

Fund Balances and Comparisons
2010

Non-Major Special Revenue Funds	Beginning	End	Percent Change
Board & Regulatory Fund	\$26,798,337	\$30,735,546	15%
Community College Grants Fund	\$319,398	\$319,398	0%
Donations and Bequests Fund	\$2,223,351	\$2,536,731	14%
Endowment Fund	\$32,471,642	\$46,476,176	43%
Environmental Quality Fund	\$63,183,677	\$64,515,497	2%
Farm Loan Loss Reserve	\$2,315,911	\$1,901,163	-18%
Flex Benefit Program Fund	\$690,772	\$790,724	14%
Game and Fish Fund	\$55,811,085	\$62,714,591	12%
Government Royalty Distributions Fund	\$27,280,215	\$27,757,393	2%
Mineral Royalties Fund	\$366,120,221	\$604,971,662	65%
Miners Hospital Land Fund	\$73,494,618	\$80,978,463	10%
Oil Surcharge Conservation Fund	\$5,231,722	\$5,286,779	1%
Omnibus Land Fund	\$31,530,876	\$27,720,655	-12%
Retirees Prefunded Health Insurance Fund	\$3,676,413	\$7,457,275	103%
Special Projects Fund	\$141,510,581	\$150,091,003	6%
State Land Fund	\$39,419,218	\$44,302,030	12%
State Revolving Fund	\$323,510,926	\$371,563,332	15%
Water Fund	\$388,022,631	\$412,910,140	6%
Workforce Development Fund	\$2,985,455	\$5,680,193	90%
Wyoming Wildlife Fund	\$1,962,375	\$3,512,661	79%

Non- Major Permanent Trust Funds	Beginning	End	Percent Change
Montgomery Home for the Blind Fund	\$5,194,715	\$5,700,035	10%
Sundry Trust Funds	\$89,076,758	\$90,767,348	2%
Wyoming Cultural Trust Fund	\$11,500,000	\$11,500,000	0%
Wyoming Excellence in Higher Education Funds	\$535,569,905	\$558,638,213	4%
Wyoming Military Assistance Trust Fund	\$5,000,000	\$5,000,000	0%
Wyoming Tobacco Settlement Fund	\$57,243,315	\$66,144,109	16%
Wyoming Wildlife Trust Fund	\$21,916,995	\$22,754,537	4%

Highlighted funds are new.

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2010

Non-Major Enterprise Funds	Beginning	End	Percent Change
Canteen Fund	\$666,084	\$783,364	18%
Liquor Commission Fund	\$10,644,308	\$12,472,290	17%
Subsidence Insurance Fund	\$3,988,477	\$4,252,555	7%
Honor Farm Agricultural Sales Fund	\$555,102	\$606,898	9%
Wyoming Health Insurance Fund	\$5,335,797	\$6,475,789	21%

Internal Service Funds	Beginning	End	Percent Change
Central Duplicating Fund	\$722,503	\$518,094	-28%
Computer Technology Fund	\$11,084,374	\$11,459,249	3%
Group Insurance Fund	\$25,762,426	\$32,040,850	24%
Motor Vehicle Fund	\$16,189,724	\$16,627,796	3%
Personnel/Training Fund	\$11,359	\$58,963	419%
State Self Insurance Fund	\$17,260,082	\$27,102,535	57%
Telecommunications Fund	\$16,534	\$0	-100%
Wyoming Surplus Property Fund	\$114,748	\$126,717	10%

Pension Trust Funds	Beginning	End	Percent Change
Law Enforcement Pension Plan	\$271,621,544	\$339,061,786	25%
Paid Firemen's Pension Plan A	\$135,523,680	\$150,193,594	11%
Paid Firemen's Pension Plan B	\$51,943,133	\$66,890,919	29%
Public Employees Pension Plan	\$4,029,895,818	\$4,971,154,914	23%
State Patrol, Game & Fish Warden & Criminal Investigator Pension Plan	\$75,770,348	\$91,009,646	20%
Volunteer Emergency Medical Technician Pension Plan	(\$2,200)	\$190,527	-8760%
Volunteer Firemen's Pension Plan	\$46,134,745	\$54,808,600	19%
Wyoming Deferred Contribution 457 Plan	\$259,440,862	\$320,131,687	23%
Wyoming Judicial Pension Plan	\$10,287,011	\$13,091,867	27%

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Private Purpose Trust Funds	Beginning	End	Percent Change
Unclaimed Property Fund	\$31,413,002	\$34,494,647	10%

Fiduciary Funds	Beginning	End	Percent Change
Capital Projects	\$134,108,318	\$136,775,596	2%
Debt Service Fund	\$3,365,994	\$3,356,011	0%

Fund Balances and Comparisons
2010

Explanation of Selected Funds

Non-Major Special Revenue Funds

Board & Regulatory Fund	Accounts for the licensing fees paid by professionals as well as the related expenditures of regulating the specific professions.
Community College Grants Fund	Mineral severance tax granted to community colleges for emergency repairs.
Donations and Bequests Fund	For donations made for specific purposes.
Endowment Fund	Accounts for the endowment funds.
Environmental Quality Fund	Accounts for fees, fines, penalties, forfeitures and grants for use in the reclamation of the environment.
Farm Loan Loss Reserve	Accounts for a percentage of farm loan revenue, restricted for payment of defaulted loans and to pay administrative and legal expenses of the Farm Loan Board for making collected on defaults and foreclosures.
Flex Benefit Program Fund	Payments made by State employees for the Flex Benefit Program and reimbursement of those payments.
Game and Fish Fund	Revenues for the purpose of habitat, recreational facility, wildlife conservation and enhancement
Government Royalty Distributions Fund	For royalties on mineral production for grants and loans to municipalities, local governments, counties and special districts.
Mineral Royalties Fund	For mineral royalties for school capital construction.
Miners Hospital Land Fund	For land and income generated from land which was donated to the State for the Miner's Hospital

Fund Balances and Comparisons
2010
Explanation of Selected Funds

Oil Surcharge Conservation Fund	Fines and forfeitures charged to Mobil Oil, Belridge, Palo Pinto, Stripper Wells, Diamond Shamrock and Exxon to be used to help conserve energy through special grand programs.
Omnibus Land Fund	For land and income generated from land for the establishing, maintaining and support of charitable, educational, penal and reform institutions.
Retirees Prefunded Health Insurance Fund	Accounts for retiree's prefunded insurance
Special Projects Fund	Revenue for conferences and services, as well as the related expenditures which are restricted for use in special projects.
State Land Fund	For land donated to the state and land income for establishing, maintaining and supporting public buildings, fish hatcheries and various State institutions.
State Revolving Fund	Federal grants from EPA and state DEQ corrective action account and from SRF loan repayments to DEQ for water pollution control projects.
Water Fund	Mineral severance tax revenue which are restricted for the purpose of maintaining and rehabilitating water facilities, capital construction, fees for water sales and storage and the cost of providing those services.
Workforce Development Fund	For expenditures by the Department of Workforce Services for workforce development activities.
Wyoming Wildlife Fund	For payments made by the State to enhance Wyoming wildlife resources

Non- Major Permanent Trust Funds

Montgomery Home for the Blind Fund	Income from the fund is for establishing, maintaining and supporting a school for the blind.
Sundry Trust Funds	Accounts for appropriation for various trust funds. Income is restricted for the purposes of the trust funds.
Wyoming Cultural Trust Fund	Income from the fund is restricted for preserving, promoting and enhancing the unique cultural heritage of Wyoming citizens.

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2010
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Wyoming Excellence in Higher Education Funds	Accounts for higher education endowments. Income is restricted for faculty recruitment and retention, educational needs, funding future scholarships, imposing reporting requirements, directing legislative committees to determine higher education accomplishments and providing for committees to study and prepare plans of implementation.
Wyoming Military Assistance Trust Fund	For appropriations for the military assistance. The income from the fund is for alleviating financial hardships faced by various military members and their families.
Wyoming Tobacco Settlement Fund	Income from the fund is for improving the health of Wyoming's citizens.
Wyoming Wildlife Trust Fund	Account for assets of a trust agreement. Interest on this fund is for enhancing Wyoming wildlife resources.

Non-Major Enterprise Funds

Canteen Fund	For the purchase and sale of consumable goods to residents at State institutions.
Honor Farm Agricultural Sales Fund	Accounts for the revenues and expenses of producing and selling agricultural products to State institutions and other consumers by the Honor Farm
Liquor Commission Fund	For the operation of the State Liquor Commission.
Subsidence Insurance Fund	For insurance premiums received and claims payments made for house and land subsidence in subsurface mining areas. Currently only receiving premiums.
Wyoming Health Insurance Fund	Used to account for premiums received from residents unable to obtain health insurance and the expense of purchasing insurance for these residents.

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2010

Explanation of Selected Funds

Internal Service Funds

Central Duplicating Fund	Used to account for the activities of the Central Duplicating Division which provides printing, duplicating services as well as copier rental to State agencies.
Computer Technology Fund	Accounts for the activities of the Computer Technology Division which provides computer services to State agencies.
Group Insurance Fund	For Group Insurance Board, which provides insurance coverage to State employees.
Motor Vehicle Fund	For the Motor Vehicle Division which provides transportation services to State agencies
Personnel/Training Fund	For training and services provided by State's Personnel Division.
State Self Insurance Fund	For State's Self Insurance Pool which insures agency property against theft and damage.
Telecommunications Fund	Accounts for activities of the Telecommunications Division which provides telecommunication services to State agencies.
Wyoming Surplus Property Fund	For Surplus Property Division which collects, distributes and sells surplus property to federal, state and local governments.

Pension Trust Funds

Paid Firemen's Pension Plan A	For firemen hired before July 1, 1981
Paid Firemen's Pension Plan B	For firemen hired after July 1, 1981
Public Employees Pension Plan	For Wyoming Public Employee Retirement System
Wyoming Deferred Contribution 457 Plan	Accounts for IRC457 Deferred Compensation Plan.

Private Purpose Trust Funds

Unclaimed Property Fund	For accounting for property where the owner is unknown. State maintains possession until the property is claimed.
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Fiduciary Funds

Capital Projects	Accounts for financial resources to be used for the acquisition or construction of major capital facilities.
Debt Service Fund	For the accumulation of and payment of general long-term principal and interest

Source: http://sao.state.wy.us/CAFR/2010_Report/2010_07_Financial_Supp_Info.pdf
(State of Wyoming Comprehensive Annual Financial Report 2010 Financial Section: Supplementary Information)