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Special Revenue Funds

Investment and Local Impact	Industrial Building Construction Loan	Self-insured Employers Liability	Medical Assistance Trust	Work Injury Supplemental Benefit	Tobacco Control
\$ 166	\$ 183	\$ 317	\$ 414,804	\$ 4,440	4,690
-	-	-	-	-	-
-	-	-	-	-	-
-	148	34	-	674	-
-	-	-	221	3	11,585
-	-	-	-	-	-
-	-	-	-	-	46
-	-	-	-	-	-
-	-	-	-	-	-
\$ 166	\$ 331	\$ 352	\$ 415,025	\$ 5,117	16,320
\$ -	\$ -	\$ 1	\$ -	\$ 786	955
-	-	-	54,043	-	8,104
-	-	-	-	-	274
-	-	-	-	-	-
-	148	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	148	1	54,043	786	9,332
-	40	-	-	-	1,320
-	-	-	-	-	46
-	-	-	-	-	-
-	-	-	-	-	-
166	143	351	360,981	4,331	5,623
166	183	351	360,981	4,331	6,989
\$ 166	\$ 331	\$ 352	\$ 415,025	\$ 5,117	16,320

(Continued)

Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2002

(Continued)

	Special Revenue Funds					
	Uninsured Employers	Utility Public Benefits	Mediation	Agricultural Chemical Cleanup	Agrichemical Management	Agricultural Producer Security
Assets						
Cash and Cash Equivalents	\$ 9,419	\$ 22,740	\$ 292	\$ 1,136	\$ 747	\$ 2,813
Investments	-	-	-	-	-	-
Receivables (net of estimated uncollectible accounts):						
Taxes	-	-	-	-	-	-
Loans to Local Governments	-	-	-	-	-	-
Other Receivables	7,611	6,729	-	-	-	37
Due from Other Funds	3	5,992	4	87	97	252
Due from Other Governments	-	152	-	-	-	-
Inventories	-	-	-	-	28	-
Prepaid Items	2	6	5	-	35	8
Advances to Other Funds	-	-	-	-	2,000	-
Restricted and Limited Use Assets:						
Cash and Cash Equivalents	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Total Assets	\$ 17,035	\$ 35,619	\$ 301	\$ 1,223	\$ 2,907	\$ 3,110
Liabilities and Fund Balances						
Liabilities:						
Accounts Payable and Other						
Accrued Liabilities	\$ 127	\$ 7,275	\$ 15	\$ -	\$ 100	\$ 25
Due to Other Funds	-	1,410	5	-	215	26
Interfund Payables	-	-	-	-	-	-
Due to Other Governments	-	72	-	-	-	-
Tax Refunds Payable	-	-	-	-	-	-
Tax and Other Deposits	-	-	-	-	-	-
Deferred Revenue	5,221	-	-	-	-	-
Interest Payable	-	-	-	-	-	-
Advances from Other Funds	-	-	-	-	-	2,000
Short-term Notes Payable	-	-	-	-	-	-
General Obligation Bonds Payable	-	-	-	-	-	-
Revenue Bonds and Notes Payable	-	-	-	-	-	-
Total Liabilities	5,348	8,758	20	-	315	2,051
Fund Balances:						
Reserved for:						
Encumbrances	-	1,845	-	-	375	-
Reserved for Inventories	-	-	-	-	28	-
Reserved for Prepaid Items	2	6	5	-	35	8
Reserved for Restricted Funds	-	-	-	-	-	-
Reserved for Long-term Receivables	-	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	2,000	-
Unreserved:						
Undesignated	11,685	25,010	276	1,223	154	1,051
Total Fund Balance	11,687	26,861	281	1,223	2,592	1,059
Total Liabilities and Fund Balance	\$ 17,035	\$ 35,619	\$ 301	\$ 1,223	\$ 2,907	\$ 3,110

Special Revenue Funds						
Employee Trust Funds Administration	Historical Legacy Trust	Petroleum Inspection	Environmental	Dry Cleaner Environmental Response	Recycling	
\$ -	\$ 60	\$ 10,387	\$ 32,531	\$ 2,924	\$ 5,439	
-	-	-	-	-	-	-
-	-	-	-	-	-	1,538
37	-	4	2,355	43	-	4,484
8,893	-	12,071	8,043	1	-	5,790
-	-	-	541	-	-	630
91	-	-	9	-	-	-
116	-	109	144	-	-	9,752
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,137	60	22,572	43,624	2,969	27,633	

\$ 1,509	\$ -	\$ 245,577	\$ 1,845	\$ 215	\$ 133	
991	-	4,600	4,782	34	939	
5,795	-	-	-	-	-	-
-	-	3,234	1,835	-	24	
-	-	-	600	-	375	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	80,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,295	-	333,411	9,061	249	1,470	
576	-	109	18,700	-	680	
91	-	-	9	-	-	
116	-	109	144	-	9,752	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
59	60	(311,058)	15,709	2,719	15,730	
842	60	(310,840)	34,563	2,720	26,163	
9,137	60	22,572	43,624	2,969	27,633	

(Continued)

State of Wisconsin

Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2002

(Continued)

	Special Revenue Funds			
	Information Technology Investment	Universal Service	Wisconsin Public Broadcasting Foundation	Children's Trust
Assets				
Cash and Cash Equivalents	\$ 81	\$ 11,999	\$ 1,205	\$ 177
Investments	-	-	3,561	-
Receivables (net of estimated uncollectible accounts):				
Taxes	-	-	-	-
Loans to Local Governments	-	-	-	-
Other Receivables	-	1,544	9	-
Due from Other Funds	-	11	-	7
Due from Other Governments	-	-	2	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Advances to Other Funds	-	-	-	-
Restricted and Limited Use Assets:				
Cash and Cash Equivalents	-	-	-	-
Other Assets	-	-	332	-
Total Assets	\$ 81	\$ 13,554	\$ 5,109	\$ 184
Liabilities and Fund Balances				
Liabilities:				
Accounts Payable and Other				
Accrued Liabilities	\$ -	\$ 808	\$ 5	\$ -
Due to Other Funds	58	2,586	419	7
Interfund Payables	-	-	-	-
Due to Other Governments	-	-	-	-
Tax Refunds Payable	-	-	-	-
Tax and Other Deposits	-	-	-	-
Deferred Revenue	-	-	-	-
Interest Payable	-	-	-	-
Advances from Other Funds	3,008	-	-	-
Short-term Notes Payable	-	-	-	-
General Obligation Bonds Payable	-	-	-	-
Revenue Bonds and Notes Payable	-	-	-	-
Total Liabilities	3,065	3,394	424	7
Fund Balances:				
Reserved for:				
Encumbrances	-	2,774	-	-
Reserved for Inventories	-	-	-	-
Reserved for Prepaid Items	-	-	-	-
Reserved for Restricted Funds	-	-	594	-
Reserved for Long-term Receivables	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-
Unreserved:				
Undesignated	(2,985)	7,386	4,091	177
Total Fund Balance	(2,985)	10,160	4,685	177
Total Liabilities and Fund Balance	\$ 81	\$ 13,554	\$ 5,109	\$ 184

Special Revenue Funds		Capital Projects Funds				Total Capital Projects Funds
Total Special Revenue Funds	Building Trust	Energy Efficiency	Capital Improvement	Transportation Revenue Bonds		
\$ 597,907	\$ 37,638	\$ 214	\$ 50,738	\$ 24,827	113,417	
3,561	-	-	-	-	-	
23,264	-	-	-	-	-	
-	-	-	-	-	-	
25,077	-	-	-	-	-	
68,119	1,414	-	1,673	9	3,096	
11,782	-	-	-	-	-	
2,607	-	-	-	-	-	
11,528	-	-	-	-	-	
2,000	-	1,000	-	-	1,000	
-	-	-	-	-	-	
332	-	-	-	-	-	
<u>\$ 746,178</u>	<u>\$ 39,052</u>	<u>\$ 1,214</u>	<u>\$ 52,412</u>	<u>\$ 24,836</u>	<u>117,514</u>	
\$ 270,712	\$ 1,887	\$ -	\$ 7,503	\$ -	9,390	
96,247	310	11	2,638	27,208	30,166	
5,795	-	-	-	410	410	
20,204	-	-	2,869	-	2,869	
666	-	-	-	-	-	
6,325	-	-	-	-	-	
9,353	4	-	-	-	4	
-	-	-	-	-	-	
5,008	-	-	-	-	-	
80,000	-	-	274,497	136,673	411,170	
-	-	-	-	-	-	
-	-	-	-	-	-	
<u>494,311</u>	<u>2,200</u>	<u>11</u>	<u>287,507</u>	<u>164,291</u>	<u>454,009</u>	
38,205	8,511	-	86,945	78,939	174,395	
2,607	-	-	-	-	-	
11,528	-	-	-	-	-	
871	-	-	-	-	-	
-	-	-	-	-	-	
2,000	-	1,000	-	-	1,000	
<u>196,656</u>	<u>28,341</u>	<u>204</u>	<u>(322,040)</u>	<u>(218,394)</u>	<u>(511,890)</u>	
<u>251,867</u>	<u>36,852</u>	<u>1,204</u>	<u>(235,095)</u>	<u>(139,455)</u>	<u>(336,495)</u>	
<u>\$ 746,178</u>	<u>\$ 39,052</u>	<u>\$ 1,214</u>	<u>\$ 52,412</u>	<u>\$ 24,836</u>	<u>117,514</u>	

(Continued)

State of Wisconsin

Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2002

(Continued)

	Debt Service Funds				Permanent Funds
	Bond Security and Redemption	Petroleum Inspection Revenue Bonds	Transportation Revenue Bonds	Total Debt Service Funds	Agricultural College
Assets					
Cash and Cash Equivalents	\$ 10,023	\$ 19,161	\$ 43,197	\$ 72,381	305
Investments	-	401	28,390	28,791	-
Receivables (net of estimated uncollectible accounts):					
Taxes	-	-	-	-	-
Loans to Local Governments	-	-	-	-	-
Other Receivables	-	6	-	6	-
Due from Other Funds	1	-	-	1	-
Due from Other Governments	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Advances to Other Funds	-	-	-	-	-
Restricted and Limited Use Assets:					
Cash and Cash Equivalents	-	-	-	-	-
Other Assets	-	-	-	-	-
Total Assets	\$ 10,024	\$ 19,568	\$ 71,587	\$ 101,179	305
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and Other					
Accrued Liabilities	\$ 1	\$ -	\$ -	\$ 1	-
Due to Other Funds	-	-	9	9	-
Interfund Payables	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Tax Refunds Payable	-	-	-	-	-
Tax and Other Deposits	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Interest Payable	265	4,800	25,964	31,029	-
Advances from Other Funds	-	-	-	-	-
Short-term Notes Payable	-	-	-	-	-
General Obligation Bonds Payable	100	-	-	100	-
Revenue Bonds and Notes Payable	-	11,440	38,115	49,555	-
Total Liabilities	366	16,240	64,088	80,695	-
Fund Balances:					
Reserved for:					
Encumbrances	-	-	-	-	-
Reserved for Inventories	-	-	-	-	-
Reserved for Prepaid Items	-	-	-	-	-
Reserved for Restricted Funds	-	-	-	-	-
Reserved for Long-term Receivables	-	-	-	-	-
Reserved for Advances to Other Funds	-	-	-	-	-
Unreserved:					
Undesignated	9,658	3,328	7,499	20,484	305
Total Fund Balance	9,658	3,328	7,499	20,484	305
Total Liabilities and Fund Balance	\$ 10,024	\$ 19,568	\$ 71,587	\$ 101,179	305

Permanent Funds

	Common School	Normal School	University	Historical Society	Benevolent	Total Permanent Funds	Total Nonmajor Governmental Funds
\$	132,591	\$ 4,098	\$ 234	\$ 145	\$ 14	\$ 137,386	921,092
	97,275	15,000	-	9,668	-	122,143	154,495
	-	-	-	-	-	-	23,264
	220,102	179	-	-	-	220,281	220,281
	-	-	-	8	-	8	25,091
	1,158	-	-	8	-	1,167	72,383
	102	-	-	-	-	102	11,885
	-	-	-	-	-	-	2,607
	-	-	-	1	-	1	11,529
	-	-	-	-	-	-	3,000
	30,444	-	-	-	-	30,444	30,444
	-	-	-	-	-	-	332
\$	481,672	\$ 19,277	\$ 234	\$ 10,030	\$ 14	\$ 511,532	1,476,403
\$	-	\$ -	\$ -	50	\$ -	50	280,154
	80	6	-	66	-	152	126,575
	-	-	-	-	-	-	6,205
	-	-	-	-	-	-	23,074
	-	-	-	-	-	-	666
	10	108	-	-	-	118	6,443
	-	-	-	-	-	-	9,356
	-	-	-	-	-	-	31,029
	-	-	-	-	-	-	5,008
	-	-	-	-	-	-	491,170
	-	-	-	-	-	-	100
	-	-	-	-	-	-	49,555
	90	114	-	116	-	320	1,029,334
	-	-	-	15	-	15	212,615
	-	-	-	-	-	-	2,607
	-	-	-	1	-	1	11,529
	-	-	-	-	-	-	871
	186,337	126	-	-	-	186,463	186,463
	-	-	-	-	-	-	3,000
	295,245	19,037	234	9,898	14	324,733	29,983
	481,582	19,162	234	9,914	14	511,212	447,068
\$	481,672	\$ 19,277	\$ 234	\$ 10,030	\$ 14	\$ 511,532	1,476,403

State of Wisconsin

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(In Thousands)

	Special Revenue Funds				
	Conservation	Heritage State Parks and Forests	Wisconsin Health Education Loan Repayment	Waste Management	Wisconsin Election Campaign
Revenues:					
Taxes	\$ 65,919	\$ -	\$ -	\$ -	-
Intergovernmental	26,301	-	-	-	-
Licenses and Permits	82,841	-	-	-	-
Charges for Goods and Services	14,896	-	60	-	-
Investment and Interest Income	1,557	26	-	149	13
Fines and Forfeitures	386	-	-	511	-
Gifts and Donations	2,004	-	-	-	-
Other Revenues	1,588	16	-	7	6
Total Revenues	195,492	42	60	667	19
Expenditures:					
Current:					
Commerce	-	-	-	-	-
Education	-	-	60	-	-
Transportation	-	-	-	-	-
Environmental Resources	218,387	61	-	110	-
Human Relations and Resources	-	-	-	-	-
General Executive Judicial	-	-	-	-	4
Tax Relief and Other General Expenditures	-	-	-	-	-
Capital Outlay	9,290	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Other Expenditures	-	-	-	-	-
Total Expenditures	227,677	61	60	110	4
Excess of Revenues Over (Under) Expenditures	(32,185)	(19)	-	557	15
Other Financing Sources (Uses):					
Long-term Debt Issued	-	-	-	-	-
Long-term Debt Issued - Refunding Bonds	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-
Premium on Bonds	-	-	-	-	-
Transfers In	19,939	-	-	-	322
Transfers Out	(9,666)	-	-	-	-
Capital Leases Acquisitions	-	-	-	-	-
Installment Purchase Acquisitions	-	-	-	-	-
Total Other Financing Sources (Uses)	10,273	-	-	-	322
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	(21,912)	(19)	-	557	337
Fund Balances, Beginning of Year	82,679	1,088	9	5,778	255
Increase (Decrease) in Reserve for Inventories	848	-	-	-	-
Fund Balances, End of Year	\$ 61,615	\$ 1,069	\$ 9	\$ 6,334	\$ 593

Special Revenue Funds

Investment and Local Impact	Industrial Building Construction Loan	Self-insured Employers Liability	Medical Assistance Trust	Work Injury Supplemental Benefit	Tobacco Control	Uninsured Employers
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	326	-	2,476	-	619
-	-	-	-	-	-	-
4	4	4	4,183	108	406	231
-	-	-	-	-	-	1,243
-	27	-	-	-	-	-
-	-	-	-	-	-	722
4	31	330	4,183	2,584	406	2,815
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	260	205,468	2,360	9,463	1,936
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	260	205,468	2,360	9,463	1,936
4	31	70	(201,285)	224	(9,057)	879
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	606,353	-	6,032	-
-	-	-	(44,087)	-	(11,146)	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	562,266	-	(5,113)	-
4	31	70	360,981	224	(14,171)	879
162	152	281	-	4,106	21,159	10,808
-	-	-	-	-	-	-
\$ 166	\$ 183	\$ 351	\$ 360,981	\$ 4,331	\$ 6,989	\$ 11,687

(Continued)

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	Special Revenue Funds					
	Utility Public Benefit	Mediation	Agricultural Chemical Cleanup	Agrichemical Management	Agricultural Producer Security	Employee Trust Funds Administration
Revenues:						
Taxes	\$ -	\$ 3	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	68,582	392	1,461	4,171	940	-
Charges for Goods and Services	-	-	-	-	154	-
Investment and Interest Income	344	7	73	72	22	16
Fines and Forfeitures	-	-	-	-	11	-
Gifts and Donations	-	-	-	-	-	-
Other Revenues	-	-	-	3	7	(7)
Total Revenues	68,926	403	1,534	4,246	1,135	10
Expenditures:						
Current:						
Commerce	-	-	3,559	5,643	482	-
Education	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Environmental Resources	-	-	-	-	-	-
Human Relations and Resources	-	-	-	-	-	-
General Executive	55,634	-	-	-	-	-
Judicial	-	332	-	-	-	-
Tax Relief and Other General Expenditures	-	-	-	-	-	-
Capital Outlay	-	-	-	116	-	-
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-	-
Other Expenditures	-	-	-	-	-	-
Total Expenditures	55,634	332	3,559	5,758	482	-
Excess of Revenues Over (Under) Expenditures	13,292	70	(2,024)	(1,513)	653	10
Other Financing Sources (Uses):						
Long-term Debt Issued	-	-	-	-	-	-
Long-term Debt Issued - Refunding Bonds	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Premium on Bonds	-	-	-	-	-	-
Transfers In	-	-	-	-	406	-
Transfers Out	-	-	-	-	-	-
Capital Leases Acquisitions	-	-	-	-	-	-
Installment Purchase Acquisitions	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	406	-
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	13,292	70	(2,024)	(1,513)	1,059	10
Fund Balances, Beginning of Year	13,569	210	3,247	4,095	-	844
Increase (Decrease) in Reserve for Inventories	-	-	-	10	-	(12)
Fund Balances, End of Year	\$ 26,861	\$ 281	\$ 1,223	\$ 2,592	\$ 1,059	\$ 842

Special Revenue Funds

	Historical Legacy Trust	Petroleum Inspection	Environmental	Dry Cleaner Environmental Response	Recycling	Information Technology Investment
\$	- \$	89,425 \$	- \$	- \$	12,716 \$	-
	-	-	404	-	-	-
	-	85	20,369	1,052	10,486	-
	-	40	-	-	-	83
	2	560	775	66	459	2
	-	-	5,506	-	-	-
	-	-	-	-	-	-
	-	41	91	-	93	-
	2	90,150	27,146	1,118	23,753	85
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	130,413	24,070	724	24,543	-
	-	-	-	-	-	-
	-	-	-	-	-	70
	-	-	-	-	-	-
	-	83	112	-	55	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	130,497	24,183	724	24,598	70
	2	(40,346)	2,963	394	(844)	15
	-	30,000	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	762	13,257	-	-	-
	(40)	(2,576)	(9,293)	-	(353)	-
	-	-	109	-	-	-
	-	-	-	-	-	-
	(40)	28,186	4,073	-	(353)	-
	(38)	(12,160)	7,036	394	(1,197)	15
	97	(298,679)	27,518	2,326	27,360	(3,000)
	-	-	9	-	-	-
\$	60 \$	(310,840) \$	34,563 \$	2,720 \$	26,163 \$	(2,985)

(Continued)

State of Wisconsin

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	Special Revenue Funds			
	Universal Service	Wisconsin Public Broadcasting Foundation	Children's Trust	Total Special Revenue Funds
Revenues:				
Taxes	\$ -	\$ -	\$ -	168,063
Intergovernmental	-	-	-	26,705
Licenses and Permits	22,373	-	-	216,174
Charges for Goods and Services	-	218	-	15,451
Investment and Interest Income	225	(535)	3	8,777
Fines and Forfeitures	-	-	-	7,657
Gifts and Donations	-	8,509	82	10,595
Other Revenues	12	-	-	2,607
Total Revenues	22,610	8,192	85	456,029
Expenditures:				
Current:				
Commerce	17,444	-	-	27,127
Education	-	1,779	-	1,839
Transportation	-	-	-	-
Environmental Resources	-	-	-	398,308
Human Relations and Resources	-	-	13	219,500
General Executive	-	-	-	55,708
Judicial	-	-	-	332
Tax Relief and Other General Expenditures	-	-	-	-
Capital Outlay	-	-	-	9,656
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Other Expenditures	-	-	-	-
Total Expenditures	17,444	1,779	13	712,470
Excess of Revenues Over (Under) Expenditures	5,167	6,413	72	(256,441)
Other Financing Sources (Uses):				
Long-term Debt Issued	-	-	-	30,000
Long-term Debt Issued - Refunding Bonds	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-
Premium on Bonds	-	-	-	-
Transfers In	-	-	-	647,071
Transfers Out	(1,463)	(6,217)	-	(84,841)
Capital Leases Acquisitions	-	-	-	109
Installment Purchase Acquisitions	-	-	-	-
Total Other Financing Sources (Uses)	(1,463)	(6,217)	-	592,339
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	3,703	195	72	335,897
Fund Balances, Beginning of Year	6,457	4,490	105	(84,884)
Increase (Decrease) in Reserve for Inventories	-	-	-	854
Fund Balances, End of Year	\$ 10,160	\$ 4,685	\$ 177	\$ 251,867

Capital Projects Funds					Debt Service Funds
Building Trust	Energy Efficiency	Capital Improvement	Transportation Revenue Bonds	Total Capital Projects Funds	Bond Security and Redemption
\$ -	\$ -	\$ -	\$ -	\$ -	-
9,934	-	-	-	9,934	-
-	-	-	511	511	-
-	-	412	-	412	-
874	84	1,852	500	3,310	752
-	-	-	-	-	-
143	-	-	-	143	-
867	-	12	-	879	1,036
11,817	84	2,276	1,011	15,189	1,788
-	-	2,217	-	2,217	-
346	-	18,808	-	19,154	-
1,549	-	2,606	6,079	10,235	-
1,043	-	9,320	-	10,364	-
637	-	4,904	-	5,541	-
17	-	430	-	447	-
-	-	-	-	-	-
8	-	18,084	-	18,093	-
26,296	-	168,408	122,149	316,853	-
-	-	-	-	-	123,692
-	-	5,948	-	5,948	137,599
-	-	289	658	958	3,664
29,897	-	231,017	128,897	389,810	264,955
(18,080)	84	(228,741)	(127,886)	(374,622)	(263,167)
-	-	359,649	140,000	499,649	-
-	-	-	-	-	285,537
-	-	-	-	-	(307,250)
19,843	-	8,765	450	450	36,650
(1,264)	(4,585)	(115,087)	5,060	33,668	253,399
-	-	-	(3,198)	(124,134)	(4)
-	-	-	-	-	-
-	-	1,175	-	1,175	-
18,579	(4,585)	254,502	142,311	410,807	268,332
499	(4,500)	25,761	14,426	36,186	5,165
36,353	5,704	(260,856)	(153,881)	(372,681)	4,493
-	-	-	-	-	-
\$ 36,852	\$ 1,204	\$ (235,095)	\$ (139,455)	\$ (336,495)	\$ 9,658

(Continued)

State of Wisconsin

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	Debt Service Funds			Permanent Funds	
	Petroleum Inspection Revenue Bonds	Transportation Revenue Bonds	Total Debt Service Funds	Agricultural College	Common School
Revenues:					
Taxes	\$ 21,099	\$ -	\$ 21,099	\$ -	-
Intergovernmental	-	-	-	-	-
Licenses and Permits	-	87,444	87,444	-	-
Charges for Goods and Services	-	-	-	-	-
Investment and Interest Income	93	2,752	3,597	-	17,812
Fines and Forfeitures	-	-	-	-	18,973
Gifts and Donations	-	-	-	-	-
Other Revenues	-	-	1,036	-	2
Total Revenues	21,192	90,196	113,176	-	36,786
Expenditures:					
Current:					
Commerce	-	-	-	-	-
Education	-	-	-	-	22,537
Transportation	-	-	-	-	-
Environmental Resources	-	-	-	-	-
Human Relations and Resources	-	-	-	-	-
General Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Tax Relief and Other General Expenditures	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service - Principal	11,440	38,115	173,247	-	-
Debt Service - Interest	9,600	49,159	196,358	-	-
Other Expenditures	221	2,702	6,586	-	-
Total Expenditures	21,261	89,975	376,191	-	22,537
Excess of Revenues Over (Under) Expenditures	(69)	220	(263,015)	-	14,249
Other Financing Sources (Uses):					
Long-term Debt Issued	-	-	-	-	-
Long-term Debt Issued - Refunding Bonds	-	310,795	596,332	-	-
Payment to Refunding Bond Escrow Agent	-	(324,227)	(631,477)	-	-
Premium on Bonds	1,423	21,724	59,798	-	-
Transfers In	-	4	253,403	-	10,000
Transfers Out	-	(5,060)	(5,064)	-	(1,463)
Capital Leases Acquisitions	-	-	-	-	-
Installment Purchase Acquisitions	-	-	-	-	-
Total Other Financing Sources (Uses)	1,423	3,237	272,992	-	8,537
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	1,354	3,457	9,977	-	22,786
Fund Balances, Beginning of Year	1,973	4,041	10,508	305	458,796
Increase (Decrease) in Reserve for Inventories	-	-	-	-	-
Fund Balances, End of Year	\$ 3,328	\$ 7,499	\$ 20,484	\$ 305	\$ 481,582

Permanent Funds

	Normal School	University	Historical Society	Benevolent	Total Permanent Funds	Total Nonmajor Governmental Funds
\$	-	-	-	-	-	189,162
	-	-	-	-	-	36,638
	-	-	-	-	-	304,129
	198	-	1	-	199	16,062
	12	-	(925)	-	16,898	32,582
	-	-	-	-	18,973	26,630
	-	-	42	-	42	10,780
	-	-	1	-	3	4,525
	210	-	(881)	-	36,115	620,508
	-	-	-	-	-	29,344
	-	-	630	-	23,167	44,161
	-	-	-	-	-	10,235
	-	-	-	-	-	408,672
	-	-	-	-	-	225,041
	-	-	-	-	-	56,155
	-	-	-	-	-	332
	-	-	-	-	-	18,093
	-	-	-	-	-	326,509
	-	-	-	-	-	173,247
	-	-	-	-	-	202,306
	-	-	-	-	-	7,544
	-	-	630	-	23,167	1,501,639
	210	-	(1,512)	-	12,947	(881,131)
	-	-	-	-	-	529,649
	-	-	-	-	-	596,332
	-	-	-	-	-	(631,477)
	-	-	-	-	-	60,247
	-	-	59	-	10,059	944,201
	-	-	-	-	(1,463)	(215,502)
	-	-	-	-	-	109
	-	-	-	-	-	1,175
	-	-	59	-	8,597	1,284,735
	210	-	(1,452)	-	21,544	403,604
	18,953	234	11,366	14	489,668	42,610
	-	-	-	-	-	854
\$	19,162	234	9,914	14	511,212	447,068

State of Wisconsin

Budgetary Comparison Schedule
Nonmajor Budgeted Governmental Funds
For the Fiscal Year Ended June 30, 2002

(In Thousands)

	Special Revenue							
	Conservation		Heritage State Parks and Forests		Health Education Loan Repayment		Waste Management	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Unexpended Budgetary Fund Balance, Beginning of Year		\$ 81,114		\$ 1,088		\$ 9		\$ 5,698
Revenues (Inflows):								
Taxes	\$ 65,885	65,885	\$ -	-	\$ -	-	\$ -	-
Budgeted Transfers from:								
General Fund	-	-	-	-	-	-	-	-
Departmental	151,288	151,288	42	42	60	60	765	765
Total Revenues	217,173	217,173	42	42	60	60	765	765
Amounts Available for Appropriation		298,287		1,130		69		6,462
Appropriations and Transfers (Outflows):								
Commerce	1,871	1,377	-	-	-	-	-	-
Education	767	279	-	-	77	60	-	-
Environmental Resources	285,856	226,555	61	61	-	-	112	110
Human Relations and Resources	3,506	3,457	-	-	-	-	-	-
General Executive	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
General	21	21	-	-	-	-	-	-
Budgeted Transfers to: General Fund	-	-	-	-	-	-	-	-
Total Appropriations and Transfers	\$ 292,021	231,689	\$ 61	61	\$ 77	60	\$ 112	110
Fund Balances End of Year		66,598		1,069		9		6,352
Less Encumbrances Outstanding at June 30, 2002		(26,077)		-		(16)		-
Fund Balances, End of Year Budgetary Basis	\$ 40,521		\$ 1,069		\$ (7)		\$ 6,352	

Special Revenue											
Election Campaign		Investment and Local Impact		Industrial Building Construction Loan		Children's Trust		Self-insured Employers Liability		Medical Assistance Trust	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	\$ 255		\$ 162		\$ 152		\$ 105		\$ 267		\$ -
\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-	\$ -	-
341	341	4	4	31	31	85	85	333	333	567,122	567,122
341	341	4	4	31	31	85	85	333	333	567,122	567,122
	<u>597</u>		<u>166</u>		<u>183</u>		<u>190</u>		<u>600</u>		<u>567,122</u>
-	-	-	-	40	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20	13	307	265	205,468	205,468
100	4	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
\$ 100	4	\$ -	-	\$ 40	-	\$ 20	13	\$ 307	265	\$ 205,468	205,468
	593		166		183		177		335		361,655
	-		-		(40)		-		-		-
	<u>\$ 593</u>		<u>\$ 166</u>		<u>\$ 143</u>		<u>\$ 177</u>		<u>\$ 335</u>		<u>\$ 361,655</u>

(Continued)

State of Wisconsin

**Budgetary Comparison Schedule
Nonmajor Budgeted Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	Special Revenue							
	Work Injury Supplemental Benefit		Tobacco Control		Uninsured Employers		Utility Public Benefits	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Unexpended Budgetary Fund Balance, Beginning of Year		\$ 4,052		\$ 21,820		\$ 9,186		\$ 5,858
Revenues (Inflows):								
Taxes	\$ -	-	\$ -	-	\$ -	-	\$ -	-
Budgeted Transfers from:								
General Fund	-	-	6,032	6,032	-	-	-	-
Departmental	2,690	2,690	359	359	2,146	2,146	72,696	72,696
Total Revenues	2,690	2,690	6,391	6,391	2,146	2,146	72,696	72,696
Amounts Available for Appropriation		6,743		28,211		11,333		78,554
Appropriations and Transfers (Outflows):								
Commerce	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Environmental Resources	-	-	-	-	-	-	-	-
Human Relations and Resources	2,500	2,320	25,695	19,440	1,864	1,864	-	-
General Executive	-	-	-	-	-	-	66,554	54,568
Judicial	-	-	-	-	-	-	-	-
General	-	-	-	-	6	6	-	-
Budgeted Transfers to: General Fund	-	-	-	-	-	-	-	-
Total Appropriations and Transfers	\$ 2,500	2,320	\$ 25,695	19,440	\$ 1,870	1,870	\$ 66,554	54,568
Fund Balances, End of Year		4,423		8,771		9,463		23,986
Less Encumbrances Outstanding at June 30, 2002		-		(4,639)		-		(2,191)
Fund Balances, End of Year Budgetary Basis	\$ 4,423		\$ 4,132		\$ 9,463		\$ 21,795	

Special Revenue									
Mediation		Agricultural Chemical Cleanup		Agrichemical Management		Agricultural Producer Security		Historical Legacy Trust	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	\$ 206		\$ 3,247		\$ 4,077		\$ -		\$ 95
\$ 3	3	\$ -	-	\$ -	-	\$ -	-	\$ -	-
-	-	-	-	-	-	406	406	-	-
400	400	1,534	1,534	4,246	4,246	1,098	1,098	5	5
403	403	1,534	1,534	4,246	4,246	1,504	1,504	5	5
	<u>609</u>		<u>4,781</u>		<u>8,323</u>		<u>1,504</u>		<u>100</u>
-	-	6,856	3,559	6,387	5,758	614	482	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
710	332	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	40
\$ 711	332	\$ 6,856	3,559	\$ 6,387	5,758	\$ 614	482	\$ -	40
	277		1,223		2,564		1,022		60
	<u>-</u>		<u>-</u>		<u>(375)</u>		<u>-</u>		<u>-</u>
<u>\$ 277</u>		<u>\$ 1,223</u>		<u>\$ 2,189</u>		<u>\$ 1,022</u>		<u>\$ 60</u>	

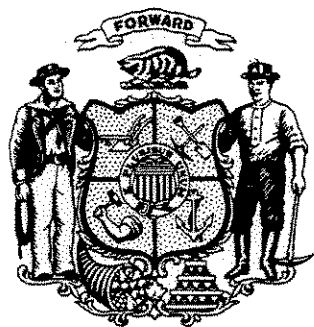
(Continued)

**Budgetary Comparison Schedule
Nonmajor Budgeted Governmental Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	Special Revenue					
	Petroleum Inspection		Environmental		Dry Cleaner Environmental Response	
	Budget	Actual	Budget	Actual	Budget	Actual
Unexpended Budgetary Fund Balance, Beginning of Year		\$ 10,554		\$ 27,561		\$ 2,567
Revenues (Inflows):						
Taxes	\$ 88,694	88,694	\$ -	-	\$ -	-
Budgeted Transfers from:						
General Fund	-	-	-	-	-	-
Departmental	31,436	31,436	40,539	40,539	1,118	1,118
Total Revenues	120,129	120,129	40,539	40,539	1,118	1,118
Amounts Available for Appropriation		130,684		68,100		3,685
Appropriations and Transfers (Outflows):						
Commerce	115,396	114,877	21,002	3,158	-	-
Education	-	-	218	20	-	-
Environmental Resources	4,972	4,834	30,328	20,815	783	755
Human Relations and Resources	466	466	388	388	-	-
General Executive	162	154	-	-	59	40
Judicial	-	-	-	-	-	-
General	832	832	2	2	-	-
Budgeted Transfers to:						
General Fund	758	759	799	7,539	-	-
Total Appropriations and Transfers	\$ 122,586	121,921	\$ 52,736	31,922	\$ 842	794
Fund Balances, End of Year		8,762		36,178		2,891
Less Encumbrances Outstanding at June 30, 2002		(109)		(29,041)		-
Fund Balances, End of Year Budgetary Basis	\$ 8,653		\$ 7,136		\$ 2,891	

Special Revenue						Permanent			
Recycling		Information Technology Investment		Universal Service		Historical Society		Common School	
Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
	\$ 13,615		\$ (3,000)		\$ 5,125		\$ 11,366		\$ 451,850
\$ 12,529	12,529	\$ -	-	\$ -	-	\$ -	-	\$ -	-
-	-	-	-	-	-	-	-	-	-
6,493	6,493	85	85	22,309	22,309	(822)	(822)	52,371	52,371
19,022	19,022	85	85	22,309	22,309	(822)	(822)	52,371	52,371
	<u>32,637</u>		<u>(2,915)</u>		<u>27,433</u>		<u>10,544</u>		<u>504,220</u>
506	74	-	-	7,043	4,151	-	-	-	-
496	346	-	-	14,533	14,481	671	616	27,000	24,000
22,970	21,462	-	-	-	-	-	-	-	-
391	391	-	-	-	-	-	-	-	-
247	230	90	70	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
4	7	-	-	340	340	-	-	-	-
\$ 24,613	22,509	\$ 90	70	\$ 21,916	18,972	\$ 671	616	\$ 27,000	24,000
	10,128		(2,985)		8,461		9,928		480,220
	<u>(700)</u>		<u>-</u>		<u>(2,532)</u>		<u>(15)</u>		<u>-</u>
\$ 9,428		\$ (2,985)		\$ 5,929		\$ 9,914		\$ 480,220	



Nonmajor Enterprise Funds

ENTERPRISE: Enterprise funds account for business-like State activities that provide goods and/or services to the public and are financed primarily through user charges. The State's enterprise funds are described below:

The **State Fair Park Fund** accounts for the annual State Fair, and various year round major sports events, agricultural and industrial expositions, and other programs of civic interest. Its revenues are derived from admissions, fees, rents and sales, with no contributions from the State.

The **Homes For Veterans Fund** accounts for nursing home and assisted living facilities for veterans and their spouses. The costs associated with providing this care are funded by private pay charges, the U.S. Department of Veterans Affairs and Medical Assistance.

The **Mendota Mental Health Institute Fund** and the **Winnebago Mental Health Institute Fund** account for the diagnosis, care and treatment of individuals with mental and emotional disturbances. The services are provided with funds collected from third parties and contributions from the State.

The **Northern Developmental Disabilities Center Fund**, the **Central Developmental Disabilities Center Fund** and the **Southern Developmental Disabilities Center Fund** account for services provided to developmentally disabled citizens with the goal of ultimately returning such persons to the community if possible. These services are provided with funds collected from third parties and contributions from the State.

The **Institutional Farm Operations Fund** accounts for the revenues and expenses associated with employing inmates in agricultural and other work activities. The associated costs are funded from farm product sales and a General Fund supplement.

The **Correctional Canteen Operations Fund** accounts for the program which provides goods for the education, recreation, and convenience of inmates. Charges made to inmates are the primary source of funds for these activities.

The **Lottery Fund** accounts for State managed lottery activities used to provide property tax relief to taxpayers. Revenues, which are derived from ticket sales, are used to pay winners, commissions to retailers, operating expenses and property tax relief.

The **Health Insurance Risk Sharing Plan Fund** provides major medical and Medicare supplemental coverage for residents who are unable to obtain health insurance coverage in the private

market. This service is funded by premiums paid by insureds of the Plan, assessments of health insurers doing business in the State, reduction of health care provider payments, and general purpose revenue from the State.

The **Local Government Property Insurance Fund** accounts for property insurance coverage provided to local governments. This insurance is financed with premiums collected from policyholders and income on investments.

The **State Life Insurance Fund** accounts for the program to provide State sponsored life insurance to residents in a manner consistent with private insurers. This insurance is financed with premiums collected from policyholders and investment earnings.

The **Income Continuation Insurance Fund** accounts for long-term and short-term disability benefits (up to 75 percent of gross salary) for employees of the State and of participating local public employers and operates on a self-insured basis.

The **Duty Disability Fund** accounts for the compensation of protective category employees of the State Retirement System for duty-related disabilities.

The **Long-term Disability Insurance Fund** accounts for long term disability benefits paid to State Retirement System participants. The premiums to finance this alternative disability coverage are received from the State Retirement System.

The **Health Insurance Fund** accounts for group health insurance plans provided on a self-insured, fee for service basis or prepaid basis to current and retired employees of the State and of participating local public employers.

The **Veterans Trust Fund** accounts for various programs for veterans, including loans and grants to individuals and organizations and the operations of the State Veterans Museum. Revenues to finance this program are primarily derived from veteran loan payments and investment income.

The **Wisconsin Education Revenue Bonds Fund** accounts for bond proceeds to provide health education loans to fulltime medical and dental students at qualifying universities or colleges.

The **Transportation Infrastructure Loan Fund** accounts for the development of innovative financing mechanisms that will more effectively use federal financial transportation resources. Federal Highway Administration funds, and interest from the fund balance and from loan recipients, are the primary revenues for this fund.

Combining Balance Sheet - Nonmajor Enterprise Funds

June 30, 2002

(In Thousands)

	State Fair Park	Homes for Veterans	Mendota Mental Health Institute	Winnebago Mental Health Institute	Northern Developmental Disabilities Center
Assets					
Current Assets:					
Cash and Cash Equivalents	\$ 1,535	\$ 2,911	\$ 2,151	\$ 1,005	\$ 1,064
Investments	-	-	-	10	-
Receivables (net of estimated uncollectible accounts):					
Loans Receivable	-	-	-	-	-
Other Receivables	2,477	347	1,974	3,425	2,962
Due from Other Funds	-	32	4,420	745	108
Interfund Receivables	-	-	-	-	-
Due from Other Governments	13	2,753	-	-	-
Inventories	52	930	284	548	293
Prepaid Items	125	446	520	489	448
Total Current Assets	4,202	7,420	9,349	6,221	4,875
Noncurrent Assets:					
Investments	-	-	-	-	-
Receivables (net of estimated uncollectible accounts):					
Loans Receivable	-	-	-	-	-
Deferred Charges	62	5	-	-	-
Capital Assets (net of accumulated depreciation)	41,813	25,410	18,099	15,137	8,279
Other Assets	-	-	-	-	-
Total Noncurrent Assets	41,876	25,415	18,099	15,137	8,279
Total Assets	\$ 46,077	\$ 32,834	\$ 27,448	\$ 21,357	\$ 13,154
Liabilities					
Current Liabilities:					
Accounts Payable and Other Accrued Liabilities	\$ 2,210	\$ 2,254	\$ 2,124	\$ 1,558	\$ 1,385
Due to Other Funds	2,505	1,782	4,674	3,925	3,783
Interfund Payables	-	-	-	-	-
Due to Other Governments	-	30	-	-	6
Tax and Other Deposits	89	26	-	-	-
Deferred Revenue	1,691	-	10	-	-
Interest Payable	190	11	-	-	-
Short Term Notes Payable	1,624	326	-	-	-
Current Portion of Long-term Liabilities:					
Future Benefits and Loss Liabilities	-	-	-	-	-
Compensated Absences	63	467	587	516	324
Capital Leases	-	40	83	30	-
General Obligation Bonds Payable	-	18	-	-	-
Total Current Liabilities	8,373	4,955	7,478	6,029	5,497
Noncurrent Liabilities:					
Accounts Payable and Other Accrued Liabilities	-	-	-	-	-
Tax and Other Deposits	-	-	-	-	-
Noncurrent Portion of Long-term Liabilities:					
Future Benefits and Loss Liabilities	-	-	-	-	-
Compensated Absences	30	435	554	590	437
Capital Leases	46	41	549	520	-
General Obligation Bonds Payable	21,799	1,194	-	-	-
Total Noncurrent Liabilities	21,874	1,669	1,103	1,110	437
Total Liabilities	30,247	6,624	8,581	7,139	5,934
Fund Equity					
Invested in Capital Assets, Net of Related Debt	18,407	23,792	17,467	14,586	8,279
Restricted for Future Benefits	-	-	-	-	-
Restricted for Market Value Adjustments	-	-	-	-	-
Restricted for Other Purposes	-	-	-	-	-
Unrestricted	(2,577)	2,418	1,400	(368)	(1,060)
Total Fund Equity	15,830	26,210	18,867	14,218	7,219
Total Liabilities and Fund Equity	\$ 46,077	\$ 32,834	\$ 27,448	\$ 21,357	\$ 13,154

Central Developmental Disabilities Center	Southern Developmental Disabilities Center	Institutional Farm Operations	Correctional Canteen Operations	Lottery	Health Insurance Risk Sharing Plan	Local Government Property Insurance
\$ 94	\$ 80	\$ -	\$ 1,271	\$ 31,358	\$ 24,960	\$ 12,042
-	-	-	-	16,497	-	-
5,424	3,678	264	111	-	-	-
92	2,044	29	1	2,535	1,141	655
-	-	-	-	2,239	1,381	-
-	-	-	-	-	-	717
245	235	3,149	883	828	-	-
576	395	6	18	26,261	59	-
6,432	6,433	3,449	2,285	79,718	27,542	13,414
-	-	-	-	128,877	-	15,453
-	-	-	-	-	-	-
11,465	10,584	6,155	12	273	-	-
-	-	-	-	9,305	-	-
11,465	10,584	6,155	12	138,456	-	15,453
\$ 17,896	\$ 17,017	\$ 9,604	\$ 2,296	\$ 218,174	\$ 27,542	\$ 28,868

\$ 1,700	\$ 1,385	\$ 209	\$ 227	\$ 27,361	\$ 896	\$ 702
4,667	3,741	49	66	11,472	3,364	2
1,780	332	4,084	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	368	10,471	3,328
-	-	4	-	-	-	-
-	-	-	-	-	-	-
687	232	27	5	121	15,296	7,067
-	-	85	-	-	6	-
-	-	-	-	-	-	-
8,834	5,689	4,459	298	39,322	30,032	11,100
-	-	-	-	114,873	-	-
-	-	-	-	2	-	-
1,108	406	49	3	94	1	-
-	-	243	-	-	-	-
1,108	406	292	3	114,970	1	-
9,942	6,095	4,751	301	154,291	30,033	11,100
11,465	10,584	-	-	273	-	-
-	-	-	-	-	3,040	17,768
-	-	-	-	63,610	-	-
(3,510)	338	4,852	1,995	-	(5,532)	-
7,954	10,922	4,852	1,995	63,883	(2,492)	17,768
\$ 17,896	\$ 17,017	\$ 9,604	\$ 2,296	\$ 218,174	\$ 27,542	\$ 28,868

(Continued)

Combining Balance Sheet - Nonmajor Enterprise Funds

June 30, 2002

(Continued)

		State Life Insurance	Income Continuation Insurance	Duty Disability	Long Term Disability Insurance
Assets					
Current Assets:					
Cash and Cash Equivalents	\$	3,306	\$ 75,442	\$ 104,424	\$ 221,132
Investments		-	-	-	-
Receivables (net of estimated uncollectible accounts):					
Loans Receivable		-	-	-	-
Other Receivables		4,989	972	168	25
Due from Other Funds		-	408	-	-
Interfund Receivables		-	-	-	-
Due from Other Governments		-	-	-	-
Inventories		-	-	-	-
Prepaid Items		14	-	-	-
Total Current Assets		8,309	76,822	104,592	221,157
Noncurrent Assets:					
Investments		68,579	-	-	-
Receivables (net of estimated uncollectible accounts):					
Loans Receivable		3,805	-	-	-
Deferred Charges		642	-	-	-
Capital Assets (net of accumulated depreciation)		93	-	-	-
Other Assets		-	-	-	-
Total Noncurrent Assets		73,119	-	-	-
Total Assets	\$	\$ 81,429	\$ 76,822	\$ 104,592	\$ 221,157
Liabilities					
Current Liabilities:					
Accounts Payable and Other Accrued Liabilities	\$	4,240	\$ 710	\$ 1,805	\$ 573
Due to Other Funds		37	95	143	60
Interfund Payables		-	-	-	-
Due to Other Governments		-	-	-	-
Tax and Other Deposits		42	-	-	-
Deferred Revenue		-	91	-	-
Interest Payable		-	-	-	-
Short Term Notes Payable		-	-	-	-
Current Portion of Long-term Liabilities:					
Future Benefits and Loss Liabilities		3,826	11,296	19,963	5,142
Compensated Absences		3	-	-	-
Capital Leases		-	-	-	-
General Obligation Bonds Payable		-	-	-	-
Total Current Liabilities		8,148	12,192	21,911	5,775
Noncurrent Liabilities:					
Accounts Payable and Other Accrued Liabilities		164	-	-	-
Tax and Other Deposits		12,530	-	-	-
Noncurrent Portion of Long-term Liabilities:					
Future Benefits and Loss Liabilities		53,155	45,658	298,312	29,204
Compensated Absences		-	-	-	-
Capital Leases		-	-	-	-
General Obligation Bonds Payable		-	-	-	-
Total Noncurrent Liabilities		65,849	45,658	298,312	29,204
Total Liabilities		73,997	57,849	320,223	34,979
Fund Equity					
Invested in Capital Assets, Net of Related Debt		93	-	-	-
Restricted for Future Benefits		7,339	-	-	-
Restricted for Market Value Adjustments		-	7,169	-	-
Restricted for Other Purposes		-	-	-	-
Unrestricted		-	11,804	(215,631)	186,178
Total Fund Equity		7,432	18,973	(215,631)	186,178
Total Liabilities and Fund Equity	\$	\$ 81,429	\$ 76,822	\$ 104,592	\$ 221,157

Health Insurance	Veterans Trust	Wisconsin Education Revenue Bonds	Transportation Infrastructure Loan	Total All Nonmajor Funds
\$ 29,359	\$ 40,924	\$ 669	\$ 298	554,025
-	-	-	-	16,507
9	7,714	636	83	8,433
139	567	-	-	31,724
5,795	1,203	-	-	12,843
-	-	-	-	5,795
-	48	-	-	3,483
52,883	129	-	-	7,496
88,185	50,585	1,305	381	82,371
-	-	-	-	212,909
-	56,062	1,281	1,713	62,862
-	1	-	-	710
-	9,382	-	-	146,702
-	-	-	-	9,305
-	65,446	1,281	1,713	432,488
\$ 88,185	\$ 116,031	\$ 2,587	\$ 2,094	1,155,164

\$ 2,658	\$ 1,369	\$ 370	\$ -	53,735
5,708	233	-	-	46,307
-	-	-	-	6,196
-	-	-	-	36
49,918	42	-	-	199
-	-	-	-	65,877
-	8	-	-	214
-	8	-	-	1,958
8,410	-	-	-	71,000
-	94	-	-	3,131
-	-	-	-	239
-	52	-	-	70
66,694	1,807	370	-	248,962
-	-	-	-	115,037
-	-	-	-	12,532
-	-	-	-	426,327
-	60	-	-	3,768
-	-	-	-	1,399
-	992	-	-	23,984
-	1,052	-	-	583,049
66,694	2,859	370	-	832,011
-	8,382	-	-	113,327
-	-	-	-	28,147
-	-	-	-	7,169
21,491	104,790	2,216	2,094	63,610
21,491	113,172	2,216	2,094	110,901
\$ 88,185	\$ 116,031	\$ 2,587	\$ 2,094	323,153

State of Wisconsin

**Combining Statement of Revenues, Expenses, and Changes in
Fund Equity - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(In Thousands)

	State Fair Park	Homes for Veterans	Mendota Mental Health Institute	Winnebago Mental Health Institute	Northern Developmental Disabilities Center
Operating Revenues:					
Charges for Goods and Services	\$ 15,383	\$ 41,560	\$ 27,148	\$ 27,449	\$ 34,650
Participant Contributions	-	-	-	-	-
Investment and Interest Income	-	2	-	-	-
Other Income	6	-	-	-	-
Total Operating Revenues	15,389	41,562	27,148	27,449	34,650
Operating Expenses:					
Personal Services	5,091	34,677	39,638	34,450	24,877
Supplies and Services	8,296	8,480	7,869	6,956	5,165
Lottery Prize Awards	-	-	-	-	-
Depreciation	2,546	1,827	1,009	919	997
Benefit Expense	-	-	-	-	-
Interest Expense	-	-	-	-	-
Other Expenses	3	-	-	-	-
Total Operating Expenses	15,937	44,984	48,517	42,325	31,039
Operating Income (Loss)	(548)	(3,422)	(21,369)	(14,876)	3,611
Nonoperating Revenues (Expenses):					
Operating Grants	-	24	124	42	-
Investment and Interest Income	(30)	-	-	1	8
Gain (Loss) on Disposal of Fixed Assets	(52)	15	(55)	9	(1)
Interest Expense	(1,126)	(51)	(45)	(20)	-
Other Revenues	640	239	-	613	170
Other Expenses:					
Property Tax Credits	-	-	-	-	-
Other	-	-	389	-	-
Total Nonoperating Revenues (Expenses)	(568)	227	413	645	177
Income (Loss) before Transfers	(1,115)	(3,194)	(20,955)	(14,231)	3,788
Capital Contributions	-	241	-	-	-
Transfers In	3,872	832	25,849	18,661	148
Transfers Out	(690)	(940)	(1,688)	(1,920)	(4,997)
Net Change in Fund Equity	2,066	(3,062)	3,205	2,510	(1,061)
Total Fund Equity-Beginning of Year	13,764	29,272	15,662	11,708	8,280
Total Fund Equity-End of Year	\$ 15,830	\$ 26,210	\$ 18,867	\$ 14,218	\$ 7,219

Central Developmental Disabilities Center	Southern Developmental Disabilities Center	Institutional Farm Operations	Correctional Canteen Operations	Lottery	Health Insurance Risk Sharing Plan	Local Government Property Insurance
\$ 57,115	\$ 42,835	\$ 3,290	\$ 10,017	\$ 427,550	\$ 63,467	10,018
-	-	-	-	-	-	-
-	-	-	22	116	-	1,685
57,115	42,835	3,290	10,039	427,666	63,467	11,703
42,824	30,183	1,349	863	5,475	284	79
10,088	5,098	2,586	9,214	58,686	3,500	857
-	-	-	-	242,056	-	-
995	1,044	278	1	115	-	-
-	-	-	-	-	67,181	14,159
-	-	-	-	-	-	-
-	-	-	39	-	104	142
53,906	36,325	4,213	10,118	306,332	71,068	15,237
3,209	6,510	(923)	(79)	121,335	(7,601)	(3,534)
21	-	-	-	-	-	-
-	-	-	-	4,619	373	-
-	5	(44)	-	(1)	-	-
-	-	(9)	-	-	-	-
-	68	1	-	-	-	-
-	-	-	-	(101,267)	-	-
1,367	(6)	-	(1)	-	-	-
1,387	67	(51)	(1)	(96,649)	373	-
4,597	6,577	(974)	(79)	24,686	(7,228)	(3,534)
-	-	-	-	-	-	-
1,850	2,325	1,049	649	1,589	10,781	-
(2,789)	(2,443)	(5)	(272)	(14,099)	-	-
3,658	6,459	70	298	12,176	3,552	(3,534)
4,296	4,463	4,783	1,698	51,706	(6,044)	21,302
\$ 7,954	\$ 10,922	\$ 4,852	\$ 1,995	\$ 63,883	\$ (2,492)	\$ 17,768

(Continued)

**Combining Statement of Revenues, Expenses, and Changes in
Fund Equity - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	State Life Insurance	Income Continuation Insurance	Duty Disability	Long Term Disability Insurance
Operating Revenues:				
Charges for Goods and Services	\$ 2,580	\$ -	\$ -	-
Participant Contributions	-	10,146	37,062	-
Investment and Interest Income	4,920	(4,155)	(6,426)	(13,380)
Other Income	2	-	-	-
Total Operating Revenues	7,502	5,991	30,636	(13,380)
Operating Expenses:				
Personal Services	264	-	-	-
Supplies and Services	332	1,470	-	745
Lottery Prize Awards	-	-	-	-
Depreciation	23	-	-	-
Benefit Expense	2,977	23,446	51,358	11,593
Interest Expense	576	-	-	-
Other Expenses	4,138	130	319	118
Total Operating Expenses	8,311	25,046	51,677	12,456
Operating Income (Loss)	(809)	(19,055)	(21,042)	(25,836)
Nonoperating Revenues (Expenses):				
Operating Grants	-	-	-	-
Investment and Interest Income	-	-	-	-
Gain (Loss) on Disposal of Fixed Assets	-	-	-	-
Interest Expense	-	-	-	-
Other Revenues	-	-	14	1
Other Expenses:				
Property Tax Credits	-	-	-	-
Other	-	-	-	-
Total Nonoperating Revenues (Expenses)	-	-	14	1
Income (Loss) before Transfers	(809)	(19,055)	(21,028)	(25,835)
Capital Contributions	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Net Change in Fund Equity	(809)	(19,055)	(21,028)	(25,835)
Total Fund Equity-Beginning of Year	8,241	38,028	(194,603)	212,013
Total Fund Equity-End of Year	\$ 7,432	\$ 18,973	(215,631)	\$ 186,178

	Health Insurance	Veterans Trust	Wisconsin Education Revenue Bonds	Transportation Infrastructure Loan	Total All Nonmajor Funds
\$	46 \$	260 \$	- \$	- \$	763,371
	670,284	-	-	-	717,492
	1,214	4,650	229	47	(11,213)
	-	-	-	-	146
	671,544	4,911	229	47	1,469,795
	-	3,954	-	-	224,010
	586,170	1,879	63	-	717,451
	-	-	-	-	242,056
	-	553	-	-	10,307
	64,970	-	-	-	235,685
	-	-	1	-	577
	4,692	148	192	-	10,026
	655,833	6,534	256	-	1,440,113
	15,711	(1,623)	(27)	47	29,683
	-	347	-	45	602
	-	937	4	13	5,925
	-	-	-	-	(123)
	-	(43)	-	-	(1,294)
	1	30	-	-	1,777
	-	-	-	-	(101,267)
	-	(6,747)	-	-	(4,998)
	1	(5,477)	4	58	(99,379)
	15,712	(7,100)	(22)	105	(69,696)
	-	1,117	-	-	1,358
	-	-	-	-	67,605
	-	(124)	-	-	(29,967)
	15,712	(6,107)	(22)	105	(30,700)
	5,779	119,279	2,239	1,989	353,853
\$	21,491 \$	113,172 \$	2,216 \$	2,094 \$	323,153

State of Wisconsin

**Combining Statement of Cash Flows - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(In Thousands)

	State Fair Park	Homes for Veterans	Mendota Mental Health Institute	Winnebago Mental Health Institute	Northern Developmental Disabilities Center
Cash Flows from Operating Activities:					
Cash Receipts from Customers	\$ 15,877	\$ 44,136	\$ 25,521	\$ 29,434	\$ 36,493
Cash Payments to Suppliers for Goods and Services	(4,473)	(7,989)	(8,673)	(7,728)	(5,064)
Cash Payments to Employees for Services	(5,081)	(34,317)	(39,502)	(36,051)	(25,381)
Cash Payments for Lottery Prizes	-	-	-	-	-
Cash Payments for Loans Originated	-	-	-	-	-
Collection of Loans	-	-	-	-	-
Interest Income	-	2	-	-	-
Cash Payments for Benefits	-	-	-	-	-
Other Operating Revenues	6	-	-	-	-
Other Operating Expenses	(3)	-	-	-	-
Other Sources of Cash	-	254	1,887	3,497	209
Net Cash Provided (Used) by Operating Activities	6,326	2,086	(20,767)	(10,848)	6,257
Cash Flows from Noncapital Financing Activities:					
Operating Grants Receipts	-	24	135	42	-
Grants for Loans to Governments	-	-	-	-	-
Grants Disbursed	-	-	-	-	-
Retirement of Long-term Debt	-	-	-	-	-
Interest Payments	-	-	-	-	-
Property Tax Credit Payments	-	-	-	-	-
Interfund Loans Repaid	-	-	-	(5,540)	(2,692)
Interfund Loans to Other Funds	-	-	-	-	-
Transfers In	4,512	777	25,839	18,685	221
Transfers Out	(690)	(939)	(1,674)	(1,087)	(2,505)
Other Cash Inflows from Noncapital Financing Activities	-	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	3,821	(139)	24,300	12,100	(4,976)
Cash Flows from Capital and Related Financing Activities:					
Proceeds from Issuance of Long-term Debt	2,198	685	-	-	-
Capital Contributions	-	241	-	-	-
Repayment of Long-term Debt	(1,086)	(7)	-	-	-
Proceeds from Short-term Notes	-	145	-	-	-
Interest Payments	(1,181)	(49)	(45)	(24)	-
Capital Lease Obligations	(21)	(39)	(57)	(25)	-
Proceeds from Sale of Capital Assets	-	-	-	-	3
Payments for Purchase of Capital Assets	(7,730)	(2,098)	(1,424)	(245)	(252)
Other Cash Inflows from Capital Financing Activities	-	354	-	12	-
Other Cash Outflows from Capital Financing Activities	(4,050)	(115)	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(11,870)	(883)	(1,526)	(283)	(249)
Cash Flows from Investing Activities:					
Proceeds from Sale and Maturities of Investment Securities	-	-	-	-	-
Purchase of Investment Securities	-	-	-	-	-
Cash Payments for Loans Originated	-	-	-	-	-
Collection of Loans	-	-	-	-	-
Investment and Interest Receipts	-	-	-	-	8
Negative Earnings on Investments Paid Back	(30)	-	-	-	-
Net Cash Provided (Used) by Investing Activities	(30)	-	-	-	8
Net Increase (Decrease) in Cash and Cash Equivalents	(1,752)	1,065	2,008	970	1,040
Cash and Cash Equivalents, Beginning of Year	3,287	1,846	143	35	24
Cash and Cash Equivalents, End of Year	\$ 1,535	\$ 2,911	\$ 2,151	\$ 1,005	\$ 1,064

Central Developmental Disabilities Center	Southern Developmental Disabilities Center	Institutional Farm Operations	Correctional Canteen Operations	Lottery	Health Insurance Risk Sharing Plan	Local Government Property Insurance
\$ 60,878 (9,796) (43,299)	\$ 41,065 (6,286) (30,716)	\$ 3,381 (2,531) (1,343)	\$ 10,182 (9,134) (927)	\$ 427,752 (28,155) (5,362) (265,861)	\$ 66,106 (3,657) (285)	9,914 (871) (79)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	21	-	(66,911)	(13,924)
176	1,221	132	(51)	(28,318)	(87)	(191)
7,959	5,284	(362)	92	100,056	(4,834)	(5,151)
21	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(5,149)	(5,029)	(259)	-	(105,249)	-	-
380	325	1,049	649	2,413	10,781	-
(2,789)	(161)	(5)	(272)	(15,704)	-	-
-	-	-	4	-	-	-
(7,538)	(4,866)	785	381	(118,541)	10,781	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	(9)	-	-	-	-
-	-	(83)	-	-	-	-
-	7	-	-	-	-	-
(331)	(379)	(278)	-	(20)	-	-
-	-	-	-	-	-	-
-	-	(52)	-	-	-	-
(331)	(372)	(423)	-	(20)	-	-
-	-	-	-	20,625	-	4,526
-	-	-	-	(616)	-	-
-	-	-	-	-	-	-
-	-	-	-	1,492	373	1,480
-	-	-	-	-	-	-
-	-	-	-	21,501	373	6,005
89	47	-	474	2,997	6,319	855
5	33	-	797	28,361	18,641	11,188
\$ 94	\$ 80	\$ -	\$ 1,271	\$ 31,358	\$ 24,960	\$ 12,042

(Continued)

State of Wisconsin

**Combining Statement of Cash Flows - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

	State Life Insurance	Income Continuation Insurance	Duty Disability	Long Term Disability Insurance
Cash Flows from Operating Activities:				
Cash Receipts from Customers	\$ 2,570	\$ 10,118	\$ 37,062	\$ (594)
Cash Payments to Suppliers for Goods and Services	(179)	(2,391)	(607)	(1,146)
Cash Payments to Employees for Services	(234)	-	-	-
Cash Payments for Lottery Prizes	-	-	-	-
Cash Payments for Loans Originated	-	-	-	-
Collection of Loans	-	-	-	-
Interest Income	-	-	-	-
Cash Payments for Benefits	(1,323)	(12,773)	(22,117)	(6,098)
Other Operating Revenues	2	-	-	-
Other Operating Expenses	(3,166)	-	-	-
Other Sources of Cash	-	-	14	1
Net Cash Provided (Used) by Operating Activities	(2,329)	(5,046)	14,352	(7,837)
Cash Flows from Noncapital Financing Activities:				
Operating Grants Receipts	-	-	-	-
Grants for Loans to Governments	-	-	-	-
Grants Disbursed	-	-	-	-
Retirement of Long-term Debt	-	-	-	-
Interest Payments	(576)	-	-	-
Property Tax Credit Payments	-	-	-	-
Interfund Loans Repaid	-	-	-	-
Interfund Loans to Other Funds	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Other Cash Inflows from Noncapital Financing Activities	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	(576)	-	-	-
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Issuance of Long-term Debt	-	-	-	-
Capital Contributions	-	-	-	-
Repayment of Long-term Debt	-	-	-	-
Proceeds from Short-term Notes	-	-	-	-
Interest Payments	-	-	-	-
Capital Lease Obligations	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Payments for Purchase of Capital Assets	(32)	-	-	-
Other Cash Inflows from Capital Financing Activities	-	-	-	-
Other Cash Outflows from Capital Financing Activities	-	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(32)	-	-	-
Cash Flows from Investing Activities:				
Proceeds from Sale and Maturities of Investment Securities	8,598	-	-	-
Purchase of Investment Securities	(7,137)	-	-	-
Cash Payments for Loans Originated	(232)	-	-	-
Collection of Loans	226	-	-	-
Investment and Interest Receipts	777	-	-	-
Negative Earnings on Investments Paid Back	-	(4,155)	(6,426)	(13,380)
Net Cash Provided (Used) by Investing Activities	2,232	(4,155)	(6,426)	(13,380)
Net Increase (Decrease) in Cash and Cash Equivalents	(705)	(9,201)	7,925	(21,217)
Cash and Cash Equivalents, Beginning of Year	4,011	84,643	96,498	242,349
Cash and Cash Equivalents, End of Year	\$ 3,306	\$ 75,442	\$ 104,424	\$ 221,132

	Health Insurance	Veterans Trust	Wisconsin Education Revenue Bonds	Transportation Infrastructure Loan	Total All Nonmajor Funds
\$	670,313	\$ 260	\$ -	\$ -	1,490,467
	(594,026)	(1,820)	(63)	-	(694,588)
	-	(3,941)	-	-	(226,517)
	-	-	-	-	(265,861)
	-	(7,697)	-	(626)	(8,323)
	-	18,524	804	54	19,382
	-	4,600	229	38	4,869
	(69,397)	-	-	-	(192,541)
	-	-	-	-	29
	-	(140)	(192)	-	(32,148)
	47	-	-	-	7,437
	6,937	9,786	778	(533)	102,207
	-	347	-	-	568
	-	-	-	45	45
	-	(6,391)	-	-	(6,391)
	-	-	(220)	-	(220)
	-	-	(6)	-	(582)
	-	-	-	-	(105,249)
	(4,513)	-	-	-	(18,670)
	-	-	-	-	(4,513)
	-	(425)	-	-	65,630
	-	12	-	-	(26,252)
	(4,513)	(6,457)	(226)	45	(95,616)
	-	38	-	-	2,921
	-	1,117	-	-	1,358
	-	(50)	-	-	(1,144)
	-	-	-	-	145
	-	-	-	-	(1,307)
	-	-	-	-	(225)
	-	(1,174)	-	-	10
	-	-	-	-	(13,965)
	-	(104)	-	-	366
	-	(174)	-	-	(4,321)
	-	(174)	-	-	(16,163)
	-	-	-	-	33,749
	-	-	-	-	(7,753)
	-	-	-	-	(232)
	-	-	-	-	226
	1,214	937	4	13	6,298
	-	-	-	-	(23,991)
	1,214	937	4	13	8,297
	3,639	4,092	557	(475)	(1,275)
	25,721	36,833	112	774	555,300
\$	29,359	\$ 40,924	\$ 669	\$ 298	554,025

(Continued)

State of Wisconsin

**Combining Statement of Cash Flows - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(In Thousands)

	State Fair Park	Homes for Veterans	Mendota Mental Health Institute	Winnebago Mental Health Institute	Northern Developmental Disabilities Center
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operations:					
Operating Income (Loss)	\$ (548)	\$ (3,422)	\$ (21,369)	\$ (14,876)	\$ 3,611
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:					
Depreciation	2,546	1,827	1,009	919	997
Amortization	-	-	-	-	-
Provision for Uncollectible Accounts	-	-	-	-	-
Operating Income (Investment Income) Classified as Investing Activity	-	-	-	-	-
Operating Expense (Interest Expense) Classified as Noncapital Financing Activity	-	-	-	-	-
Miscellaneous Nonoperating Income (Expense)	-	254	389	613	170
Changes in Assets and Liabilities:					
Decrease (Increase) in Receivables	(1,127)	(108)	2,861	2,541	3,149
Decrease (Increase) in Due from Other Funds	1,336	(30)	(3,608)	47	(142)
Decrease (Increase) in Due from Other Governments	-	2,714	-	-	-
Decrease (Increase) in Inventories	57	203	(13)	21	(25)
Decrease (Increase) in Prepaid Items	469	(85)	(396)	(409)	(393)
Decrease (Increase) in Other Assets	-	-	-	-	-
Decrease (Increase) in Deferred Charges	-	-	-	-	-
Increase (Decrease) in Accounts Payable and Other Accrued Liabilities	1,486	252	335	210	(984)
Increase (Decrease) in Compensated Absences	10	59	(36)	30	(72)
Increase (Decrease) in Due to Other Funds	1,811	386	64	56	(58)
Increase (Decrease) in Due to Other Governments	-	30	-	-	6
Increase (Decrease) in Tax and Other Deposits	10	7	-	-	-
Increase (Decrease) in Deferred Revenue	276	-	(2)	-	-
Increase (Decrease) in Future Benefits and Loss Liabilities	-	-	-	-	-
Total Adjustments	6,874	5,508	602	4,028	2,646
Net Cash Provided by Operating Activities	\$ 6,326	\$ 2,086	\$ (20,767)	\$ (10,848)	\$ 6,257
Noncash Investing, Capital and Financing Activities:					
Capital Leases (Initial Year):					
Fair Market Value	\$ -	\$ 250	\$ -	\$ -	\$ -
Current Year Cash Receipts (Payments)	-	(43)	-	-	-
Contributions/Transfer In (Out) of Noncash Assets and Liabilities from/to other Funds	-	719	-	-	-
Net change in unrealized gains and losses	-	-	-	-	-
Other	-	-	-	-	-

Central Developmental Disabilities Center	Southern Developmental Disabilities Center	Institutional Farm Operations	Correctional Canteen Operations	Lottery	Health Insurance Risk Sharing Plan	Local Government Property Insurance
\$ 3,209	\$ 6,510	\$ (923)	\$ (79)	121,335	\$ (7,601)	\$ (3,534)
995	1,044	278	1	115	-	-
-	-	-	-	-	-	20
-	-	-	-	-	-	-
-	-	-	-	-	-	(1,798)
1,353	296	141	(1)	-	-	-
3,985	809	90	170	508	(724)	1,600
104	7	24	1	114	(171)	-
53	(8)	15	(49)	585	-	87
(496)	(395)	(1)	(3)	203	-	-
-	-	-	-	1,207	-	-
-	-	-	-	-	-	-
(1,378)	(3,095)	13	55	(23,567)	(105)	(61)
54	25	4	1	31	2	-
80	91	(4)	(4)	(555)	3,206	1
-	-	-	-	-	-	-
-	-	-	-	81	3,052	(194)
-	-	-	-	-	(2,494)	(1,271)
4,749	(1,226)	561	171	(21,279)	2,767	(1,617)
\$ 7,959	\$ 5,284	\$ (362)	\$ 92	\$ 100,056	\$ (4,834)	\$ (5,151)

\$ -	\$ -	\$ 298	\$ -	\$ -	\$ -	\$ -
-	-	(24)	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,665	(3)	298
-	-	44	-	-	-	-

(Continued)

State of Wisconsin

**Combining Statement of Cash Flows - Nonmajor Enterprise Funds
For the Fiscal Year Ended June 30, 2002**

(Continued)

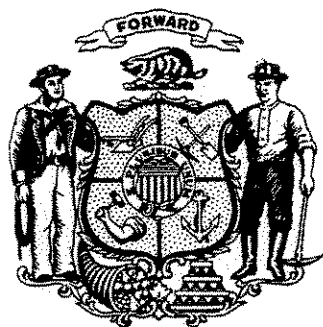
	State Life Insurance	Income Continuation Insurance	Duty Disability	Long Term Disability Insurance
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operations:				
Operating Income (Loss)	\$ (809)	\$ (19,055)	\$ (21,042)	\$ (25,836)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	23	-	-	-
Amortization	-	-	-	-
Provision for Uncollectible Accounts	-	-	-	-
Operating Income (Investment Income) Classified as Investing Activity	(4,920)	4,155	6,426	13,380
Operating Expense (Interest Expense) Classified as Noncapital Financing Activity	576	-	-	-
Miscellaneous Nonoperating Income (Expense)	-	-	14	1
Changes in Assets and Liabilities:				
Decrease (Increase) in Receivables	(10)	(299)	23	(20)
Decrease (Increase) in Due from Other Funds	-	(21)	-	-
Decrease (Increase) in Due from Other Governments	-	-	-	-
Decrease (Increase) in Inventories	-	-	-	-
Decrease (Increase) in Prepaid Items	3	-	-	-
Decrease (Increase) in Other Assets	-	-	-	-
Decrease (Increase) in Deferred Charges	12	-	-	-
Increase (Decrease) in Accounts Payable and Other Accrued Liabilities	153	433	184	408
Increase (Decrease) in Compensated Absences	1	-	-	-
Increase (Decrease) in Due to Other Funds	27	(791)	(288)	(878)
Increase (Decrease) in Due to Other Governments	-	-	-	-
Increase (Decrease) in Tax and Other Deposits	960	-	-	-
Increase (Decrease) in Deferred Revenue	-	(7)	-	-
Increase (Decrease) in Future Benefits and Loss Liabilities	1,655	10,540	29,035	5,108
Total Adjustments	(1,520)	14,009	35,393	17,999
Net Cash Provided by Operating Activities	\$ (2,329)	\$ (5,046)	\$ 14,352	\$ (7,837)

**Noncash Investing, Capital and
Financing Activities:**

Capital Leases (Initial Year):				
Fair Market Value	\$ -	\$ -	\$ -	\$ -
Current Year Cash Receipts (Payments)	-	-	-	-
Contributions/Transfer In (Out) of Noncash Assets and Liabilities from/to other Funds	-	-	-	-
Net change in unrealized gains and losses	-	-	-	-
Other	-	-	-	-

Health Insurance	Veterans Trust	Wisconsin Education Revenue Bonds	Transportation Infrastructure Loan	Total All Nonmajor Funds
\$ 15,711	\$ (1,623)	\$ (27)	\$ 47	29,683
-	553	-	-	10,307
-	(37)	-	-	20
(1,214)	-	-	-	(37)
-	-	1	-	16,029
1	-	-	-	577
8	10,556	804	(580)	3,231
34	393	-	-	24,237
-	(9)	-	-	(1,912)
(8,613)	(57)	-	-	2,801
-	-	-	-	828
-	-	-	-	(10,174)
31	87	370	-	1,207
-	13	-	-	12
5,442	23	(370)	-	(25,175)
-	(113)	-	-	121
(5)	-	-	-	8,238
(4,458)	-	-	-	35
(8,774)	11,409	805	(580)	864
\$ 6,937	\$ 9,786	\$ 778	\$ (533)	3,201
				38,114
				72,525
				102,207

\$ -	\$ -	\$ -	\$ -	548
-	-	-	-	(67)
-	-	-	-	719
-	-	-	-	2,960
-	-	-	-	44



Internal Service Funds

INTERNAL SERVICE: Internal service funds account for the operations of State agencies which render services to other State agencies, institutions, or other governmental units on a cost-reimbursement basis. The State's internal service funds are described below:

The **Technology Services Fund** accounts for computer and telephone services provided to State and local governmental agencies and school systems. The moneys to finance these services come from computing service charges and telephone and data network charges.

The **Fleet Services Fund** accounts for the costs associated with providing vehicle and aircraft services to State agencies. Moneys to finance these services come from user fees and the sale of used vehicles.

The **Financial Services Fund** accounts for the costs associated with providing accounting, auditing, payroll and other financial services to State agencies. Moneys to finance these services come from State agency user fees.

The **Facilities Operations and Maintenance Fund** accounts for the costs of operating State-owned facilities including utilities, heat, protective services, custodial and maintenance services and minor repair projects. The moneys to finance these costs are supplied from rents charged for facility and parking use and a general purpose revenue supplement for maintenance of the capitol and executive residence.

The **Risk Management Fund** accounts for the costs of losses for damage to property owned by agencies, personal injury or property damage liabilities incurred by a State officer, agent or employee, and workers' compensation costs for State employees. Moneys to finance these costs come from charges to State agencies.

The **Badger State Industries Fund** accounts for the program which gives inmates work experience in manufacturing goods and providing services. The sale of goods and services provides the moneys necessary to run the program.

State of Wisconsin

Combining Balance Sheet - Internal Service Funds
June 30, 2002

	Technology Services	Fleet Services	Financial Services
Assets			
Current Assets:			
Cash and Cash Equivalents	\$ 2,361	\$ -	1,851
Receivables (net of estimated uncollectible accounts):			
Other Receivables	307	14	-
Due from Other Funds	22,372	2,808	272
Due from Component Units	49	59	-
Due from Other Governments	-	13	-
Inventories	594	159	-
Prepaid Items	9,997	28	24
Deferred Charges	-	-	-
Total Current Assets	35,681	3,081	2,147
Noncurrent Assets:			
Prepaid Items	18,879	-	-
Advances to Other Funds	3,008	-	-
Deferred Charges	-	-	-
Capital Assets (net of accumulated depreciation)	12,070	44,645	1,301
Total Noncurrent Assets	33,957	44,645	1,301
Total Assets	\$ 69,638	\$ 47,726	\$ 3,448
Liabilities			
Current Liabilities:			
Accounts Payable and Other Accrued Liabilities	\$ 16,049	\$ 1,192	201
Due to Other Funds	6,759	282	535
Interfund Payables	-	45,405	-
Due to Other Governments	-	81	-
Deferred Revenue	2,355	-	-
Interest Payable	584	-	-
Short-term Notes Payable	-	-	-
Current Portion of Long-term Liabilities:			
Capital Leases	2,987	-	-
Compensated Absences	417	49	71
General Obligation Bonds Payable	-	-	-
Total Current Liabilities	29,150	47,008	807
Noncurrent Liabilities:			
Accounts Payable and Other Accrued Liabilities	13,394	-	-
Deferred Revenue	5,558	-	-
Noncurrent Portion of Long-term Liabilities:			
Future Benefits and Loss Liabilities	-	-	-
Capital Leases	2,807	-	-
Compensated Absences	542	32	170
General Obligation Bonds Payable	-	-	-
Total Noncurrent Liabilities	22,301	32	170
Total Liabilities	51,451	47,040	977
Fund Equity			
Invested in Capital Assets, Net of Related Debt	6,277	-	1,301
Unrestricted	11,910	686	1,170
Total Fund Equity	18,187	686	2,471
Total Liabilities and Fund Equity	\$ 69,638	\$ 47,726	\$ 3,448

	Facilities Operations and Maintenance	Risk Management	Badger State Industries	Totals
\$	21,176 \$	10,948 \$	4,654 \$	40,989
	23	-	278	624
	9,341	199	2,881	37,874
	-	-	3	112
	26	-	34	73
	944	-	6,519	8,216
	132	12	84	10,278
	-	-	1	1
	31,642	11,159	14,456	98,166
	-	-	-	18,879
	-	-	-	3,008
	752	-	-	752
	256,721	158	3,438	318,333
	257,473	158	3,438	340,972
\$	289,116 \$	11,317 \$	17,893 \$	439,138
\$	3,548 \$	868 \$	788 \$	22,645
	2,191	588	427	10,781
	-	-	-	45,405
	83	-	12	176
	-	-	18	2,373
	1,289	-	13	1,887
	53,003	-	18	53,021
	-	-	106	3,092
	358	23	86	1,003
	7,714	-	630	8,345
	68,186	1,479	2,099	148,728
	-	-	-	13,394
	-	-	-	5,558
	-	111,822	-	111,822
	345	14	358	3,165
	151,535	-	69	1,172
	151,880	111,836	428	286,647
	220,066	113,314	2,526	435,375
	45,188	-	-	52,766
	23,862	(101,997)	15,367	(49,002)
	69,050	(101,997)	15,367	3,763
\$	289,116 \$	11,317 \$	17,893 \$	439,138

**Combining Statement of Revenues, Expenses, and Changes in
Fund Equity - Internal Service Funds
For the Fiscal Year Ended June 30, 2002**

	Technology Services	Fleet Services	Financial Services
Operating Revenues:			
Charges For Goods and Services	\$ 115,070	\$ 15,627	\$ 9,337
Investment and Interest Income	-	-	-
Other Income	8,600	491	-
Total Operating Revenues	123,670	16,118	9,337
Operating Expenses:			
Personal Services	16,010	2,601	3,184
Supplies and Services	89,986	7,587	5,092
Depreciation	7,865	6,069	1,296
Benefit Expense	-	-	-
Other Expenses	-	-	-
Total Operating Expenses	113,862	16,257	9,572
Operating Income (Loss)	9,808	(139)	(235)
Nonoperating Revenues (Expenses):			
Operating Grants	844	-	-
Investment and Interest Income	-	-	-
Gain (Loss) on Disposal of Fixed Assets	21	684	-
Interest Expense	(1,470)	(3)	-
Other Revenues	104	8	10
Total Nonoperating Revenues (Expenses)	(502)	688	10
Net Income (Loss)	9,306	549	(225)
Transfers In	-	872	-
Transfers Out	(8,647)	(415)	(940)
Net Change in Fund Equity	659	1,007	(1,165)
Total Fund Equity - Beginning	17,527	(321)	3,636
Total Fund Equity - Ending	\$ 18,187	\$ 686	\$ 2,471

	Facilities Operations and Maintenance	Risk Management	Badger State Industries	Totals
\$	48,832	\$ 20,712	\$ 23,783	233,361
	-	-	5	5
	-	-	-	9,091
	48,832	20,712	23,788	242,456
	16,391	1,061	5,061	44,309
	19,300	3,023	14,380	139,368
	7,489	57	388	23,164
	-	29,540	-	29,540
	-	-	10	10
	43,180	33,680	19,840	236,391
	5,651	(12,968)	3,948	6,065
	-	-	-	844
	348	-	1	349
	-	-	(132)	572
	(9,127)	-	(73)	(10,674)
	395	25	-	543
	(8,384)	25	(204)	(8,366)
	(2,732)	(12,943)	3,744	(2,300)
	11,213	-	201	12,286
	(2,310)	(345)	(34)	(12,691)
	6,171	(13,288)	3,911	(2,705)
	62,879	(88,709)	11,456	6,469
\$	69,050	\$ (101,997)	\$ 15,367	3,763

State of Wisconsin

**Combining Statement of Cash Flows - Internal Service Funds
For the Fiscal Year Ended June 30, 2002**

	Technology Services	Fleet Services	Financial Services
Cash Flows from Operating Activities:			
Cash Receipts from Customers	\$ 108,988	\$ 14,829	\$ 9,320
Cash Payments to Suppliers for Goods and Services	(79,568)	(7,773)	(4,950)
Cash Payments to Employees for Services	(16,183)	(2,605)	(3,133)
Cash Payments for Benefits	-	-	-
Other Operating Revenues	7,614	491	-
Other Sources of Cash	-	12	-
Other Uses of Cash	(1,114)	-	10
Net Cash Provided (Used) by Operating Activities	19,737	4,954	1,247
Cash Flows from Noncapital Financing Activities:			
Operating Grants Receipts	844	-	-
Interfund Loans Received	-	12,036	-
Interfund Loans Repaid	(5,283)	-	-
Repayment of Interfund Borrowings to Other Funds	50	-	-
Transfers In	-	872	-
Transfers Out	(8,365)	(415)	(940)
Other Cash Inflows from Noncapital Financing Activities	11	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	(12,744)	12,493	(940)
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Issuance of Long-term Debt	-	-	-
Repayment of Long-term Debt	-	-	-
Proceeds from Short-term Notes Payable	-	-	-
Interest Payments	(1,417)	(3)	(1)
Capital Lease Obligations	(1,972)	-	(30)
Proceeds from Sale of Capital Assets	21	3,126	-
Payments for Purchase of Capital Assets	(1,664)	(20,569)	(14)
Other Cash Outflows from Capital Financing Activities	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(5,032)	(17,447)	(44)
Cash Flows from Investing Activities:			
Investment and Interest Receipts	-	-	-
Net Cash Flows from Investing Activities	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	1,961	-	263
Cash and Cash Equivalents, Beginning of Year	400	-	1,587
Cash and Cash Equivalents, End of Year	\$ 2,361	\$ 0	\$ 1,851

	Facilities Operations and Maintenance	Risk Management	Badger State Industries	Totals
\$	44,706	\$ 20,643	\$ 23,129	221,615
	(17,589)	(2,034)	(16,537)	(128,452)
	(16,085)	(1,088)	(5,163)	(44,257)
	-	(18,004)	-	(18,004)
	70	-	-	8,174
	348	25	-	385
	-	-	-	(1,103)
	11,449	(459)	1,429	38,357
	-	-	-	844
	-	-	-	12,036
	-	-	-	(5,283)
	-	-	-	50
	9,793	(345)	201	10,521
	(2,310)	-	(34)	(12,064)
	-	-	-	11
	7,483	(345)	167	6,114
	58,253	-	-	58,253
	(8,577)	-	(167)	(8,744)
	20,816	-	-	20,816
	(6,477)	-	(70)	(7,968)
	-	-	(101)	(2,102)
	-	-	-	3,146
	(60,871)	-	(776)	(83,894)
	(6,212)	-	-	(6,212)
	(3,068)	-	(1,114)	(26,705)
	348	-	1	349
	348	-	1	349
	16,212	(804)	482	18,114
	4,964	11,752	4,172	22,875
\$	21,176	\$ 10,948	\$ 4,654	40,989

(Continued)

State of Wisconsin

**Combining Statement of Cash Flows - Internal Service Funds
For the Fiscal Year Ended June 30, 2002**

	Technology Services	Fleet Services	Financial Services
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating Income (Loss)	\$ 9,808	\$ (139)	\$ (235)
Adjustment to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	7,865	6,069	1,296
Miscellaneous Nonoperating Income (Expense)	(1,114)	12	10
Changes in Assets and Liabilities:			
Decrease (Increase) in Receivables	3,051	(14)	-
Decrease (Increase) in Due from Other Funds	(9,181)	(714)	(17)
Decrease (Increase) in Due from Component Units	59	(57)	-
Decrease (Increase) in Due from Other Governments	232	(13)	-
Decrease (Increase) in Inventories	638	(62)	-
Decrease (Increase) in Prepaid Items	1,275	(15)	(6)
Increase (Decrease) in Accounts Payable and Other Accrued Liabilities	2,204	(287)	(137)
Increase (Decrease) in Compensated Absences	38	(3)	45
Increase (Decrease) in Due to Other Funds	6,091	97	291
Increase (Decrease) in Due to Other Governments	(11)	81	-
Increase (Decrease) in Deferred Revenue	(1,218)	-	-
Increase (Decrease) in Future Benefits and Loss Liabilities	-	-	-
Total Adjustments	9,929	5,093	1,482
Net Cash Provided by Operating Activities	\$ 19,737	\$ 4,954	\$ 1,247

Noncash Investing, Capital and Financing Activities:

Capital Leases (Initial Year):			
Fair Market Value	\$ 4,287	\$ -	\$ -
Other	-	-	-

(Continued)

Facilities Operations and Maintenance	Risk Management	Badger State Industries	Totals
\$ 5,651	\$ (12,968)	\$ 3,948	6,065
7,489	57	388	23,164
348	25	-	(719)
37	-	20	3,094
(4,103)	(69)	(680)	(14,763)
-	-	6	8
9	-	(10)	218
(95)	-	(2,404)	(1,923)
(8)	(1)	10	1,255
783	476	190	3,229
69	(2)	(6)	141
1,235	487	(41)	8,160
33	-	11	114
-	-	(5)	(1,223)
-	11,536	-	11,536
5,798	12,510	(2,519)	32,292
\$ 11,449	\$ (459)	\$ 1,429	38,357

\$	- \$	- \$	- \$	4,287
	-	-	(132)	(132)

