600,000</b>                         |          |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Water Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Taxes:                          |                                 |                                   |                          |   |                          |   |                   |
| Mineral Severance               | \$ 0                            | \$ 0                              | \$ 0                     | \$ 46,740,178                             | \$ 0                     | \$ 46,740,178                               | \$ 46,740,178     |
| Use of Property                 | 0                               | 0                                 | 0                        | 14,407                                    | 0                        | 14,407                                      | 14,407            |
| Interest Income                 | 0                               | 0                                 | 0                        | 42,782,636                                | 0                        | 42,782,636                                  | 42,782,636        |
| Charges for Sales and Services  | 0                               | 6,000,000                         | 6,000,000                | 888,221                                   | 0                        | 888,221                                     | (5,111,779)       |
| Revenue from Others             | 39,000                          | 93,000                            | 132,000                  | 3,633,494                                 | 0                        | 3,633,494                                   | 3,501,494         |
| Transfers                       | 8,730,333                       | 5,250,000                         | 13,980,333               | 14,500,000                                | 0                        | 14,500,000                                  | 519,667           |
| <b>TOTAL REVENUES</b>           | <b>8,769,333</b>                | <b>11,343,000</b>                 | <b>20,112,333</b>        | <b>108,558,936</b>                        | <b>0</b>                 | <b>108,558,936</b>                          | <b>88,446,603</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Agriculture                     |                                 |                                   |                          |   |                          |   |                   |
| Natural Resources Div           | 675,000                         | 0                                 | 675,000                  | 668,440                                   | 0                        | 668,440                                     | 6,560             |
| Attorney General                |                                 |                                   |                          |   |                          |   |                   |
| Law Office                      | 500,000                         | 0                                 | 500,000                  | 0   | 0                        | 0   | 500,000           |
| Big Horn Water Litigation       | 501,920                         | 0                                 | 501,920                  | 154,334                                   | 66,485                   | 220,819                                     | 281,101           |
| Water Development               |                                 |                                   |                          |   |                          |   |                   |
| Administration                  | 7,728,413                       | 5,847                             | 7,734,260                | 7,051,368                                 | 28,197                   | 7,079,565                                   | 654,695           |
| Drinking Water                  | 0                               | 4,640,000                         | 4,640,000                | 814,600                                   | 0                        | 814,600                                     | 3,825,400         |
| 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                   | 49,657                                    | 0                        | 49,657                                      | 343               |
| Operation & Maintenance-Font    | 0                               | 1,700,000                         | 1,700,000                | 1,193,365                                 | 0                        | 1,193,365                                   | 506,635           |
| High Savery Debt Service        | 0                               | 700,000                           | 700,000                  | 11,763                                    | 120,997                  | 132,760                                     | 567,240           |
| Pathfinder                      | 0                               | 7,500,000                         | 7,500,000                | 0   | 0                        | 0   | 7,500,000         |
| Palisades Reservoir             | 0                               | 18,000                            | 18,000                   | 16,912                                    | 0                        | 16,912                                      | 1,088             |
| State Engineer                  |                                 |                                   |                          |   |                          |   |                   |
| Interstate Streams Div          | 88,690                          | 0                                 | 88,690                   | 39,827                                    | 26,500                   | 66,327                                      | 22,363            |
| <b>TOTAL EXPENDITURES</b>       | <b>9,494,023</b>                | <b>24,613,847</b>                 | <b>34,107,870</b>        | <b>10,000,266</b>                         | <b>242,179</b>           | <b>10,242,445</b>                           | <b>23,865,425</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (724,690)</b>             | <b>\$ (13,270,847)</b>            | <b>\$ (13,995,537)</b>   | <b>\$ 98,558,670</b>                      | <b>\$ (242,179)</b>      | <b>\$ 98,316,491</b>                        |                   |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds  
Workforce Development Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                  |
| Interest Income                 | \$ 2,354,892                    | \$ 1,950,000                      | \$ 4,304,892             | \$ 4,221,554                              | \$ 0                     | \$ 4,221,554                                | \$ (83,338)      |
| <b>TOTAL REVENUES</b>           | <b>2,354,892</b>                | <b>1,950,000</b>                  | <b>4,304,892</b>         | <b>4,221,554</b>                          | <b>0</b>                 | <b>4,221,554</b>                            | <b>(83,338)</b>  |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                  |
| Workforce                       | 2,354,892                       | 1,950,000                         | 4,304,892                | 1,643,107                                 | 0                        | 1,643,107                                   | 2,661,785        |
| <b>TOTAL EXPENDITURES</b>       | <b>2,354,892</b>                | <b>1,950,000</b>                  | <b>4,304,892</b>         | <b>1,643,107</b>                          | <b>0</b>                 | <b>1,643,107</b>                            | <b>2,661,785</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ 2,578,447</b>                       | <b>\$ 0</b>              | <b>\$ 2,578,447</b>                         |                  |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds  
Mineral Royalties Fund  
For the Year Ended June 30, 2010

|                                     | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|-------------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|--------------------|
| <b>REVENUES</b>                     |                                 |                                   |                          |   |                          |   |                    |
| Use of Property                     | \$ 0                            | \$ 0                              | \$ 0                     | \$ 16,000,000                             | \$ 0                     | \$ 16,000,000                               | \$ 16,000,000      |
| Interest Income                     | 0                               | 0                                 | 0                        | 10,692,000                                | 0                        | 10,692,000                                  | 10,692,000         |
| Coal Lease Bonus                    | 0                               | 0                                 | 0                        | 203,025,303                               | 0                        | 203,025,303                                 | 203,025,303        |
| Revenue from Others                 | 0                               | 25,000                            | 25,000                   | 116,813                                   | 0                        | 116,813                                     | 91,813             |
| Transfers                           | 5,750,200                       | 0                                 | 5,750,200                | 150,197,897                               | 0                        | 150,197,897                                 | 144,447,697        |
| <b>TOTAL REVENUES</b>               | <b>5,750,200</b>                | <b>25,000</b>                     | <b>5,775,200</b>         | <b>380,032,013</b>                        | <b>0</b>                 | <b>380,032,013</b>                          | <b>374,256,813</b> |
| <b>2009-2010 Appropriations</b>     |                                 |                                   |                          |   |                          |   |                    |
| Coal Bonus Transfer                 | 0                               | 271,043,909                       | 271,043,909              | 42,870,209                                | 0                        | 42,870,209                                  | 228,173,700        |
| School Facilities-Audit             | 0                               | 70,000                            | 70,000                   | 0   | 0                        | 0   | 70,000             |
| School Facilities-Operations        | 8,079,476                       | (403,977)                         | 7,675,499                | 6,107,700                                 | 405,665                  | 6,513,365                                   | 1,162,134          |
| Capital Construction                | 0                               | 133,181,707                       | 133,181,707              | 89,825                                    | 0                        | 89,825                                      | 133,091,882        |
| Emergency Funding                   | 0                               | 1,085,991                         | 1,085,991                | 76,560                                    | 0                        | 76,560                                      | 1,009,431          |
| Major Maintenance                   | 84,182,098                      | 61,086                            | 84,243,184               | 84,243,184                                | 0                        | 84,243,184                                  | 0                  |
| School Facilities Independent Audit | 0                               | 190,000                           | 190,000                  | 190,000                                   | 0                        | 190,000                                     | 0                  |
| School Capital Construction         | 0                               | 84,335,693                        | 84,335,693               | 26,187,957                                | 0                        | 26,187,957                                  | 58,147,736         |
| Component Level Projects            | 0                               | 16,914,009                        | 16,914,009               | 18,750                                    | 0                        | 18,750                                      | 16,895,259         |
| Infrastructure                      | 3,000,000                       | (150,000)                         | 2,850,000                | 212,867                                   | 0                        | 212,867                                     | 2,637,133          |
| Mill Levy Debt Pledge               | 5,750,000                       | 0                                 | 5,750,000                | 2,338,024                                 | 0                        | 2,338,024                                   | 3,411,976          |
| <b>TOTAL EXPENDITURES</b>           | <b>101,011,574</b>              | <b>506,328,418</b>                | <b>607,339,992</b>       | <b>162,335,076</b>                        | <b>405,665</b>           | <b>162,740,741</b>                          | <b>444,599,251</b> |
| <b>NET INCOME (LOSS)</b>            | <b>\$ (95,261,374)</b>          | <b>\$ (506,303,418)</b>           | <b>\$ (601,564,792)</b>  | <b>\$ 217,696,937</b>                     | <b>\$ (405,665)</b>      | <b>\$ 217,291,272</b>                       |                    |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds  
Government Royalty Distributions Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | BIU'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Taxes:                          |                                 |                                   |                          |   |                          |   |                   |
| Mineral Severance               | \$ 0                            | \$ 7,200,000                      | \$ 7,200,000             | \$ 7,223,166                              | \$ 0                     | \$ 7,223,166                                | \$ 23,166         |
| Interest Income                 | 0                               | 0                                 | 0                        | 14,850,000                                | 0                        | 14,850,000                                  | 14,850,000        |
| Coal Lease Bonus                | 0                               | 0                                 | 0                        | 11,250,000                                | 0                        | 11,250,000                                  | 11,250,000        |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>7,200,000</b>                  | <b>7,200,000</b>         | <b>33,323,166</b>                         | <b>0</b>                 | <b>33,323,166</b>                           | <b>26,123,166</b> |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Local Gov Mineral Royalty       | 0                               | 33,760,614                        | 33,760,614               | 9,491,043                                 | 24,539,468               | 34,030,511                                  | (269,897)         |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>33,760,614</b>                 | <b>33,760,614</b>        | <b>9,491,043</b>                          | <b>24,539,468</b>        | <b>34,030,511</b>                           | <b>(269,897)</b>  |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (26,560,614)</b>            | <b>\$ (26,560,614)</b>   | <b>\$ 23,832,123</b>                      | <b>\$ (24,539,468)</b>   | <b>\$ (707,345)</b>                         |                   |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds  
Farm Loan Loss Reserve Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | BIU'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Use of Property                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 15,268,045                             | \$ 0                     | \$ 15,268,045                               | \$ 15,268,045     |
| Interest Income                 | 0                               | 0                                 | 0                        | 525,631                                   | 0                        | 525,631                                     | 525,631           |
| Charges for Sales and Services  | 0                               | 0                                 | 0                        | 150,332                                   | 0                        | 150,332                                     | 150,332           |
| Revenue from Others             | 0                               | 0                                 | 0                        | 286                                       | 0                        | 286   | 286               |
| Non-Revenue Receipts            | 0                               | 0                                 | 0                        | 27,936                                    | 0                        | 27,936                                      | 27,936            |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>15,972,230</b>                         | <b>0</b>                 | <b>15,972,230</b>                           | <b>15,972,230</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Farm Loan Loss Transfer         | 0                               | 16,300,000                        | 16,300,000               | 16,135,377                                | 0                        | 16,135,377                                  | 164,623           |
| Farm Loan Loss Reserve          | 0                               | 200,000                           | 200,000                  | 387                                       | 0                        | 387   | 199,613           |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>16,500,000</b>                 | <b>16,500,000</b>        | <b>16,135,764</b>                         | <b>0</b>                 | <b>16,135,764</b>                           | <b>364,236</b>    |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (16,500,000)</b>            | <b>\$ (16,500,000)</b>   | <b>\$ (163,534)</b>                       | <b>\$ 0</b>              | <b>\$ (163,534)</b>                         |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

State Revolving Fund

For the Year Ended June 30, 2010

|                                     | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|-------------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|--------------------|
| <b>REVENUES</b>                     |                                 |                                   |                          |   |                          |   |                    |
| Interest Income                     | \$ 0                            | \$ 0                              | \$ 0                     | \$ 18,141,165                             | \$ 0                     | \$ 18,141,165                               | \$ 18,141,165      |
| Charges for Sales and Services      | 0                               | 0                                 | 0                        | 139,329                                   | 0                        | 139,329                                     | 139,329            |
| Revenue from Others                 | 0                               | 0                                 | 0                        | 41,025,882                                | 0                        | 41,025,882                                  | 41,025,882         |
| Transfers                           | 0                               | 2,284,060                         | 2,284,060                | 2,284,060                                 | 0                        | 2,284,060                                   | 0                  |
| Federal                             | 414,976                         | 23,599,432                        | 24,014,408               | 25,879,593                                | 0                        | 25,879,593                                  | 1,865,185          |
| <b>TOTAL REVENUES</b>               | <b>414,976</b>                  | <b>25,883,492</b>                 | <b>26,298,468</b>        | <b>87,470,029</b>                         | <b>0</b>                 | <b>87,470,029</b>                           | <b>61,171,561</b>  |
| <b>EXPENDITURES</b>                 |                                 |                                   |                          |   |                          |   |                    |
| <b>2009-2010 Appropriations</b>     |                                 |                                   |                          |   |                          |   |                    |
| Department of Environmental Quality |                                 |                                   |                          |   |                          |   |                    |
| State Revolving 993                 | 0                               | 12,000,000                        | 12,000,000               | 4,607,036                                 | 7,392,913                | 11,999,949                                  | 51                 |
| Corrective Action Acct              | 578,727                         | 0                                 | 578,727                  | 708,001                                   | 219                      | 708,220                                     | (129,493)          |
| SRF #17                             | 0                               | 14,000,000                        | 14,000,000               | 94,723                                    | 4,392,643                | 4,487,366                                   | 9,512,634          |
| State Revolving Fnd                 | 200,000                         | 0                                 | 200,000                  | 93,311                                    | 0                        | 93,311                                      | 106,689            |
| Water Development                   |                                 |                                   |                          |   |                          |   |                    |
| Safe Drinking Water                 | 0                               | 200,000                           | 200,000                  | 131,807                                   | 0                        | 131,807                                     | 68,193             |
| Office of State Lands & Investments |                                 |                                   |                          |   |                          |   |                    |
| State Revolving Fund                | 0                               | 322,304                           | 322,304                  | 254,605                                   | 802                      | 255,407                                     | 66,897             |
| Loan/Grant Disbursements-604        | 0                               | 139,017,690                       | 139,017,690              | 15,556,338                                | 0                        | 15,556,338                                  | 123,461,352        |
| Drinking Water Revolving Fund       | 0                               | 206,005                           | 206,005                  | 185,101                                   | 2,491                    | 187,592                                     | 18,413             |
| Loan/Grant Disbursements-606        | 0                               | 78,774,814                        | 78,774,814               | 20,486,191                                | 0                        | 20,486,191                                  | 58,288,623         |
| <b>TOTAL EXPENDITURES</b>           | <b>778,727</b>                  | <b>244,520,813</b>                | <b>245,299,540</b>       | <b>42,117,113</b>                         | <b>11,789,068</b>        | <b>53,906,181</b>                           | <b>191,393,359</b> |
| <b>NET INCOME (LOSS)</b>            | <b>\$ (363,751)</b>             | <b>\$ (218,637,321)</b>           | <b>\$ (219,001,072)</b>  | <b>\$ 45,352,916</b>                      | <b>\$ (11,789,068)</b>   | <b>\$ 33,563,848</b>                        |                    |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Miners Hospital Land Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Use of Property                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 6,101,601                              | \$ 0                     | \$ 6,101,601                                | \$ 6,101,601      |
| Interest Income                 | 0                               | 0                                 | 0                        | 6,473,996                                 | 0                        | 6,473,996                                   | 6,473,996         |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>12,575,597</b>                         | <b>0</b>                 | <b>12,575,597</b>                           | <b>12,575,597</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Miners Hospital Bd Admin        | 5,213,000                       | 1,644,765                         | 6,857,765                | 6,184,600                                 | 644,069                  | 6,828,669                                   | 29,096            |
| <b>TOTAL EXPENDITURES</b>       | <b>5,213,000</b>                | <b>1,644,765</b>                  | <b>6,857,765</b>         | <b>6,184,600</b>                          | <b>644,069</b>           | <b>6,828,669</b>                            | <b>29,096</b>     |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (5,213,000)</b>           | <b>\$ (1,644,765)</b>             | <b>\$ (6,857,765)</b>    | <b>\$ 6,390,997</b>                       | <b>\$ (644,069)</b>      | <b>\$ 5,746,928</b>                         |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Omnibus Land Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Use of Property                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 9,099,191                              | \$ 0                     | \$ 9,099,191                                | \$ 9,099,191      |
| Interest Income                 | 0                               | 0                                 | 0                        | 1,152,253                                 | 0                        | 1,152,253                                   | 1,152,253         |
| Transfers                       | 0                               | 0                                 | 0                        | 1,000,000                                 | 0                        | 1,000,000                                   | 1,000,000         |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>11,251,444</b>                         | <b>0</b>                 | <b>11,251,444</b>                           | <b>11,251,444</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| CIP Transfers                   | 0                               | 11,520,036                        | 11,520,036               | 11,520,036                                | 0                        | 11,520,036                                  | 0                 |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>11,520,036</b>                 | <b>11,520,036</b>        | <b>11,520,036</b>                         | <b>0</b>                 | <b>11,520,036</b>                           | <b>0</b>          |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (11,520,036)</b>            | <b>\$ (11,520,036)</b>   | <b>\$ (268,592)</b>                       | <b>\$ 0</b>              | <b>\$ (268,592)</b>                         |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Donations and Bequests Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                  |
| Fines & Forfeitures             | \$ 2,000                        | \$ 2,500                          | \$ 4,500                 | \$ 207                                    | \$ 0                     | \$ 207                                      | \$ (4,293)       |
| Use of Property                 | 552,347                         | 69,000                            | 621,347                  | 667,012                                   | 0                        | 667,012                                     | 45,665           |
| Interest Income                 | 353,198                         | 0                                 | 353,198                  | 233,813                                   | 0                        | 233,813                                     | (119,385)        |
| Charges for Sales and Services  | 194,047                         | 3,000                             | 197,047                  | 27,353                                    | 0                        | 27,353                                      | (169,694)        |
| Revenue from Others             | 610,600                         | 18,000                            | 628,600                  | 323,407                                   | 0                        | 323,407                                     | (305,193)        |
| Miscellaneous                   | 7,814                           | 26,186                            | 34,000                   | 540                                       | 0                        | 540   | (33,460)         |
| <b>TOTAL REVENUES</b>           | <b>1,720,006</b>                | <b>118,686</b>                    | <b>1,838,692</b>         | <b>1,252,332</b>                          | <b>0</b>                 | <b>1,252,332</b>                            | <b>(586,360)</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                  |
| Department of Education         |                                 |                                   |                          |   |                          |   |                  |
| Douvas Scholarship              | 1,000                           | 0                                 | 1,000                    | 500                                       | 0                        | 500   | 500              |
| Department of Commerce          |                                 |                                   |                          |   |                          |   |                  |
| Pioneer Museum                  | 0                               | 16,500                            | 16,500                   | 5,751                                     | 0                        | 5,751                                       | 10,749           |
| Literature Bequest              | 0                               | 10,000                            | 10,000                   | 3,000                                     | 0                        | 3,000                                       | 7,000            |
| Governors Art Award             | 0                               | 3,000                             | 3,000                    | 5,175                                     | 0                        | 5,175                                       | (2,175)          |
| Mitigation Settlement           | 0                               | 125,000                           | 125,000                  | 20,258                                    | 0                        | 20,258                                      | 104,742          |
| Department of Health            |                                 |                                   |                          |   |                          |   |                  |
| Kieffer Orchard                 | 0                               | 148,500                           | 148,500                  | 17,259                                    | 0                        | 17,259                                      | 131,241          |
| Trust And Agency Funds          | 248,500                         | (148,500)                         | 100,000                  | 12,635                                    | 0                        | 12,635                                      | 87,365           |
| Wsts Special Services           | 0                               | 40,000                            | 40,000                   | 9,476                                     | 0                        | 9,476                                       | 30,524           |
| Wsts Anna Maria Weston Fund     | 0                               | 4,000                             | 4,000                    | 298                                       | 0                        | 298   | 3,702            |
| Wsts Chapel                     | 0                               | 17,000                            | 17,000                   | 1,454                                     | 0                        | 1,454                                       | 15,546           |
| 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                  | 314,264                                   | 0                        | 314,264                                     | 236,736          |
| Montgomery Home For Blind-Vet   | 0                               | 1,000                             | 1,000                    | 0   | 0                        | 0   | 1,000            |
| Donations-Residents Use         | 14,500                          | 0                                 | 14,500                   | 10,289                                    | 0                        | 10,289                                      | 4,211            |
| Veterans Home Chapel            | 0                               | 1,000                             | 1,000                    | 0   | 0                        | 0   | 1,000            |
| Department of Family Service    |                                 |                                   |                          |   |                          |   |                  |
| Girls School/Gifts-Donations    | 0                               | 17,200                            | 17,200                   | 16,358                                    | 0                        | 16,358                                      | 842              |
| Department of Corrections       |                                 |                                   |                          |   |                          |   |                  |
| WY Medium Correct Institution   | 0                               | 71,500                            | 71,500                   | 2,380                                     | 0                        | 2,380                                       | 69,120           |
| Wwc Solar Donations             | 0                               | 49,402                            | 49,402                   | 27,596                                    | 21,457                   | 49,053                                      | 349              |
| Inmate Benefit & Welfare        | 229,212                         | 0                                 | 229,212                  | 176,397                                   | 12,687                   | 189,084                                     | 40,128           |
| Conv. Camp Inmate Donations     | 72,178                          | 15,000                            | 87,178                   | 67,977                                    | 5,594                    | 73,571                                      | 13,607           |
| Department Assistance Fund      | 135,300                         | 0                                 | 135,300                  | 36,923                                    | 522                      | 37,445                                      | 97,855           |
| W W C Assist Fund               | 220,000                         | 0                                 | 220,000                  | 66,193                                    | 3,830                    | 70,023                                      | 149,977          |
| Honor Farm Assistance Fund      | 96,316                          | 0                                 | 96,316                   | 41,728                                    | 3,830                    | 45,558                                      | 50,758           |
| <b>TOTAL EXPENDITURES</b>       | <b>1,720,006</b>                | <b>274,602</b>                    | <b>1,994,608</b>         | <b>835,911</b>                            | <b>47,920</b>            | <b>883,831</b>                              | <b>1,110,777</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (155,916)</b>               | <b>\$ (155,916)</b>      | <b>\$ 416,421</b>                         | <b>\$ (47,920)</b>       | <b>\$ 368,501</b>                           |                  |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Wyoming Wildlife Fund

For the Year Ended June 30, 2010

|                            | BUDGET<br>AS OF<br>JULY 1, 2009 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE       |
|----------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|----------------|
| <b>REVENUES</b>            |                                 |                                   |                          |   |                          |   |                |
| Interest Income            | \$ 750,000                      | \$ 0                              | \$ 750,000               | \$ 1,485,769                              | \$ 0                     | \$ 1,485,769                                | \$ 735,769     |
| <b>TOTAL REVENUES</b>      | <b>750,000</b>                  | <b>0</b>                          | <b>750,000</b>           | <b>1,485,769</b>                          | <b>0</b>                 | <b>1,485,769</b>                            | <b>735,769</b> |
| <b>EXPENDITURES</b>        |                                 |                                   |                          |   |                          |   |                |
| <b>2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                |
| Wildlife Trust             | 1,183,962                       | 0                                 | 1,183,962                | 690,180                                   | 172,840                  | 863,020                                     | 320,942        |
| <b>TOTAL EXPENDITURES</b>  | <b>1,183,962</b>                | <b>0</b>                          | <b>1,183,962</b>         | <b>690,180</b>                            | <b>172,840</b>           | <b>863,020</b>                              | <b>320,942</b> |
| <b>NET INCOME (LOSS)</b>   | <b>\$ (433,962)</b>             | <b>\$ 0</b>                       | <b>\$ (433,962)</b>      | <b>\$ 795,589</b>                         | <b>\$ (172,840)</b>      | <b>\$ 622,749</b>                           |                |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Endowment Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 41,584,224                             | \$ 0                     | \$ 41,584,224                               | \$ 41,584,224     |
| Revenue from Others             | 0                               | 0                                 | 0                        | 97,792                                    | 0                        | 97,792                                      | 97,792            |
| Transfers                       | 0                               | 3,000,000                         | 3,000,000                | 42,965,483                                | 0                        | 42,965,483                                  | 39,965,483        |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>3,000,000</b>                  | <b>3,000,000</b>         | <b>84,647,499</b>                         | <b>0</b>                 | <b>84,647,499</b>                           | <b>81,647,499</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Higher Education Income         | 0                               | 10,000,000                        | 10,000,000               | 7,969,862                                 | 0                        | 7,969,862                                   | 2,030,138         |
| 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                | 554,571                                   | 0                        | 554,571                                     | 3,297,909         |
| University Endowment Fund       | 0                               | 25,000,000                        | 25,000,000               | 2,936,774                                 | 13,271,204               | 16,207,978                                  | 8,792,022         |
| Hathaway Expenditure            | 0                               | 40,000,000                        | 40,000,000               | 38,002,785                                | 0                        | 38,002,785                                  | 1,997,215         |
| <b>TOTAL EXPENDITURES</b>       | <b>5,000,000</b>                | <b>86,852,480</b>                 | <b>91,852,480</b>        | <b>57,465,000</b>                         | <b>13,271,204</b>        | <b>70,736,204</b>                           | <b>21,116,276</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (5,000,000)</b>           | <b>\$ (83,852,480)</b>            | <b>\$ (88,852,480)</b>   | <b>\$ 27,182,499</b>                      | <b>\$ (13,271,204)</b>   | <b>\$ 13,911,295</b>                        |                   |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Retirees Prefunded Health Insurance Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                  |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 413,491                                | \$ 0                     | \$ 413,491                                  | \$ 413,491       |
| Revenue from Others             | 0                               | 0                                 | 0                        | 8,480,021                                 | 0                        | 8,480,021                                   | 8,480,021        |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>8,893,512</b>                          | <b>0</b>                 | <b>8,893,512</b>                            | <b>8,893,512</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                  |
| Retiree Health Insurance        | 0                               | 3,182,611                         | 3,182,611                | 1,661,304                                 | 0                        | 1,661,304                                   | 1,521,307        |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>3,182,611</b>                  | <b>3,182,611</b>         | <b>1,661,304</b>                          | <b>0</b>                 | <b>1,661,304</b>                            | <b>1,521,307</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (3,182,611)</b>             | <b>\$ (3,182,611)</b>    | <b>\$ 7,232,208</b>                       | <b>\$ 0</b>              | <b>\$ 7,232,208</b>                         |                  |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Oil Surcharge Conservation Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|--------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                    |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 562,744                                | \$ 0                     | \$ 562,744                                  | \$ 562,744         |
| Charges for Sales and Services  | 0                               | 0                                 | 0                        | 120,000                                   | 0                        | 120,000                                     | 120,000            |
| Revenue from Others             | 0                               | 1,787,049                         | 1,787,049                | 0   | 0                        | 0   | (1,787,049)        |
| Miscellaneous                   | 0                               | 0                                 | 0                        | 18,718                                    | 0                        | 18,718                                      | 18,718             |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>1,787,049</b>                  | <b>1,787,049</b>         | <b>701,462</b>                            | <b>0</b>                 | <b>701,462</b>                              | <b>(1,085,587)</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                    |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                    |
| EXXON                           | 0                               | 1,006,719                         | 1,006,719                | 716,000                                   | 280,068                  | 996,068                                     | 10,651             |
| Stripper Wells                  | 0                               | 780,330                           | 780,330                  | 236,780                                   | 79,758                   | 316,538                                     | 463,792            |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>1,787,049</b>                  | <b>1,787,049</b>         | <b>952,780</b>                            | <b>359,826</b>           | <b>1,312,606</b>                            | <b>474,443</b>     |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$(251,318)</b>                        | <b>\$(359,826)</b>       | <b>\$(611,144)</b>                          |                    |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Special Revenue Funds

Flex Benefit Program Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                  |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 110,332                                | \$ 0                     | \$ 110,332                                  | \$ 110,332       |
| Charges for Sales and Services  | 0                               | 0                                 | 0                        | 7,074,756                                 | 0                        | 7,074,756                                   | 7,074,756        |
| Miscellaneous                   | 8,000,000                       | 0                                 | 8,000,000                | 0   | 0                        | 0   | (8,000,000)      |
| <b>TOTAL REVENUES</b>           | <b>8,000,000</b>                | <b>0</b>                          | <b>8,000,000</b>         | <b>7,185,088</b>                          | <b>0</b>                 | <b>7,185,088</b>                            | <b>(814,912)</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                  |
| Emp. Group Insurance-Flex Ben   | 8,000,000                       | 0                                 | 8,000,000                | 7,812,593                                 | 0                        | 7,812,593                                   | 187,407          |
| <b>TOTAL EXPENDITURES</b>       | <b>8,000,000</b>                | <b>0</b>                          | <b>8,000,000</b>         | <b>7,812,593</b>                          | <b>0</b>                 | <b>7,812,593</b>                            | <b>187,407</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$(627,505)</b>                        | <b>\$ 0</b>              | <b>\$(627,505)</b>                          |                  |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Major Permanent Trust Funds

Common School Land Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|--------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                    |
| Use of Property                 | \$ 0                            | \$ 0                              | \$ 0                     | 352,147,764                               | \$ 0                     | \$ 352,147,764                              | \$ 352,147,764     |
| Interest Income                 | 0                               | 0                                 | 0                        | 133,183,896                               | 0                        | 133,183,896                                 | 133,183,896        |
| Miscellaneous                   | 0                               | 0                                 | 0                        | 1,704,596                                 | 0                        | 1,704,596                                   | 1,704,596          |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>487,036,256</b>                        | <b>0</b>                 | <b>487,036,256</b>                          | <b>487,036,256</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                    |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                    |
| Fl Bonds-89 Float Fund          | 0                               | 2,500,000                         | 2,500,000                | 2,334,000                                 | 0                        | 2,334,000                                   | 166,000            |
| Fl Bonds-90 Float Fund          | 0                               | 2,000,000                         | 2,000,000                | 1,780,000                                 | 0                        | 1,780,000                                   | 220,000            |
| Fl Bonds-91 Float Fund          | 0                               | 9,500,000                         | 9,500,000                | 5,680,000                                 | 0                        | 5,680,000                                   | 3,820,000          |
| Fl Bonds-94 Float Fund          | 0                               | 4,500,000                         | 4,500,000                | 3,460,000                                 | 0                        | 3,460,000                                   | 1,040,000          |
| Common School Land Income       | 0                               | 175,000,000                       | 175,000,000              | 171,805,260                               | 0                        | 171,805,260                                 | 3,194,740          |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>193,500,000</b>                | <b>193,500,000</b>       | <b>185,059,260</b>                        | <b>0</b>                 | <b>185,059,260</b>                          | <b>8,440,740</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>(193,500,000)</b>              | <b>(193,500,000)</b>     | <b>301,976,996</b>                        | <b>\$ 0</b>              | <b>301,976,996</b>                          |                    |

# Schedule of Revenues & Expenditures

## (Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Montgomery Home for the Blind Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE       |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|----------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                |
| Use of Property                 | \$ 2,900                        | \$ 0                              | \$ 2,900                 | \$ 326,739                                | \$ 0                     | \$ 326,739                                  | \$ 323,839     |
| Interest Income                 | 0                               | 3,411                             | 3,411                    | 549,178                                   | 0                        | 549,178                                     | 545,767        |
| Revenue from Others             | 416,257                         | 0                                 | 416,257                  | 1,955                                     | 0                        | 1,955                                       | (414,302)      |
| <b>TOTAL REVENUES</b>           | <b>419,157</b>                  | <b>3,411</b>                      | <b>422,568</b>           | <b>877,872</b>                            | <b>0</b>                 | <b>877,872</b>                              | <b>455,304</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                |
| Montgomery Operating Fund       | 419,157                         | 5,351                             | 424,508                  | 418,938                                   | 0                        | 418,938                                     | 5,570          |
| <b>TOTAL EXPENDITURES</b>       | <b>419,157</b>                  | <b>5,351</b>                      | <b>424,508</b>           | <b>418,938</b>                            | <b>0</b>                 | <b>418,938</b>                              | <b>5,570</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (1,940)</b>                 | <b>\$ (1,940)</b>        | <b>\$ 458,934</b>                         | <b>\$ 0</b>              | <b>\$ 458,934</b>                           |                |

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Wyoming Cultural Trust Fund

For the Year Ended June 30, 2010

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

## Schedule of Revenues & Expenditures (Budget & Actual)

Budgeted Non-Major Permanent Trust Funds

Sundry Trust Funds

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Revenue from Others             | \$ 0                            | \$ 0                              | \$ 0                     | \$ 942,292                                | \$ 0                     | \$ 942,292                                  | \$ 942,292        |
| Transfers                       | 29,500,000                      | 500,000                           | 30,000,000               | 31,197,292                                | 0                        | 31,197,292                                  | 1,197,292         |
| <b>TOTAL REVENUES</b>           | <b>29,500,000</b>               | <b>500,000</b>                    | <b>30,000,000</b>        | <b>32,139,584</b>                         | <b>0</b>                 | <b>32,139,584</b>                           | <b>2,139,584</b>  |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| 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           |
| <b>TOTAL EXPENDITURES</b>       | <b>29,500,000</b>               | <b>500,000</b>                    | <b>30,000,000</b>        | <b>0</b>                                  | <b>0</b>                 | <b>0</b>                                    | <b>30,000,000</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ 32,139,584</b>                      | <b>\$ 0</b>              | <b>\$ 32,139,584</b>                        | <b>0</b>          |

# 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, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Coal Lease Bonus                | \$ 0                            | \$ 0                              | \$ 0                     | 7,490,871                                 | \$ 0                     | 7,490,871                                   | \$ 7,490,871      |
| Transfers                       | 0                               | 0                                 | 0                        | 46,662,823                                | 0                        | 46,662,823                                  | 46,662,823        |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>54,153,694</b>                         | <b>0</b>                 | <b>54,153,694</b>                           | <b>54,153,694</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Hathaway Scholarship Endowment  | 0                               | 50,000,000                        | 50,000,000               | 0   | 0                        | 0   | 50,000,000        |
| <b>TOTAL EXPENDITURES</b>       | <b>0</b>                        | <b>50,000,000</b>                 | <b>50,000,000</b>        | <b>0</b>                                  | <b>0</b>                 | <b>0</b>                                    | <b>50,000,000</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>(50,000,000)</b>               | <b>(50,000,000)</b>      | <b>54,153,694</b>                         | <b>\$ 0</b>              | <b>54,153,694</b>                           |                   |



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## **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.

# Combining Statement of Net Assets

## Non-Major Enterprise Funds

June 30, 2010

|                                    | Liquor<br>Commission<br>Fund | Canteen<br>Fund   | Subsidence<br>Insurance<br>Fund |
|------------------------------------|------------------------------|-------------------|---------------------------------|
| <b>ASSETS</b>                      |                              |                   |                                 |
| Current Assets:                    |                              |                   |                                 |
| Cash and Pooled Investments        | \$ 467,651                   | \$ 177,195        | \$ 1,438,115                    |
| Cash and Investments with Trustee  | 0                            | 40,072            | 710,808                         |
| Accounts Receivable (net)          | 1,586,143                    | 79,062            | 636,696                         |
| Interest Receivable                | 0                            | 1,541             | 27,677                          |
| Due from Other Funds               | 0                            | 0                 | 0                               |
| Inventory                          | 15,460,165                   | 362,443           | 0                               |
| Prepaid Expenses                   | 73,687                       | 0                 | 0                               |
| Total Current Assets               | <u>17,587,646</u>            | <u>660,313</u>    | <u>2,813,296</u>                |
| Noncurrent Assets:                 |                              |                   |                                 |
| Cash and Pooled Investments        | 1,023,582                    | 387,840           | 3,147,712                       |
| Cash and Investments with Trustee  | 0                            | 3,603             | 63,915                          |
| Capital Assets (net)               | 503,414                      | 3,153             | 0                               |
| Total Non-Current Assets           | <u>1,526,996</u>             | <u>394,596</u>    | <u>3,211,627</u>                |
| Total Assets                       | <u>19,114,642</u>            | <u>1,054,909</u>  | <u>6,024,923</u>                |
| <b>LIABILITIES</b>                 |                              |                   |                                 |
| Current Liabilities:               |                              |                   |                                 |
| Accounts Payable                   | 6,100,058                    | 225,195           | 904,018                         |
| Liability Under Securities Lending | 0                            | 46,350            | 822,176                         |
| Due to Other Funds                 | 208,918                      | 0                 | 0                               |
| Compensated Absences Payable       | 212,237                      | 0                 | 0                               |
| Claims and Benefits Payable        | 0                            | 0                 | 0                               |
| Deferred Revenue:                  |                              |                   |                                 |
| Unearned Revenue                   | 0                            | 0                 | 46,174                          |
| Total Current Liabilities          | <u>6,521,213</u>             | <u>271,545</u>    | <u>1,772,368</u>                |
| Long Term Liabilities:             |                              |                   |                                 |
| Compensated Absences Payable       | 121,139                      | 0                 | 0                               |
| Total Non-Current Liabilities      | <u>121,139</u>               | <u>0</u>          | <u>0</u>                        |
| Total Liabilities                  | <u>6,642,352</u>             | <u>271,545</u>    | <u>1,772,368</u>                |
| <b>NET ASSETS</b>                  |                              |                   |                                 |
| Invested in Capital Assets         | 503,414                      | 3,153             | 0                               |
| Unrestricted                       | 11,968,876                   | 780,211           | 4,252,555                       |
| Total Net Assets                   | <u>\$ 12,472,290</u>         | <u>\$ 783,364</u> | <u>\$ 4,252,555</u>             |

| Honor Farm<br>Agricultural<br>Sales<br>Fund | Wyoming<br>Health<br>Insurance<br>Fund | Totals        |
|---|--|---------------|
| \$ 208,255                                  | \$ 6,025,965                           | \$ 8,317,181  |
| 0   | 3,018,468                              | 3,769,348     |
| 93,830                                      | 4,468,922                              | 6,864,653     |
| 0   | 74,294                                 | 103,512       |
| 0   | 471,429                                | 471,429       |
| 0   | 0                                      | 15,822,608    |
| 0   | 0                                      | 73,687        |
| 302,085                                     | 14,059,078                             | 35,422,418    |
| 455,823                                     | 13,189,487                             | 18,204,444    |
| 0   | 271,415                                | 338,933       |
| 58,095                                      | 0                                      | 564,662       |
| 513,918                                     | 13,460,902                             | 19,108,039    |
| 816,003                                     | 27,519,980                             | 54,530,457    |
| 209,105                                     | 5,309,759                              | 12,748,135    |
| 0   | 3,491,392                              | 4,359,918     |
| 0   | 0                                      | 208,918       |
| 0   | 0                                      | 212,237       |
| 0   | 11,929,162                             | 11,929,162    |
| 0   | 313,878                                | 360,052       |
| 209,105                                     | 21,044,191                             | 29,818,422    |
| 0   | 0                                      | 121,139       |
| 0   | 0                                      | 121,139       |
| 209,105                                     | 21,044,191                             | 29,939,561    |
| 58,095                                      | 0                                      | 564,662       |
| 548,803                                     | 6,475,789                              | 24,026,234    |
| \$ 606,898                                  | \$ 6,475,789                           | \$ 24,590,896 |

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

## Non-Major Enterprise Funds

For the Year Ended June 30, 2010

|  | Liquor<br>Commission<br>Fund | Canteen<br>Fund   | Subsidence<br>Insurance<br>Fund |
|--|------------------------------|-------------------|---------------------------------|
| <b>OPERATING REVENUES</b>  |                              |                   |                                 |
| Charges for Sales and Services                                     | \$ 83,422,198                | \$ 1,706,632      | \$ 11,947                       |
| Total Revenues   | <u>83,422,198</u>            | <u>1,706,632</u>  | <u>11,947</u>                   |
| <b>OPERATING EXPENSES</b>  |                              |                   |                                 |
| Salaries and Wages   | 1,725,199                    | 0                 | 19,481                          |
| Employee Benefits  | 714,358                      | 0                 | 6,942                           |
| Travel   | 32,573                       | 0                 | 0                               |
| Purchases for Resale   | 68,977,964                   | 1,434,718         | 0                               |
| Rental, Supplies and Services                                      | 187,170                      | 169,134           | 366                             |
| Contracted Services  | 95,769                       | 1,083             | 0                               |
| Claims and Benefits Expense  | 2,500                        | 0                 | 0                               |
| Depreciation Expense   | 136,668                      | 6,879             | 0                               |
| Total Operating Expenses   | <u>71,872,201</u>            | <u>1,611,814</u>  | <u>26,789</u>                   |
| Operating Income (Loss)  | <u>11,549,997</u>            | <u>94,818</u>     | <u>(14,842)</u>                 |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                            |                              |                   |                                 |
| Grants Received  | 0                            | 0                 | 0                               |
| Grant and Aid Payments   | 0                            | 0                 | (129,914)                       |
| Investment Income  | 0                            | 13,348            | 248,492                         |
| Net Increase/(Decrease) in the Fair Market<br>Value of Investments | <u>0</u>                     | <u>9,114</u>      | <u>160,342</u>                  |
| Total Nonoperating Revenues (Expenses)                             | <u>0</u>                     | <u>22,462</u>     | <u>278,920</u>                  |
| Income (Loss) Before Transfers                                     | 11,549,997                   | 117,280           | 264,078                         |
| Transfers from Other Funds   | 1,000,000                    | 0                 | 0                               |
| Transfers to Other Funds   | <u>(10,722,015)</u>          | <u>0</u>          | <u>0</u>                        |
| Change in Net Assets   | 1,827,982                    | 117,280           | 264,078                         |
| Total Net Assets-Beginning   | 10,644,308                   | 666,084           | 3,988,477                       |
| Total Net Assets-Ending  | <u>\$ 12,472,290</u>         | <u>\$ 783,364</u> | <u>\$ 4,252,555</u>             |

| Honor Farm<br>Agricultural<br>Sales<br>Fund | Wyoming<br>Health<br>Insurance<br>Fund | Totals         |
|---|--|----------------|
| \$ 481,954                                  | \$ 21,712,366                          | \$ 107,335,097 |
| 481,954                                     | 21,712,366                             | 107,335,097    |
| 48,029                                      | 0                                      | 1,792,709      |
| 0   | 0                                      | 721,300        |
| 5,206                                       | 0                                      | 37,779         |
| 0   | 0                                      | 70,412,682     |
| 354,079                                     | 571,683                                | 1,282,432      |
| 8,869                                       | 176,071                                | 281,792        |
| 0   | 21,714,067                             | 21,716,567     |
| 13,975                                      | 0                                      | 157,522        |
| 430,158                                     | 22,461,821                             | 96,402,783     |
| 51,796                                      | (749,455)                              | 10,932,314     |
| 0   | 636,910                                | 636,910        |
| 0   | 0                                      | (129,914)      |
| 0   | 740,611                                | 1,002,451      |
| 0   | 511,926                                | 681,382        |
| 0   | 1,889,447                              | 2,190,829      |
| 51,796                                      | 1,139,992                              | 13,123,143     |
| 0   | 0                                      | 1,000,000      |
| 0   | 0                                      | (10,722,015)   |
| 51,796                                      | 1,139,992                              | 3,401,128      |
| 555,102                                     | 5,335,797                              | 21,189,768     |
| \$ 606,898                                  | \$ 6,475,789                           | \$ 24,590,896  |

## Combining Statement of Cash Flows

### Non-Major Enterprise Funds

#### For the Year Ended June 30, 2010

|   | Liquor<br>Commission<br>Fund | Canteen<br>Fund   | Subsidence<br>Insurance<br>Fund |
|---|------------------------------|-------------------|---------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>  |                              |                   |                                 |
| Charges for Sales and Services  | \$ 83,243,792                | \$ 1,706,633      | \$ 58,180                       |
| Cash Payments to Suppliers for Goods and Services   | (69,915,771)                 | (1,641,763)       | (135,161)                       |
| Cash Payment to Employees for Services  | (2,484,940)                  | 0                 | (26,423)                        |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>                                  | <b>10,843,081</b>            | <b>64,870</b>     | <b>(103,404)</b>                |
| <b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:</b>                                      |                              |                   |                                 |
| Grants Received   | 0                            | 0                 | 0                               |
| Transfers In  | 1,000,000                    | 0                 | 0                               |
| Transfers Out   | (10,722,015)                 | 0                 | 0                               |
| <b>NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES</b>                       | <b>(9,722,015)</b>           | <b>0</b>          | <b>0</b>                        |
| <b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                             |                              |                   |                                 |
| Purchase of Capital Assets  | (170,608)                    | 0                 | 0                               |
| <b>NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES</b>              | <b>(170,608)</b>             | <b>0</b>          | <b>0</b>                        |
| <b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>   |                              |                   |                                 |
| Investment Income   | 0                            | 13,718            | 249,883                         |
| Change in the Fair Value of Investments   | 0                            | 9,114             | 160,342                         |
| Securities Lending Collateral   | 0                            | 14,552            | 263,401                         |
| Net Change in Pooled Investments Trade Receivable/Payable                                   | 58,091                       | 3,083             | (8,141)                         |
| <b>NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES</b>                                 | <b>58,091</b>                | <b>40,467</b>     | <b>665,485</b>                  |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>                                 | <b>1,008,549</b>             | <b>105,337</b>    | <b>562,081</b>                  |
| CASH AND CASH EQUIVALENTS, JULY 1, 2009   | 482,684                      | 503,373           | 4,798,469                       |
| <b>CASH AND CASH EQUIVALENTS, JUNE 30, 2010</b>   | <b>\$ 1,491,233</b>          | <b>\$ 608,710</b> | <b>\$ 5,360,550</b>             |
| <b>OPERATING INCOME (LOSS)</b>  | <b>\$ 11,549,997</b>         | <b>\$ 94,818</b>  | <b>\$ (14,842)</b>              |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash                                |                              |                   |                                 |
| Depreciation  | 136,668                      | 6,879             | 0                               |
| Changes in Assets and Liabilities:  |                              |                   |                                 |
| (Increase) Decrease in Accounts Receivable and Taxes Receivable                             | (178,406)                    | 1                 | (12)                            |
| (Increase) Decrease in Due from Other Funds   | 0                            | 0                 | 0                               |
| (Increase) Decrease in Due from Other Governments   | 0                            | 0                 | 71                              |
| (Increase) Decrease in Inventories  | 558,437                      | (88,981)          | 0                               |
| (Increase) Decrease in Prepaid Expense  | (73,687)                     | 0                 | 0                               |
| Increase (Decrease) in Deferred Revenue   | 0                            | 0                 | 46,174                          |
| Increase (Decrease) in Due to Other Funds and Other Governments                             | (990,100)                    | 0                 | 0                               |
| Increase (Decrease) in Accounts Payable   | (147,018)                    | 52,153            | (134,795)                       |
| Increase (Decrease) in Claims and Benefits Payable  | 0                            | 0                 | 0                               |
| Increase (Decrease) in Compensated Absences   | (12,810)                     | 0                 | 0                               |
| Total Adjustments   | (706,916)                    | (29,948)          | (88,562)                        |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>                                  | <b>\$ 10,843,081</b>         | <b>\$ 64,870</b>  | <b>\$ (103,404)</b>             |
| Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Statement of Net Assets |                              |                   |                                 |
| Cash and Pooled Investments   | \$ 1,491,233                 | \$ 565,035        | \$ 4,585,827                    |
| Cash and Investments with Trustee   | 0                            | 43,675            | 774,723                         |
| <b>Cash and Cash Equivalents shown on Statement of Net Assets</b>                           | <b>\$ 1,491,233</b>          | <b>\$ 608,710</b> | <b>\$ 5,360,550</b>             |

| <b>Honor Farm<br/>Agriculture<br/>Sales<br/>Fund</b> | <b>Wyoming<br/>Health<br/>Insurance<br/>Fund</b> | <b>Totals</b>  |
|--|--|----------------|
| \$ 481,954   | \$ 20,586,605                                    | \$ 106,077,164 |
| (291,871)  | (16,372,980)                                     | (88,357,546)   |
| (53,235)   | 0  | (2,564,598)    |
| 136,848  | 4,213,625  | 15,155,020     |
| 0  | 636,910  | 636,910        |
| 0  | 0  | 1,000,000      |
| 0  | 0  | (10,722,015)   |
| 0  | 636,910  | (9,085,105)    |
| 0  | 0  | (170,608)      |
| 0  | 0  | (170,608)      |
| 0  | 712,130  | 975,731        |
| 0  | 511,926  | 681,382        |
| 0  | 1,789,299  | 2,067,252      |
| 6,604  | 299,575  | 359,212        |
| 6,604  | 3,312,930  | 4,083,577      |
| 143,452  | 8,163,465  | 9,982,884      |
| 520,626  | 14,341,870                                       | 20,647,022     |
| \$ 664,078   | \$ 22,505,335                                    | \$ 30,629,906  |
| \$ 51,796  | \$ (749,455)                                     | \$ 10,932,314  |
| 13,975   | 0  | 157,522        |
| 0  | (769,929)  | (948,346)      |
| 0  | (349,309)  | (349,309)      |
| 0  | 0  | 71             |
| 0  | 0  | 469,456        |
| 0  | 0  | (73,687)       |
| 0  | (6,523)  | 39,651         |
| 0  | 0  | (990,100)      |
| 71,077   | 884,378  | 725,795        |
| 0  | 5,204,463  | 5,204,463      |
| 0  | 0  | (12,810)       |
| 85,052   | 4,963,080  | 4,222,706      |
| \$ 136,848   | \$ 4,213,625                                     | \$ 15,155,020  |
| \$ 664,078   | \$ 19,215,452                                    | \$ 26,521,625  |
| 0  | 3,289,883  | 4,108,281      |
| \$ 664,078   | \$ 22,505,335                                    | \$ 30,629,906  |

# Schedule of Revenues & Expenses

## (Budget & Actual)

Budgeted Major Enterprise Fund  
For the Year Ended June 30, 2010

| WORKERS' COMPENSATION FUND      |                                 |                                   |                          |                                       |                          |   |          |                    |                    |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|----------|--------------------|--------------------|
|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE |                    |                    |
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |          |                    |                    |
| Fines and Forfeitures           | \$ 0                            | \$ 0                              | \$ 0                     | \$ 4,964,800                          | \$ 0                     | \$ 4,964,800                                | \$       | 4,964,800          | \$ 4,964,800       |
| Interest Income                 | 0                               | 0                                 | 0                        | 101,653,659                           | 0                        | 101,653,659                                 |          | 101,653,659        | 101,653,659        |
| Charges for Sales and Services  | 0                               | 0                                 | 0                        | 7,017                                 | 0                        | 7,017                                       |          | 7,017              | 7,017              |
| Revenue from Others             | 53,803,354                      | 1,237,655                         | 55,041,009               | 431,604,512                           | 0                        | 431,604,512                                 |          | 376,563,503        | 376,563,503        |
| Federal Funds                   | 0                               | 2,792,686                         | 2,792,686                | 1,730,020                             | 0                        | 1,730,020                                   |          | (1,062,666)        | (1,062,666)        |
| <b>TOTAL REVENUES</b>           | <b>53,803,354</b>               | <b>4,030,341</b>                  | <b>57,833,695</b>        | <b>539,960,008</b>                    | <b>0</b>                 | <b>539,960,008</b>                          |          | <b>482,126,313</b> | <b>482,126,313</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |          |                    |                    |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |          |                    |                    |
| Workers' Safety                 | 51,874,792                      | 237,636                           | 52,112,428               | 41,052,255                            | 8,150,450                | 49,202,705                                  |          | 2,909,723          | 2,909,723          |
| Mine Inspector                  | 1,928,562                       | 0                                 | 1,928,562                | 1,626,478                             | 160,416                  | 1,786,894                                   |          | 141,668            | 141,668            |
| Worker's Comp Fund              | 0                               | 400,000,000                       | 400,000,000              | 302,158,592                           | 205,178                  | 302,363,770                                 |          | 97,636,230         | 97,636,230         |
| GR/WC Reimbursable              | 0                               | 265,000                           | 265,000                  | 105,186                               | 159,814                  | 265,000                                     |          | 0                  | 0                  |
| Admin Hearing-Reimb             | 0                               | 1,650,359                         | 1,650,359                | 1,580,114                             | 50,463                   | 1,630,577                                   |          | 19,782             | 19,782             |
| Reimb GF by WC                  | 0                               | 1,100,000                         | 1,100,000                | 993,198                               | 106,802                  | 1,100,000                                   |          | 0                  | 0                  |
| Mine Inspector Reimburse        | 0                               | 25,000                            | 25,000                   | 0                                     | 0                        | 0   |          | 25,000             | 25,000             |
| <b>TOTAL EXPENSES</b>           | <b>53,803,354</b>               | <b>403,277,995</b>                | <b>457,081,349</b>       | <b>347,515,823</b>                    | <b>8,833,123</b>         | <b>356,348,946</b>                          |          | <b>100,732,403</b> | <b>100,732,403</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (399,247,654)</b>           | <b>\$ (399,247,654)</b>  | <b>\$ 192,444,185</b>                 | <b>\$ (8,833,123)</b>    | <b>\$ 183,611,062</b>                       |          |                    |                    |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds  
Liquor Commission Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE            |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|---------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                     |
| Charges for Sales and Services  | \$ 176,308,846                  | \$ 3,010,181                      | \$ 179,319,027           | \$ 167,297,492                        | \$ 0                     | \$ 167,297,492                              | \$ (12,021,535)     |
| <b>TOTAL REVENUES</b>           | <b>176,308,846</b>              | <b>3,010,181</b>                  | <b>179,319,027</b>       | <b>167,297,492</b>                    | <b>0</b>                 | <b>167,297,492</b>                          | <b>(12,021,535)</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                     |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                     |
| Liquor Division                 | 6,308,846                       | 10,181                            | 6,319,027                | 5,953,746                             | 61,467                   | 6,015,213                                   | 303,814             |
| Liquor Sales & Purchases        | 150,000,000                     | 0                                 | 150,000,000              | 140,006,122                           | 0                        | 140,006,122                                 | 9,993,878           |
| General Fund Transfers          | 20,000,000                      | 3,000,000                         | 23,000,000               | 21,345,679                            | 0                        | 21,345,679                                  | 1,654,321           |
| <b>TOTAL EXPENSES</b>           | <b>176,308,846</b>              | <b>3,010,181</b>                  | <b>179,319,027</b>       | <b>167,305,547</b>                    | <b>61,467</b>            | <b>167,367,014</b>                          | <b>11,952,013</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ (8,055)</b>                     | <b>\$ (61,467)</b>       | <b>\$ (69,522)</b>                          |                     |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds  
Canteen Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES/<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|--------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                    |
| Taxes:                          |                                 |                                   |                          |                                       |                          |   |                    |
| Sales Tax                       | \$ 20,000                       | \$ 0                              | \$ 20,000                | \$ (1,190)                            | \$ 0                     | \$ (1,190)                                  | \$ (21,190)        |
| Interest Income                 | 0                               | 0                                 | 0                        | 25,117                                | 0                        | 25,117                                      | 25,117             |
| Charges for Sales and Services  | 3,146,512                       | 896,192                           | 4,042,704                | 2,967,628                             | 0                        | 2,967,628                                   | (1,075,076)        |
| Revenue from Others             | 150,000                         | 0                                 | 150,000                  | 136,861                               | 0                        | 136,861                                     | (13,139)           |
| <b>TOTAL REVENUES</b>           | <b>3,316,512</b>                | <b>896,192</b>                    | <b>4,212,704</b>         | <b>3,128,416</b>                      | <b>0</b>                 | <b>3,128,416</b>                            | <b>(1,084,288)</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                    |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                    |
| Wyoming Law Enforcement         | 0                               | 70,000                            | 70,000                   | 36,481                                | 0                        | 36,481                                      | 33,519             |
| Mental Health                   | 300,000                         | 0                                 | 300,000                  | 186,838                               | 0                        | 186,838                                     | 113,162            |
| Developmental Disability        | 0                               | 90,000                            | 90,000                   | 86,847                                | 0                        | 86,847                                      | 3,153              |
| Division on Aging               | 95,000                          | 150,000                           | 245,000                  | 189,046                               | 13,369                   | 202,415                                     | 42,585             |
| Canteen                         | 0                               | 10,000                            | 10,000                   | 6,319                                 | 0                        | 6,319                                       | 3,681              |
| Women's Center                  | 500,000                         | 0                                 | 500,000                  | 434,886                               | 0                        | 434,886                                     | 65,114             |
| Honor Farm                      | 410,952                         | 158,044                           | 568,996                  | 451,198                               | 0                        | 451,198                                     | 117,798            |
| State Penitentiary              | 1,510,560                       | 123,624                           | 1,634,184                | 1,157,901                             | 0                        | 1,157,901                                   | 476,283            |
| Honor Conservation Camp         | 500,000                         | 54,524                            | 554,524                  | 544,732                               | 0                        | 544,732                                     | 9,792              |
| WMCI Canteen Fund               | 0                               | 240,000                           | 240,000                  | 177,620                               | 0                        | 177,620                                     | 62,380             |
| <b>TOTAL EXPENSES</b>           | <b>3,316,512</b>                | <b>896,192</b>                    | <b>4,212,704</b>         | <b>3,271,868</b>                      | <b>13,369</b>            | <b>3,285,237</b>                            | <b>927,467</b>     |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ (143,452)</b>                   | <b>\$ (13,369)</b>       | <b>\$ (156,821)</b>                         |                    |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds  
Subsidence Insurance Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE       |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|----------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 415,239                            | \$ 0                     | \$ 415,239                                  | \$ 415,239     |
| Revenue from Others             | 0                               | 0                                 | 0                        | 114,136                               | 0                        | 114,136                                     | 114,136        |
| Federal Funds                   | 0                               | 375,968                           | 375,968                  | 53,050                                | 0                        | 53,050                                      | (322,918)      |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>375,968</b>                    | <b>375,968</b>           | <b>582,425</b>                        | <b>0</b>                 | <b>582,425</b>                              | <b>206,457</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                |
| Subsidence Insurance            | 0                               | 377,569                           | 377,569                  | 53,050                                | 1,588                    | 54,638                                      | 322,931        |
| Subsidence Prem                 | 0                               | 600,000                           | 600,000                  | 148,609                               | 0                        | 148,609                                     | 451,391        |
| <b>TOTAL EXPENSES</b>           | <b>0</b>                        | <b>977,569</b>                    | <b>977,569</b>           | <b>201,659</b>                        | <b>1,588</b>             | <b>203,247</b>                              | <b>774,322</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (601,601)</b>               | <b>\$ (601,601)</b>      | <b>\$ 380,766</b>                     | <b>\$ (1,588)</b>        | <b>\$ 379,178</b>                           |                |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Non-Major Enterprise Funds  
Honor Farm Agricultural Sales Fund  
For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE        |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|-----------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                 |
| Charges for Sales and Services  | \$ 771,993                      | \$ 37,290                         | \$ 809,283               | \$ 776,522                            | \$ 0                     | \$ 776,522                                  | \$ (32,761)     |
| <b>TOTAL REVENUES</b>           | <b>771,993</b>                  | <b>37,290</b>                     | <b>809,283</b>           | <b>776,522</b>                        | <b>0</b>                 | <b>776,522</b>                              | <b>(32,761)</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                 |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                 |
| Honor Farm                      | 771,993                         | 37,290                            | 809,283                  | 659,032                               | 34,990                   | 694,022                                     | 115,261         |
| <b>TOTAL EXPENSES</b>           | <b>771,993</b>                  | <b>37,290</b>                     | <b>809,283</b>           | <b>659,032</b>                        | <b>34,990</b>            | <b>694,022</b>                              | <b>115,261</b>  |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ 117,490</b>                     | <b>\$ (34,990)</b>       | <b>\$ 82,500</b>                            |                 |

# Schedule of Revenues & Expenses

## (Budget & Actual)

Budgeted Non-Major Enterprise Funds

Wyoming Health Insurance Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| Taxes:                          |                                 |                                   |                          |                                       |                          |   |                  |
| Other Taxes                     | \$ 24,040,655                   | \$ 0                              | \$ 24,040,655            | \$ 28,154,583                         | \$ 0                     | \$ 28,154,583                               | \$ 4,113,928     |
| Interest Income                 | 412,054                         | 0                                 | 412,054                  | 1,300,090                             | 0                        | 1,300,090                                   | 888,036          |
| Charges for Sales and Services  | 16,258,948                      | 0                                 | 16,258,948               | 16,640,960                            | 0                        | 16,640,960                                  | 382,012          |
| Federal Funds                   | 0                               | 504,125                           | 504,125                  | 881,035                               | 0                        | 881,035                                     | 376,910          |
| <b>TOTAL REVENUES</b>           | <b>40,711,657</b>               | <b>504,125</b>                    | <b>41,215,782</b>        | <b>46,976,668</b>                     | <b>0</b>                 | <b>46,976,668</b>                           | <b>5,760,886</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                  |
| Small Employer Health Ins       | 17,349,380                      | 0                                 | 17,349,380               | 17,349,380                            | 0                        | 17,349,380                                  | 0                |
| Health Insurance Pool           | 23,362,277                      | 504,125                           | 23,866,402               | 18,349,776                            | 3,021,166                | 21,370,942                                  | 2,495,460        |
| <b>TOTAL EXPENSES</b>           | <b>40,711,657</b>               | <b>504,125</b>                    | <b>41,215,782</b>        | <b>35,699,156</b>                     | <b>3,021,166</b>         | <b>38,720,322</b>                           | <b>2,495,460</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ 11,277,512</b>                  | <b>\$ (3,021,166)</b>    | <b>\$ 8,256,346</b>                         |                  |



## **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, 2010

|                                    | Computer<br>Technology<br>Fund | Motor<br>Vehicle<br>Fund | Central<br>Duplicating<br>Fund | Tele-<br>Communications<br>Fund |
|------------------------------------|--------------------------------|--------------------------|--------------------------------|---------------------------------|
| <b>ASSETS</b>                      |                                |                          |                                |                                 |
| Current Assets:                    |                                |                          |                                |                                 |
| Cash and Pooled Investments        | \$ 2,516,285                   | \$ 2,322,748             | \$ 172,726                     | \$ 0                            |
| Cash and Investments with Trustee  | 0                              | 0                        | 0                              | 0                               |
| Accounts Receivable (net)          | 1,133,723                      | 1,046,524                | 77,822                         | 0                               |
| Interest Receivable                | 0                              | 0                        | 0                              | 0                               |
| Due from Other Funds               | 1,113,803                      | 78,256                   | 0                              | 0                               |
| Due from Other Governments         | 112,724                        | 0                        | 0                              | 0                               |
| Due from Component Units           | 588,895                        | 1,156                    | 0                              | 0                               |
| Inventory                          | 48,935                         | 0                        | 0                              | 0                               |
| Total Current Assets               | 5,514,365                      | 3,448,684                | 250,548                        | 0                               |
| Noncurrent Assets:                 |                                |                          |                                |                                 |
| Cash and Pooled Investments        | 5,507,584                      | 5,083,975                | 378,059                        | 0                               |
| Cash and Investments with Trustee  | 0                              | 0                        | 0                              | 0                               |
| Capital Assets (net)               | 4,527,346                      | 9,696,563                | 0                              | 0                               |
| Total Non- Current Assets          | 10,034,930                     | 14,780,538               | 378,059                        | 0                               |
| Total Assets                       | 15,549,295                     | 18,229,222               | 628,607                        | 0                               |
| <b>LIABILITIES</b>                 |                                |                          |                                |                                 |
| Current Liabilities:               |                                |                          |                                |                                 |
| Accounts Payable                   | 3,015,478                      | 1,550,445                | 110,513                        | 0                               |
| Liability Under Securities Lending | 0                              | 0                        | 0                              | 0                               |
| Due to Other Funds                 | 1,333                          | 0                        | 0                              | 0                               |
| Compensated Absences Payable       | 801,982                        | 50,981                   | 0                              | 0                               |
| Claim Benefits Payable             | 0                              | 0                        | 0                              | 0                               |
| Deferred Revenue:                  |                                |                          |                                |                                 |
| Unearned Revenue                   | 0                              | 0                        | 0                              | 0                               |
| Total Current Liabilities          | 3,818,793                      | 1,601,426                | 110,513                        | 0                               |
| Long Term Liabilities:             |                                |                          |                                |                                 |
| Compensated Absences Payable       | 271,253                        | 0                        | 0                              | 0                               |
| Claims Benefits Payable            | 0                              | 0                        | 0                              | 0                               |
| Total Non-Current Liabilities      | 271,253                        | 0                        | 0                              | 0                               |
| Total Liabilities                  | 4,090,046                      | 1,601,426                | 110,513                        | 0                               |
| <b>NET ASSETS</b>                  |                                |                          |                                |                                 |
| Invested in Capital Assets         | 4,527,346                      | 9,696,563                | 0                              | 0                               |
| Unrestricted                       | 6,931,903                      | 6,931,233                | 518,094                        | 0                               |
| Total Net Assets                   | \$ 11,459,249                  | \$ 16,627,796            | \$ 518,094                     | \$ 0                            |

| Group Insurance Fund | Wyoming Surplus Property Fund | Personnel/ Training Fund | State Self Insurance Fund | Total         |
|----------------------|-------------------------------|--------------------------|---------------------------|---------------|
| \$ 20,228,913        | \$ 42,398                     | \$ 17,316                | \$ 11,286,378             | \$ 36,586,764 |
| 10,118,288           | 21,200                        | 0                        | 5,642,334                 | 15,781,822    |
| 8,958,666            | 18,768                        | 7,802                    | 4,995,436                 | 16,238,741    |
| 358,779              | 812                           | 0                        | 217,896                   | 577,487       |
| 0                    | 0                             | 300                      | 0                         | 1,192,359     |
| 0                    | 0                             | 0                        | 0                         | 112,724       |
| 0                    | 0                             | 0                        | 0                         | 590,051       |
| 0                    | 0                             | 0                        | 0                         | 48,935        |
| 39,664,646           | 83,178                        | 25,418                   | 22,142,044                | 71,128,883    |
| 44,276,549           | 92,801                        | 37,900                   | 24,703,349                | 80,080,217    |
| 909,819              | 1,906                         | 0                        | 507,349                   | 1,419,074     |
| 16,056               | 0                             | 13,069                   | 4,357                     | 14,257,391    |
| 45,202,424           | 94,707                        | 50,969                   | 25,215,055                | 95,756,682    |
| 84,867,070           | 177,885                       | 76,387                   | 47,357,099                | 166,885,565   |
| 18,310,432           | 26,647                        | 17,424                   | 7,133,079                 | 30,164,018    |
| 11,703,591           | 24,521                        | 0                        | 6,526,358                 | 18,254,470    |
| 0                    | 0                             | 0                        | 0                         | 1,333         |
| 56,910               | 0                             | 0                        | 20,236                    | 930,109       |
| 13,213,719           | 0                             | 0                        | 2,399,463                 | 15,613,182    |
| 9,230,023            | 0                             | 0                        | 0                         | 9,230,023     |
| 52,514,675           | 51,168                        | 17,424                   | 16,079,136                | 74,193,135    |
| 39,425               | 0                             | 0                        | 15,132                    | 325,810       |
| 272,120              | 0                             | 0                        | 4,160,296                 | 4,432,416     |
| 311,545              | 0                             | 0                        | 4,175,428                 | 4,758,226     |
| 52,826,220           | 51,168                        | 17,424                   | 20,254,564                | 78,951,361    |
| 16,056               | 0                             | 13,069                   | 4,357                     | 14,257,391    |
| 32,024,794           | 126,717                       | 45,894                   | 27,098,178                | 73,676,813    |
| \$ 32,040,850        | \$ 126,717                    | \$ 58,963                | \$ 27,102,535             | \$ 87,934,204 |

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

## Internal Service Funds

For the Year Ended June 30, 2010

|  | Computer<br>Technology<br>Fund | Motor<br>Vehicle<br>Fund | Central<br>Duplicating<br>Fund | Tele-<br>Communications<br>Fund |
|--|--------------------------------|--------------------------|--------------------------------|---------------------------------|
| <b>OPERATING REVENUES</b>                  |                                |                          |                                |                                 |
| Charges for Sales and Services             | \$ 38,294,443                  | \$ 6,744,228             | \$ 0                           | \$ 0                            |
| Total Revenues                             | 38,294,443                     | 6,744,228                | 0                              | 0                               |
| <b>OPERATING EXPENSES</b>                  |                                |                          |                                |                                 |
| Salaries and Wages                         | 6,260,971                      | 400,091                  | 0                              | 0                               |
| Employee Benefits                          | 2,309,935                      | 177,275                  | 0                              | 0                               |
| Travel                                     | 83,663                         | 157                      | 0                              | 0                               |
| Purchases for Resale                       | 20,053                         | 0                        | 0                              | 0                               |
| Rental, Supplies and Services              | 20,181,955                     | 2,274,444                | 0                              | 0                               |
| Contracted Services                        | 6,982,487                      | 11,964                   | 0                              | 0                               |
| Claims and Benefits Expense                | 0                              | 0                        | 0                              | 0                               |
| Depreciation Expense                       | 2,054,313                      | 3,279,128                | 8,014                          | 11,501                          |
| Total Operating Expenses                   | 37,893,377                     | 6,143,059                | 8,014                          | 11,501                          |
| Operating Income (Loss)                    | 401,066                        | 601,169                  | (8,014)                        | (11,501)                        |
| <b>NONOPERATING REVENUES (EXPENSES)</b>    |                                |                          |                                |                                 |
| Investment Income                          | 0                              | 0                        | 0                              | 0                               |
| Net Increase/(Decrease) in the Fair Market |                                |                          |                                |                                 |
| Value of Investments                       | 0                              | 0                        | 0                              | 0                               |
| Gain/(Loss) on Disposal of Capital Assets  | (26,191)                       | (163,097)                | (196,395)                      | (5,033)                         |
| Total Nonoperating Revenues (Expenses)     | (26,191)                       | (163,097)                | (196,395)                      | (5,033)                         |
| Income (Loss) Before Transfers             | 374,875                        | 438,072                  | (204,409)                      | (16,534)                        |
| Transfers from Other Funds                 | 0                              | 0                        | 0                              | 0                               |
| Change in Net Assets                       | 374,875                        | 438,072                  | (204,409)                      | (16,534)                        |
| Total Net Assets-Beginning                 | 11,084,374                     | 16,189,724               | 722,503                        | 16,534                          |
| Total Net Assets-Ending                    | \$ 11,459,249                  | \$ 16,627,796            | \$ 518,094                     | \$ 0                            |

| Group<br>Insurance<br>Fund | Wyoming<br>Surplus<br>Property<br>Fund | Personnel/<br>Training<br>Fund | State<br>Self<br>Insurance<br>Fund | Total          |
|----------------------------|--|--------------------------------|------------------------------------|----------------|
| \$ 171,606,720             | \$ 0                                   | \$ 68,341                      | \$ 879,694                         | \$ 217,593,426 |
| 171,606,720                | 0                                      | 68,341                         | 879,694                            | 217,593,426    |
| 515,706                    | 0                                      | 0                              | 155,206                            | 7,331,974      |
| 183,372                    | 0                                      | 0                              | 68,683                             | 2,739,265      |
| 1,089                      | 0                                      | 0                              | 11,985                             | 96,894         |
| 0                          | 0                                      | 0                              | 0                                  | 20,053         |
| 174,946                    | 0                                      | 1,800                          | 442,225                            | 23,075,370     |
| 2,774,389                  | 0                                      | 11,328                         | 0                                  | 9,780,168      |
| 166,988,011                | 0                                      | 0                              | 3,692,381                          | 170,680,392    |
| 7,599                      | 0                                      | 7,609                          | 3,228                              | 5,371,392      |
| 170,645,112                | 0                                      | 20,737                         | 4,373,708                          | 219,095,508    |
| 961,608                    | 0                                      | 47,604                         | (3,494,014)                        | (1,502,082)    |
| 3,149,013                  | 7,258                                  | 0                              | 2,043,572                          | 5,199,843      |
| 2,168,005                  | 4,711                                  | 0                              | 997,888                            | 3,170,604      |
| (202)                      | 0                                      | 0                              | (64)                               | (390,982)      |
| 5,316,816                  | 11,969                                 | 0                              | 3,041,396                          | 7,979,465      |
| 6,278,424                  | 11,969                                 | 47,604                         | (452,618)                          | 6,477,383      |
| 0                          | 0                                      | 0                              | 10,295,071                         | 10,295,071     |
| 6,278,424                  | 11,969                                 | 47,604                         | 9,842,453                          | 16,772,454     |
| 25,762,426                 | 114,748                                | 11,359                         | 17,260,082                         | 71,161,750     |
| \$ 32,040,850              | \$ 126,717                             | \$ 58,963                      | \$ 27,102,535                      | \$ 87,934,204  |

## Combining Statements of Cash Flows

### Internal Service Funds

For the Year Ended June 30, 2010

|  | Computer<br>Technology<br>Fund | Motor<br>Vehicle<br>Fund | Central<br>Duplicating<br>Fund |
|--|--------------------------------|--------------------------|--------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>   |                                |                          |                                |
| Charges for Sales and Services   | \$ 38,184,795                  | \$ 6,716,651             | \$ 0                           |
| Cash Payment to Suppliers for Goods and Services   | (27,697,342)                   | (2,310,977)              | 0                              |
| Cash Payment to Employees for Services   | (8,694,179)                    | (581,063)                | 0                              |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>   | <b>1,793,274</b>               | <b>3,824,611</b>         | <b>0</b>                       |
| <b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:</b>   |                                |                          |                                |
| Transfers In   | 0                              | 0                        | 0                              |
| <b>NET CASH PROVIDED BY (USED IN) NONCAPITAL FINANCING ACTIVITIES</b>                              | <b>0</b>                       | <b>0</b>                 | <b>0</b>                       |
| <b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>                                    |                                |                          |                                |
| Purchase of Capital Assets   | (2,980,738)                    | (2,883,106)              | 0                              |
| <b>NET CASH PROVIDED BY (USED IN) CAPITAL AND RELATED FINANCING ACTIVITIES</b>                     | <b>(2,980,738)</b>             | <b>(2,883,106)</b>       | <b>0</b>                       |
| <b>CASH FLOWS FROM INVESTMENT ACTIVITIES:</b>  |                                |                          |                                |
| 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  | (111,272)                      | 34,336                   | (2,155)                        |
| <b>NET CASH PROVIDED BY (USED IN) INVESTMENT ACTIVITIES</b>  | <b>(111,272)</b>               | <b>34,336</b>            | <b>(2,155)</b>                 |
| <b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>  | <b>(1,298,736)</b>             | <b>975,841</b>           | <b>(2,155)</b>                 |
| CASH AND CASH EQUIVALENTS, JULY 1, 2009  | 9,322,605                      | 6,430,882                | 552,940                        |
| <b>CASH AND CASH EQUIVALENTS, JUNE 30, 2010</b>  | <b>\$ 8,023,869</b>            | <b>\$ 7,406,723</b>      | <b>\$ 550,785</b>              |
| <b>OPERATING INCOME (LOSS)</b>   | <b>\$ 401,066</b>              | <b>\$ 601,169</b>        | <b>\$ (8,014)</b>              |
| <b>Adjustments to Reconcile Operating Income (Loss) to Net Cash</b>                                |                                |                          |                                |
| Depreciation   | 2,054,313                      | 3,279,128                | 8,014                          |
| <b>Changes in Assets and Liabilities:</b>  |                                |                          |                                |
| (Increase) Decrease in Accounts Receivable   | 0                              | 0                        | 0                              |
| (Increase) Decrease in Due from Other Funds  | (444,528)                      | (26,939)                 | 0                              |
| (Increase) Decrease in Due from Other Governments  | (1,040)                        | 0                        | 0                              |
| (Increase) Decrease in Due from Component Unit   | 335,920                        | (638)                    | 0                              |
| (Increase) Decrease in Inventories   | (6,829)                        | 0                        | 0                              |
| Increase (Decrease) in Deferred Revenue  | 0                              | 0                        | 0                              |
| Increase (Decrease) in Due to Other Funds  | (79,651)                       | 0                        | 0                              |
| Increase (Decrease) in Accounts Payable  | (426,367)                      | (24,569)                 | 0                              |
| Increase (Decrease) in Benefits Payable  | 0                              | 0                        | 0                              |
| Increase (Decrease) in Compensated Absences  | (39,610)                       | (3,540)                  | 0                              |
| Total Adjustments  | 1,392,208                      | 3,223,442                | 8,014                          |
| <b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>   | <b>\$ 1,793,274</b>            | <b>\$ 3,824,611</b>      | <b>\$ 0</b>                    |
| <b>Reconciliation of Cash and Cash Equivalents to Amounts Shown in the Statement of Net Assets</b> |                                |                          |                                |
| Cash and Pooled Investments  | \$ 8,023,869                   | \$ 7,406,723             | \$ 550,785                     |
| Cash and Investments with Trustee  | 0                              | 0                        | 0                              |
| <b>Cash and Cash Equivalents shown on Statement of Net Assets</b>                                  | <b>\$ 8,023,869</b>            | <b>\$ 7,406,723</b>      | <b>\$ 550,785</b>              |

| Tele-<br>Communications<br>Fund | Group<br>Insurance<br>Fund | Wyoming<br>Surplus<br>Property<br>Fund | Personnel/<br>Training<br>Fund | State<br>Self<br>Insurance<br>Fund | Totals         |
|---------------------------------|----------------------------|--|--------------------------------|------------------------------------|----------------|
| \$ 0                            | \$ 173,082,364             | \$ 0                                   | \$ 68,041                      | \$ 968,847                         | \$ 219,020,698 |
| 0                               | (169,763,344)              | 0                                      | (16,297)                       | (3,769,193)                        | (203,557,153)  |
| 0                               | (702,872)                  | 0                                      | 0                              | (235,750)                          | (10,213,864)   |
| 0                               | 2,616,148                  | 0                                      | 51,744                         | (3,036,096)                        | 5,249,681      |
| 0                               | 0                          | 0                                      | 0                              | 10,295,071                         | 10,295,071     |
| 0                               | 0                          | 0                                      | 0                              | 10,295,071                         | 10,295,071     |
| 0                               | 0                          | 0                                      | 0                              | 0                                  | (5,863,844)    |
| 0                               | 0                          | 0                                      | 0                              | 0                                  | (5,863,844)    |
| 0                               | 3,166,210                  | 7,300                                  | 0                              | 2,009,546                          | 5,183,056      |
| 0                               | 2,168,005                  | 4,711                                  | 0                              | 997,888                            | 3,170,604      |
| 0                               | 4,203,858                  | 8,134                                  | 0                              | 3,182,092                          | 7,394,084      |
| 0                               | 136,979                    | (38)                                   | 3,472                          | 481,394                            | 542,716        |
| 0                               | 9,675,052                  | 20,107                                 | 3,472                          | 6,670,920                          | 16,290,460     |
| 0                               | 12,291,200                 | 20,107                                 | 55,216                         | 13,929,895                         | 25,971,368     |
| 0                               | 63,242,369                 | 138,198                                | 0                              | 28,209,515                         | 107,896,509    |
| \$ 0                            | \$ 75,533,569              | \$ 158,305                             | \$ 55,216                      | \$ 42,139,410                      | \$ 133,867,877 |
| \$ (11,501)                     | \$ 961,608                 | \$ 0                                   | \$ 47,604                      | \$ (3,494,014)                     | \$ (1,502,082) |
| 11,501                          | 7,599                      | 0                                      | 7,609                          | 3,228                              | 5,371,392      |
| 0                               | 918                        | 0                                      | 0                              | (292)                              | 626            |
| 0                               | 629,998                    | 0                                      | 0                              | 89,445                             | 247,976        |
| 0                               | 0                          | 0                                      | (300)                          | 0                                  | (1,340)        |
| 0                               | 0                          | 0                                      | 0                              | 0                                  | 335,282        |
| 0                               | 0                          | 0                                      | 0                              | 0                                  | (6,829)        |
| 0                               | 844,728                    | 0                                      | 0                              | 0                                  | 844,728        |
| 0                               | 0                          | 0                                      | (3,104)                        | 0                                  | (82,755)       |
| 0                               | 552,072                    | 0                                      | (65)                           | (90,689)                           | 10,382         |
| 0                               | (378,070)                  | 0                                      | 0                              | 456,102                            | 78,032         |
| 0                               | (2,705)                    | 0                                      | 0                              | 124                                | (45,731)       |
| 11,501                          | 1,654,540                  | 0                                      | 4,140                          | 457,918                            | 6,751,763      |
| \$ 0                            | \$ 2,616,148               | \$ 0                                   | \$ 51,744                      | \$ (3,036,096)                     | \$ 5,249,681   |
| \$ 0                            | \$ 64,505,462              | \$ 135,199                             | \$ 55,216                      | \$ 35,989,727                      | \$ 116,666,981 |
| 0                               | 11,028,107                 | 23,106                                 | 0                              | 6,149,683                          | 17,200,896     |
| \$ 0                            | \$ 75,533,569              | \$ 158,305                             | \$ 55,216                      | \$ 42,139,410                      | \$ 133,867,877 |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Internal Service Funds

Computer Technology Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE           |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|--------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                    |
| Charges for Sales and Services  | \$ 62,305,460                   | \$ 17,841,523                     | \$ 80,146,983            | \$ 72,731,112                         | \$ 0                     | \$ 72,731,112                               | \$ (7,415,871)     |
| Revenue from Others             | 0                               | 0                                 | 0                        | 825,160                               | 0                        | 825,160                                     | 825,160            |
| Transfers                       | 2,038,200                       | 0                                 | 2,038,200                | 5,738,200                             | 0                        | 5,738,200                                   | 3,700,000          |
| <b>TOTAL REVENUES</b>           | <b>64,343,660</b>               | <b>17,841,523</b>                 | <b>82,185,183</b>        | <b>79,294,472</b>                     | <b>0</b>                 | <b>79,294,472</b>                           | <b>(2,890,711)</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                    |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                    |
| Information Technology Div      | 62,305,460                      | 20,240,862                        | 82,546,322               | 70,730,124                            | 2,595,879                | 73,326,003                                  | 9,220,319          |
| ITD Depreciation Reserve        | 2,038,200                       | 4,000,000                         | 6,038,200                | 5,738,200                             | 0                        | 5,738,200                                   | 300,000            |
| <b>TOTAL EXPENSES</b>           | <b>64,343,660</b>               | <b>24,240,862</b>                 | <b>88,584,522</b>        | <b>76,468,324</b>                     | <b>2,595,879</b>         | <b>79,064,203</b>                           | <b>9,520,319</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (6,399,339)</b>             | <b>\$ (6,399,339)</b>    | <b>\$ 2,826,148</b>                   | <b>\$ (2,595,879)</b>    | <b>\$ 230,269</b>                           |                    |

## Schedule of Revenues & Expenses (Budget & Actual)

Budgeted Internal Service Funds

Motor Vehicle Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| Charges for Sales and Services  | \$ 6,364,202                    | \$ 0                              | \$ 6,364,202             | \$ 10,986,996                         | \$ 0                     | \$ 10,986,996                               | \$ 4,622,794     |
| Revenue from Others             | 0                               | 36,785                            | 36,785                   | 20,426                                | 0                        | 20,426                                      | (16,359)         |
| Transfers                       | 4,947,954                       | 564,968                           | 5,512,922                | 7,832,029                             | 0                        | 7,832,029                                   | 2,319,107        |
| Miscellaneous                   | 0                               | 0                                 | 0                        | 929,865                               | 0                        | 929,865                                     | 929,865          |
| <b>TOTAL REVENUES</b>           | <b>11,312,156</b>               | <b>601,753</b>                    | <b>11,913,909</b>        | <b>19,769,316</b>                     | <b>0</b>                 | <b>19,769,316</b>                           | <b>7,855,407</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                  |
| General Services                | 10,625,840                      | 1,955,133                         | 12,580,973               | 12,030,357                            | 205,641                  | 12,235,998                                  | 344,975          |
| Motor Pool Depr Reserve         | 4,262,408                       | 3,000,000                         | 7,262,408                | 6,545,103                             | 0                        | 6,545,103                                   | 717,305          |
| <b>TOTAL EXPENSES</b>           | <b>14,888,248</b>               | <b>4,955,133</b>                  | <b>19,843,381</b>        | <b>18,575,460</b>                     | <b>205,641</b>           | <b>18,781,101</b>                           | <b>1,062,280</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (3,576,092)</b>           | <b>\$ (4,353,380)</b>             | <b>\$ (7,929,472)</b>    | <b>\$ 1,193,856</b>                   | <b>\$ (205,641)</b>      | <b>\$ 988,215</b>                           |                  |

# Schedule of Revenues & Expenses

## (Budget & Actual)

Budgeted Internal Service Funds

Group Insurance Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| Interest Income                 | \$ 1,334,319                    | \$ 0                              | \$ 1,334,319             | \$ 5,316,846                          | \$ 0                     | \$ 5,316,846                                | \$ 3,982,527     |
| Charges for Sales and Services  | 304,254,713                     | 21,971,659                        | 326,226,372              | 330,725,069                           | 0                        | 330,725,069                                 | 4,498,697        |
| Revenue from Others             | 0                               | 0                                 | 0                        | 124                                   | 0                        | 124   | 124              |
| <b>TOTAL REVENUES</b>           | <b>305,589,032</b>              | <b>21,971,659</b>                 | <b>327,560,691</b>       | <b>336,042,039</b>                    | <b>0</b>                 | <b>336,042,039</b>                          | <b>8,481,348</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                  |
| Administrative Services         | 2,062,504                       | 2,161,542                         | 4,224,046                | 2,767,132                             | 33,931                   | 2,801,063                                   | 1,422,983        |
| Life Insurance                  | 4,291,866                       | 0                                 | 4,291,866                | 4,099,374                             | 0                        | 4,099,374                                   | 192,492          |
| Health Insurance                | 280,492,455                     | 23,975,117                        | 304,467,572              | 303,958,464                           | 509,108                  | 304,467,572                                 | 0                |
| Dental Insurance                | 18,742,207                      | 0                                 | 18,742,207               | 15,370,008                            | 87,956                   | 15,457,964                                  | 3,284,243        |
| <b>TOTAL EXPENSES</b>           | <b>305,589,032</b>              | <b>26,136,659</b>                 | <b>331,725,691</b>       | <b>326,194,978</b>                    | <b>630,995</b>           | <b>326,825,973</b>                          | <b>4,899,718</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (4,165,000)</b>             | <b>\$ (4,165,000)</b>    | <b>\$ 9,847,061</b>                   | <b>\$ (630,995)</b>      | <b>\$ 9,216,066</b>                         |                  |

# Schedule of Revenues & Expenses

## (Budget & Actual)

Budgeted Internal Service Funds

Personnel/Training Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| Charges for Sales and Services  | \$ 647,407                      | \$ 0                              | \$ 647,407               | \$ 217,068                            | \$ 0                     | \$ 217,068                                  | \$ (430,339)     |
| <b>TOTAL REVENUES</b>           | <b>647,407</b>                  | <b>0</b>                          | <b>647,407</b>           | <b>217,068</b>                        | <b>0</b>                 | <b>217,068</b>                              | <b>(430,339)</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                  |
| Human Resources                 | 647,407                         | 0                                 | 647,407                  | 183,866                               | 7,441                    | 191,307                                     | 456,100          |
| <b>TOTAL EXPENSES</b>           | <b>647,407</b>                  | <b>0</b>                          | <b>647,407</b>           | <b>183,866</b>                        | <b>7,441</b>             | <b>191,307</b>                              | <b>456,100</b>   |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ 0</b>                       | <b>\$ 0</b>              | <b>\$ 33,202</b>                      | <b>\$ (7,441)</b>        | <b>\$ 25,761</b>                            |                  |

# Schedule of Revenues & Expenses

## (Budget & Actual)

Budgeted Internal Service Funds

State Self Insurance Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENSES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE         |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---------------------------------------|--------------------------|---|------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 3,048,431                          | \$ 0                     | \$ 3,048,431                                | \$ 3,048,431     |
| Charges for Sales and Services  | 2,282,042                       | 0                                 | 2,282,042                | 744,847                               | 0                        | 744,847                                     | (1,537,195)      |
| Revenue from Others             | 0                               | 0                                 | 0                        | 1,398,402                             | 0                        | 1,398,402                                   | 1,398,402        |
| Transfers                       | 0                               | 10,295,071                        | 10,295,071               | 10,295,071                            | 0                        | 10,295,071                                  | 0                |
| <b>TOTAL REVENUES</b>           | <b>2,282,042</b>                | <b>10,295,071</b>                 | <b>12,577,113</b>        | <b>15,486,751</b>                     | <b>0</b>                 | <b>15,486,751</b>                           | <b>2,909,638</b> |
| <b>EXPENSES</b>                 |                                 |                                   |                          |                                       |                          |   |                  |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |                                       |                          |   |                  |
| General Services                | 2,282,042                       | 12,095,071                        | 14,377,113               | 8,124,528                             | 4,446,963                | 12,571,491                                  | 1,805,622        |
| <b>TOTAL EXPENSES</b>           | <b>2,282,042</b>                | <b>12,095,071</b>                 | <b>14,377,113</b>        | <b>8,124,528</b>                      | <b>4,446,963</b>         | <b>12,571,491</b>                           | <b>1,805,622</b> |
| <b>NET INCOME (LOSS)</b>        | <b>\$ 0</b>                     | <b>\$ (1,800,000)</b>             | <b>\$ (1,800,000)</b>    | <b>\$ 7,362,223</b>                   | <b>\$ (4,446,963)</b>    | <b>\$ 2,915,260</b>                         |                  |



## **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.

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## **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, 2009

## DEFINED BENEFIT PENSION PLANS

|   | Public<br>Employees<br>Pension<br>Plan | State Patrol,<br>Game & Fish Warden,<br>& Criminal Investigator<br>Pension Plan | Volunteer<br>Firemen's<br>Pension<br>Plan | Paid<br>Firemen's<br>Pension<br>Plan A |
|---|--|---|---|--|
| <b>ASSETS</b>                                 |  |   |   |  |
| Cash and Cash Equivalents:                    |  |   |   |  |
| Cash with State Treasurer                     | \$ 9,615,919                           | \$ 562,475  | \$ 173,902                                | \$ 518,674                             |
| Domestic Liquidity -Outside Banks             | 204,736,108                            | 3,738,124   | 2,243,061                                 | 6,186,344                              |
| Total Cash and Cash Equivalents               | 214,352,027                            | 4,300,599   | 2,416,963                                 | 6,705,018                              |
| Receivables:                                  |  |   |   |  |
| Insurance Premium Tax                         | 0                                      | 0   | 388,976                                   | 0                                      |
| Buy Backs                                     | 81,981                                 | 0   | 0   | 0                                      |
| Employee Contributions                        | 4,607,040                              | 0   | 0   | 0                                      |
| Employer Contributions                        | 4,695,350                              | 0   | 0   | 0                                      |
| Securities Sold                               | 16,700,186                             | 313,425   | 182,965                                   | 504,616                                |
| Accrued Interest and Dividends                | 23,076,760                             | 423,076   | 254,345                                   | 699,455                                |
| Currency Contract Receivable                  | 185,718,183                            | 3,390,865   | 2,034,703                                 | 5,611,695                              |
| Other   | 97,273                                 | 0   | 0   | 0                                      |
| Rebate and Fee Income Receivable              | 0                                      | 0   | 0   | 0                                      |
| Total Receivables                             | 234,976,773                            | 4,127,366   | 2,860,989                                 | 6,815,766                              |
| Investments, at Fair Value:                   |  |   |   |  |
| Securities                                    | 4,786,749,095                          | 87,397,042  | 52,442,981                                | 144,637,300                            |
| Securities Lending Collateral                 | 823,661,904                            | 15,038,519  | 9,023,929                                 | 24,887,921                             |
| Investment Contracts                          | 0                                      | 0   | 0   | 0                                      |
| Total Investments, at Fair Value              | 5,610,410,999                          | 102,435,561   | 61,466,910                                | 169,525,221                            |
| Total Assets                                  | 6,059,739,799                          | 110,863,526   | 66,744,862                                | 183,046,005                            |
| <b>LIABILITIES</b>                            |  |   |   |  |
| Benefits and Refunds Payable                  | 1,412,936                              | 1,893   | 12,265                                    | 0                                      |
| Securities Purchased                          | 69,364,560                             | 1,266,467   | 759,949                                   | 2,095,932                              |
| Administrative and Consulting Fees Payable    | 6,770,923                              | 125,894   | 87,268                                    | 206,813                                |
| Currency Contract Payable                     | 187,374,562                            | 3,421,107   | 2,052,851                                 | 5,661,745                              |
| Liabilities Under Securities Lending          | 823,661,904                            | 15,038,519  | 9,023,929                                 | 24,887,921                             |
| Total Liabilities                             | 1,088,584,885                          | 19,853,880  | 11,936,262                                | 32,852,411                             |
| Net Assets Held in Trust for Pension Benefits | \$ 4,971,154,914                       | \$ 91,009,646   | \$ 54,808,600                             | \$ 150,193,594                         |

| 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 |
| \$ 406,681                    | \$ 176,958                    | \$ 1,530,584                 | \$ 12,477   | \$ 12,997,670                       | \$ 132,592                             | \$ 13,130,262            |
| 2,732,061                     | 533,780                       | 13,898,871                   | 8,492   | 234,076,841                         | 16,006,587                             | 250,083,428              |
| 3,138,742                     | 710,738                       | 15,429,455                   | 20,969  | 247,074,511                         | 16,139,179                             | 263,213,690              |
| 0                             | 0                             | 0                            | 0   | 388,976                             | 0                                      | 388,976                  |
| 0                             | 0                             | 0                            | 0   | 81,981                              | 0                                      | 81,981                   |
| 158,326                       | 0                             | 743,557                      | 0   | 5,508,923                           | 538,071                                | 6,046,994                |
| 225,558                       | 0                             | 751,759                      | 0   | 5,672,667                           | 0                                      | 5,672,667                |
| 222,852                       | 43,540                        | 1,133,722                    | 693   | 19,101,999                          | 0                                      | 19,101,999               |
| 308,929                       | 60,760                        | 1,570,199                    | 1,007   | 26,394,531                          | 270                                    | 26,394,801               |
| 2,478,280                     | 484,197                       | 12,607,805                   | 7,703   | 212,333,431                         | 0                                      | 212,333,431              |
| 0                             | 0                             | 15,299                       | 0   | 112,572                             | 0                                      | 112,572                  |
| 0                             | 0                             | 0                            | 0   | 0                                   | 477,806                                | 477,806                  |
| 3,393,945                     | 588,497                       | 16,822,341                   | 9,403   | 269,595,080                         | 1,016,147                              | 270,611,227              |
| 63,875,839                    | 12,479,815                    | 324,956,874                  | 198,536   | 5,472,737,482                       | 298,554,681                            | 5,771,292,163            |
| 10,991,195                    | 2,147,418                     | 55,915,736                   | 34,162  | 941,700,784                         | 0                                      | 941,700,784              |
| 0                             | 0                             | 0                            | 0   | 0                                   | 4,460,981                              | 4,460,981                |
| 74,867,034                    | 14,627,233                    | 380,872,610                  | 232,698   | 6,414,438,266                       | 303,015,662                            | 6,717,453,928            |
| 81,399,721                    | 15,926,468                    | 413,124,406                  | 263,070   | 6,931,107,857                       | 320,170,988                            | 7,251,278,845            |
| 0                             | 0                             | 245,184                      | 0   | 1,672,278                           | 0                                      | 1,672,278                |
| 925,622                       | 180,844                       | 4,708,935                    | 2,877   | 79,305,186                          | 0                                      | 79,305,186               |
| 91,602                        | 17,824                        | 472,514                      | 27,732  | 7,800,570                           | 39,301                                 | 7,839,871                |
| 2,500,383                     | 488,515                       | 12,720,251                   | 7,772   | 214,227,186                         | 0                                      | 214,227,186              |
| 10,991,195                    | 2,147,418                     | 55,915,736                   | 34,162  | 941,700,784                         | 0                                      | 941,700,784              |
| 14,508,802                    | 2,834,601                     | 74,062,620                   | 72,543  | 1,244,706,004                       | 39,301                                 | 1,244,745,305            |
| \$ 66,890,919                 | \$ 13,091,867                 | \$ 339,061,786               | \$ 190,527  | \$ 5,686,401,853                    | \$ 320,131,687                         | \$ 6,006,533,540         |

# Combining Statement of Changes in Fiduciary Net Assets

## Pension Trust Funds

For Year Ended December 31, 2009

### DEFINED BENEFIT PENSION PLANS

|  | Public<br>Employees<br>Pension<br>Plan | State Patrol,<br>Game & Fish Warden,<br>& Criminal Investigator<br>Pension Plan | Volunteer<br>Firemen's<br>Pension<br>Plan | Paid<br>Firemen's<br>Pension<br>Plan A |
|--|--|---|---|--|
| <b>Additions:</b>  |  |   |   |  |
| <b>Contributions:</b>                                    |  |   |   |  |
| Employee   | \$ 89,353,317                          | \$ 2,469,358  | \$ 385,611                                | \$ 0                                   |
| Employer   | 90,645,254                             | 2,541,400   | 0   | 0                                      |
| Other  | 153,567,913                            | 116,156   | 1,494,517                                 | 13,506                                 |
| Administrative Revenue                                   | 0                                      | 0   | 0   | 0                                      |
|  | <u>333,566,484</u>                     | <u>5,126,914</u>  | <u>1,880,128</u>                          | <u>13,506</u>                          |
| <b>Investment Income:</b>                                |  |   |   |  |
| <b>From Investing Activities:</b>                        |  |   |   |  |
| <b>Net Increase (Decrease) in the Fair</b>               |  |   |   |  |
| Value of Investments                                     | 762,288,014                            | 13,961,193  | 8,347,876                                 | 23,512,019                             |
| Interest and Dividends                                   | 148,604,188                            | 2,752,684   | 1,650,679                                 | 4,718,214                              |
| <b>Total Investing Activity Income (Loss)</b>            | <u>910,892,202</u>                     | <u>16,713,877</u>   | <u>9,998,555</u>                          | <u>28,230,233</u>                      |
| <b>Investment Activity Expenses:</b>                     |  |   |   |  |
| Investment Fees  | (9,581,545)                            | (174,849)   | (105,017)                                 | (293,454)                              |
| <b>Net Income (Loss) from Investing Activities</b>       | <u>901,310,657</u>                     | <u>16,539,028</u>   | <u>9,893,538</u>                          | <u>27,936,779</u>                      |
| <b>From Securities Lending Activities:</b>               |  |   |   |  |
| Securities Lending Gross Income                          | 2,545,520                              | 46,758  | 28,183                                    | 80,430                                 |
| <b>Securities Lending Expenses:</b>                      |  |   |   |  |
| Broker Rebates   | (289,143)                              | (5,297)   | (3,196)                                   | (8,932)                                |
| Agent Fees   | (356,150)                              | (6,544)   | (3,944)                                   | (11,290)                               |
| <b>Total Securities Lending Expenses</b>                 | <u>(645,293)</u>                       | <u>(11,841)</u>   | <u>(7,140)</u>                            | <u>(20,222)</u>                        |
| <b>Net Income from Securities Lending Activities</b>     | <u>1,900,227</u>                       | <u>34,917</u>   | <u>21,043</u>                             | <u>60,208</u>                          |
| <b>Total Net Income (Loss) from Investing Activities</b> | <u>903,210,884</u>                     | <u>16,573,945</u>   | <u>9,914,581</u>                          | <u>27,996,987</u>                      |
| <b>Total Additions</b>                                   | <u>1,236,777,368</u>                   | <u>21,700,859</u>   | <u>11,794,709</u>                         | <u>28,010,493</u>                      |
| <b>Deductions</b>  |  |   |   |  |
| Benefits Paid  | 279,420,060                            | 6,071,535   | 2,815,319                                 | 13,279,752                             |
| Refunds  | 13,015,223                             | 346,973   | 199,456                                   | 0                                      |
| Administrative Expenses                                  | 3,082,989                              | 43,053  | 106,079                                   | 60,827                                 |
| <b>Total Deductions</b>                                  | <u>295,518,272</u>                     | <u>6,461,561</u>  | <u>3,120,854</u>                          | <u>13,340,579</u>                      |
| <b>Change in Net Assets</b>                              | <u>941,259,096</u>                     | <u>15,239,298</u>   | <u>8,673,855</u>                          | <u>14,669,914</u>                      |
| <b>Net Assets Held in Trust for Pension Benefits:</b>    |  |   |   |  |
| Beginning of Year  | 4,029,895,818                          | 75,770,348  | 46,134,745                                | 135,523,680                            |
| End of Year  | \$ <u>4,971,154,914</u>                | \$ <u>91,009,646</u>  | \$ <u>54,808,600</u>                      | \$ <u>150,193,594</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 |
| \$ 1,847,639                  | \$ 408,953                    | \$ 11,867,348                | \$ 29,462   | \$ 106,361,688                      | \$ 33,062,896                          | \$ 139,424,584            |
| 2,484,492                     | 643,144                       | 11,295,249                   | 0   | 107,609,539                         | 0                                      | 107,609,539               |
| 6,338                         | 1,158                         | 484,308                      | 144,000   | 155,827,896                         | 0                                      | 155,827,896               |
| 0                             | 0                             | 0                            | 0   | 0                                   | 113,457                                | 113,457                   |
| 4,338,469                     | 1,053,255                     | 23,646,905                   | 173,462   | 369,799,123                         | 33,176,353                             | 402,975,476               |
| 10,049,908                    | 1,962,860                     | 51,266,910                   | 23,028  | 871,411,808                         | 39,682,445                             | 911,094,253               |
| 1,952,973                     | 386,957                       | 10,014,140                   | 4,951   | 170,084,786                         | 1,460,813                              | 171,545,599               |
| 12,002,881                    | 2,349,817                     | 61,281,050                   | 27,979  | 1,041,496,594                       | 41,143,258                             | 1,082,639,852             |
| (126,338)                     | (24,761)                      | (644,440)                    | (339)   | (10,950,743)                        | (608,464)                              | (11,559,207)              |
| 11,876,543                    | 2,325,056                     | 60,636,610                   | 27,640  | 1,030,545,851                       | 40,534,794                             | 1,071,080,645             |
| 33,100                        | 6,480                         | 170,717                      | 65  | 2,911,253                           | 0                                      | 2,911,253                 |
| (3,815)                       | (722)                         | (19,534)                     | (14)  | (330,653)                           | 0                                      | (330,653)                 |
| (4,621)                       | (909)                         | (23,859)                     | (8)   | (407,325)                           | 0                                      | (407,325)                 |
| (8,436)                       | (1,631)                       | (43,393)                     | (22)  | (737,978)                           | 0                                      | (737,978)                 |
| 24,664                        | 4,849                         | 127,324                      | 43  | 2,173,275                           | 0                                      | 2,173,275                 |
| 11,901,207                    | 2,329,905                     | 60,763,934                   | 27,683  | 1,032,719,126                       | 40,534,794                             | 1,073,253,920             |
| 16,239,676                    | 3,383,160                     | 84,410,839                   | 201,145   | 1,402,518,249                       | 73,711,147                             | 1,476,229,396             |
| 1,226,260                     | 573,483                       | 14,236,864                   | 0   | 317,623,273                         | 12,442,156                             | 330,065,429               |
| 37,898                        | 0                             | 2,549,071                    | 0   | 16,148,621                          | 0                                      | 16,148,621                |
| 27,732                        | 4,821                         | 184,662                      | 8,418   | 3,518,581                           | 578,166                                | 4,096,747                 |
| 1,291,890                     | 578,304                       | 16,970,597                   | 8,418   | 337,290,475                         | 13,020,322                             | 350,310,797               |
| 14,947,786                    | 2,804,856                     | 67,440,242                   | 192,727   | 1,065,227,774                       | 60,690,825                             | 1,125,918,599             |
| 51,943,133                    | 10,287,011                    | 271,621,544                  | (2,200)   | 4,621,174,079                       | 259,440,862                            | 4,880,614,941             |
| \$ 66,890,919                 | \$ 13,091,867                 | \$ 339,061,786               | \$ 190,527  | \$ 5,686,401,853                    | \$ 320,131,687                         | \$ 6,006,533,540          |

# Statement of Fiduciary Net Assets

Private-Purpose Trust Fund  
June 30, 2010

|  | <b>Unclaimed<br/>Property<br/>Fund</b> |
|--|--|
| <b>ASSETS</b>  |  |
| Cash and Cash Equivalents:   |  |
| Cash and Pooled Investments  | \$ 36,810,941                          |
| Cash and Investments with Trustee                                  | 6,288,261                              |
| Total Cash & Cash Equivalents                                      | <u>43,099,202</u>                      |
| Accounts Receivable (net)  | 5,108,091                              |
| Interest Receivable  | 239,723                                |
| Total Assets   | <u>48,447,016</u>                      |
| <b>LIABILITIES</b>   |  |
| Accounts Payable   | 7,278,945                              |
| Liability Under Securities Lending                                 | <u>6,673,424</u>                       |
| Total Liabilities  | <u>13,952,369</u>                      |
| <b>NET ASSETS</b>  |  |
| Individuals, Organizations,<br>Other Governments, and Participants | \$ <u><u>34,494,647</u></u>            |

# Statement of Changes in Fiduciary Net Assets

**Private-Purpose Trust Fund**  
For the Year Ended June 30, 2010

|  | <b>Unclaimed<br/>Property<br/>Fund</b> |
|--|--|
| <b>Additions:</b>  |  |
| Contributions:   |  |
| Other  | \$ 4,831,274                           |
|  | <u>4,831,274</u>                       |
| Investment Income:   |  |
| From Investing Activities:   |  |
| Net Increase (Decrease) in the Fair<br>Value of Investments  | 1,289,570                              |
| Interest and Dividends   | <u>590,425</u>                         |
| Total Investing Activity Income (Loss)   | <u>1,879,995</u>                       |
| <b>Deductions:</b>   |  |
| Withdrawals  | <u>3,629,624</u>                       |
| Total Deductions   | <u>3,629,624</u>                       |
| Change in Net Assets   | 3,081,645                              |
| <b>Net Assets Held in Trust for Individuals, Organizations,<br/>Other Governments, &amp; Participants:</b> |  |
| Beginning of Year  | <u>31,413,002</u>                      |
| End of Year  | <u>\$ 34,494,647</u>                   |

**(Budget & Actual)**

Budgeted Private-Purpose Trust Fund

Unclaimed Property Fund

For the Year Ended June 30, 2010

|                                 | BUDGET<br>AS OF<br>JULY 1, 2008 | B11'S &<br>SUPPLEMENTAL<br>BUDGET | BUDGET<br>AS<br>ADJUSTED | BUDGET BASIS<br>REVENUES\<br>EXPENDITURES | BIENNIUM<br>ENCUMBRANCES | TOTAL REVENUES/<br>EXPENSES<br>ENCUMBRANCES | VARIANCE          |
|---------------------------------|---------------------------------|-----------------------------------|--------------------------|---|--------------------------|---|-------------------|
| <b>REVENUES</b>                 |                                 |                                   |                          |   |                          |   |                   |
| Interest Income                 | \$ 0                            | \$ 0                              | \$ 0                     | \$ 1,302,882                              | \$ 0                     | \$ 1,302,882                                | \$ 1,302,882      |
| Revenue from Others             | 0                               | 0                                 | 0                        | 9,774,089                                 | 0                        | 9,774,089                                   | 9,774,089         |
| <b>TOTAL REVENUES</b>           | <b>0</b>                        | <b>0</b>                          | <b>0</b>                 | <b>11,076,971</b>                         | <b>0</b>                 | <b>11,076,971</b>                           | <b>11,076,971</b> |
| <b>EXPENDITURES</b>             |                                 |                                   |                          |   |                          |   |                   |
| <b>2009-2010 Appropriations</b> |                                 |                                   |                          |   |                          |   |                   |
| Unclaimed Property              | 0                               | 4,000,000                         | 4,000,000                | 3,704,539                                 | 0                        | 3,704,539                                   | 295,461           |
| Unclaimed Property Income Fund  | 1,618,725                       | 0                                 | 1,618,725                | 1,293,246                                 | 9,120                    | 1,302,366                                   | 316,359           |
| <b>TOTAL EXPENDITURES</b>       | <b>1,618,725</b>                | <b>4,000,000</b>                  | <b>5,618,725</b>         | <b>4,997,785</b>                          | <b>9,120</b>             | <b>5,006,905</b>                            | <b>611,820</b>    |
| <b>NET INCOME (LOSS)</b>        | <b>\$ (1,618,725)</b>           | <b>\$ (4,000,000)</b>             | <b>\$ (5,618,725)</b>    | <b>\$ 6,079,186</b>                       | <b>\$ (9,120)</b>        | <b>\$ 6,070,066</b>                         |                   |



## Combining Statement of Changes in Fiduciary Assets and Liabilities

### Agency Funds

For the Year Ended June 30, 2010

|   | BALANCE       |                  |                  | BALANCE  |  |            |
|---|---------------|------------------|------------------|----------|--|------------|
|   | JULY 1,       |                  |                  | JUNE 30, |  |            |
|   | 2009          | ADDITIONS        | DEDUCTIONS       | 2010     |  |            |
| <b>TREASURER'S AGENCY FUND</b>          |               |                  |                  |          |  |            |
| ASSETS                                  |               |                  |                  |          |  |            |
| Cash and Pooled Investments             | \$ 4,169,050  | \$ 1,052,813,123 | \$ 1,055,150,656 | \$       |  | 1,831,517  |
| Due from Other Funds                    | 0             | 144,557,671      | 144,557,671      |          |  | 0          |
| Due from Other Governments              | 0             | 0                | 0                |          |  | 0          |
| Total Assets                            | \$ 4,169,050  | \$ 1,197,370,794 | \$ 1,199,708,327 | \$       |  | 1,831,517  |
| LIABILITIES                             |               |                  |                  |          |  |            |
| Due to Other Governments                | \$ 0          | \$ 110,000       | \$ 0             | \$       |  | 110,000    |
| Due to Other Funds                      | 0             | 669              | 669              |          |  | 0          |
| Due to Individuals and/or Organizations | 4,169,050     | 1,197,370,794    | 1,199,818,327    |          |  | 1,721,517  |
| Total Liabilities                       | \$ 4,169,050  | \$ 1,197,481,463 | \$ 1,199,818,996 | \$       |  | 1,831,517  |
| <b>DEPARTMENT OF REVENUE FUND</b>       |               |                  |                  |          |  |            |
| ASSETS                                  |               |                  |                  |          |  |            |
| Cash and Pooled Investments             | \$ 45,018,488 | \$ 2,118,582,228 | \$ 2,120,943,596 | \$       |  | 42,657,120 |
| Tax Receivable                          | 48,849,222    | 49,850,272       | 54,640,924       |          |  | 44,058,570 |
| Due From Other Funds                    | 0             | 669              | 669              |          |  | 0          |
| Due From Component Units                | 0             | 0                | 0                |          |  | 0          |
| Accounts Receivable                     | 0             | 96,117,290       | 94,894,595       |          |  | 1,222,695  |
| Total Assets                            | \$ 93,867,710 | \$ 2,264,550,459 | \$ 2,270,479,784 | \$       |  | 87,938,385 |
| LIABILITIES                             |               |                  |                  |          |  |            |
| Due to Other Funds                      | \$ 0          | \$ 212,684,401   | \$ 212,684,401   | \$       |  | 0          |
| Due to Other Governments                | 56,205,066    | 52,642,242       | 56,205,066       |          |  | 52,642,242 |
| Due to Component Unit                   | 1,125,458     | 263,259          | 1,125,458        |          |  | 263,259    |
| Due to Individuals and/or Organizations | 36,537,186    | 2,273,915,954    | 2,275,420,256    |          |  | 35,032,884 |
| Total Liabilities                       | \$ 93,867,710 | \$ 2,539,505,856 | \$ 2,545,435,181 | \$       |  | 87,938,385 |
| <b>FUNDS HELD FOR INDIVIDUALS</b>       |               |                  |                  |          |  |            |
| ASSETS                                  |               |                  |                  |          |  |            |
| Cash and Pooled Investments             | \$ 28,656,832 | \$ 122,429,418   | \$ 119,551,561   | \$       |  | 31,534,689 |
| LIABILITIES                             |               |                  |                  |          |  |            |
| Due to Individuals and/or Organization  | \$ 28,656,832 | \$ 122,429,418   | \$ 119,551,561   | \$       |  | 31,534,689 |

|   | BALANCE        |                  |                  | BALANCE |          |             |
|---|----------------|------------------|------------------|---------|----------|-------------|
|   | JULY 1,        |                  |                  |         | JUNE 30, |             |
|   | 2009           | ADDITIONS        | DEDUCTIONS       | 2010    |          |             |
| <b>STATE LANDS FUND</b>                 |                |                  |                  |         |          |             |
| ASSETS                                  |                |                  |                  |         |          |             |
| Cash and Pooled Investments             | \$ 80,815      | \$ 16,124        | \$ 27,520        | \$      |          | 69,419      |
| Total Assets                            | \$ 80,815      | \$ 16,124        | \$ 27,520        | \$      |          | 69,419      |
| LIABILITIES                             |                |                  |                  |         |          |             |
| Due to Other Funds                      | \$ 0           | \$ 0             | \$ 0             | \$      |          | 0           |
| Due to Component Units                  | 0              | 0                | 0                |         |          | 0           |
| Due to Individuals and/or Organizations | 80,815         | 16,124           | 27,520           |         |          | 69,419      |
| Total Liabilities                       | \$ 80,815      | \$ 16,124        | \$ 27,520        | \$      |          | 69,419      |
| <b>OTHER AGENCY FUNDS</b>               |                |                  |                  |         |          |             |
| ASSETS                                  |                |                  |                  |         |          |             |
| Cash and Pooled Investments             | \$ 1,596,248   | \$ 2,670,680     | \$ 1,491,488     | \$      |          | 2,775,440   |
| LIABILITIES                             |                |                  |                  |         |          |             |
| Due to Individuals and/or Organizations | \$ 1,596,248   | \$ 2,670,680     | \$ 1,491,488     | \$      |          | 2,775,440   |
| <b>TOTAL-ALL AGENCY FUNDS</b>           |                |                  |                  |         |          |             |
| Cash and Pooled Investments             | \$ 79,521,433  | \$ 3,296,511,573 | \$ 3,297,164,821 | \$      |          | 78,868,185  |
| Accounts Receivable                     | 0              | 96,117,290       | 94,894,595       |         |          | 1,222,695   |
| Tax Receivable                          | 48,849,222     | 49,850,272       | 54,640,924       |         |          | 44,058,570  |
| Due from Other Funds                    | 0              | 144,558,340      | 144,558,340      |         |          | 0           |
| Due From Component Units                | 0              | 0                | 0                |         |          | 0           |
| Due from Other Governments              | 0              | 0                | 0                |         |          | 0           |
| Total Assets                            | \$ 128,370,655 | \$ 3,587,037,475 | \$ 3,591,258,680 | \$      |          | 124,149,450 |
| LIABILITIES                             |                |                  |                  |         |          |             |
| Due to Other Funds                      | \$ 0           | \$ 212,684,401   | \$ 212,684,401   | \$      |          | 0           |
| Due to Other Governments                | 56,205,066     | 52,752,242       | 56,205,066       |         |          | 52,752,242  |
| Due to Component Unit                   | 1,125,458      | 263,259          | 1,125,458        |         |          | 263,259     |
| Due to Individuals and/or Organizations | 71,040,131     | 3,596,402,970    | 3,596,309,152    |         |          | 71,133,949  |
| Total Liabilities                       | \$ 128,370,655 | \$ 3,862,102,872 | \$ 3,866,324,077 | \$      |          | 124,149,450 |

