

Montana



Comprehensive Annual Financial Report June 30, 2000

MONTANA
COMPREHENSIVE ANNUAL
FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2000

Prepared By:

Department of Administration

Lois Menzies, Director

Accounting and Management Support Division

Cathy Muri, CPA, Administrator

Accounting Bureau

Paul Christofferson, CPA, Bureau Chief

Accounting Principles/Financial Reporting Section

Cathy Pennie, Accountant

Julie Feldman, Accountant

Matthew McBurnett, Accountant

Pat McNamee, CPA

Operations Section

Linda Gaughan, Accountant, Supervisor

Mark Curtis, Programmer Analyst

Penny Killham, Accounting Technician

STATE OF MONTANA
SELECTED STATE OFFICIALS

EXECUTIVE

Marc Racicot

Governor

Judy Martz

Lieutenant Governor

JUDICIAL

J. A. Turnage

Chief Justice

LEGISLATIVE

Bruce Crippen

President of the Senate

John Mercer

Speaker of the House

**STATE OF MONTANA
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FISCAL YEAR ENDED JUNE 30, 2000**

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Montana



Combining, Individual Fund and Account Group Statements/Schedules

The financial statements that follow provide detailed information on the financial position and results of operations, by fund, for each fund type. Budget basis schedules provide comparisons of the legally established budget with actual data on the budgetary basis for expenditures/ expenses and transfers out. These schedules were compiled from the Statewide Accounting, Budgeting, and Human Resources System (SABHRS).

Barrel Vault and Skylight Under Construction - Looking north from the top of the grand stair at the removal of the fourth floor so that the barrel vault and skylight can be re-built in their original location.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditure for specified purposes. A brief description of each Special Revenue Fund follows:

State - This fund accounts for money from State and other sources that are earmarked for the purpose of defraying particular costs of an agency, program or function.

Federal - This fund accounts for money from federal sources that is used for the operation of State government.

STATE OF MONTANA
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
June 30, 2000
(Expressed in Thousands)

	State	Federal	Totals
Assets:			
Cash/Cash Equivalents	\$ 193,283	\$ 55,590	\$ 248,873
Receivables (Net)	70,251	6,212	76,463
Interfund Loans Receivable	25,238	16	25,254
Due from Other Governments	3,537	125,135	128,672
Due from Component Units	928	27	955
Due from Other Funds	15,162	2,592	17,754
Inventories	23,255	4,819	28,074
Long-Term Notes/Loans Receivable	78,765	665	79,430
Advances to Other Funds	615	-	615
Equity in Pooled Investments	123,879	-	123,879
Investments	92,185	5,637	97,822
Securities Lending Collateral	22,512	1	22,513
Other Assets	1,163	1,387	2,550
Total Assets	\$ 650,773	\$ 202,081	\$ 852,854
Liabilities/Fund Balances:			
Liabilities:			
Accounts Payable	\$ 77,588	\$ 62,416	\$ 140,004
Interfund Loans Payable	8,325	82,108	90,433
Advances from Other Funds	-	196	196
Due to Other Governments	1,000	4,549	5,549
Due to Component Units	1,106	897	2,003
Due to Other Funds	15,934	11,942	27,876
Deferred Revenue	22,566	8,088	30,654
Property Held in Trust	1,038	289	1,327
Securities Lending Liability	22,512	1	22,513
Other Liabilities	34	13	47
Total Liabilities	150,103	170,499	320,602
Fund Balances:			
Reserved for:			
Encumbrances	25,592	15,736	41,328
Inventories	23,255	-	23,255
Long-Term Loans	78,765	665	79,430
Long-Term Advances	615	-	615
Trusts	-	6,622	6,622
Federal Loans	-	-	-
Unreserved:			
Designated	175	-	175
Undesignated	372,268	8,559	380,827
Total Fund Balances	500,670	31,582	532,252
Total Liabilities/Fund Balances	\$ 650,773	\$ 202,081	\$ 852,854

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	State	Federal	Totals
Revenues:			
Licenses/Permits	\$ 96,752	\$ -	96,752
Taxes:			
Natural Resource	38,057	-	38,057
Corporate Income	8,406	-	8,406
Property	8,496	-	8,496
Fuel	189,247	-	189,247
Other	69,823	16	69,839
Charges for Services/Fines/Forfeits	212,901	24,848	237,749
Investment Earnings	13,678	1,357	15,035
Securities Lending Income	1,390	88	1,478
Sale of Documents/Merchandise/Property	5,472	1	5,473
Rentals/Leases/Royalties	423	-	423
Contributions/Premiums	5,195	106	5,301
Grants/Contracts/Donations	12,000	74	12,074
Federal	2,068	1,061,304	1,063,372
Federal Indirect Cost Recoveries	12	2,009	2,021
Other Revenues	1,345	599	1,944
Total Revenues	665,265	1,090,402	1,755,667
Intrafund Revenues	(997)	(4,936)	(5,933)
Net Revenues	664,268	1,085,466	1,749,734
Expenditures:			
Current:			
General Government	63,552	2,559	66,111
Public Safety/Corrections	64,762	18,367	83,129
Transportation	198,021	243,773	441,794
Health/Social Services	72,480	582,120	654,600
Education/Cultural	5,466	112,637	118,103
Resource Development/Recreation	51,509	15,298	66,807
Economic Development/Assistance	34,758	71,289	106,047
Debt Service:			
Principal Retirement	2,316	356	2,672
Interest/Fiscal Charges	375	21	396
Capital Outlay	24,394	8,441	32,835
Securities Lending	1,340	84	1,424
Total Expenditures	518,973	1,054,945	1,573,918
Intrafund Expenditures	(997)	(4,936)	(5,933)
Net Expenditures	517,976	1,050,009	1,567,985
Excess of Revenues Over (Under) Expenditures	146,292	35,457	181,749
Other Financing Sources (Uses):			
Loan Proceeds	402	981	1,383
Bond Proceeds	7,609	-	7,609
Inception of Lease/Installment Contract	198	271	469
General Fixed Asset Sale Proceeds	29	2	31
Operating Transfers In	44,100	1,776	45,876
Transfers from Component Units	582	-	582
Operating Transfers Out	(27,022)	(22,243)	(49,265)
Transfers to Component Units	(14,879)	-	(14,879)
Total Other Financing Sources (Uses)	11,019	(19,213)	(8,194)
Excess of Revenues/Other Sources Over (Under) Expenditures/Other Uses	157,311	16,244	173,555
Fund Balances - July 1 - As Previously Reported	340,865	15,156	356,021
Prior Period Adjustments	(775)	182	(593)
Fund Balances - July 1 - As Restated	340,090	15,338	355,428
Increase (Decrease) in Inventories	540	-	540
Residual Equity Transfers	2,729	-	2,729
Fund Balances - June 30	\$ 500,670	\$ 31,582	\$ 532,252

STATE OF MONTANA
SCHEDULE OF REVENUES, EXPENDITURES, OTHER FINANCING SOURCES (USES)
BUDGET AND ACTUAL WITH RECONCILIATION OF UNRESERVED FUND BALANCE PER THE
STATEWIDE BUDGETING AND ACCOUNTING SYSTEM (SABHRS) TO BUDGET BASIS STATEMENT IN THE GPFS
SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	State Special Revenue Fund			Federal Special Revenue Fund			Totals Year Ended June 30		
	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)	Budget	Actual	Variance - Favorable (Unfavorable)
Revenues:									
Licenses/Permits	\$ 96,580	\$ 97,054	\$ 474	\$ -	\$ -	\$ -	\$ 96,580	\$ 97,054	\$ 474
Taxes:									
Natural Resource	53,804	21,533	(32,271)	-	-	-	53,804	21,533	(32,271)
Corporate Income	8,892	8,406	(486)	-	-	-	8,892	8,406	(486)
Property	8,535	8,496	(39)	-	-	-	8,535	8,496	(39)
Fuel	180,893	170,677	(10,216)	-	-	-	180,893	170,677	(10,216)
Other	68,106	69,791	1,685	-	-	-	68,106	69,791	1,685
Charges for Services/Fines/Forfeits	87,297	56,519	(30,778)	5,836	24,573	18,737	93,133	81,092	(12,041)
Investment Earnings	4,384	5,287	903	2,850	1,357	(1,493)	7,234	6,644	(590)
Sale of Documents/Merchandise/Property	6,497	5,479	(1,018)	-	-	-	6,497	5,479	(1,018)
Rentals/Leases/Royalties	261	412	151	-	-	-	261	412	151
Contributions/Premiums	9,299	5,195	(4,104)	-	106	106	9,299	5,301	(3,998)
Grants/Contracts/Donations	13,166	7,660	(5,506)	1,733	36	(1,697)	14,899	7,696	(7,203)
Federal	1,549	2,057	508	1,192,742	1,012,935	(179,807)	1,194,291	1,014,992	(179,299)
Federal Indirect Cost Recoveries	28	12	(16)	1,449	1,987	538	1,477	1,999	522
Other Revenues	1,547	932	(615)	904	439	(465)	2,451	1,371	(1,080)
Total Revenues	540,838	459,510	(81,328)	1,205,514	1,041,433	(164,081)	1,746,352	1,500,943	(245,409)
Expenditures:									
Current:									
General Government	78,440	68,714	9,726	4,692	2,692	2,000	83,132	71,406	11,726
Public Safety/Corrections	71,291	64,449	6,842	62,942	18,997	43,945	134,233	83,446	50,787
Transportation	208,668	183,354	25,314	281,757	244,878	36,879	490,425	428,232	62,193
Health/Social Services	132,135	64,873	67,262	593,981	534,419	59,562	726,116	599,292	126,824
Education/Cultural	7,065	5,043	2,022	195,900	113,924	81,976	202,965	118,967	83,998
Resource Development/Recreation	79,031	48,226	30,805	17,905	15,814	2,091	96,936	64,040	32,896
Economic Development/Assistance	49,480	29,878	19,602	92,465	69,114	23,351	141,945	98,992	42,953
Debt Service:									
Principal Retirement	1,886	2,347	(461)	640	364	276	2,526	2,711	(185)
Interest/Fiscal Charges	375	375	-	23	23	-	398	398	-
Capital Outlay	29,375	24,990	4,385	6,155	7,416	(1,261)	35,530	32,406	3,124
Total Expenditures	657,746	492,249	165,497	1,256,460	1,007,641	248,819	1,914,206	1,499,890	414,316
Excess of Revenue Over (Under) Expenditures	(116,908)	(32,739)	84,169	(50,946)	33,792	84,738	(167,854)	1,053	168,907
Other Financing Sources (Uses):									
Loan Proceeds	509	402	(107)	500	981	481	1,009	1,383	374
Bond Proceeds	-	6,546	6,546	-	-	-	-	6,546	6,546
General Fixed Asset Sale Proceeds	56	29	(27)	-	2	2	56	31	(25)
Operating Transfers In	26,487	34,281	7,794	37,347	5,593	(31,754)	63,834	39,874	(23,960)
Operating Transfers Out	(8,212)	(38,603)	(30,391)	(52,957)	(7,652)	45,305	(61,169)	(46,255)	14,914
Transfers to Component Units	(14,879)	(14,879)	-	-	-	-	(14,879)	(14,879)	-
Total Other Financing Sources (Uses)	3,961	(12,224)	(16,185)	(15,110)	(1,076)	14,034	(11,149)	(13,300)	(2,151)
Excess of Revenues/Other Sources Over (Under) Expenditures/Other Uses (Budgetary Basis)	(112,947)	(44,963)	67,984	(66,056)	32,716	98,772	(179,003)	(12,247)	166,756
Reconciliation of Budgetary/GAAP Reporting:									
1. Adjust Expenditures for Encumbrances.	-	(21,888)	(21,888)	-	2,055	2,055	-	(19,833)	(19,833)
2. Adjustments for Nonbudgeted Activity	-	224,112	224,112	-	(18,531)	(18,531)	-	205,581	205,581
3. Intrafund Elimination - Revenues/Trans In	-	(997)	(997)	-	(4,936)	(4,936)	-	(5,933)	(5,933)
4. Intrafund Elimination - Expenditures/Trans Ou	-	997	997	-	4,936	4,936	-	5,933	5,933
5. Securities Lending Income	-	1,390	1,390	-	88	88	-	1,478	1,478
6. Securities Lending Costs	-	(1,340)	(1,340)	-	(84)	(84)	-	(1,424)	(1,424)
Excess Of Revenues/Other Sources Over (Under) Expenditures/Other Uses (GAAP Basis)	(112,947)	157,311	270,258	(66,056)	16,244	82,300	(179,003)	173,555	352,558
Unreserved Fund Balances - July 1	237,870	237,870	-	(8,476)	(8,476)	-	229,394	229,394	-
Residual Equity Transfers	-	2,729	2,729	-	-	-	-	2,729	2,729
Prior Period Adjustments	-	(775)	(775)	-	182	182	-	(593)	(593)
Decrease (Increase):									
Encumbrances Reserve	-	(1,312)	(1,312)	-	(9,600)	(9,600)	-	(10,912)	(10,912)
Advances to Other Funds Reserve	-	(479)	(479)	-	-	-	-	(479)	(479)
Long-Term Loans Reserve	-	(22,900)	(22,900)	-	(308)	(308)	-	(23,208)	(23,208)
Trusts/Endowments/Fed Loans Reserve	-	-	-	-	10,516	10,516	-	10,516	10,516
Unreserved Fund Balances - June 30	\$ 124,923	\$ 372,444	\$ 247,521	\$ (74,532)	\$ 8,558	\$ 83,090	\$ 50,391	\$ 381,002	\$ 330,611

DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term obligation principal and interest. A brief description of each Debt Service Fund follows:

Coal Tax Bonds - Moneys in this fund are pledged for the payment of principal and interest on all State of Montana coal severance tax bonds.

Long-Range Building Program - This fund accounts for the payment of all long-range building program bonds and interest.

Water Development - This fund accounts for coal severance taxes pledged to retire bonds sold to make loans/grants for water development projects and activities, as prioritized by the Legislature.

Highway Revenue Bonds - This fund accounts for gasoline taxes pledged for payment of principal and interest on bonds issued for the purpose of constructing highways in Montana.

Health Facility Bonds - This fund accounts for funds from services provided to patients at the Montana Developmental Center and Montana State Hospital to pay off bonds issued by the Montana Health Facility.

Information Technology Bonds - This fund accounts for the accumulation and payment of resources for Information Technology bond debt service requirements.

Department of Social and Rehabilitation Services (SRS) Building - The building occupied by SRS is owned by the Teachers Retirement System and is leased to the State through a lease-purchase agreement. This fund accounts for the lease payments to the retirement system.

Renewable Resource - This fund accounts for coal severance taxes pledged to retire bonds that were sold to provide funds to finance renewable resource projects.

Water Conservation Bonds - This fund accounts for Water Conservation Bonds issued for four projects: Sidney, Little Dry, South Side Canal and Petrolia.

Energy Bonds - This fund accounts for General Obligation bonds issued for State Building Energy Conservation Projects.

STATE OF MONTANA
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
June 30, 2000
(Expressed in Thousands)

	Coal Tax Bonds	Long-Range Building Program	Water Development	Highway Revenue Bonds
Assets:				
Cash/Cash Equivalents	\$ 7,325	\$ 3,154	\$ 1,885	12,909
Receivables (Net)	181	543	624	-
Due from Other Funds	-	-	-	-
Long-Term Notes/Loans Receivable	25,652	-	7,539	-
Investments	1,621	-	2,544	-
Securities Lending Collateral	1,674	-	-	-
Total Assets	\$ 36,453	\$ 3,697	\$ 12,592	12,909
Liabilities/Fund Balances:				
Liabilities:				
Accounts Payable	\$ 9	\$ 30	-	-
Due to Other Funds	7	544	-	-
Securities Lending Liability	1,674	-	-	-
Total Liabilities	1,690	574	-	-
Fund Balances:				
Reserved for Long-Term Loans	25,652	-	7,539	-
Reserved for Debt Service	6,248	-	-	-
Unreserved, Designated	2,863	3,123	5,053	12,909
Total Fund Balances	34,763	3,123	12,592	12,909
Total Liabilities/Fund Balances	\$ 36,453	\$ 3,697	\$ 12,592	12,909

	Health Care Debt Service	IT Bonds	Renewable Resource	Water Conservation Bonds	Energy Bonds	Totals
\$	5,264 \$	124 \$	89 \$	- \$	251 \$	31,001
	-	-	8	-	-	1,356
	-	100	-	-	-	100
	-	-	-	59	-	33,250
	-	-	-	-	-	4,165
	-	-	-	-	-	1,674
\$	5,264 \$	224 \$	97 \$	59 \$	251 \$	71,546
\$	965 \$	81 \$	- \$	- \$	- \$	1,085
	-	-	-	-	194	745
	-	-	-	-	-	1,674
	965	81	-	-	194	3,504
	-	-	-	59	-	33,250
	-	-	-	-	-	6,248
	4,299	143	97	-	57	28,544
	4,299	143	97	59	57	68,042
\$	5,264 \$	224 \$	97 \$	59 \$	251 \$	71,546

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Coal Tax Bonds	Long-Range Building Program	Water Development	Highway Revenue Bonds
Revenues:				
Taxes:				
Gas/Oil/Coal Production	\$ -	-	301	\$ -
Charges for Services/Fines/Forfeits	-	544	3	-
Investment Earnings	1,717	738	2,407	396
Securities Lending Income	67	35	3	19
Federal	-	128	-	-
Sale of Documents/Merchandise/Property	2,601	-	-	-
Total Revenues	4,385	1,445	2,714	415
Expenditures:				
General Government	-	51	-	-
Resource Development/Recreation	-	-	1	-
Principal Retirement	3,877	6,140	1,245	11,355
Interest/Fiscal Charges	3,169	6,243	1,188	2,315
Securities Lending	65	34	3	18
Total Expenditures	7,111	12,468	2,437	13,688
Excess of Revenues Over (Under) Expenditures	(2,726)	(11,023)	277	(13,273)
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Transfers from Component Units	-	11	-	-
Operating Transfers In	415	10,229	2,432	13,536
Operating Transfers Out	(787)	(315)	(70)	-
Total Other Financing Sources (Uses)	(372)	9,925	2,362	13,536
Excess of Revenues/Other Sources Over (Under) Expenditures/ Other Uses	(3,098)	(1,098)	2,639	263
Fund Balances - July 1 - As Previously Reported	37,853	4,250	9,953	12,646
Prior Period Adjustments	8	(29)	-	-
Fund Balances - July 1 - As Restated	37,861	4,221	9,953	12,646
Residual Equity Transfers	-	-	-	-
Fund Balances - June 30	\$ 34,763	\$ 3,123	\$ 12,592	\$ 12,909

	Health Care Debt Service	IT Bonds	SRS Bldg	Renewable Resource	Water Conservation Bonds	Energy Bonds	Totals
\$	- \$	- \$	- \$	- \$	- \$	- \$	301
	-	-	-	-	-	799	1,346
	553	20	-	20	3	94	5,948
	-	1	-	-	-	4	129
	-	-	-	-	-	-	128
	-	-	-	-	-	-	2,601
	553	21	-	20	3	897	10,453
	-	-	-	-	-	-	51
	-	-	-	-	-	-	1
	990	4,430	-	-	2	565	28,604
	2,074	1,722	-	-	1	182	16,894
	-	1	-	-	-	4	125
	3,064	6,153	-	-	3	751	45,675
	(2,511)	(6,132)	-	20	-	146	(35,222)
	-	35	-	-	-	-	35
	-	-	-	-	-	-	11
	1,561	5,793	-	-	-	-	33,966
	(85)	-	-	-	-	(194)	(1,451)
	1,476	5,828	-	-	-	(194)	32,561
	(1,035)	(304)	-	20	-	(48)	(2,661)
	5,334	447	27	77	59	105	70,751
	-	-	-	-	-	-	(21)
	5,334	447	27	77	59	105	70,730
	-	-	(27)	-	-	-	(27)
\$	4,299 \$	143 \$	- \$	97 \$	59 \$	57 \$	68,042



CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major governmental general fixed assets. A brief description of each Capital Projects Fund follows:

Long-Range Building Program - This fund is maintained to account for resources received and expended for the State's long-range building program. The long-range building program includes costs for the acquisition, construction and improvement of major fixed assets financed by general obligation bonds and interest earned on bond proceeds.

Information Technology Project - This fund accounts for resources received and expended for Information Technology projects for various upgrade and replacement activities.

Federal/Private Construction Grants - This fund accounts for federal grants, private donations and federal matching funds that are restricted to general fixed asset construction.

Capital Land Grant - This fund accounts for revenues and expenditures from the capital land grant. Revenues are dedicated for the purpose of constructing capital buildings or additions thereto. Revenues may be transferred to a Debt Service Fund for the payment of principal and interest on bonds issued for capital building construction.

STATE OF MONTANA
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 June 30, 2000
 (Expressed in Thousands)

	Long-Range Building	IT Projects	Federal/ Private Construction Grants	Capital Land Grant	Totals
Assets:					
Cash/Cash Equivalents	\$ 32,670	\$ 20,498	\$ 146	\$ 426	53,740
Receivables (Net)	1,030	-	-	-	1,030
Due from Component Units	45	-	-	-	45
Due from Other Funds	740	55	-	212	1,007
Securities Lending Collateral	1	1	-	-	2
Other Assets	13	-	-	3	16
Total Assets	\$ 34,499	\$ 20,554	\$ 146	\$ 641	55,840
Liabilities/Fund Balances:					
Liabilities:					
Accounts Payable	\$ 3,328	\$ 368	\$ -	\$ 10	3,706
Interfund Loans Payable	66	1,600	-	-	1,666
Due to Component Units	20	-	-	-	20
Due to Other Funds	2,824	178	-	-	3,002
Property Held in Trust	117	-	-	-	117
Securities Lending Liability	1	1	-	-	2
Total Liabilities	6,356	2,147	-	10	8,513
Fund Balances:					
Reserved for Encumbrances	888	20	-	4	912
Unreserved	27,255	18,387	146	627	46,415
Total Fund Balances	28,143	18,407	146	631	47,327
Total Liabilities/Fund Balances	\$ 34,499	\$ 20,554	\$ 146	\$ 641	55,840

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Long-Range Building	IT Projects	Federal/ Private Construction Grants	Capital Land Grant	Totals
Revenues:					
Taxes:					
Natural Resource	\$ 3,788	\$ -	\$ -	\$ -	3,788
Cigarette/Tobacco	1,837	-	-	-	1,837
Charges for Services/Fines/Forfeits	73	-	-	-	73
Investment Earnings	514	330	-	-	844
Securities Lending Income	24	16	-	-	40
Total Revenues	6,236	346	-	-	6,582
Expenditures:					
Current:					
General Government	5	11,004	-	97	11,106
Public Safety/Corrections	-	395	2,825	-	3,220
Resource Development/Recreation	18	-	-	-	18
Economic Development/Assistance	-	360	-	-	360
Debt Service Interest/Fiscal Charges	5	-	-	-	5
Capital Outlay	38,437	239	19	1,264	39,959
Securities Lending	23	15	-	-	38
Total Expenditures	38,488	12,013	2,844	1,361	54,706
Excess of Revenues Over (Under) Expenditures	(32,252)	(11,667)	(2,844)	(1,361)	(48,124)
Other Financing Sources (Uses):					
Bond Proceeds	17,195	18,000	-	-	35,195
Operating Transfers In	5,323	-	2,825	1,921	10,069
Operating Transfers Out	(3,893)	(100)	-	(451)	(4,444)
Total Other Financing Sources (Uses)	18,625	17,900	2,825	1,470	40,820
Excess of Revenues/Other Sources Over (Under) Expenditures/Other Uses	(13,627)	6,233	(19)	109	(7,304)
Fund Balances - July 1 - As Previously Reported	41,770	12,174	165	522	54,631
Fund Balances - June 30	\$ 28,143	\$ 18,407	\$ 146	\$ 631	\$ 47,327

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that provide goods or services to the public on a user charge basis. A brief description of each Enterprise Fund follows:

Economic Development Bonds - This operation is directed by the nine-member Board of Investments, administered by the Department of Commerce. This fund accounts for the Industrial Development Bond (IDB) Program and the Montana Cash Anticipation Program. This program assists Montana's small businesses and local governments in obtaining long-term, fixed-rate financing through private Montana lending institutions.

Liquor Warehouse - This fund accounts for activities related to the sale and distribution of alcoholic beverages and licensing within the State. Profits and license fees are used to finance General Fund expenditures.

Hail Insurance - Any producer engaged in the growing of crops subject to damage by hail may participate in the hail insurance program. This fund accounts for premium assessments paid by producers for crop acreage insured, investment and interest earnings, administrative costs and benefits paid by the Department of Agriculture.

State Lottery - This fund accounts for the operations of Montana's lottery.

Montana State Prison Ranch/Industries, Swan River Vocational Training and Women's Prison Industries - These operations provide training and employment for inmates. The products produced are sold to State agencies, non-profit organizations and other customers in accordance with State policies.

Uninsured Employers - This fund accounts for fines and penalties collected from employers that do not carry workers compensation coverage and benefits paid to their employees who are injured on the job.

Subsequent Injury - This fund accounts for the assessments collected from employers and benefits paid to workers who are certified as vocationally handicapped and are injured on the job.

Montana Career Information System - A private organization that collects and distributes labor market and educational data in software and books to various schools and agencies. The MCIS is funded through a combination of user fees and state grants.

Secretary of State Business Services - This fund accounts for the Business and Government Services activities and the Administrative Code Program of the Secretary of State's Office.

Historical Society Publications - This fund accounts for the Historical Society's sales from "Montana, The Magazine of Western History", books, publications and merchandise from the Historical Society store.

Surplus Property - The Department of Administration accounts for intragovernmental sales of state

and federal surplus property to State agencies, local governments and certain other non-profit organizations in this fund.

West Yellowstone Airport - This fund, administered by the Department of Transportation, accounts for operations of the airport at West Yellowstone. User airlines are assessed rent and landing fees.

Judiciary Law Library - This fund accounts for fees collected for on-line law library references and searches and the related administrative costs.

Local Government Audits - This fund accounts for the costs incurred by the Department of Commerce for audits of local governments required under Section 2-7-501 through 522 of the Montana Code Annotated and the fees assessed the local governments for the audits.

Deferred Compensation Administration Expenses - This fund accounts for the fees collected from the Deferred Compensation Plan participants for the administration of the plan and the related costs incurred in administering the plan.

Flexible Spending Administration - This fund accounts for the fees collected from the participants in the Flexible Spending programs and the related administrative costs of the plans administered by the Department of Administration and the Commissioner of Higher Education.

Department of Agriculture - This fund accounts for fees collected from persons importing, possessing or controlling alfalfa leaf-cutting bees and the costs incurred in certifying that the bees are disease free, and the application fees from the operations of the Beginning Farm Loan Program.

STATE OF MONTANA
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
June 30, 2000
(Expressed in Thousands)

	Economic Development Bonds	Liquor Warehouse	Hail Insurance	State Lottery	Prison Ranch	Prison Industries
Assets:						
Cash/Cash Equivalents	\$ 4,780	\$ 3,178	\$ 3,456	\$ 1,749	\$ 2,145	240
Receivables (Net)	1,691	11,709	1,597	684	114	201
Interfund Loans Receivable	-	76	-	-	147	-
Due from Other Funds	-	372	-	2	47	197
Due from Component Units	-	1	-	-	-	14
Inventories	-	556	-	1,123	2,856	898
Long-Term Loans/Notes Receivable	57,578	-	-	-	-	-
Investments	5,855	-	2,978	-	-	-
Securities Lending Collateral	-	-	1,489	-	-	-
Land	-	-	-	-	690	-
Buildings/Improvements	-	1,736	-	82	2,675	763
Equipment	6	299	-	4,166	1,578	334
Other Fixed Assets	-	-	-	-	-	-
Accumulated Depreciation	(2)	(1,137)	-	(998)	(2,302)	(529)
Intangible Assets	-	2	-	957	173	-
Deferred Charges	851	-	-	-	-	-
Other Assets	-	55	-	2,128	-	1
Total Assets	\$ 70,759	\$ 16,847	\$ 9,520	\$ 9,893	\$ 8,123	2,119
Liabilities/Fund Equity:						
Liabilities:						
Accounts Payable	\$ 1,267	\$ 3,150	\$ 58	\$ 663	\$ 87	151
Lottery Prizes Payable	-	-	-	2,964	-	-
Interfund Loans Payable	-	-	-	-	-	147
Due to Other Governments	-	-	46	-	-	-
Due to Component Units	-	-	-	9	-	-
Due to Other Funds	14	8,672	42	1,578	63	60
Deferred Revenue	89	1,267	934	146	-	98
Bonds/Notes Payable (Net)	64,664	-	-	4,120	-	-
Property Held in Trust	-	55	-	2	-	-
Securities Lending Liability	-	-	1,489	-	-	-
Compensated Absences Payable	14	88	22	173	113	92
Estimated Insurance Claims	-	-	457	-	-	-
Arbitrage Rebate Tax Payable	213	-	-	-	-	-
Total Liabilities	66,261	13,232	3,048	9,655	263	548
Fund Equity:						
Contributed Capital	23	1,915	-	238	21	255
Retained Earnings:						
Unreserved	4,475	1,700	6,472	-	7,839	1,316
Total Fund Equity	4,498	3,615	6,472	238	7,860	1,571
Total Liabilities/Fund Equity	\$ 70,759	\$ 16,847	\$ 9,520	\$ 9,893	\$ 8,123	2,119

	Subsequent Injury	MT Career Info Sys	Secretary of State Business Services	Historical Society Publications	Surplus Property	West Yellowstone Airport	Judiciary Law Library
\$	552 \$	35 \$	1,119 \$	71 \$	79 \$	320 \$	14
	31	-	1	36	50	-	-
	-	-	90	-	-	-	-
	-	-	2	-	-	-	-
	-	-	-	-	-	-	-
	-	-	14	392	750	-	-
	-	-	-	-	3	-	-
	1,411	-	-	-	-	-	-
	246	-	-	-	-	-	-
	-	-	-	-	-	110	-
	-	-	-	-	130	487	-
	-	-	46	26	194	71	-
	-	-	-	-	-	1,147	-
	-	-	(19)	(9)	(118)	(1,371)	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	1	-	1	-	-
\$	2,240 \$	35 \$	1,254 \$	516 \$	1,089 \$	764 \$	14

\$	3 \$	- \$	65 \$	13 \$	8 \$	1 \$	2
	-	-	-	-	-	-	-
	-	-	-	9	-	-	-
	-	-	-	-	-	-	-
	-	1	88	18	68	4	-
	-	7	29	122	-	-	9
	-	-	-	-	-	-	-
	-	-	40	-	-	-	-
	246	-	-	-	-	-	-
	-	1	103	60	30	4	-
	2,279	-	-	-	-	-	-
	-	-	-	-	-	-	-
	2,528	9	325	222	106	9	11
	-	-	-	39	799	1,345	-
	(288)	26	929	255	184	(590)	3
	(288)	26	929	294	983	755	3
\$	2,240 \$	35 \$	1,254 \$	516 \$	1,089 \$	764 \$	14

(Continued on Next Page)

STATE OF MONTANA
 COMBINING BALANCE SHEET - Continued
 ENTERPRISE FUNDS
 June 30, 2000
 (Expressed in Thousands)

	Local Government Audits	Flexible Spending Admin	Dept of Agriculture	Swan River Vocational Training	Womens Prison Industries	Totals
Assets:						
Cash/Cash Equivalents	\$ 385	\$ 242	10	\$ 2	\$ 2	18,379
Receivables (Net)	-	1	-	-	-	16,115
Interfund Loans Receivable	-	-	-	-	-	313
Due from Other Funds	-	147	-	-	-	767
Due from Component Units	-	64	-	-	-	79
Inventories	-	-	-	-	-	6,589
Long-Term Loans/Notes Receivable	-	-	-	-	-	57,581
Investments	-	-	-	-	-	10,244
Securities Lending Collateral	-	-	-	-	-	1,735
Land	-	-	-	-	-	800
Buildings/Improvements	-	-	-	-	-	5,873
Equipment	7	-	-	-	-	6,727
Other Fixed Assets	-	-	-	-	-	1,147
Accumulated Depreciation	(6)	-	-	-	-	(6,491)
Intangible Assets	-	-	-	-	-	1,132
Deferred Charges	-	-	-	-	-	851
Other Assets	-	30	-	-	-	2,216
Total Assets	\$ 386	484	10	\$ 2	\$ 2	124,057
Liabilities/Fund Equity:						
Liabilities:						
Accounts Payable	\$ -	\$ 9	-	\$ -	\$ -	5,477
Lottery Prizes Payable	-	-	-	-	-	2,964
Interfund Loans Payable	-	149	-	-	-	305
Due to Other Governments	-	-	-	-	-	46
Due to Component Units	-	-	-	-	-	9
Due to Other Funds	12	-	-	-	-	10,620
Deferred Revenue	-	2	-	-	-	2,703
Bonds/Notes Payable (Net)	-	-	-	-	-	68,784
Property Held in Trust	-	-	-	-	-	97
Securities Lending Liability	-	-	-	-	-	1,735
Compensated Absences Payable	36	-	-	-	-	736
Estimated Insurance Claims	-	-	-	-	-	2,736
Arbitrage Rebate Tax Payable	-	-	-	-	-	213
Total Liabilities	48	160	-	-	-	96,425
Fund Equity:						
Contributed Capital	106	-	186	-	-	4,927
Retained Earnings:						
Unreserved	232	324	(176)	2	2	22,705
Total Fund Equity	338	324	10	2	2	27,632
Total Liabilities/Fund Equity	\$ 386	\$ 484	10	\$ 2	\$ 2	124,057



STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Economic Development Bonds	Liquor Warehouse	Hail Insurance	State Lottery	Prison Ranch	Prison Industries	Uninsured Employers
Operating Revenues:							
Charges for Services	\$ 7	\$ 42,532	\$ -	\$ 29,959	\$ 3,343	\$ 2,661	-
Investment Earnings	459	-	302	278	-	-	-
Securities Lending Income	-	-	82	6	-	-	-
Financing Income	3,763	-	-	-	-	-	-
Contributions/Premiums	-	-	2,603	-	-	-	-
Grants/Contracts/Donations	-	-	-	16	-	-	-
Taxes	-	11,861	-	-	-	-	-
Other Operating Revenues	-	95	4	2	-	-	-
Total Operating Revenues	4,229	54,488	2,991	30,261	3,343	2,661	-
Operating Expenses:							
Personal Services	148	589	201	1,258	855	1,303	-
Contractual Services	70	296	86	4,558	75	21	-
Supplies/Materials	20	32,413	7	793	1,104	1,385	-
Benefits/Claims (Note 3)	-	-	2,524	-	-	-	-
Depreciation	1	65	-	594	158	37	-
Amortization	-	1	-	164	10	-	-
Utilities/Rent	32	66	6	100	94	57	-
Communications	24	40	6	728	8	9	-
Travel	6	12	26	27	8	17	-
Repair/Maintenance	7	26	1	48	261	45	-
Lottery Prize Payments	-	-	-	15,575	-	-	-
Interest Expense	3,095	-	-	232	-	-	-
Securities Lending Expense	-	-	78	6	-	-	-
Arbitrage Rebate Tax	88	-	-	-	-	-	-
Other Operating Expenses	19	24	8	308	254	16	-
Total Operating Expenses	3,510	33,532	2,943	24,391	2,827	2,890	-
Operating Income (Loss)	719	20,956	48	5,870	516	(229)	-
Nonoperating Revenues (Expenses):							
Gain (Loss) Sale of Fixed Assets	-	-	-	(29)	-	-	-
Increase (Decrease) Value of Livestock	-	-	-	-	(332)	-	-
Total Nonoperating Revenues (Expenses)	-	-	-	(29)	(332)	-	-
Income (Loss) Before Operating Transfers	719	20,956	48	5,841	184	(229)	-
Operating Transfers In	-	-	-	-	-	-	-
Operating Transfers Out	-	(19,548)	(26)	(5,841)	(18)	-	-
Net Income (Loss)	719	1,408	22	-	166	(229)	-
Retained Earnings - July 1 - As Previously Reported	3,856	230	6,450	-	7,652	1,544	6,710
Prior Period Adjustments	(100)	62	-	-	21	1	64
Retained Earnings - July 1 - As Restated	3,756	292	6,450	-	7,673	1,545	6,774
Residual Equity Transfers	-	-	-	-	-	-	(6,774)
Retained Earnings - June 30	\$ 4,475	\$ 1,700	\$ 6,472	\$ -	\$ 7,839	\$ 1,316	-

	Subsequent Injury	MT Career Info Sys	Secretary of State Business Services	Historical Society Publications	Surplus Property	West Yellowstone Airport	Judiciary Law Library	Local Government Audits
\$	- \$	136 \$	2,270 \$	653 \$	397 \$	61 \$	- \$	248
	73	-	47	-	-	-	-	-
	26	-	2	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	5	4	-	62	40	-
	99	136	2,324	657	397	123	40	248
	-	50	1,117	350	216	39	-	161
	1	27	891	73	31	12	37	13
	-	13	90	291	162	5	-	7
	232	-	-	-	-	-	-	-
	-	-	10	5	13	-	-	-
	-	-	-	-	-	-	-	-
	-	5	84	18	20	13	-	18
	-	5	107	34	21	1	-	6
	-	7	36	18	16	2	-	1
	-	-	9	9	7	9	-	1
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	25	-	2	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	9	11	22	8	1	-	40
	258	116	2,357	820	494	82	37	247
	(159)	20	(33)	(163)	(97)	41	3	1
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	(159)	20	(33)	(163)	(97)	41	3	1
	-	-	-	54	-	14	-	-
	-	-	-	-	-	-	-	-
	(159)	20	(33)	(109)	(97)	55	3	1
	(129)	6	956	364	281	(641)	-	231
	-	-	6	-	-	(4)	-	-
	(129)	6	962	364	281	(645)	-	231
	-	-	-	-	-	-	-	-
\$	(288)\$	26 \$	929 \$	255 \$	184 \$	(590)\$	3 \$	232

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - Continued
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Def Comp Admin	Flexible Spending Admin	Dept of Agriculture	Swan River Vocational Training	Womens Prison Industries	Totals
Operating Revenues:						
Charges for Services	\$ -	\$ 86	\$ 5	\$ -	\$ -	\$ 82,358
Investment Earnings	-	4	-	-	-	1,163
Securities Lending Income	-	-	-	-	-	116
Financing Income	-	-	-	-	-	3,763
Contributions/Premiums	-	5,691	-	-	-	8,294
Grants/Contracts/Donations	-	-	-	-	-	16
Taxes	-	-	-	-	-	11,861
Other Operating Revenues	-	-	-	-	-	212
Total Operating Revenues	-	5,781	5	-	-	107,783
Operating Expenses:						
Personal Services	(1)	-	3	-	-	6,289
Contractual Services	-	93	-	-	-	6,284
Supplies/Materials	-	-	1	-	-	36,291
Benefits/Claims (Note 3)	-	5,602	-	-	-	8,358
Depreciation	-	-	-	-	-	883
Amortization	-	-	-	-	-	175
Utilities/Rent	-	-	-	-	-	513
Communications	-	-	-	-	-	989
Travel	-	-	-	-	-	176
Repair/Maintenance	-	-	-	-	-	423
Lottery Prize Payments	-	-	-	-	-	15,575
Interest Expense	-	-	-	-	-	3,327
Securities Lending Expense	-	-	-	-	-	111
Arbitrage Rebate Tax	-	-	-	-	-	88
Other Operating Expenses	-	86	-	-	-	806
Total Operating Expenses	(1)	5,781	4	-	-	80,288
Operating Income (Loss)	1	-	1	-	-	27,495
Nonoperating Revenues (Expenses):						
Gain (Loss) Sale of Fixed Assets	-	-	-	-	-	(29)
Increase (Decrease) Value of Livestock	-	-	-	-	-	(332)
Total Nonoperating Revenues (Expenses)	-	-	-	-	-	(361)
Income (Loss) Before Operating Transfers	1	-	1	-	-	27,134
Operating Transfers In	-	-	-	-	-	68
Operating Transfers Out	-	-	-	-	-	(25,433)
Net Income (Loss)	1	-	1	-	-	1,769
Retained Earnings - July 1 - As Previously Reported	-	324	(177)	2	2	27,661
Prior Period Adjustments	-	-	-	-	-	50
Retained Earnings - July 1 - As Restated	-	324	(177)	2	2	27,711
Residual Equity Transfers	(1)	-	-	-	-	(6,775)
Retained Earnings - June 30	\$ -	\$ 324	\$ (176)	\$ 2	\$ 2	\$ 22,705



STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Economic Development Bonds	Liquor Warehouse	Hail Insurance	State Lottery	Prison Ranch	Prison Industries	Uninsured Employers
Cash Flows from Operating Activities:							
Receipts from Sales and Services	\$ 6	\$ 40,112	\$ 2,415	\$ 31,120	\$ 3,335	\$ 2,694	-
Payments to Suppliers for Goods and Services	(176)	(30,841)	(91)	(6,962)	(1,390)	(1,288)	-
Payments to Employees	(146)	(560)	(213)	(1,236)	(862)	(1,276)	-
Cash Payments for Claims	-	-	(2,268)	-	-	-	-
Cash Payments for Prizes	-	-	-	(16,013)	-	-	-
Other Operating Revenues	-	95	4	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	(316)	8,806	(153)	6,909	1,083	130	-
Cash Flows from Noncapital Financing Activities:							
Payment of Principal and Interest on Bonds and Notes	(6,428)	-	-	-	(71)	-	-
Proceeds from Issuance of Bonds and Notes	3,202	-	-	-	-	-	-
Collection of Taxes	-	11,862	-	-	-	-	-
Transfers to Other Funds	-	(19,945)	(8)	(7,178)	-	(1)	-
Transfers from Other Funds	-	-	-	-	-	-	-
Proceeds from Interfund Loans	(4)	-	-	-	18	-	-
Payments of Interfund Loans	-	(74)	-	-	-	(18)	-
Residual Equity Transfers to Other Funds	-	-	-	-	-	-	(1,374)
Net Cash Provided by (Used for) Noncapital Financing Activities	(3,230)	(8,157)	(8)	(7,178)	(53)	(19)	(1,374)
Cash Flows from Capital and Related Financing Activities:							
Acquisition of Fixed Assets	(3)	-	-	(23)	(157)	(43)	-
Proceeds from Sale of Fixed Assets	-	-	-	4	-	-	-
Principal and Interest Payments on Bonds and Notes	-	-	-	(1,146)	-	-	-
Net Cash Used for Capital and Related Financing Activities	(3)	-	-	(1,165)	(157)	(43)	-
Cash Flows from Investing Activities:							
Purchase of Investments	(1,517)	-	(2,988)	-	-	-	-
Proceeds from Sales or Maturities of Investments	1,353	-	2,963	-	-	-	-
Proceeds from Securities Lending Transactions	-	-	79	7	-	-	-
Interest and Dividends on Investments	505	-	340	125	-	-	-
Payment of Securities Lending Costs	-	-	(74)	(5)	-	-	-
Collections of Principal and Interest on Loans	21,271	-	-	-	-	-	-
Cash Payments for Loans	(21,628)	-	-	-	-	-	-
Arbitrage Rebate Tax	(45)	-	-	-	-	-	-
Net Cash Provided by (Used for) Investing Activities	(61)	-	320	127	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(3,610)	649	159	(1,307)	873	68	(1,374)
Cash and Cash Equivalents, July 1	8,390	2,529	3,297	3,056	1,272	172	1,374
Cash and Cash Equivalents, June 30	\$ 4,780	\$ 3,178	\$ 3,456	\$ 1,749	\$ 2,145	\$ 240	\$ -

	Subsequent Injury	MT Career Info Sys	Secretary of State Business Services	Historical Society Publications	Surplus Property	West Yellowstone Airport	Judicial Law Library	Local Government Audits
\$	9	\$ 138	\$ 2,238	\$ 650	\$ 210	\$ 122	\$ 40	249
	(1)	(68)	(1,160)	(429)	(203)	(41)	(26)	(85)
	(6)	(58)	(1,127)	(349)	(218)	(35)	-	(159)
	(59)	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	(57)	12	(49)	(128)	(211)	46	14	5
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	53	-	15	-	-
	-	-	90	9	-	-	-	-
	-	-	(90)	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	62	-	15	-	-
	-	-	(1)	-	(75)	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	(1)	-	(75)	-	-	-
	(297)	-	-	-	-	-	-	-
	141	-	-	-	-	-	-	-
	25	-	2	-	-	-	-	-
	95	-	49	-	-	-	-	-
	(24)	-	(2)	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	(60)	-	49	-	-	-	-	-
	(117)	12	(1)	(66)	(286)	61	14	5
	669	23	1,120	137	365	259	-	380
\$	552	\$ 35	\$ 1,119	71	\$ 79	\$ 320	\$ 14	385

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Def Comp Admin	Flexible Spending Admin	Dept of Agriculture	Swan River Vocational Training	Womens Prison Industries	Totals
Cash Flows from Operating Activities:						
Receipts from Sales and Services	\$ -	\$ 5,633	\$ 5	\$ -	\$ -	\$ 88,976
Payments to Suppliers for Goods and Services	-	(188)	(1)	-	-	(42,950)
Payments to Employees	(1)	-	(3)	-	-	(6,249)
Cash Payments for Claims	-	(5,602)	-	-	-	(7,929)
Cash Payments for Prizes	-	-	-	-	-	(16,013)
Other Operating Revenues	-	-	-	-	-	99
Net Cash Provided by (Used for) Operating Activities	(1)	(157)	1	-	-	15,934
Cash Flows from Noncapital Financing Activities:						
Payment of Principal and Interest on Bonds and Notes	-	-	-	-	-	(6,499)
Proceeds from Issuance of Bonds and Notes	-	-	-	-	-	3,202
Collection of Taxes	-	-	-	-	-	11,862
Transfers to Other Funds	-	-	-	-	-	(27,132)
Transfers from Other Funds	-	-	-	-	-	68
Proceeds from Interfund Loans	-	325	-	-	-	438
Payments of Interfund Loans	-	(250)	-	-	-	(432)
Residual Equity Transfers to Other Funds	(1)	-	-	-	-	(1,375)
Net Cash Provided by (Used for) Noncapital Financing Activities	(1)	75	-	-	-	(19,868)
Cash Flows from Capital and Related Financing Activities:						
Acquisition of Fixed Assets	-	-	-	-	-	(302)
Proceeds from Sale of Fixed Assets	-	-	-	-	-	4
Principal and Interest Payments on Bonds and Notes	-	-	-	-	-	(1,146)
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-	(1,444)
Cash Flows from Investing Activities:						
Purchase of Investments	-	-	-	-	-	(4,802)
Proceeds from Sales or Maturities of Investments	-	-	-	-	-	4,457
Proceeds from Securities Lending Transactions	-	-	-	-	-	113
Interest and Dividends on Investments	-	4	-	-	-	1,118
Payment of Securities Lending Costs	-	-	-	-	-	(105)
Collections of Principal and Interest on Loans	-	-	-	-	-	21,271
Cash Payments for Loans	-	-	-	-	-	(21,628)
Arbitrage Rebate Tax	-	-	-	-	-	(45)
Net Cash Provided by (Used for) Investing Activities	-	4	-	-	-	379
Net Increase (Decrease) in Cash and Cash Equivalents	(2)	(78)	1	-	-	(4,999)
Cash and Cash Equivalents, July 1	2	320	9	2	2	23,378
Cash and Cash Equivalents, June 30	\$ -	\$ 242	\$ 10	\$ 2	\$ 2	\$ 18,379

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Economic Development Bonds	Liquor Warehouse	Hail Insurance	State Lottery	Prison Ranch	Prison Industries	Uninsured Employers
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:							
Operating Income (Loss)	\$ 719	\$ 20,956	\$ 48	\$ 5,870	\$ 516	\$ (229)	\$ -
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:							
Depreciation	1	65	-	594	158	37	-
Amortization	-	1	-	164	10	-	-
Taxes	-	(11,861)	-	-	-	-	-
Interest Expense	3,095	-	-	232	-	-	-
Securities Lending Expense	-	-	78	6	-	-	-
Interest on Investments	(459)	-	(302)	(278)	-	-	-
Securities Lending Income	-	-	(82)	(6)	-	-	-
Financing Income	(3,763)	-	-	-	-	-	-
Arbitrage Rebate Tax	88	-	-	-	-	-	-
Change in Assets and Liabilities:							
Decr (Incr) in Accounts Receivable	-	(2,517)	626	1,069	(11)	(54)	-
Decr (Incr) in Due from Other Funds	-	21	2	2	36	32	-
Decr (Incr) in Due from Component Units	-	(1)	-	-	-	48	-
Decr (Incr) in Inventories	-	70	-	(378)	336	160	-
Decr (Incr) in Intangible Assets	-	-	-	(6)	-	-	-
Decr (Incr) in Long-Term Loans/Notes Receivable	-	-	-	-	-	-	-
Decr (Incr) in Other Assets	2	-	-	74	-	-	-
Incr (Decr) in Accounts Payable	(2)	321	(1)	(108)	31	77	-
Incr (Decr) in Lottery Prizes Payable	-	-	-	(394)	-	-	-
Incr (Decr) in Due to Other Funds	4	1,647	9	(8)	4	(19)	-
Incr (Decr) in Due to Component Units	-	-	-	8	-	-	-
Incr (Decr) in Due to Other Governments	-	-	35	-	-	-	-
Incr (Decr) in Deferred Revenue	-	89	(815)	75	-	62	-
Incr (Decr) in Property Held in Trust	-	-	-	(2)	-	-	-
Incr (Decr) in Compensated Absences Payable	(1)	15	(8)	(5)	3	16	-
Incr (Decr) in Estimated Claims	-	-	257	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	\$ (316)	\$ 8,806	\$ (153)	\$ 6,909	\$ 1,083	\$ 130	\$ -
Schedule of Noncash Transactions:							
Fixed Asset Acquisitions from Capital Leases	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ -
Asset Acquisitions from Contributed Capital Transfers from Other Funds	-	-	-	-	-	-	-
Asset Disposals from Contributed Capital	-	-	-	-	-	-	(1)
Total Noncash Transactions	\$ -	\$ -	\$ -	\$ 23	\$ -	\$ -	\$ (1)

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Subsequent Injury	MT Career Info Sys	Secretary of State Business Services	Historical Society Publications	Surplus Property
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	\$ (159)	\$ 20	\$ (33)	\$ (163)	\$ (97)
Adjustments to Reconcile Operating Income to Net Cash Provided By (used for)					
Operating Activities:					
Depreciation	-	-	10	5	13
Amortization	-	-	-	-	-
Taxes	-	-	-	-	-
Interest Expense	-	-	-	-	-
Securities Lending Expense	25	-	2	-	-
Interest On Investments	(73)	-	(47)	-	-
Securities Lending Income	(26)	-	(2)	-	-
Financing Income	-	-	-	-	-
Arbitrage Rebate Tax	-	-	-	-	-
Change in Assets And Liabilities:					
Decr (Incr) in Accounts Receivable	9	-	1	(1)	(15)
Decr (Incr) in Due from Other Funds	-	2	31	14	20
Decr (Incr) in Due from Component Units	-	-	1	-	-
Decr (Incr) in inventories	-	-	9	67	-
Decr (Incr) in intangible Assets	-	-	-	-	-
Decr (Incr) in Other Assets	-	-	13	-	-
Incr (Decr) in Accounts Payable	(1)	(1)	35	(4)	6
Incr (Decr) in Lottery Prizes Payable	-	-	-	-	-
Incr (Decr) in Due to Other Funds	(5)	(6)	(9)	(37)	(130)
Incr (Decr) in Due to Component Units	-	-	-	-	(4)
Incr (Decr) in Due to Other Governments	-	-	-	-	-
Incr (Decr) in Deferred Revenue	-	2	(1)	(19)	-
Incr (Decr) in Property Held in Trust	-	-	(36)	-	-
Incr (Decr) in Compensated Absences Pay	(1)	(5)	(23)	10	(4)
Incr (Decr) in Estimated Claims	174	-	-	-	-
Net Cash Provided By (used for)					
Operating Activities	\$ (57)	\$ 12	\$ (49)	\$ (128)	\$ (211)
Schedule Of Noncash Transactions:					
Fixed Asset Acquisitions from Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -
Asset Acquisitions from Contributed					
Capital Transfers from Other Funds	-	-	-	-	652
Asset Disposals from Contributed Capital	-	-	-	-	(137)
Total Noncash Transactions	\$ -	\$ -	\$ -	\$ -	\$ 515

	West Yellowstone Airport	Judicial Law Library	Local Government Audits	Def Comp Admin	Flexible Spending Admin	Dept of Agriculture	Swan River Vocational Training	Womens Prison Industries	Totals
\$	41 \$	3 \$	1 \$	1 \$	- \$	1 \$	- \$	- \$	27,495
	-	-	-	-	-	-	-	-	883
	-	-	-	-	-	-	-	-	175
	-	-	-	-	-	-	-	-	(11,861)
	-	-	-	-	-	-	-	-	3,327
	-	-	-	-	-	-	-	-	111
	-	-	-	-	(4)	-	-	-	(1,163)
	-	-	-	-	-	-	-	-	(116)
	-	-	-	-	-	-	-	-	(3,763)
	-	-	-	-	-	-	-	-	88
	-	-	3	-	2	-	-	-	(888)
	-	-	-	-	(144)	-	-	-	16
	-	-	-	-	1	-	-	-	49
	-	-	-	-	-	-	-	-	264
	-	-	-	-	-	-	-	-	(6)
	-	-	1	-	(2)	-	-	-	88
	2	3	-	-	(7)	-	-	-	351
	-	-	-	-	-	-	-	-	(394)
	1	-	-	(1)	-	-	-	-	1,450
	-	-	-	-	-	-	-	-	4
	-	-	-	-	-	-	-	-	35
	-	8	-	-	(3)	-	-	-	(602)
	-	-	-	-	-	-	-	-	(38)
	2	-	-	(1)	-	-	-	-	(2)
	-	-	-	-	-	-	-	-	431
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	46 \$	14 \$	5 \$	(1) \$	(157) \$	1 \$	- \$	- \$	15,934
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	23
	-	-	-	-	-	-	-	-	652
	-	-	-	-	-	-	-	-	(138)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	537

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for operations that provide goods or services to other agencies or programs of state government on a cost-reimbursement basis. A brief description of each Internal Service Fund follows:

Office Supplies & Equipment - Four internal service funds under the Departments of Fish, Wildlife and Parks (FWP Equipment, FWP Warehouse Inventory & FWP Office Supply) and Transportation (Highway Equipment) are used to account for inter- and intradepartmental sales and use of office supplies and equipment.

Employees Group Benefits - This fund receives employee (excluding higher education units) withholdings and State contributions to the medical self-insurance plan. The State contracted with Blue Cross and Blue Shield of Montana to oversee the administrative functions of the program.

Information Services Division (ISD) - State agencies and private users are assessed a fee for their use of the State's phone system, centralized data processing and systems design services provided by the Department of Administration.

MUS Group Insurance - This fund accounts for employee contributions to the Montana University System's (MUS) medical/dental self-insurance plan.

Admin. Insurance - The Department of Administration accounts for the State's property self-insurance program (including liability, property, flood, etc.) in this fund.

Motor Pool - State employee transportation is provided by the Department of Transportation through a pool of vehicles. The cost of operating the Motor Pool are recovered through rental rates charged to user agencies based on the average operating costs per mile for each class of vehicle.

Admin. Supply - The Department of Administration accounts for the intragovernmental sales of office supplies and paper products to State agencies in this fund.

Publications & Graphics - Agencies are assessed a fee for duplicating, typesetting, forms design and graphic arts services.

Buildings & Grounds - Rent proceeds from State agencies are used to pay maintenance, security and landscaping costs for State-owned property.

Central Services - Funds are used by the Departments of Commerce, Labor and Industry and Office of Public Instruction for administrative services provided on a cost recovery basis to programs within the departments.

DEQ Indirect Cost Pool - This fund is used to account for funds collected as indirect costs from the operating units of the Department of Environmental Quality and used to fund the Department's indirect cost pool operations that provide services to the Department.

Mail & Messenger - This fund accounts for costs associated with intrastate government mail and package delivery.

Payroll Processing - This fund accounts for the payments received from State agencies for the costs associated with the processing of payroll warrants.

Warrant Processing - This fund accounts for the payments received from State agencies for the costs associated with the processing of all warrants other than payroll.

Investment Division - This fund accounts for costs associated with operations of the Board of Investments. The Board assists agencies in the investment of State funds. Costs of administering and accounting for each investment fund are allocated based on the dollar volume of investments held by user agencies.

Aircraft Operations - The Department of State Lands accounts for fees charged to users of State aircraft in this fund.

Legal Services - The Attorney General's Office and the Department of Justice charge other State agencies a fee for legal assistance. The Departments of Administration and Health & Environmental Quality fund legal services with intradepartmental fees.

Personnel Training - This fund accounts for fees charged State agencies for training State employees. The fees are used by the Department of Administration to pay instructors and purchase training materials.

Records Management - State agencies are assessed a fee for records storage and microfilm services provided by the Office of the Secretary of State.

Debt Collection/Customer Service Center (CSC) – The Debt Collection component of this fund accounts for fees charged for the collection of bad debts. The Customer Service Center (CSC) provides customer assistance and registration, mail and remittance processing, data capture, collection of accounts receivable, account maintenance, and record retention services.

Local Government Admin. - This fund accounts for the costs incurred by the Administrator of the Local Government Assistance Division in the Department of Commerce and the allocation of these costs to other programs within the division.

Statewide Fueling Network - This fund accounts for the costs associated with the development of a statewide fueling network which will allow State agencies and local governments to utilize a single fueling network and management information system for all fueling transactions.

Natural Gas Procurement - State agencies are charged for the centralized payment of natural gas procurement and associated administrative costs as provided by the Department of Administration.

Admin. DP Unit - This fund accounts for data processing support costs incurred by General Fund and non-General Fund divisions within the Department of Administration.

STATE OF MONTANA
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
June 30, 2000
(Expressed in Thousands)

	Highway Equipment	Employees Group Benefits	ISD	MUS Group Insurance	Admin Insurance	FWP Equipment	Motor Pool
Assets:							
Cash/Cash Equivalents	\$ 1,561	\$ 2,363	\$ 1,283	\$ 8,735	\$ 379	\$ 176	\$ 397
Receivables (Net)	39	497	636	58	30	1	-
Interfund Loans Receivable	-	-	40	-	-	-	-
Due from Other Governments	3	-	-	-	-	1	1
Due from Component Units	-	-	220	587	-	-	1
Due from Other Funds	49	1,950	2,728	14	53	102	423
Inventories	-	-	-	-	-	-	-
Investments	-	24,929	-	-	1,684	-	-
Securities Lending Collateral	-	-	-	1	1,218	-	-
Land	-	-	-	-	-	-	236
Equipment	87,366	17	24,923	8	6	8,938	11,372
Construction in Progress	5,257	-	-	-	-	-	-
Accumulated Depreciation	(47,645)	(12)	(20,495)	(8)	(2)	(2,442)	(3,273)
Intangible Assets	-	-	362	-	-	-	-
Other Assets	-	-	20	-	-	5	-
Total Assets	\$ 46,630	\$ 29,744	\$ 9,717	\$ 9,395	\$ 3,368	\$ 6,781	\$ 9,157
Liabilities/Fund Equity:							
Liabilities:							
Accounts Payable	\$ 284	\$ 1,817	\$ 1,711	\$ 1,628	\$ 333	\$ 153	\$ 65
Interfund Loans Payable	-	-	-	-	60	-	616
Due to Component Units	-	-	19	17	-	-	-
Due to Other Funds	210	26	444	6	102	5	72
Deferred Revenue	-	-	178	50	-	-	-
Lease/Installment Purchase Payable	-	-	2,754	-	-	-	-
Bonds/Notes Payable	-	-	-	-	-	-	6,007
Property Held in Trust	-	-	3	-	-	-	-
Securities Lending Liability	-	-	-	1	1,218	-	-
Compensated Absences Payable	611	64	1,243	54	76	3	15
Estimated Insurance Claims	-	7,080	-	2,271	25,346	-	-
Other Liabilities	-	-	-	-	-	-	-
Total Liabilities	1,105	8,987	6,352	4,027	27,135	161	6,775
Fund Equity:							
Contributed Capital	7,139	-	1,592	-	2	2,382	-
Retained Earnings:							
Unreserved	38,386	20,757	1,773	5,368	(23,769)	4,238	2,382
Total Fund Equity	45,525	20,757	3,365	5,368	(23,767)	6,620	2,382
Total Liabilities/Fund Equity	\$ 46,630	\$ 29,744	\$ 9,717	\$ 9,395	\$ 3,368	\$ 6,781	\$ 9,157

	Admin Supply	Publications & Graphics	Buildings & Grounds	Labor Central Services	Commerce Central Services	DEQ Indirect Cost Pool	FWP Warehouse Inventory	Mail & Messenger
\$	67 \$	361 \$	774 \$	299 \$	573 \$	400 \$	27 \$	348
	47	-	2	-	-	-	-	9
	-	-	-	97	-	-	-	-
	-	-	-	-	-	-	-	-
	39	9	-	11	11	8	-	1
	170	395	82	744	147	395	-	190
	492	130	-	-	-	-	168	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	153	1,210	222	322	211	254	-	476
	-	-	-	-	-	-	-	-
	(126)	(769)	(130)	(236)	(134)	(100)	-	(269)
	-	-	-	-	-	-	-	2
	6	-	-	-	5	-	-	169
\$	848 \$	1,336 \$	950 \$	1,237 \$	813 \$	957 \$	195 \$	926

\$	127 \$	96 \$	271 \$	13 \$	10 \$	129 \$	1 \$	4
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	16	44	82	323	106	94	-	17
	-	53	-	-	-	-	-	63
	-	-	-	-	-	-	-	-
	-	-	1	-	36	-	-	-
	-	-	-	-	-	-	-	-
	53	88	112	150	373	283	-	50
	-	-	-	-	-	-	-	-
	-	-	-	275	11	-	-	-
	196	281	466	761	536	506	1	134
	-	-	5	11	47	271	85	-
	652	1,055	479	465	230	180	109	792
	652	1,055	484	476	277	451	194	792
\$	848 \$	1,336 \$	950 \$	1,237 \$	813 \$	957 \$	195 \$	926

(Continued on Next Page)

STATE OF MONTANA
COMBINING BALANCE SHEET - Continued
INTERNAL SERVICE FUNDS
June 30, 2000
(Expressed in Thousands)

	Payroll Processing	Warrant Processing	Investment Division	Aircraft Operation	Justice Legal	OPI Central Services	Personnel Training
Assets:							
Cash/Cash Equivalents	\$ 100	\$ 4	\$ 349	\$ 170	\$ 113	\$ 224	3
Receivables (Net)	-	-	-	4	-	-	1
Interfund Loans Receivable	-	-	-	-	-	-	-
Due from Other Governments	-	-	-	-	-	-	-
Due from Component Units	-	17	48	-	3	5	-
Due from Other Funds	-	52	26	23	136	215	31
Inventories	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-
Securities Lending Collateral	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-
Equipment	-	47	84	25	-	-	6
Construction in Progress	-	-	-	-	-	-	-
Accumulated Depreciation	-	(37)	(45)	(20)	-	-	(5)
Intangible Assets	-	-	-	-	-	-	-
Other Assets	-	-	9	-	-	1	-
Total Assets	\$ 100	\$ 83	\$ 471	\$ 202	\$ 252	\$ 445	36
Liabilities/Fund Equity:							
Liabilities:							
Accounts Payable	\$ -	\$ 9	\$ 19	\$ 12	\$ 3	\$ 1	1
Interfund Loans Payable	-	15	-	-	140	-	20
Due to Component Units	-	-	1	-	-	-	-
Due to Other Funds	20	28	95	13	53	112	8
Deferred Revenue	-	-	-	-	-	-	1
Lease/Installment Purchase Payable	-	-	-	-	-	-	-
Bonds/Notes Payable	-	-	-	-	-	-	-
Property Held in Trust	-	-	-	-	-	-	-
Securities Lending Liability	-	-	-	-	-	-	-
Compensated Absences Payable	18	8	224	36	112	88	16
Estimated Insurance Claims	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-
Total Liabilities	38	60	339	61	308	201	46
Fund Equity:							
Contributed Capital	103	21	18	-	-	-	1
Retained Earnings:							
Unreserved	(41)	2	114	141	(56)	244	(11)
Total Fund Equity	62	23	132	141	(56)	244	(10)
Total Liabilities/Fund Equity	\$ 100	\$ 83	\$ 471	\$ 202	\$ 252	\$ 445	36

	Records Management	FWP Office Supply	Debt Collection/ CSC	Admin Legal	Local Government Admin	Statewide Fueling Network	Natural Gas Procurement	Admin DP Unit	Procurement Card Purchases	Totals
\$	75 \$	11 \$	360 \$	6 \$	1 \$	7 \$	4 \$	5 \$	4 \$	19,179
	36	-	371	-	-	-	-	-	-	1,731
	-	-	-	-	-	-	-	-	-	137
	-	-	-	-	-	-	-	-	-	5
	1	-	3	-	-	-	-	-	-	964
	19	5	28	-	8	-	-	1	-	7,986
	16	16	-	-	-	-	-	-	-	822
	-	-	-	-	-	-	-	-	-	26,613
	-	-	-	-	-	-	-	-	-	1,219
	-	-	-	-	-	-	-	-	-	236
	58	65	533	-	-	-	-	11	-	136,307
	-	-	-	-	-	-	-	-	-	5,257
	(46)	(46)	(69)	-	-	-	-	(2)	-	(75,911)
	-	-	126	-	-	-	-	-	-	490
	1	-	-	-	-	-	-	3	-	219
\$	160 \$	51 \$	1,352 \$	6 \$	9 \$	7 \$	4 \$	18 \$	4 \$	125,254
\$	38 \$	1 \$	22 \$	- \$	- \$	- \$	- \$	- \$	- \$	6,748
	90	-	1,342	-	-	-	-	-	-	2,283
	-	-	-	-	-	-	-	-	-	37
	23	1	318	3	6	-	-	4	-	2,231
	19	-	-	-	-	-	-	-	-	248
	-	-	-	-	-	-	-	-	-	2,870
	-	-	-	-	-	-	-	-	-	6,007
	-	-	-	-	-	-	-	-	-	40
	-	-	-	-	-	-	-	-	-	1,219
	33	-	419	24	42	-	-	9	-	4,204
	-	-	-	-	-	-	-	-	-	34,697
	-	-	-	-	-	-	-	-	-	286
	203	2	2,101	27	48	-	-	13	-	60,870
	6	25	533	-	-	3	-	-	-	12,244
	(49)	24	(1,282)	(21)	(39)	4	4	5	4	52,140
	(43)	49	(749)	(21)	(39)	7	4	5	4	64,384
\$	160 \$	51 \$	1,352 \$	6 \$	9 \$	7 \$	4 \$	18 \$	4 \$	125,254

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Highway Equipment	Employees Group Benefits	ISD	MUS Group Insurance	Admin Insurance	FWP Equipment	Motor Pool
Operating Revenues:							
Charges for Services	\$ 15,566	\$ -	\$ 29,500	\$ -	\$ -	\$ 1,264	\$ 3,430
Investment Earnings	-	1,151	-	402	260	-	-
Securities Lending Income	-	229	-	19	73	-	-
Premiums	-	54,766	-	26,663	6,533	-	-
Taxes	-	-	-	-	-	-	-
Other Operating Revenues	2	2,519	8	169	14	-	-
Total Operating Revenues	15,568	58,665	29,508	27,253	6,880	1,264	3,430
Intrafund Revenues	-	-	-	-	-	-	-
Net Operating Revenues	15,568	58,665	29,508	27,253	6,880	1,264	3,430
Operating Expenses:							
Personal Services	4,920	379	8,799	154	550	58	204
Contractual Services	671	1,340	2,302	1,839	3,350	66	152
Supplies/Materials	3,797	20	1,902	10	20	589	579
Benefits/Claims (Note 3)	-	60,917	-	24,471	15,687	-	-
Depreciation	4,775	3	2,013	-	1	426	1,419
Amortization	-	-	234	-	-	-	-
Utilities/Rent	66	18	4,591	9	26	29	73
Communications	10	48	7,115	2	19	3	2
Travel	36	5	146	3	21	-	-
Repair/Maintenance	2,580	-	729	-	1	439	174
Local Assistance	-	-	13	-	-	-	-
Interest Expense	-	-	191	-	-	-	388
Securities Lending Expense	-	215	-	18	68	-	-
Other Operating Expenses	144	137	494	256	23	12	4
Total Operating Expenses	16,999	63,082	28,529	26,762	19,766	1,622	2,995
Intrafund Expenses	-	-	-	-	-	-	-
Net Operating Expenses	16,999	63,082	28,529	26,762	19,766	1,622	2,995
Operating Income (Loss)	(1,431)	(4,417)	979	491	(12,886)	(358)	435
Nonoperating Revenues (Expenses):							
Gain (Loss) Sale of Fixed Assets	121	-	23	-	-	(95)	(18)
Federal Indirect Cost Recoveries	-	-	-	-	-	-	-
Total Nonoperating Revenues (Expenses)	121	-	23	-	-	(95)	(18)
Income (Loss) Before Operating Transfers	(1,310)	(4,417)	1,002	491	(12,886)	(453)	417
Operating Transfers In	-	-	-	-	12	255	-
Operating Transfers Out	-	-	(44)	-	(316)	-	-
Net Income (Loss)	(1,310)	(4,417)	958	491	(13,190)	(198)	417
Retained Earnings - July 1 - As Previously Reported	39,935	23,742	827	4,877	(10,579)	4,436	1,372
Prior Period Adjustments	(239)	1,432	(12)	-	-	-	593
Retained Earnings - July 1 - As Restated	39,696	25,174	815	4,877	(10,579)	4,436	1,965
Retained Earnings - June 30	\$ 38,386	\$ 20,757	\$ 1,773	\$ 5,368	\$ (23,769)	\$ 4,238	\$ 2,382

	Admin Supply	Publications & Graphics	Buildings & Grounds	Labor Central Services	Commerce Central Services	DEQ Indirect Cost Pool	FWP Warehouse Inventory	Mail & Messenger
\$	4,220	\$ 5,305	\$ 5,404	\$ 929	\$ 2,961	\$ 1,542	\$ 85	3,687
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	1	2	1	4	6	9	-	1
	4,221	5,307	5,405	933	2,967	1,551	85	3,688
	-	-	-	-	-	-	-	(444)
	4,221	5,307	5,405	933	2,967	1,551	85	3,244
	341	803	961	1,199	2,318	1,679	-	402
	61	67	1,682	155	202	441	1	36
	3,948	4,129	177	149	65	124	102	34
	-	-	-	-	-	-	-	-
	5	99	15	26	18	28	-	56
	-	-	-	-	-	-	-	-
	88	83	1,686	100	103	84	1	49
	16	24	20	35	39	42	-	2,748
	1	3	11	10	19	20	-	2
	11	154	781	14	4	9	1	81
	-	-	-	13	-	-	-	-
	-	5	-	-	-	-	-	3
	-	-	-	-	-	-	-	-
	15	18	83	27	166	40	-	9
	4,486	5,385	5,416	1,728	2,934	2,467	105	3,420
	-	-	-	-	-	-	-	(444)
	4,486	5,385	5,416	1,728	2,934	2,467	105	2,976
	(265)	(78)	(11)	(795)	33	(916)	(20)	268
	-	(7)	(1)	-	-	-	-	(1)
	-	-	-	915	104	1,080	-	-
	-	(7)	(1)	915	104	1,080	-	(1)
	(265)	(85)	(12)	120	137	164	(20)	267
	-	-	44	-	-	-	-	-
	-	-	(411)	-	-	-	-	-
	(265)	(85)	(379)	120	137	164	(20)	267
	916	1,140	857	345	101	14	129	508
	1	-	1	-	(8)	2	-	17
	917	1,140	858	345	93	16	129	525
\$	652	\$ 1,055	\$ 479	\$ 465	\$ 230	\$ 180	\$ 109	792

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS - Continued
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Payroll Processing	Warrant Processing	Investment Division	Aircraft Operation	Justice Legal	OPI Central Services	Personnel Training
Operating Revenues:							
Charges for Services	\$ 307	\$ 729	\$ 2,191	\$ 398	\$ 1,099	\$ 672	236
Investment Earnings	-	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-	-
Premiums	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	2	-
Other Operating Revenues	-	-	2	-	-	1	-
Total Operating Revenues	307	729	2,193	398	1,099	675	236
Intrafund Revenues	-	-	-	-	-	-	-
Net Operating Revenues	307	729	2,193	398	1,099	675	236
Operating Expenses:							
Personal Services	219	132	1,515	260	877	724	141
Contractual Services	107	164	165	37	111	191	33
Supplies/Materials	2	2	155	75	27	37	23
Benefits/Claims (Note 3)	-	-	-	-	-	-	-
Depreciation	-	5	9	1	-	-	-
Amortization	-	-	-	-	-	-	-
Utilities/Rent	8	6	115	67	36	108	11
Communications	8	417	74	8	12	53	9
Travel	-	-	40	17	11	6	12
Repair/Maintenance	-	1	34	459	5	38	-
Local Assistance	-	-	-	-	-	-	-
Interest Expense	-	-	-	-	1	-	-
Securities Lending Expense	-	-	-	-	-	-	-
Other Operating Expenses	11	48	175	10	12	76	6
Total Operating Expenses	355	775	2,282	934	1,092	1,233	235
Intrafund Expenses	-	-	-	-	-	-	-
Net Operating Expenses	355	775	2,282	934	1,092	1,233	235
Operating Income (Loss)	(48)	(46)	(89)	(536)	7	(558)	1
Nonoperating Revenues (Expenses):							
Gain (Loss) Sale of Fixed Assets	-	-	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	-	668	-
Total Nonoperating Revenues (Expenses)	-	-	-	-	-	668	-
Income (Loss) Before Operating Transfers	(48)	(46)	(89)	(536)	7	110	1
Operating Transfers In	-	-	-	355	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-
Net Income (Loss)	(48)	(46)	(89)	(181)	7	110	1
Retained Earnings - July 1 - As Previously Reported	7	48	203	322	(63)	134	(12)
Prior Period Adjustments	-	-	-	-	-	-	-
Retained Earnings - July 1 - As Restated	7	48	203	322	(63)	134	(12)
Retained Earnings - June 30	\$ (41)	\$ 2	\$ 114	\$ 141	\$ (56)	\$ 244	(11)

	Records Management	FWP Office Supply	Debt Collection/ CSC	Admin Legal	Local Government Admin	Statewide Fueling Network	Natural Gas Procurement	Admin DP Unit	Procurement Card Purchases	Totals
\$	499 \$	73 \$	6,338 \$	93 \$	142 \$	15 \$	- \$	119 \$	6 \$	86,810
	-	-	-	-	-	-	-	-	-	1,813
	-	-	-	-	-	-	-	-	-	321
	-	-	-	-	-	-	-	-	-	87,962
	-	-	-	-	-	-	-	-	-	2
	27	-	-	-	-	-	-	-	2	2,768
	526	73	6,338	93	142	15	-	119	8	179,676
	-	-	-	-	-	-	-	-	-	(444)
	526	73	6,338	93	142	15	-	119	8	179,232
	380	27	4,907	89	131	-	-	92	-	32,261
	142	1	1,451	3	1	-	-	6	-	14,777
	52	17	172	1	-	9	-	5	-	16,222
	-	-	-	-	-	-	-	-	-	101,075
	8	1	69	-	-	-	-	2	-	8,979
	-	-	19	-	-	-	-	-	-	253
	59	1	120	2	-	-	-	2	-	7,541
	15	1	360	-	-	2	-	1	-	11,083
	2	-	39	-	-	5	-	1	-	410
	8	11	99	-	-	-	-	-	4	5,637
	-	-	-	-	-	-	-	-	-	26
	-	-	-	-	-	-	-	-	-	588
	-	-	-	-	-	-	-	-	-	301
	2	-	63	3	13	-	-	3	-	1,850
	668	59	7,299	98	145	16	-	112	4	201,003
	-	-	-	-	-	-	-	-	-	(444)
	668	59	7,299	98	145	16	-	112	4	200,559
	(142)	14	(961)	(5)	(3)	(1)	-	7	4	(21,327)
	-	-	-	-	-	-	-	(1)	-	21
	-	-	-	-	-	-	-	-	-	2,767
	-	-	-	-	-	-	-	(1)	-	2,788
	(142)	14	(961)	(5)	(3)	(1)	-	6	4	(18,539)
	-	-	-	-	-	-	-	-	-	666
	-	-	(346)	-	-	-	-	-	-	(1,117)
	(142)	14	(1,307)	(5)	(3)	(1)	-	6	4	(18,990)
	89	10	25	(16)	(36)	5	3	13	-	69,352
	4	-	-	-	-	-	1	(14)	-	1,778
	93	10	25	(16)	(36)	5	4	(1)	-	71,130
\$	(49)\$	24 \$	(1,282)\$	(21)\$	(39)\$	4 \$	4 \$	5 \$	4 \$	52,140

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Highway Equipment	Employees Group Benefits	ISD	MUS Group Insurance	Admin Insurance	FWP Equipment
Cash Flows from Operating Activities:						
Receipts from Sales and Services	\$ 16,086	\$ 52,867	\$ 27,862	\$ 27,226	\$ 6,641	\$ 1,284
Payments to Suppliers for Goods and Services	(7,321)	(1,624)	(15,761)	(2,052)	(3,397)	(1,007)
Payments to Employees	(4,847)	(385)	(8,423)	(144)	(540)	(57)
Grant Receipts	-	-	-	-	-	-
Grant Payments	-	-	-	-	-	-
Cash Payments for Claims	-	(60,409)	-	(23,470)	(7,351)	-
Other Operating Revenue	-	2,425	8	111	11	-
Net Cash Provided by (Used for) Operating Activities	3,918	(7,126)	3,686	1,671	(4,636)	220
Cash Flows from Noncapital Financing Activities:						
Payment of Principal and Interest on Bonds and Notes	-	-	-	-	-	-
Proceeds from Issuance of Bonds and Notes	-	-	-	-	-	-
Transfers to Other Funds	-	-	(43)	-	(433)	-
Transfers from Other Funds	-	-	-	-	12	443
Contributed Capital Transfers from Other Funds	4,342	-	-	-	-	-
Proceeds from Interfund Loans	-	-	-	175	60	-
Payment of Interfund Loans	-	-	(40)	(175)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	4,342	-	(83)	-	(361)	443
Cash Flows from Capital and Related Financing Activities:						
Acquisition of Fixed Assets	(9,484)	-	(717)	-	-	(1,676)
Proceeds from Sale of Fixed Assets	517	-	186	-	-	275
Principal and Interest Payments on Bonds and Notes	-	-	(2,308)	-	-	-
Net Cash Used for Capital and Related Financing Activities	(8,967)	-	(2,839)	-	-	(1,401)
Cash Flows from Investing Activities:						
Purchase of Investments	-	(7,955)	-	-	(1,690)	-
Proceeds from Sales or Maturities of Investments	-	10,969	-	-	5,246	-
Proceeds from Securities Lending Transactions	-	269	-	19	76	-
Interest and Dividends on Investments	-	3,283	-	401	305	-
Payment of Securities Lending Costs	-	(253)	-	(18)	(71)	-
Net Cash Provided by (Used for) Investing Activities	-	6,313	-	402	3,866	-
Net Increase (Decrease) in Cash and Cash Equivalents	(707)	(813)	764	2,073	(1,131)	(738)
Cash and Cash Equivalents, July 1	2,268	3,176	519	6,662	1,510	914
Cash and Cash Equivalents, June 30	\$ 1,561	\$ 2,363	\$ 1,283	\$ 8,735	\$ 379	\$ 176

Motor Pool	Admin Supply	Publications & Graphics	Buildings & Grounds	Labor Central Services	Commerce Central Services	DEQ Indirect Cost Pool	FWP Warehouse Inventory	Mail & Messenger	Payroll Processing
\$ 3,383	\$ 4,186	\$ 5,159	\$ 5,582	\$ 802	\$ 2,980	\$ 1,688	\$ 95	\$ 3,645	\$ 310
(884)	(4,022)	(4,538)	(4,227)	(420)	(601)	(641)	(105)	(2,981)	(130)
(204)	(330)	(802)	(935)	(1,262)	(2,220)	(1,673)	-	(398)	(217)
-	-	-	-	950	91	906	-	-	-
-	-	-	-	(13)	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	1	2	1	-	6	-	-	1	-
2,295	(165)	(179)	421	57	256	280	(10)	267	(37)
(2,385)	-	-	-	-	-	-	-	-	-
3,293	-	-	-	-	-	-	-	-	-
-	-	-	(468)	-	-	-	-	-	(377)
-	-	-	103	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
616	-	-	-	-	-	-	-	-	-
-	-	-	-	(97)	-	-	-	(77)	-
1,524	-	-	(365)	(97)	-	-	-	(77)	(377)
(3,592)	-	(112)	(37)	(48)	-	(80)	-	(42)	-
80	-	-	-	-	-	-	-	-	-
-	-	(16)	-	-	-	-	-	(33)	-
(3,512)	-	(128)	(37)	(48)	-	(80)	-	(75)	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
307	(165)	(307)	19	(88)	256	200	(10)	115	(414)
90	232	668	755	387	317	200	37	233	514
\$ 397	\$ 67	\$ 361	\$ 774	\$ 299	\$ 573	\$ 400	\$ 27	\$ 348	\$ 100

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Warrant Processing	Investment Division	Aircraft Operation	Justice Legal	OPI Central Services	Personnel Training
Cash Flows from Operating Activities:						
Receipts from Sales and Services	\$ 748	\$ 2,237	\$ 417	\$ 1,127	\$ 634	\$ 221
Payments to Suppliers for Goods and Services	(675)	(761)	(686)	(213)	(519)	(95)
Payments to Employees	(135)	(1,460)	(263)	(875)	(713)	(136)
Grant Receipts	-	-	-	-	568	-
Grant Payments	-	-	-	-	-	-
Cash Payments for Claims	-	-	-	-	-	-
Other Operating Revenue	-	2	-	-	1	-
Net Cash Provided by (Used for) Operating Activities	(62)	18	(532)	39	(29)	(10)
Cash Flows from Noncapital Financing Activities:						
Payment of Principal and Interest on Bonds and Notes	-	-	-	-	-	-
Proceeds from Issuance of Bonds and Notes	-	-	-	-	-	-
Transfers to Other Funds	(125)	-	-	-	-	-
Transfers from Other Funds	-	-	355	-	-	-
Contributed Capital Transfers from Other Funds	-	-	-	-	-	-
Proceeds from Interfund Loans	15	-	-	40	-	9
Payment of Interfund Loans	-	-	-	(135)	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(110)	-	355	(95)	-	9
Cash Flows from Capital and Related Financing Activities:						
Acquisition of Fixed Assets	-	(11)	-	-	-	-
Proceeds from Sale of Fixed Assets	-	-	-	-	-	-
Principal and Interest Payments on Bonds and Notes	-	-	-	(1)	-	-
Net Cash Used for Capital and Related Financing Activities	-	(11)	-	(1)	-	-
Cash Flows from Investing Activities:						
Purchase of Investments	-	-	-	-	-	-
Proceeds from Sales or Maturities of Investments	-	-	-	-	-	-
Proceeds from Securities Lending Transactions	-	-	-	-	-	-
Interest and Dividends on Investments	-	-	-	-	-	-
Payment of Securities Lending Costs	-	-	-	-	-	-
Net Cash Provided by (Used for) Investing Activities	-	-	-	-	-	-
Net Increase (Decrease) in Cash and Cash Equivalents	(172)	7	(177)	(57)	(29)	(1)
Cash and Cash Equivalents, July 1	176	342	347	170	253	4
Cash and Cash Equivalents, June 30	\$ 4	\$ 349	\$ 170	\$ 113	\$ 224	\$ 3

	Records Management	FWP Office Supply	Debt Collection/ CSC	Admin Legal	Local Government Admin	Statewide Fueling Network	Natural Gas Procurement	Admin DP Unit	Procurement Card Purchases	Totals
\$	521	\$ 69	\$ 5,955	\$ 93	\$ 140	\$ 16	\$ -	\$ 123	\$ 7	172,104
	(221)	(41)	(2,134)	(8)	(15)	(17)	-	(18)	(3)	(55,117)
	(375)	(27)	(4,342)	(78)	(125)	-	-	(91)	-	(31,057)
	-	-	-	-	-	-	-	-	-	2,515
	-	-	-	-	-	-	-	-	-	(13)
	-	-	-	-	-	-	-	-	-	(91,230)
	-	-	-	-	-	-	-	-	-	2,569
	(75)	1	(521)	7	-	(1)	-	14	4	(229)
	-	-	-	-	-	-	-	-	-	(2,385)
	-	-	-	-	-	-	-	-	-	3,293
	-	-	(346)	-	-	-	-	-	-	(1,792)
	-	-	-	-	-	-	-	-	-	913
	-	-	-	-	-	-	-	-	-	4,342
	-	-	1,342	-	-	-	-	-	-	2,257
	-	-	-	(2)	-	-	-	-	-	(526)
	-	-	996	(2)	-	-	-	-	-	6,102
	-	(5)	(142)	-	-	-	-	(11)	-	(15,957)
	-	-	-	-	-	-	-	-	-	1,058
	-	-	-	-	-	-	-	-	-	(2,358)
	-	(5)	(142)	-	-	-	-	(11)	-	(17,257)
	-	-	-	-	-	-	-	-	-	(9,645)
	-	-	-	-	-	-	-	-	-	16,215
	-	-	-	-	-	-	-	-	-	364
	-	-	-	-	-	-	-	-	-	3,989
	-	-	-	-	-	-	-	-	-	(342)
	-	-	-	-	-	-	-	-	-	10,581
	(75)	(4)	333	5	-	(1)	-	3	4	(803)
	150	15	27	1	1	8	4	2	-	19,982
\$	75	\$ 11	\$ 360	\$ 6	\$ 1	\$ 7	\$ 4	\$ 5	\$ 4	19,179

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Highway Equipment	Employees Group Benefits	ISD	MUS Group Insurance	Admin Insurance	FWP Equipment
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:						
Operating Income (Loss)	\$ (1,431)	\$ (4,417)	\$ 979	\$ 491	\$ (12,886)	\$ (358)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:						
Depreciation	4,775	3	2,013	-	1	426
Amortization	-	-	234	-	-	-
Interest on Investments	-	(1,151)	-	(402)	(260)	-
Federal Indirect Cost Recoveries	-	-	-	-	-	-
Interest Expense	-	-	191	-	-	-
Securities Lending Expense	-	215	-	18	68	-
Securities Lending Income	-	(229)	-	(19)	(73)	-
Change in Assets and Liabilities:						
Decr (Incr) in Accounts Receivable	(38)	(45)	(617)	24	-	5
Decr (Incr) in Due from Other Governments	9	-	-	-	-	6
Decr (Incr) in Due from Other Funds	535	(1,947)	(806)	(9)	111	19
Decr (Incr) in Due from Component Units	-	-	23	1,067	-	2
Decr (Incr) in Inventories	-	-	-	-	-	-
Decr (Incr) in Other Assets	-	-	-	-	-	(5)
Incr (Decr) in Accounts Payable	(15)	273	940	650	202	122
Incr (Decr) in Due to Other Funds	29	2	140	(2)	(49)	3
Incr (Decr) in Due to Component Units	-	(1)	(24)	11	-	-
Incr (Decr) in Non-Capital Leases Payable	-	-	505	-	-	-
Incr (Decr) in Deferred Revenue	-	-	(204)	(559)	-	-
Incr (Decr) in Property Held in Trust	-	-	(1)	-	-	-
Incr (Decr) in Compensated Absences Payable	54	(6)	313	8	4	-
Incr (Decr) in Estimated Claims	-	177	-	393	8,246	-
Incr (Decr) in Other Liabilities	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	\$ 3,918	\$ (7,126)	\$ 3,686	\$ 1,671	\$ (4,636)	\$ 220
Schedule of Noncash Transactions:						
Fixed Asset Acquisitions from Capital Leases	\$ -	\$ -	\$ 824	\$ -	\$ -	\$ -
Asset Acquisitions from Contributed Capital Transfers from Other Funds	4,342	-	-	-	-	-
Total Noncash Transactions	\$ 4,342	\$ -	\$ 824	\$ -	\$ -	\$ -

Motor Pool	Admin Supply	Publications & Graphics	Buildings & Grounds	Labor Central Services	Commerce Central Services	DEQ Indirect Cost Pool	FWP Warehouse Inventory	Mail & Messenger	Payroll Processing
\$ 435	\$ (265)	(78)	(11)	(795)	33	(916)	(20)	268	(48)
1,419	5	99	15	26	18	28	-	56	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	915	104	1,080	-	-	-
388	-	5	-	-	-	-	-	3	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	(12)	-	(2)	-	-	-	-	5	-
-	-	-	-	-	-	-	-	-	-
(47)	(10)	(145)	231	(221)	24	(24)	9	(39)	2
(1)	(6)	(6)	-	(4)	(2)	(3)	-	1	-
-	40	-	-	-	-	-	-	-	-
-	(1)	-	9	-	5	-	-	(34)	-
35	77	(52)	155	(196)	(2)	76	1	2	-
65	-	(2)	5	129	2	37	-	2	11
-	(1)	-	-	(1)	(1)	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	1	-	4	-	-	-	-
1	8	-	18	(71)	60	2	-	3	(2)
-	-	-	-	-	-	-	-	-	-
-	-	-	-	275	11	-	-	-	-
<hr/>									
\$ 2,295	\$ (165)	(179)	421	57	256	280	(10)	267	(37)
<hr/>									
\$ -	\$ -	64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	26	-	-	-	-
<hr/>									
\$ -	\$ -	64	\$ -	\$ -	26	\$ -	\$ -	\$ -	-
<hr/>									

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STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS - Continued
INTERNAL SERVICE FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Warrant Processing	Investment Division	Aircraft Operation	Justice Legal	OPI Central Services	Personnel Training
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:						
Operating Income (Loss)	\$ (46)	\$ (89)	\$ (536)	\$ 7	\$ (558)	1
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:						
Depreciation	5	9	1	-	-	-
Amortization	-	-	-	-	-	-
Interest on Investments	-	-	-	-	-	-
Federal Indirect Cost Recoveries	-	-	-	-	668	-
Interest Expense	-	-	-	1	-	-
Securities Lending Expense	-	-	-	-	-	-
Securities Lending Income	-	-	-	-	-	-
Change in Assets and Liabilities:						
Decr (Incr) in Accounts Receivable	-	-	(3)	-	-	1
Decr (Incr) in Due from Other Governments	-	-	-	-	-	-
Decr (Incr) in Due from Other Funds	15	10	24	4	(140)	(17)
Decr (Incr) in Due from Component Units	3	38	-	(2)	(3)	-
Decr (Incr) in inventories	-	-	-	-	-	-
Decr (Incr) in Other Assets	-	4	-	-	(1)	-
Incr (Decr) in Accounts Payable	6	(5)	(14)	(1)	(1)	1
Incr (Decr) in Due to Other Funds	(42)	16	1	19	-	-
Incr (Decr) in Due to Component Units	-	1	-	-	-	-
Incr (Decr) in Non-Capital Leases Payable	-	-	-	-	-	-
Incr (Decr) in Deferred Revenue	-	-	-	-	-	1
Incr (Decr) in Property Held in Trust	-	-	-	-	-	-
Incr (Decr) in Compensated Absences Payable	(3)	34	(5)	11	6	3
Incr (Decr) in Estimated Claims	-	-	-	-	-	-
Incr (Decr) in Other Liabilities	-	-	-	-	-	-
Net Cash Provided by (Used for) Operating Activities	\$ (62)	\$ 18	\$ (532)	\$ 39	\$ (29)	(10)
Schedule of Noncash Transactions:						
Fixed Asset Acquisitions from Capital Leases	\$ -	\$ -	\$ -	\$ -	\$ -	-
Asset Acquisitions from Contributed Capital Transfers from Other Funds	-	-	-	-	-	-
Total Noncash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	-

Records Management	FWP Office Supply	Debt Collections	Admin Legal	Local Government Admin	Statewide Fueling Network	Natural Gas Procurement	Admin DP Unit	Procurement Card Purchases	Totals
\$ (142)	\$ 14	\$ (961)	\$ (5)	\$ (3)	\$ (1)	\$ -	\$ 7	\$ 4	(21,327)
8	1	69	-	-	-	-	2	-	8,979
-	-	19	-	-	-	-	-	-	253
-	-	-	-	-	-	-	-	-	(1,813)
-	-	-	-	-	-	-	-	-	2,767
-	-	-	-	-	-	-	-	-	588
-	-	-	-	-	-	-	-	-	301
-	-	-	-	-	-	-	-	-	(321)
(34)	-	(370)	-	-	-	-	-	-	(1,086)
-	-	-	-	-	-	-	-	-	15
52	(5)	(14)	1	(2)	-	-	5	-	(2,384)
2	-	(3)	-	-	-	-	-	-	1,106
14	(8)	-	-	-	-	-	-	-	46
-	-	-	-	-	-	-	-	-	(23)
35	-	22	-	-	-	-	-	-	2,311
(16)	(1)	310	2	-	-	-	(1)	-	660
-	-	-	-	-	-	-	-	-	(16)
-	-	-	-	-	-	-	-	-	505
-	-	-	-	-	-	-	-	-	(762)
-	-	-	-	-	-	-	-	-	4
6	-	407	9	5	-	-	1	-	866
-	-	-	-	-	-	-	-	-	8,816
-	-	-	-	-	-	-	-	-	286
<u>\$ (75)</u>	<u>\$ 1</u>	<u>\$ (521)</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>14</u>	<u>\$ 4</u>	<u>(229)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	888
-	-	533	-	-	-	-	-	-	4,901
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 533</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>5,789</u>

TRUST AND AGENCY FUNDS

Trust and Agency Funds are used to account for assets held by the State in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds. These include: (1) Expendable Trust Funds; (2) Nonexpendable Trust Funds; (3) Investment Trust Fund; and (4) Agency Funds.

STATE OF MONTANA
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUND TYPES
June 30, 2000
(Expressed in Thousands)

	Expendable Trusts	Non- expendable Trusts	Investment Trust	Agency	Totals
Assets:					
Cash/Cash Equivalents	\$ 187,465	\$ 47,567	\$ 481,727	\$ 128,579	845,338
Receivables (Net)	2,683	13,616	-	90,962	107,261
Interfund Loans Receivables	9	-	-	400	409
Due from Other Governments	-	-	-	75	75
Due from Component Units	-	300	-	15	315
Due from Other Funds	9	342	-	19,916	20,267
Advances to Other Funds	-	-	-	30	30
Equity in Pooled Investments	345	909,991	-	-	910,336
Long-Term Loans Receivable	2,875	7	-	-	2,882
Investments	7,776	138,114	-	-	145,890
Securities Lending Collateral	8	138,574	37	1	138,620
Land	-	51,260	-	-	51,260
Other Assets	-	-	-	18,273	18,273
Total Assets	\$ 201,170	\$ 1,299,771	\$ 481,764	\$ 258,251	2,240,956
Liabilities/Fund Balances:					
Liabilities:					
Accounts Payable	\$ 532	\$ 4,330	\$ -	\$ 6,643	11,505
Interfund Loans Payable	46	79	-	17	142
Due to Component Units	-	378	-	582	960
Due to Other Funds	35	17,665	-	3,834	21,534
Deferred Revenue	-	29	-	-	29
Property Held in Trust	1,489	-	-	244,803	246,292
Securities Lending Liability	8	138,574	37	1	138,620
Other Liabilities	-	-	-	2,371	2,371
Total Liabilities	2,110	161,055	37	258,251	421,453
Fund Balances:					
Reserved for:					
Long-Term Loans	2,875	-	-	-	2,875
Trust Principal	-	1,138,716	-	-	1,138,716
Pool Participants	-	-	481,727	-	481,727
Unreserved	196,185	-	-	-	196,185
Total Fund Balances	199,060	1,138,716	481,727	-	1,819,503
Total Liabilities/Fund Balances	\$ 201,170	\$ 1,299,771	\$ 481,764	\$ 258,251	2,240,956

EXPENDABLE TRUST FUNDS

Expendable Trust Funds are used to account for assets held by the State in a trustee capacity, where both the trust principal and earnings may be expended. A brief description of each Expendable Trust Fund follows:

Employees Deferred Compensation - State employees may defer a part of their compensation for the purpose of investment. This fund accounts for employee withholdings transferred to investing entities for allocation to employee designated investment plans.

Unemployment Insurance - This fund accounts for employer contributions deposited with the Secretary of the Treasury of the United States to the credit of Montana's unemployment trust fund. Unemployment benefits are paid from this fund to eligible recipients. Administrative costs are paid from a Special Revenue Fund.

Wildlife Mitigation - This fund accounts for resources received and expended for wildlife mitigation projects.

Local Government Trust - This fund accounts for the portion of oil and gas severance, alcohol, gambling and financial institution corporation taxes that are distributed to local governments.

Rural Development - This fund accounts for programs authorized under the Bankhead Jones Farm Tenant Act. Resources are used by the Department of Agriculture under a federal use agreement for the purpose of aiding low income rural families.

Rail Construction - This fund accounts for principal and interest amounts used to provide loans or grants in accordance with the Federal Rail Administration guidelines for new rail rehabilitation projects in Montana.

Escheated Property - This fund accounts for property that has reverted to the State due to the absence of legal claimants or heirs.

Labor & Industry Compensation Insurance - This fund accounts for the proceeds from liquidated security bonds held on deposit from self-insured employers and other insurance companies in lieu of participating in the State Compensation Insurance. Administrative costs of operating the fund are paid from a Special Revenue Fund.

Historical Society General Trust - Deposits of the principal amounts of various stocks donated by numerous contributors in trust to the Society and the Charles Bair Memorial are accounted for in this fund. The principal can be expended for acquisitions approved by the Board of Trustees.

Woodville Highway Replacement - This fund accounts for money paid to the Montana Department of Transportation by the Anaconda Company to provide the government of Butte-Silver Bow with traffic facilities to replace the abandoned portion of U.S. Highway 91.

Rural Physician - This fund accounts for the fee assessments, educational debt payments and

administrative costs associated with the rural physician incentive program administered by the Board of Regents of Higher Education.

Haynes Trust - This fund accounts for principal and interest earnings for conservation and restoration of items in the Haynes collection donated to the society.

State Library Trust - This fund accounts for principal and interest earnings for donations to the State Library for their talking book library.

Cisco Academies - The trust distributes funds to support the ongoing needs of regional and local academies to train students in information technology skills.

School for Deaf & Blind - The School accounts for private donations in this fund.

STATE OF MONTANA
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
June 30, 2000
(Expressed in Thousands)

	Unemployment Insurance	Wildlife Mitigation	Rural Development	Research & Commercialization Trust	Rail Construction
Assets:					
Cash/Cash Equivalents	\$ 169,878	\$ 8,426	\$ 1,489	\$ 2,350	863
Receivables (Net)	2,533	121	29	-	-
Interfund Loans Receivables	-	-	-	-	-
Due from Other Funds	9	-	-	-	-
Equity in Pooled Investments	-	-	-	-	-
Long-Term Loans/Notes Receivable	-	-	1,782	-	1,093
Investments	-	7,776	-	-	-
Securities Lending Collateral	-	1	-	-	-
Total Assets	\$ 172,420	\$ 16,324	\$ 3,300	\$ 2,350	1,956
Liabilities/Fund Balances:					
Liabilities:					
Accounts Payable	\$ 223	\$ 22	\$ 1	\$ -	216
Interfund Loans Payable	20	-	-	-	-
Due to Other Funds	-	24	4	-	-
Property Held in Trust	331	41	-	-	-
Securities Lending Liability	-	1	-	-	-
Total Liabilities	574	88	5	-	216
Fund Balances:					
Reserved for Long-Term Loans	-	-	1,782	-	1,093
Unreserved	171,846	16,236	1,513	2,350	647
Total Fund Balances	171,846	16,236	3,295	2,350	1,740
Total Liabilities/Fund Balances	\$ 172,420	\$ 16,324	\$ 3,300	\$ 2,350	1,956

	Escheated Property	L& I Comp Insurance	Historical Society General Trust	Woodville Highway Replacement	Haynes Trust	State Library Trust	Cisco Academies	Totals
\$	3,025	\$ 755	\$ 348	\$ 193	\$ 21	\$ 71	\$ 46	187,465
	-	-	-	-	-	-	-	2,683
	-	-	9	-	-	-	-	9
	-	-	-	-	-	-	-	9
	-	-	345	-	-	-	-	345
	-	-	-	-	-	-	-	2,875
	-	-	-	-	-	-	-	7,776
	-	-	7	-	-	-	-	8
\$	3,025	\$ 755	\$ 709	\$ 193	\$ 21	\$ 71	\$ 46	201,170
\$	47	-	21	-	-	-	2	532
	-	-	-	26	-	-	-	46
	6	-	1	-	-	-	-	35
	1,078	39	-	-	-	-	-	1,489
	-	-	7	-	-	-	-	8
	1,131	39	29	26	-	-	2	2,110
	-	-	-	-	-	-	-	2,875
	1,894	716	680	167	21	71	44	196,185
	1,894	716	680	167	21	71	44	199,060
\$	3,025	\$ 755	\$ 709	\$ 193	\$ 21	\$ 71	\$ 46	201,170

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Unemployment Insurance	Wildlife Mitigation	Rural Development	Research & Commercialization Trust	Rail Construction
Revenues:					
Investment Earnings	\$ 11,022	\$ 788	\$ 224	-	\$ 48
Securities Lending Income	-	157	4	-	2
Sale Of Documents/Merchandise/Property	-	-	-	-	-
Contributions/Premiums	61,018	-	-	-	-
Grants/Contracts/Donations	-	2	5	-	-
Federal	4,070	-	-	-	-
Total Revenues	76,110	947	233	-	50
Expenditures:					
Current:					
General Government	-	-	-	-	-
Transportation	-	-	-	-	216
Education/Cultural	-	-	-	-	-
Resource Development/Recreation	-	417	-	-	-
Economic Development/Assistance	59,334	-	130	-	-
Capital Outlay	-	31	-	-	-
Securities Lending	-	150	4	-	2
Total Expenditures	59,334	598	134	-	218
Excess of Revenues Over (Under) Expenditures	16,776	349	99	-	(168)
Other Financing Sources (Uses):					
Operating Transfers In	-	15	-	2,350	-
Operating Transfers Out	-	(47)	-	-	-
Total Other Financing Sources (Uses)	-	(32)	-	2,350	-
Excess of Revenues/Other Sources Over (Under) Expenditures/Other Uses	16,776	317	99	2,350	(168)
Fund Balances - July 1 - As Previously Reported	146,447	15,919	3,181	-	1,908
Prior Period Adjustments	8,623	-	15	-	-
Fund Balances - July 1 - As Restated	155,070	15,919	3,196	-	1,908
Residual Equity Transfers	-	-	-	-	-
Fund Balances - June 30	\$ 171,846	\$ 16,236	\$ 3,295	\$ 2,350	\$ 1,740

	Escheated Property	L & I Comp Insurance	Historical Society General Trust	Woodville Highway Replacement	Rural Physician	Haynes Trust	State Library Trust	Cisco Academies	School for Deaf & Blind	Totals
\$	- \$	42 \$	45 \$	11 \$	- \$	1 \$	4 \$	2 \$	- \$	12,187
	-	2	1	1	-	-	-	-	-	167
	26	-	-	-	-	-	-	-	-	26
	-	-	-	-	-	-	-	-	-	61,018
	695	-	-	-	-	-	6	37	134	879
	-	-	-	-	-	-	-	-	-	4,070
	721	44	46	12	-	1	10	39	134	78,347
	-	-	-	-	-	-	-	20	-	20
	-	-	-	72	-	-	-	-	-	288
	-	-	10	-	-	-	-	-	134	144
	-	-	-	-	-	-	-	-	-	417
	-	4	-	-	-	-	-	-	-	59,468
	-	-	-	-	-	-	-	-	-	31
	-	2	1	1	-	-	-	-	-	160
	-	6	11	73	-	-	-	20	134	60,528
	721	38	35	(61)	-	1	10	19	-	17,819
	-	-	-	-	-	-	-	-	-	2,365
	(304)	-	-	-	-	-	-	-	-	(351)
	(304)	-	-	-	-	-	-	-	-	2,014
	417	38	35	(61)	-	1	10	19	-	19,833
	1,477	678	645	228	627	20	61	25	-	171,216
	-	-	-	-	-	-	-	-	-	8,638
	1,477	678	645	228	627	20	61	25	-	179,854
	-	-	-	-	(627)	-	-	-	-	(627)
\$	1,894 \$	716 \$	680 \$	167 \$	- \$	21 \$	71 \$	44 \$	- \$	199,060



NONEXPENDABLE TRUST FUNDS

Nonexpendable Trust Funds are used to account for assets held by the State in a trustee capacity, where the trust principal may not be expended. A brief description of each Nonexpendable Trust Fund follows:

Coal Tax Trust - This fund, created by Article IX, Section 5 of the Montana Constitution and administered by the Department of Revenue, receives 50% of all coal tax collections. Principal may be expended only upon affirmative vote by three-fourths of each house of the Legislature.

Land Grants - The Department of Natural Resources and Conservation accounts for lands granted to the State for support of public schools and State institutions in this fund.

Resource Indemnity - Taxes paid by persons engaging in or carrying on the business of mining, extracting or producing minerals are deposited in this fund. Only the net earnings of the trust may be appropriated until the principal reaches \$100 million. Interest earnings are expended from a Special Revenue Fund. This fund is administered by the Department of Revenue.

Parks Trust and Cultural Trust - A portion of the coal severance taxes are credited to these funds by the Department of Revenue. Income from the trusts shall be used for the acquisition and maintenance of State parks and historical sites by the Department of Fish, Wildlife and Parks and for the protection of works of art in the State Capitol and other cultural projects through the Montana Arts Council.

Real Property Trust - Money received by the Department of Fish, Wildlife and Parks from the sale of real property, from the exploration and development of oil, gas and mineral deposits and from the lease of department real property is deposited in this fund. Interest is recorded in a Special Revenue Fund and used for developing and maintaining real property of the department.

Noxious Weed Management - The Department of Agriculture accounts for revenues and interest earned on fees charged for the control of noxious weeds in this fund.

Moore Sipple Connector - Money is held in trust to provide funds for the restructuring of the Geraldine-Lewistown Line.

Historical Society - Four funds (Jim Bradley Memorial, Thomas Teakle, Merritt Wheeler and Historical Society Acquisitions) account for memorials, bequests and various other contributions to the Montana Historical Society. Investment income is either expended from a Special Revenue Fund, Expendable Trust Fund or added to the principal.

Endowment for Children - The fund provides services and activities related to a broad range of child abuse and neglect prevention activities operated by non-profit or public community educational and service organizations.

STATE OF MONTANA
 COMBINING BALANCE SHEET
 NONEXPENDABLE TRUST FUNDS
 June 30, 2000
 (Expressed in Thousands)

	Coal Tax Trust	Land Grants	Resource Indemnity	Parks Trust	Cultural Trust	Real Property
Assets:						
Cash/Cash Equivalents	\$ 30,325	\$ 11,891	\$ 1,870	\$ 281	\$ 239	1,294
Receivables (Net)	7,793	4,422	1,036	187	24	113
Due from Component Units	300	-	-	-	-	-
Due from Other Funds	-	299	-	-	-	24
Equity in Pooled Investments	464,981	332,750	93,793	13,802	3,630	-
Long-Term Loans/Notes Receivable	-	7	-	-	-	-
Investments	128,022	-	-	-	-	7,434
Securities Lending Collateral	70,302	50,309	14,181	2,087	549	930
Land	-	51,260	-	-	-	-
Total Assets	\$ 701,723	\$ 450,938	\$ 110,880	\$ 16,357	\$ 4,442	9,795
Liabilities/Fund Balances:						
Liabilities:						
Accounts Payable	\$ 1	\$ 4,320	\$ -	\$ -	\$ -	6
Interfund Loans Payable	79	-	-	-	-	-
Due to Other Funds	8,129	7,718	1,230	90	46	54
Due to Component Units	-	378	-	-	-	-
Deferred Revenue	-	-	29	-	-	-
Securities Lending Liability	70,302	50,309	14,181	2,087	549	930
Total Liabilities	78,511	62,725	15,440	2,177	595	990
Fund Balances:						
Reserved for Trust Principal	623,212	388,213	95,440	14,180	3,847	8,805
Total Fund Balances	623,212	388,213	95,440	14,180	3,847	8,805
Total Liabilities/Fund Balances	\$ 701,723	\$ 450,938	\$ 110,880	\$ 16,357	\$ 4,442	9,795

	Noxious Weed Management	Moore Sipple Connector	Jim Bradley Memorial	Thomas Teakle	Merritt- Wheeler Memorial	Historical Society Acquisitions	Endowment for Children	Totals
\$	1,314	242	23	31	27	29	1	47,567
	41	-	-	-	-	-	-	13,616
	-	-	-	-	-	-	-	300
	19	-	-	-	-	-	-	342
	-	-	476	411	92	56	-	909,991
	-	-	-	-	-	-	-	7
	2,658	-	-	-	-	-	-	138,114
	195	-	10	8	2	1	-	138,574
	-	-	-	-	-	-	-	51,260
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\$	4,227	242	509	450	121	86	1	1,299,771
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\$	2	-	-	1	-	-	-	4,330
	-	-	-	-	-	-	-	79
	398	-	-	-	-	-	-	17,665
	-	-	-	-	-	-	-	378
	-	-	-	-	-	-	-	29
	195	-	10	8	2	1	-	138,574
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	595	-	10	9	2	1	-	161,055
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	3,632	242	499	441	119	85	1	1,138,716
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	3,632	242	499	441	119	85	1	1,138,716
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\$	4,227	242	509	450	121	86	1	1,299,771

STATE OF MONTANA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCES
NONEXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Coal Tax Trust	Land Grants	Resource Indemnity	Parks Trust	Cultural Trust	Real Property
Operating Revenues:						
Charges for Services	\$ -	\$ 10,238	\$ -	\$ -	\$ -	316
Investment Earnings	23,858	11,684	3,091	449	117	364
Securities Lending Income	4,140	2,939	821	120	32	104
Grants/Contracts/Donations	-	-	-	-	-	-
Taxes	15,787	-	1,555	401	164	-
Rentals/Leases/Royalties	-	26,323	-	-	-	130
Other Operating Revenues	-	33	-	-	-	-
Total Operating Revenues	43,785	51,217	5,467	970	313	914
Operating Expenses:						
Personal Services	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Securities Lending Expense	4,013	2,848	796	117	31	99
Other Operating Expenses	-	-	-	-	-	-
Total Operating Expenses	4,013	2,848	796	117	31	99
Income (Loss) Before Operating Transfers	39,772	48,369	4,671	853	282	815
Operating Transfers In	-	14	-	-	-	-
Operating Transfers Out	(44,631)	(50,911)	(7,200)	(961)	(254)	(509)
Operating Transfers to Component Units	-	(2,286)	-	-	-	-
Net Income (Loss)	(4,859)	(4,814)	(2,529)	(108)	28	306
Fund Balances - July 1 -						
As Previously Reported	623,508	393,027	96,480	14,288	3,819	8,499
Prior Period Adjustments	4,563	-	1,489	-	-	-
Fund Balances - July 1 - As Restated	628,071	393,027	97,969	14,288	3,819	8,499
Fund Balances - June 30	\$ 623,212	\$ 388,213	\$ 95,440	\$ 14,180	\$ 3,847	\$ 8,805

	Noxious Weed Management	Moore Sipple Connector	Jim Bradley Memorial	Thomas Teakle	Merritt- Wheeler Memorial	Historical Society Acquisitions	Endowment for Children	Totals
\$	- \$	- \$	- \$	- \$	- \$	- \$	- \$	10,554
	314	14	38	33	9	5	-	39,976
	48	1	1	1	-	-	-	8,207
	-	-	-	-	-	13	-	13
	33	-	-	-	-	-	-	17,940
	-	-	-	-	-	-	-	26,453
	-	-	-	-	-	-	-	33
	395	15	39	34	9	18	-	103,176
	-	-	4	-	-	-	-	4
	-	13	-	-	-	-	-	13
	45	1	1	-	-	-	-	7,951
	-	-	5	-	-	-	-	5
	45	14	10	-	-	-	-	7,973
	350	1	29	34	9	18	-	95,203
	1,125	-	-	-	-	-	-	1,139
	(316)	-	-	(3)	-	-	-	(104,785)
	-	-	-	-	-	-	-	(2,286)
	1,159	1	29	31	9	18	-	(10,729)
	2,473	241	470	410	110	67	1	1,143,393
	-	-	-	-	-	-	-	6,052
	2,473	241	470	410	110	67	1	1,149,445
\$	3,632 \$	242 \$	499 \$	441 \$	119 \$	85 \$	1 \$	1,138,716

STATE OF MONTANA
COMBINING STATEMENT OF CASH FLOWS
NONEXPENDABLE TRUST FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

	Coal Tax Trust	Land Grants	Resource Indemnity	Parks Trust	Cultural Trust
Cash Flows from Operating Activities:					
Receipts from Sales and Services	\$ -	\$ 10,588	\$ -	\$ -	\$ -
Grant Payments	-	-	-	-	-
Scholarship/Fellowship Payments	-	-	-	-	-
Other Operating Revenue	-	33	-	-	-
Net Cash Provided by (Used for) Operating Activities	-	10,621	-	-	-
Cash Flows from Noncapital Financing Activities:					
Collection of Taxes	16,877	-	1,555	430	164
Transfers to Other Funds	(43,727)	(50,780)	(7,236)	(1,056)	(288)
Transfers to Component Units	-	(2,286)	-	-	-
Transfers from Other Funds	-	14	-	-	-
Proceeds from Interfund Loans	4,987	-	-	-	-
Payment of Interfund Loans	(4,943)	-	-	-	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(26,806)	(53,052)	(5,681)	(626)	(124)
Cash Flows from Capital and Related Financing Activities:					
Acquisition of Fixed Assets	-	-	-	-	-
Net Cash Used for Capital and Related Financing Activities	-	-	-	-	-
Cash Flows from Investing Activities:					
Purchase of Investments	(40,743)	(8,500)	(1,100)	(270)	-
Proceeds from Sales or Maturities of Investments	26,401	-	4,084	-	-
Proceeds from Securities Lending Transactions	4,140	2,939	821	120	32
Interest and Dividends on Investments	44,462	26,532	2,893	1,054	279
Payment of Securities Lending Costs	(4,013)	(2,848)	(796)	(117)	(31)
Collection of Rents/Leases/Royalties	-	26,347	-	-	-
Net Cash Provided by (Used for) Investing Activities	30,247	44,470	5,902	787	280
Net Increase (Decrease) in Cash and Cash Equivalents	3,441	2,039	221	161	156
Cash and Cash Equivalents, July 1	26,884	9,852	1,649	120	83
Cash and Cash Equivalents, June 30	\$ 30,325	\$ 11,891	\$ 1,870	\$ 281	\$ 239
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:					
Operating Income (Loss)	\$ 39,772	\$ 48,369	\$ 4,671	\$ 853	\$ 282
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:					
Taxes	(15,787)	-	(1,555)	(401)	(164)
Securities Lending Expense	4,013	2,848	796	117	31
Interest on Investments	(23,858)	(11,684)	(3,091)	(449)	(117)
Securities Lending Income	(4,140)	(2,939)	(821)	(120)	(32)
Rentals/Leases/Royalties	-	(26,323)	-	-	-
Change in Assets and Liabilities: Decr (Incr) in Due from Other Funds	-	350	-	-	-
Net Cash Provided by (Used for) Operating Activities	\$ -	\$ 10,621	\$ -	\$ -	\$ -

	Real Property	Noxious Weed Management	Moore Sipple Connector	Jim Bradley Memorial	Thomas Teakle	Merritt-Wheeler Memorial	Historical Society Acquisitions	Endowment for Children	Totals
\$	314	\$ -	\$ -	(4)	\$ -	\$ -	13	\$ -	10,911
	-	-	(13)	-	-	-	-	-	(13)
	-	-	-	(5)	-	-	-	-	(5)
	-	-	-	-	-	-	-	-	33
	314	-	(13)	(9)	-	-	13	-	10,926
	-	35	-	-	-	-	-	-	19,061
	(543)	(307)	-	-	(1)	-	-	-	(103,938)
	-	-	-	-	-	-	-	-	(2,286)
	-	1,125	-	-	-	-	-	-	1,139
	-	-	-	-	-	-	-	-	4,987
	-	-	-	-	-	-	-	-	(4,943)
	(543)	853	-	-	(1)	-	-	-	(85,980)
	-	-	-	-	-	-	(1)	-	(1)
	-	-	-	-	-	-	(1)	-	(1)
	(1,689)	(748)	-	-	-	-	-	-	(53,050)
	2,211	681	-	-	-	-	-	-	33,377
	274	47	1	1	1	-	-	-	8,376
	358	349	14	8	6	4	3	-	75,962
	(105)	(47)	(1)	(1)	-	-	-	-	(7,959)
	133	-	-	-	-	-	-	-	26,480
	1,182	282	14	8	7	4	3	-	83,186
	953	1,135	1	(1)	6	4	15	-	8,131
	341	179	241	24	25	23	14	1	39,436
\$	1,294	\$ 1,314	\$ 242	\$ 23	\$ 31	\$ 27	\$ 29	\$ 1	\$ 47,567
\$	815	\$ 350	\$ 1	\$ 29	\$ 34	\$ 9	\$ 18	\$ -	\$ 95,203
	-	(33)	-	-	-	-	-	-	(17,940)
	99	45	1	1	-	-	-	-	7,951
	(364)	(314)	(14)	(38)	(33)	(9)	(5)	-	(39,976)
	(104)	(48)	(1)	(1)	(1)	-	-	-	(8,207)
	(130)	-	-	-	-	-	-	-	(26,453)
	(2)	-	-	-	-	-	-	-	348
\$	314	\$ -	(13)	(9)	\$ -	\$ -	13	\$ -	10,926

INVESTMENT TRUST FUND

The Investment Trust Fund is used to account for the investment by local government agencies in the Short Term Investment Pool (STIP), an external investment pool. A brief description of the Investment Trust Fund follows:

STIP Trust - this fund accounts for the receipt of monies by the Montana Board of Investments for investment in STIP and the distribution of related investment earnings to local government agencies.

STATE OF MONTANA
STATEMENT OF PLAN NET ASSETS
INVESTMENT TRUST FUND
June 30, 2000
(Expressed in Thousands)

	<u>STIP Trust</u>
Assets:	
Cash/Cash Equivalents	\$ 481,727
Securities Lending Collateral	37
Total Assets	<u>\$ 481,764</u>
Liabilities:	
Securities Lending Liability	\$ 37
Total Liabilities	<u>37</u>
Net Assets Held in Trust for Pool Participants	<u>\$ 481,727</u>

AGENCY FUNDS

The Agency Funds are used to account for assets held by the State as an agent for individuals, private organizations, other governments and other funds. A brief description of each Agency Fund follows:

Investment Pool - This fund accounts for idle cash invested on a pooled basis. Investment earnings on State funds are accounted for as revenue in either the fund providing the cash for investment or in the fund from which the earnings will be expended.

Land Grant Interest - This fund accounts for interest and income earnings on nonexpendable trusts administered by the Department of State Lands pending distribution to units of the university system and State institutions.

Performance Deposits - This fund accounts for deposits held by the State pending compliance with performance agreements.

Central Payroll - This fund accounts for the accumulation of State employee payroll and withholding by the Department of Administration pending remittance to employees and other appropriate third parties.

Workers Comp Securities - This fund, administered by the Department of Labor and Industry, accounts for surety bonds, converting the bonds into cash to liquidate liabilities as necessary.

Custodial Accounts - This fund accounts for moneys belonging to State institution residents, students of the School for the Deaf and Blind, participants in the foster children and protective services programs and balances held by the Commissioner of Higher Education's Office for remittance, on behalf of eligible employees of the Montana University System, to the TIAA-CREF retirement fund.

Unissued Warrants - This fund reports the amount of warrants authorized by agency claims but not written or mailed by fiscal year-end.

Child Support Collections - This fund accounts for payments from parents under the Child Support Enforcement Program administered by the Department of Social & Rehabilitative Services.

Unclaimed Property - This fund accounts for property held by State agencies pending claim by the person entitled thereto. It includes proceeds from the sale of abandoned property, escheated and undistributed estates, stale-dated State warrants and unclaimed wages.

Intergovernmental - This fund accounts for resources that flow through State agencies to federal and local governments.

A & E Advances - This fund accounts for moneys advanced by other agencies to the Department of Administration's Architecture and Engineering (A & E) Division for minor capital projects. The capital outlay expenditures are recorded in the funds which advanced the money.

Uncleared Collections - This fund accounts for resources held pending distribution to other funds

and local governments. Amounts due to other State funds have been recorded as a receivable and revenue in those funds.

Debt Collection - This fund accounts for amounts due to the State which have been written off as uncollectible by the receiving agency. The State Auditor's Office continues to attempt to collect amounts owing for a period of time after they are deemed uncollectible by the receiving agency.

Stock Estray - This fund accounts for the proceeds derived from the sale of estray animals.

STATE OF MONTANA
COMBINING BALANCE SHEET
AGENCY FUNDS
June 30, 2000
(Expressed in Thousands)

	Investment Pool	Perform Deposits	Central Payroll	Workers Comp Securities	Custodial Accounts	Unissued Warrants
Assets:						
Cash/Cash Equivalents	\$ 87,978	\$ 6,137	\$ 772	\$ -	\$ 1,519	16,325
Receivables (Net)	90,305	-	-	-	-	-
Interfund Loans Receivables	-	400	-	-	-	-
Due from Other Governments	-	-	-	-	-	-
Due from Component Units	-	-	5	-	-	-
Due from Other Funds	-	28	19,277	-	6	-
Advances to Other Funds	-	30	-	-	-	-
Securities Lending Collateral	-	-	-	-	-	-
Other Assets	-	15,176	-	660	-	-
Total Assets	\$ 178,283	\$ 21,771	\$ 20,054	\$ 660	\$ 1,525	16,325
Liabilities:						
Accounts Payable	\$ 5,419	\$ 123	\$ 497	\$ -	\$ 114	-
Interfund Loans Payable	-	-	11	-	-	-
Due to Component Units	-	-	559	-	-	-
Due to Other Funds	35	903	2,746	-	45	-
Property Held in Trust	172,829	18,522	16,241	660	1,366	16,325
Securities Lending Liability	-	-	-	-	-	-
Other Liabilities	-	2,223	-	-	-	-
Total Liabilities	\$ 178,283	\$ 21,771	\$ 20,054	\$ 660	\$ 1,525	16,325

	Child Support Collections	Unclaimed Property	Inter- governmental	Uncleared Collections	Debt Collection	Stock Estray Fund	Land Grant Interest	Totals
\$	506 \$	48 \$	14,553 \$	401 \$	103 \$	207 \$	30 \$	128,579
	642	-	5	-	4	6	-	90,962
	-	-	-	-	-	-	-	400
	-	-	-	75	-	-	-	75
	9	-	-	-	1	-	-	15
	53	1	508	35	8	-	-	19,916
	-	-	-	-	-	-	-	30
	-	-	1	-	-	-	-	1
	-	-	2,382	-	-	55	-	18,273
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\$	1,210 \$	49 \$	17,449 \$	511 \$	116 \$	268 \$	30 \$	258,251
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\$	156 \$	2 \$	75 \$	24 \$	32 \$	201 \$	- \$	6,643
	-	-	-	-	-	6	-	17
	-	-	-	-	1	-	22	582
	-	-	8	73	16	-	8	3,834
	1,054	47	17,365	266	67	61	-	244,803
	-	-	1	-	-	-	-	1
	-	-	-	148	-	-	-	2,371
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\$	1,210 \$	49 \$	17,449 \$	511 \$	116 \$	268 \$	30 \$	258,251
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STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS

For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Investment Pool:				
Assets				
Cash/Cash Equivalents	\$ 99,871	\$ 12,447,192	\$ 12,459,085	87,978
Receivables (Net)	69,638	339,428	318,761	90,305
Equity in Pooled Investments	-	11,541,088	11,541,088	-
Investments	-	10,927,399	10,927,399	-
Securities Lending Collateral	-	1,194,177	1,194,177	-
Total Assets	\$ 169,509	\$ 36,449,284	\$ 36,440,510	178,283
Liabilities				
Accounts Payable	\$ 7,289	9,147	11,017	5,419
Due to Other Governments	-	1,132,727	1,132,727	-
Due to Other Funds	28	136	129	35
Property Held in Trust	162,192	12,553,556	12,542,919	172,829
Securities Lending Liability	-	1,194,177	1,194,177	-
Total Liabilities	\$ 169,509	\$ 14,889,743	\$ 14,880,969	178,283
Land Grant Interest:				
Assets				
Cash/Cash Equivalents	\$ -	\$ 30	\$ -	30
Total Assets	\$ -	\$ 30	\$ -	30
Liabilities				
Due to Other Funds	\$ -	\$ 30	\$ 22	8
Due to Component Units	-	22	-	22
Total Liabilities	\$ -	\$ 52	\$ 22	30
Perform Deposits:				
Assets				
Cash/Cash Equivalents	\$ 6,332	\$ 46,010	\$ 46,205	6,137
Interfund Loans Receivable	-	400	-	400
Due from Other Funds	-	28	-	28
Advances to Other Funds	30	-	-	30
Securities Lending Collateral	160	-	160	-
Other Assets	15,825	13,025	13,674	15,176
Total Assets	\$ 22,347	\$ 59,463	\$ 60,039	21,771
Liabilities				
Accounts Payable	\$ 62	\$ 15,963	\$ 15,902	123
Due to Other Funds	951	903	951	903
Property Held in Trust	18,829	32,259	32,566	18,522
Securities Lending Liability	160	-	160	-
Other Liabilities	2,345	14,232	14,354	2,223
Total Liabilities	\$ 22,347	\$ 63,357	\$ 63,933	21,771

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Central Payroll:				
Assets				
Cash/Cash Equivalents	\$ 6,797	\$ 488,881	\$ 494,906	772
Due from Other Funds	14,432	19,646	14,801	19,277
Due from Component Units	364	5	364	5
Total Assets	\$ 21,593	\$ 508,532	\$ 510,071	20,054
Liabilities				
Accounts Payable	\$ 35	\$ 14,569	\$ 14,107	497
Interfund Loans Payable	-	17	6	11
Due to Other Funds	169	6,631	4,054	2,746
Due to Component Units	3,326	559	3,326	559
Property Held in Trust	18,063	494,032	495,854	16,241
Other Liabilities	-	11	11	-
Total Liabilities	\$ 21,593	\$ 515,819	\$ 517,358	20,054
Workers Comp Securities:				
Assets				
Other Assets	\$ 660	\$ -	\$ -	660
Total Assets	\$ 660	\$ -	\$ -	660
Liabilities				
Property Held in Trust	\$ 660	\$ -	\$ -	660
Total Liabilities	\$ 660	\$ -	\$ -	660
Custodial Accounts:				
Assets				
Cash/Cash Equivalents	\$ 1,018	\$ 6,197	\$ 5,696	1,519
Due from Other Funds	5	6	5	6
Securities Lending Collateral	15	-	15	-
Total Assets	\$ 1,038	\$ 6,203	\$ 5,716	1,525
Liabilities				
Accounts Payable	\$ 40	\$ 930	\$ 856	114
Due to Other Funds	167	45	167	45
Property Held in Trust	816	7,164	6,614	1,366
Securities Lending Liability	15	-	15	-
Total Liabilities	\$ 1,038	\$ 8,139	\$ 7,652	1,525

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STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Unissued Warrants:				
Assets				
Cash/Cash Equivalents	\$ 5,257	\$ 107,167	\$ 96,099	16,325
Receivables (Net)	-	84,638	84,638	-
Due from Other Funds	97	-	97	-
Total Assets	\$ 5,354	\$ 191,805	\$ 180,834	16,325
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	-
Due to Other Funds	2,427	-	2,427	-
Property Held in Trust	2,927	86,905	73,507	16,325
Total Liabilities	\$ 5,354	\$ 86,905	\$ 75,934	16,325
Child Support Collections:				
Assets				
Cash/Cash Equivalents	\$ 555	\$ 50,443	\$ 50,492	506
Receivables (Net)	97	628	83	642
Due from Other Funds	-	72	19	53
Due from Component Units	9	9	9	9
Total Assets	\$ 661	\$ 51,152	\$ 50,603	1,210
Liabilities				
Accounts Payable	\$ -	\$ 44,731	\$ 44,575	156
Due to Other Funds	1	-	1	-
Interfund Loans Payable	225	-	225	-
Property Held in Trust	435	45,311	44,692	1054
Total Liabilities	\$ 661	\$ 90,042	\$ 89,493	1,210
Unclaimed Property:				
Assets				
Cash/Cash Equivalents	\$ 37	\$ 112	\$ 101	48
Due from Other Funds	-	2	1	1
Due from Component Units	1	-	1	-
Total Assets	\$ 38	\$ 114	\$ 103	49
Liabilities				
Accounts Payable	\$ 1	\$ 106	\$ 105	2
Property Held in Trust	37	109	99	47
Total Liabilities	\$ 38	\$ 215	\$ 204	49

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Intergovernmental:				
Assets				
Cash/Cash Equivalents	\$ 6,073	\$ 157,294	\$ 148,814	\$ 14,553
Receivables (Net)	4	154	153	5
Due from Other Funds	-	508	-	508
Due from Other Governments	-	-	-	-
Securities Lending Collateral	304	1	304	1
Investments	-	-	-	-
Other Assets	2,455	192	265	2,382
Total Assets	\$ 8,836	\$ 158,149	\$ 149,536	\$ 17,449
Liabilities				
Accounts Payable	\$ 84	\$ 2,557	\$ 2,566	\$ 75
Due to Other Governments	-	-	-	-
Due to Other Funds	617	14	623	8
Due to Component Units	6	-	6	-
Property Held in Trust	7,825	17,631	8,091	17,365
Securities Lending Liability	304	1	304	1
Total Liabilities	\$ 8,836	\$ 20,203	\$ 11,590	\$ 17,449
Uncleared Collections:				
Assets				
Cash/Cash Equivalents	\$ 460	\$ 10,941,050	\$ 10,941,109	\$ 401
Receivables (Net)	-	685	685	-
Due from Other Funds	14	77	56	35
Due from Component Units	6	-	6	-
Due from Other Governments	-	75	-	75
Securities Lending Collateral	-	-	-	-
Total Assets	\$ 480	\$ 10,941,887	\$ 10,941,856	\$ 511
Liabilities				
Accounts Payable	\$ 3	\$ 283	\$ 262	\$ 24
Interfund Loans Payable	-	1	1	-
Due to Other Funds	379	9,727	10,033	73
Due to Component Units	9	-	9	-
Property Held in Trust	89	714	537	266
Other Liabilities	-	378,360	378,212	148
Securities Lending Liability	-	-	-	-
Total Liabilities	\$ 480	\$ 389,085	\$ 389,054	\$ 511

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Debt Collection:				
Assets				
Cash/Cash Equivalents	\$ 123	\$ 7,397	\$ 7,417	103
Receivables (Net)	4	57,202	57,202	4
Due from Other Funds	19	8	19	8
Due from Component Units	-	1	-	1
Total Assets	\$ 146	\$ 64,608	\$ 64,638	116
Liabilities				
Accounts Payable	\$ 94	\$ 333	\$ 395	32
Interfund Loans Payable	-	25	25	-
Due to Other Funds	25	22	31	16
Due to Component Units	5	1	5	1
Property Held in Trust	22	6,562	6,517	67
Total Liabilities	\$ 146	\$ 6,943	\$ 6,973	116
Stock Estray Fund:				
Assets				
Cash/Cash Equivalents	\$ -	\$ 5,213	\$ 5,006	207
Receivables (Net)	-	6	-	6
Other Assets	55	-	-	55
Total Assets	\$ 55	\$ 5,219	\$ 5,006	268
Liabilities				
Accounts Payable	\$ 55	\$ 5,059	\$ 4,913	201
Interfund Loans Payable	-	6	-	6
Property Held in Trust	-	5,065	5,004	61
Total Liabilities	\$ 55	\$ 10,130	\$ 9,917	268

(Continued on Next Page)

STATE OF MONTANA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES - Continued
AGENCY FUNDS
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Fund	Balance June 30, 1999	Additions	Deductions	Balance June 30, 2000
Totals - All Agency Funds				
Assets				
Cash/Cash Equivalents	\$ 126,523	\$ 24,256,986	\$ 24,254,930	\$ 128,579
Receivables (Net)	69,743	482,741	461,522	90,962
Interfund Loans Receivables	-	400	-	400
Due from Other Funds	14,567	20,347	14,998	19,916
Due from Component Units	380	15	380	15
Due from Other Governments	-	75	-	75
Advances to Other Funds	30	-	-	30
Equity in Pooled Investments	-	11,541,088	11,541,088	-
Investments	-	10,927,399	10,927,399	-
Securities Lending Collateral	479	1,194,178	1,194,656	1
Other Assets	18,995	13,217	13,939	18,273
Total Assets	\$ 230,717	\$ 48,436,446	\$ 48,408,912	\$ 258,251
Liabilities				
Accounts Payable	\$ 7,663	\$ 93,678	\$ 94,698	\$ 6,643
Interfund Loans Payable	225	49	257	17
Due to Other Governments	-	1,132,727	1,132,727	-
Due to Other Funds	4,764	17,508	18,438	3,834
Due to Component Units	3,346	582	3,346	582
Property Held in Trust	211,895	13,249,308	13,216,400	244,803
Securities Lending Liability	479	1,194,178	1,194,656	1
Other Liabilities	2,345	392,603	392,577	2,371
Total Liabilities	\$ 230,717	\$ 16,080,633	\$ 16,053,099	\$ 258,251

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is maintained to account for fixed assets acquired or constructed for use in operations which are accounted for in governmental funds. These include all fixed assets except those of the Enterprise, Internal Service, Expendable Trust, Nonexpendable Trust, Pension Trust and Higher Education Funds.

STATE OF MONTANA
SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE
 June 30, 2000
 (Expressed in Thousands)

General Fixed Assets:

Land	\$	66,267
Buildings/Other Improvements		386,289
Equipment		64,478
Other Fixed Assets		65,159
Construction in Progress		67,516
Total General Fixed Assets	\$	<u>649,709</u>

Investments in General Fixed Assets from:

General Fund Fixed Assets	\$	316,183
State Special Revenue Fund Fixed Assets		138,681
Federal Special Revenue Fund Fixed Assets		84,068
Capital Projects Fund Fixed Assets		43,777
Expendable Trust Fund Fixed Assets		208
Donated Fixed Assets		66,792
Total Investments in General Fixed Assets	\$	<u>649,709</u>

STATE OF MONTANA
SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
June 30, 2000
(Expressed in Thousands)

Function and Activity	Land	Buildings and Improvements	Equipment	Other Fixed Assets	Total
General Government					
Legislative	\$ -	\$ -	655	\$ -	655
Executive	2,648	46,072	2,761	45	51,526
Judicial	-	-	164	782	946
Total General Government	2,648	46,072	3,580	827	53,127
Public Safety/Corrections					
Law Enforcement	384	20,482	11,342	-	32,208
Corrections	2,984	61,700	5,602	-	70,286
Professional/Business Regulation	-	335	1,391	-	1,726
Safety	-	-	91	-	91
Total Public Safety/Corrections	3,368	82,517	18,426	-	104,311
Transportation	6,207	42,588	10,108	-	58,903
Health/Social Services					
Health/Environment	138	92	3,864	-	4,094
Social Services/Welfare/Mental Health	113	52,458	10,317	76	62,964
Veterans Affairs	33	288	43	-	364
Total Health/Social Services	284	52,838	14,224	76	67,422
Educational/Cultural					
Educational	1,497	123,984	2,632	1,720	129,833
Cultural	186	4,198	110	62,529	67,023
Total Educational/Cultural	1,683	128,182	2,742	64,249	196,856
Resource Development/Recreation					
Health/Environment	9	-	37	-	46
Resource Development	-	-	5,634	-	5,634
Recreation	51,453	27,986	5,116	9	84,564
Agricultural	-	60	1,691	-	1,751
Total Resource Development/Recreation	51,462	28,046	12,478	9	91,995
Economic Development/Assistance	614	6,046	2,919	-	9,579
Total Fixed Assets Allocated to Functions	\$ 66,266	\$ 386,289	\$ 64,477	\$ 65,161	582,193
Construction in Progress					67,516
Total General Fixed Assets				\$	649,709

STATE OF MONTANA
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY
For the Fiscal Year Ended June 30, 2000
(Expressed in Thousands)

Function and Activity	General Fixed Assets July 1, 1999	Additions	Deletions	General Fixed Assets June 30, 2000
General Government				
Legislative	\$ 536	\$ 154	\$ 35	\$ 655
Executive	48,669	4,690	1,833	51,526
Judicial	778	176	8	946
Total General Government	49,983	5,020	1,876	53,127
Public Safety/Corrections				
Law Enforcement	30,502	2,620	914	32,208
Corrections	64,536	5,778	28	70,286
Professional/Business Regulation	1,415	373	62	1,726
Safety	107	-	16	91
Total Public Safety/Corrections	96,560	8,771	1,020	104,311
Transportation	58,599	4,648	4,344	58,903
Health/Social Services				
Health/Environment	4,241	-	147	4,094
Social Services/Welfare/Mental Health	62,110	7,362	6,508	62,964
Veterans Affairs	364	-	-	364
Total Health/Social Services	66,715	7,362	6,655	67,422
Educational/Cultural				
Educational	84,037	46,366	570	129,833
Cultural	51,385	15,781	143	67,023
Total Educational/Cultural	135,422	62,147	713	196,856
Resource Development/Recreation				
Health/Environment	46	-	-	46
Resource Development	5,463	230	59	5,634
Recreation	80,085	5,393	914	84,564
Agricultural	1,405	346	-	1,751
Total Resource Development/Recreation	86,999	5,969	973	91,995
Economic Development/Assistance	9,842	1,444	1,707	9,579
Construction in Progress	38,134	34,620	5,238	67,516
Total General Fixed Assets	\$ 542,254	\$ 129,981	\$ 22,526	\$ 649,709