

STATEMENT OF NET POSITION PROPRIETARY FUNDS

June 30, 2024

(Dollars in Thousands)

| | Business-type Activities — Enterprise Funds | | | |
|----------------------------------------------------------|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| | Unemployment Compensation Fund | EPA Revolving Loan Fund | N.C. State Lottery Fund | N.C. Turnpike Authority |
| Assets | | | | |
| Current Assets | | | | |
| Cash and cash equivalents (Note 3) | \$ 4,830,600 | \$ 794,662 | \$ 168,556 | \$ - |
| Investments (Note 3) | - | 223,011 | 8,146 | - |
| Securities lending collateral (Note 3) | 5,379 | 69,622 | 15,567 | 7,440 |
| Receivables: (Note 4) | | | | |
| Accounts receivable, net | 145,823 | - | 38,690 | 60,567 |
| Intergovernmental receivable | 129 | 280 | - | 8,311 |
| Interest receivable | 212 | - | 501 | - |
| Premiums receivable | - | - | - | - |
| Contributions receivable, net | 240,869 | - | - | - |
| Notes receivable | - | 102,519 | - | - |
| Lease receivable | - | - | - | - |
| Due from other funds (Note 10) | 47,449 | 2,115 | - | - |
| Inventories | - | - | - | 1,454 |
| Prepaid items | - | - | - | - |
| Restricted cash and cash equivalents (Note 3) | - | - | - | - |
| Total current assets | <u>5,270,461</u> | <u>1,192,209</u> | <u>231,460</u> | <u>77,772</u> |
| Noncurrent Assets | | | | |
| Accounts receivable (Note 4) | 459,853 | - | - | - |
| Investments (Note 3) | - | - | 66,601 | - |
| Notes receivable | - | 1,289,069 | - | - |
| Lease receivable | - | - | - | - |
| Prepaid items | - | - | 1,747 | 8,632 |
| Restricted/designated cash and cash equivalents (Note 3) | - | - | - | 78,240 |
| Restricted investments (Note 3) | - | - | - | 579,726 |
| Capital assets-nondepreciable (Note 5) | - | - | - | 1,785,112 |
| Capital assets-depreciable, net (Note 5) | - | - | 3,735 | 1,269,591 |
| Total noncurrent assets | <u>459,853</u> | <u>1,289,069</u> | <u>72,083</u> | <u>3,721,301</u> |
| Total Assets | <u>5,730,314</u> | <u>2,481,278</u> | <u>303,543</u> | <u>3,799,073</u> |
| Deferred Outflows of Resources | | | | |
| Deferred loss on refunding | - | - | - | 21,171 |
| Deferred outflows for pensions | - | 3,326 | 12,222 | 1,444 |
| Deferred outflows for OPEB | - | 3,114 | 9,013 | 1,592 |
| Total Deferred Outflows of Resources | <u>-</u> | <u>6,440</u> | <u>21,235</u> | <u>24,207</u> |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts payable and accrued liabilities: | | | | |
| Accounts payable | \$ 50,214 | \$ 287 | \$ 52,326 | \$ 25,353 |
| Accrued payroll | - | - | 998 | - |
| Intergovernmental payable | 428,757 | 29,116 | - | 2,077 |
| Claims payable | - | - | - | - |
| Unemployment benefits payable | 3,305 | - | - | - |
| Obligations under securities lending | 5,379 | 69,622 | 15,567 | 7,440 |
| Interest payable | - | - | - | 48,792 |
| Due to fiduciary funds (Note 10) | - | - | 548 | - |
| Due to other funds (Note 10) | - | - | 161,314 | 72,797 |
| Due to component units (Note 18) | - | - | - | - |
| Unearned revenue | 2,724 | - | - | 91 |
| Deposits payable | - | - | 605 | 16,621 |
| Annuity and life income payable (Note 8) | - | - | 8,146 | - |
| Notes from direct borrowings (Note 8) | - | - | - | 710 |
| Lease liability (Note 8) | - | - | - | - |
| Subscription liability (Note 8) | - | - | 628 | - |
| Bonds payable (Note 8) | - | - | - | 41,806 |
| Compensated absences (Note 8) | - | 68 | 550 | 34 |
| Workers' compensation (Note 8) | - | - | 22 | - |
| Total current liabilities | <u>490,379</u> | <u>99,093</u> | <u>240,704</u> | <u>215,721</u> |

Exhibit B-3

| | | Governmental Activities — | |
|------------------------------|------------------------------|------------------------------|--|
| Other Enterprise Funds | Total Enterprise Funds | Internal Service Funds | |
| \$ 234,796 | \$ 6,028,614 | \$ 116,251 | |
| 99,377 | 330,534 | 26,500 | |
| 9,608 | 107,616 | 1,124 | |
| 1,485 | 246,565 | 50,005 | |
| 4,865 | 13,585 | - | |
| 2,303 | 3,016 | 200 | |
| 473 | 473 | 911 | |
| - | 240,869 | - | |
| - | 102,519 | - | |
| 528 | 528 | - | |
| - | 49,564 | 29,638 | |
| 600 | 2,054 | 215 | |
| 31,381 | 31,381 | 29,648 | |
| 1,713 | 1,713 | - | |
| <u>387,129</u> | <u>7,159,031</u> | <u>254,492</u> | |
| - | 459,853 | - | |
| 30,389 | 96,990 | - | |
| 249 | 1,289,318 | - | |
| 4,268 | 4,268 | - | |
| 280 | 10,659 | - | |
| 71 | 78,311 | - | |
| - | 579,726 | - | |
| 15,526 | 1,800,638 | 3,089 | |
| 71,711 | 1,345,037 | 220,652 | |
| <u>122,494</u> | <u>5,664,800</u> | <u>223,741</u> | |
| <u>509,623</u> | <u>12,823,831</u> | <u>478,233</u> | |
| - | 21,171 | - | |
| 28,001 | 44,993 | 61,431 | |
| <u>43,450</u> | <u>57,169</u> | <u>65,877</u> | |
| <u>71,451</u> | <u>123,333</u> | <u>127,308</u> | |
| \$ 16,068 | \$ 144,248 | \$ 20,132 | |
| 168 | 1,166 | 8,287 | |
| 3 | 459,953 | 44 | |
| 24,237 | 24,237 | 1,057 | |
| - | 3,305 | - | |
| 9,608 | 107,616 | 1,124 | |
| 2 | 48,794 | - | |
| - | 548 | - | |
| - | 234,111 | 3,162 | |
| - | - | 8,075 | |
| 48,897 | 51,712 | 9,127 | |
| 5,520 | 22,746 | - | |
| - | 8,146 | - | |
| 1,231 | 1,941 | - | |
| 1,648 | 1,648 | 173 | |
| 182 | 810 | 11,198 | |
| - | 41,806 | - | |
| 1,467 | 2,119 | 1,224 | |
| 20 | 42 | 289 | |
| <u>109,051</u> | <u>1,154,948</u> | <u>63,892</u> | |

Continued

STATEMENT OF NET POSITION
PROPRIETARY FUNDS (Continued)

June 30, 2024

(Dollars in Thousands)

| | Business-type Activities — Enterprise Funds | | | |
|------------------------------------------|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| | Unemployment Compensation Fund | EPA Revolving Loan Fund | N.C. State Lottery Fund | N.C. Turnpike Authority |
| Noncurrent Liabilities | | | | |
| Accounts payable | - | - | - | - |
| Interest payable | - | - | - | 111,976 |
| Advances from other funds (Note 10) | - | - | - | 33,872 |
| Annuity and life income payable (Note 8) | - | - | 66,601 | - |
| Notes from direct borrowings (Note 8) | - | - | - | 665,035 |
| Lease liability (Note 8) | - | - | - | - |
| Subscription liability (Note 8) | - | - | 1,284 | - |
| Bonds payable, net (Note 8) | - | - | - | 2,167,709 |
| Compensated absences (Note 8) | - | 942 | 2,219 | 472 |
| Workers' compensation (Note 8) | - | - | - | - |
| Net pension liability (Note 8) | - | 4,716 | 20,246 | 2,068 |
| Net OPEB liability (Note 8) | - | 6,548 | 29,586 | 3,008 |
| Total noncurrent liabilities | - | 12,206 | 119,936 | 2,984,140 |
| Total Liabilities | 490,379 | 111,299 | 360,640 | 3,199,861 |
| Deferred Inflows of Resources | | | | |
| Deferred gain on refunding | - | - | - | 34,151 |
| Deferred inflow for lease agreements | - | - | - | - |
| Deferred inflows for pensions | - | 214 | 434 | 24 |
| Deferred inflows for OPEB | - | 3,524 | 8,401 | 944 |
| Total Deferred Inflows of Resources | - | 3,738 | 8,835 | 35,119 |
| Net Position | | | | |
| Net investment in capital assets | - | - | 1,823 | 746,189 |
| Restricted for: | | | | |
| Expendable: | | | | |
| Economic development | - | - | - | - |
| Transportation | - | - | - | 45,899 |
| Debt service | - | - | - | 131,152 |
| Other purposes | - | - | - | - |
| Unrestricted | 5,239,935 | 2,372,681 | (46,520) | (334,940) |
| Total Net Position | \$ 5,239,935 | \$ 2,372,681 | \$ (44,697) | \$ 588,300 |

The accompanying Notes to the Financial Statements are an integral part of this statement.

| Other Enterprise Funds | Total Enterprise Funds | Governmental Activities — |
|------------------------------|------------------------------|------------------------------|
| | | Internal Service Funds |
| 2,507 | 2,507 | - |
| - | 111,976 | - |
| - | 33,872 | - |
| - | 66,601 | - |
| 16,142 | 681,177 | - |
| 5,038 | 5,038 | 753 |
| 82 | 1,366 | 26,742 |
| - | 2,167,709 | - |
| 8,087 | 11,720 | 18,790 |
| 30 | 30 | 1,593 |
| 31,033 | 58,063 | 87,916 |
| 44,280 | 83,422 | 127,526 |
| <u>107,199</u> | <u>3,223,481</u> | <u>263,320</u> |
| <u>216,250</u> | <u>4,378,429</u> | <u>327,212</u> |
| - | 34,151 | - |
| 4,403 | 4,403 | - |
| 7,888 | 8,560 | 2,957 |
| <u>42,627</u> | <u>55,496</u> | <u>43,249</u> |
| <u>54,918</u> | <u>102,610</u> | <u>46,206</u> |
| 62,915 | 810,927 | 184,875 |
| 1,034 | 1,034 | - |
| - | 45,899 | - |
| - | 131,152 | - |
| 3,055 | 3,055 | - |
| <u>242,902</u> | <u>7,474,058</u> | <u>47,248</u> |
| <u>\$ 309,906</u> | <u>\$ 8,466,125</u> | <u>\$ 232,123</u> |

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION

PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2024

(Dollars in Thousands)

| | Business-type Activities — Enterprise Funds | | | |
|--------------------------------------------------|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| | Unemployment Compensation Fund | EPA Revolving Loan Fund | N.C. State Lottery Fund | N.C. Turnpike Authority |
| Operating Revenues | | | | |
| Employer unemployment contributions | \$ 794,605 | \$ - | \$ - | \$ - |
| Federal funds | 2,388 | - | - | - |
| Sales and services | - | 3,044 | 5,375,364 | 1,155 |
| Student tuition and fees, net | - | - | - | - |
| Interest earnings on loans | - | 12,030 | - | - |
| Rental and lease earnings | - | - | - | - |
| Fees, licenses, and fines | - | - | 5,402 | 22,938 |
| Toll revenues | - | - | - | 90,596 |
| Insurance premiums | - | - | - | - |
| Miscellaneous | 12,189 | 125 | 159 | 14,476 |
| Total operating revenues | <u>809,182</u> | <u>15,199</u> | <u>5,380,925</u> | <u>129,165</u> |
| Operating Expenses | | | | |
| Personal services | - | 8,770 | 34,059 | 4,713 |
| Supplies and materials | - | 114 | 1,440 | 24,743 |
| Services | - | 2,388 | 442,473 | 19,510 |
| Cost of goods sold | - | - | - | 1,239 |
| Depreciation | - | - | 950 | 29,687 |
| Lottery prizes | - | - | 3,802,659 | - |
| Claims | - | - | - | - |
| Unemployment benefits | 228,059 | - | - | - |
| Insurance and bonding | - | 5 | 269 | - |
| Other | - | 438 | 8,539 | 14,960 |
| Total operating expenses | <u>228,059</u> | <u>11,715</u> | <u>4,290,389</u> | <u>94,852</u> |
| Operating income (loss) | <u>581,123</u> | <u>3,484</u> | <u>1,090,536</u> | <u>34,313</u> |
| Nonoperating Revenues (Expenses) | | | | |
| Noncapital grants | 482 | 133,639 | - | - |
| Noncapital gifts, net | - | - | - | - |
| Noncapital contributions | - | 9 | 39 | 4 |
| Lease interest revenue | - | - | - | - |
| Investment earnings (losses) | 121,125 | 34,572 | 6,266 | 19,845 |
| Insurance recoveries | - | - | - | 127 |
| Grants, aid, and subsidies | - | (42,389) | - | - |
| Gain (loss) on sale of equipment | - | - | (370) | - |
| Federal interest subsidy on debt | - | - | - | 2,977 |
| Interest and fees | - | - | (37) | (84,323) |
| Miscellaneous | (4,331) | (1,299) | 3,554 | (8,095) |
| Total nonoperating revenues (expenses) | <u>117,276</u> | <u>124,532</u> | <u>9,452</u> | <u>(69,465)</u> |
| Income (loss) before contributions and transfers | 698,399 | 128,016 | 1,099,988 | (35,152) |
| Capital contributions | - | - | - | 172,419 |
| Transfers in (Note 10) | 259 | 23,719 | - | 130,349 |
| Transfers out (Note 10) | (17,427) | - | (1,099,988) | (4,753) |
| Change in net position | <u>681,231</u> | <u>151,735</u> | <u>-</u> | <u>262,863</u> |
| Net position — July 1, as previously reported | 4,434,540 | 2,191,099 | (44,697) | 325,437 |
| Adjustments to July 1 balances | 124,164 | 29,847 | - | - |
| Net position — July 1, as restated (Note 23) | <u>4,558,704</u> | <u>2,220,946</u> | <u>(44,697)</u> | <u>325,437</u> |
| Net position — June 30 | <u>\$ 5,239,935</u> | <u>\$ 2,372,681</u> | <u>\$ (44,697)</u> | <u>\$ 588,300</u> |

The accompanying Notes to the Financial Statements are an integral part of this statement.

| <u>Other Enterprise Funds</u> | <u>Total Enterprise Funds</u> | <u>Governmental Activities — Internal Service Funds</u> |
|---------------------------------------|---------------------------------------|-------------------------------------------------------------------------|
| \$ - | \$ 794,605 | \$ - |
| 46 | 2,434 | - |
| 2,174 | 5,381,737 | 577,318 |
| 18 | 18 | - |
| 5 | 12,035 | - |
| 9,649 | 9,649 | - |
| 203,191 | 231,531 | 6,479 |
| - | 90,596 | - |
| 13,299 | 13,299 | 42,607 |
| 3,014 | 29,963 | 583 |
| <u>231,396</u> | <u>6,565,867</u> | <u>626,987</u> |
| 113,713 | 161,255 | 305,529 |
| 3,178 | 29,475 | 26,912 |
| 65,799 | 530,170 | 161,206 |
| 516 | 1,755 | 4,830 |
| 6,973 | 37,610 | 33,146 |
| - | 3,802,659 | - |
| 10,451 | 10,451 | - |
| - | 228,059 | - |
| 25,439 | 25,713 | 40,155 |
| 7,222 | 31,159 | 36,911 |
| <u>233,291</u> | <u>4,858,306</u> | <u>608,689</u> |
| <u>(1,895)</u> | <u>1,707,561</u> | <u>18,298</u> |
| - | 134,121 | - |
| 2,484 | 2,484 | - |
| 273 | 325 | 167 |
| 147 | 147 | - |
| 8,760 | 190,568 | 1,329 |
| - | 127 | 2,023 |
| - | (42,389) | - |
| (261) | (631) | 4,742 |
| - | 2,977 | - |
| (833) | (85,193) | (2,290) |
| 75 | (10,096) | 56 |
| <u>10,645</u> | <u>192,440</u> | <u>6,027</u> |
| 8,750 | 1,900,001 | 24,325 |
| 224 | 172,643 | - |
| 1,107 | 155,434 | 29,892 |
| <u>(1,362)</u> | <u>(1,123,530)</u> | <u>(9,868)</u> |
| 8,719 | 1,104,548 | 44,349 |
| 301,483 | 7,207,862 | 179,665 |
| <u>(296)</u> | <u>153,715</u> | <u>8,109</u> |
| <u>301,187</u> | <u>7,361,577</u> | <u>187,774</u> |
| <u>\$ 309,906</u> | <u>\$ 8,466,125</u> | <u>\$ 232,123</u> |

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS

For the Fiscal Year Ended June 30, 2024

(Dollars in Thousands)

| | Business-type Activities — Enterprise Funds | | | |
|-----------------------------------------------------------------------------|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| | Unemployment Compensation Fund | EPA Revolving Loan Fund | N.C. State Lottery Fund | N.C. Turnpike Authority |
| Cash Flows From Operating Activities | | | | |
| Receipts from customers | \$ 739,716 | \$ 3,441 | \$ 5,086,076 | \$ 111,138 |
| Receipts from federal agencies | 2,612 | - | - | - |
| Receipts from program loan - interest | - | 12,030 | - | - |
| Receipts from program loan - principal | - | 92,972 | - | - |
| Receipts from other funds | - | - | - | - |
| Payments to suppliers | (959) | (2,663) | (166,069) | (91,546) |
| Payments to employees | - | (9,239) | (33,707) | (4,151) |
| Payments for prizes, benefits, and claims | (217,407) | - | (3,780,217) | - |
| Payments for program loans issued | - | (210,652) | - | - |
| Payments to other funds | - | - | - | - |
| Other receipts | 12,195 | - | 3,456 | 8,649 |
| Other payments | (4,227) | - | (748) | (124) |
| Net cash provided by (used for) operating activities | <u>531,930</u> | <u>(114,111)</u> | <u>1,108,791</u> | <u>23,966</u> |
| Cash Flows From Noncapital Financing Activities | | | | |
| Grant receipts | 483 | 133,639 | - | - |
| Grants, aid, and subsidies | - | (44,288) | - | - |
| Noncapital contributions | - | - | - | - |
| Advances from other funds | - | - | - | 1,033 |
| Transfers from other funds | 259 | 23,719 | - | - |
| Transfers to other funds | (17,427) | - | (1,068,923) | - |
| Gifts | 46 | - | - | - |
| Net cash provided by (used for) noncapital financing activities | <u>(16,639)</u> | <u>113,070</u> | <u>(1,068,923)</u> | <u>1,033</u> |
| Cash Flows From Capital and Related Financing Activities | | | | |
| Acquisition and construction of capital assets | - | - | (515) | (303,301) |
| Proceeds from the sale of capital assets | - | - | - | - |
| Proceeds from capital debt | - | - | - | 568,404 |
| Transfers from other funds | - | - | - | 130,349 |
| Transfers to other funds | - | - | - | (4,753) |
| Capital contributions | - | - | - | 189,552 |
| Capital gifts | - | - | - | 1,249 |
| Principal paid on capital debt | - | - | (729) | (250,280) |
| Interest paid on capital debt | - | - | (37) | (77,425) |
| Federal subsidy for interest on debt | - | - | - | 2,977 |
| Insurance recoveries | - | - | - | 127 |
| Proceeds from lease arrangements | - | - | - | - |
| Bond issuance costs | - | - | - | (7,971) |
| Net cash provided by (used for) capital and related financing activities | <u>-</u> | <u>-</u> | <u>(1,281)</u> | <u>248,928</u> |
| Cash Flows From Investing Activities | | | | |
| Proceeds from the sales/maturities of non-State Treasurer investments | - | - | - | 658,780 |
| Purchase of non-State Treasurer investments | - | - | - | (920,966) |
| Redemptions from State Treasurer investment pool | - | - | - | - |
| Investment earnings | 140,622 | 30,667 | 5,990 | 16,304 |
| Net cash provided by investment activities | <u>140,622</u> | <u>30,667</u> | <u>5,990</u> | <u>(245,882)</u> |

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-5

| | | Governmental Activities — | |
|---------------------------------------|---------------------------------------|---------------------------------------|--|
| Other Enterprise Funds | Total Enterprise Funds | Internal Service Funds | |
| \$ 230,412 | \$ 6,170,783 | \$ 30,199 | |
| - | 2,612 | - | |
| - | 12,030 | - | |
| - | 92,972 | - | |
| - | - | 555,313 | |
| (92,501) | (353,738) | (265,490) | |
| (105,980) | (153,077) | (289,693) | |
| (10,867) | (4,008,491) | - | |
| - | (210,652) | - | |
| - | - | (17,257) | |
| 2,175 | 26,475 | 2,591 | |
| (18,678) | (23,777) | - | |
| <u>4,561</u> | <u>1,555,137</u> | <u>15,663</u> | |
| - | 134,122 | - | |
| - | (44,288) | - | |
| 206 | 206 | - | |
| - | 1,033 | - | |
| 1,003 | 24,981 | 29,720 | |
| (492) | (1,086,842) | (9,868) | |
| <u>2,485</u> | <u>2,531</u> | <u>-</u> | |
| <u>3,202</u> | <u>(968,257)</u> | <u>19,852</u> | |
| (2,089) | (305,905) | (47,863) | |
| 37 | 37 | 8,405 | |
| - | 568,404 | - | |
| 102 | 130,451 | 172 | |
| (870) | (5,623) | - | |
| 224 | 189,776 | - | |
| - | 1,249 | - | |
| (3,138) | (254,147) | (19,913) | |
| (823) | (78,285) | (2,290) | |
| - | 2,977 | - | |
| - | 127 | - | |
| 907 | 907 | - | |
| - | (7,971) | - | |
| <u>(5,650)</u> | <u>241,997</u> | <u>(61,489)</u> | |
| 27,383 | 686,163 | - | |
| (34,163) | (955,129) | - | |
| 12,000 | 12,000 | - | |
| <u>5,254</u> | <u>198,837</u> | <u>423</u> | |
| <u>10,474</u> | <u>(58,129)</u> | <u>423</u> | |

Continued

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Continued)

For the Fiscal Year Ended June 30, 2024

(Dollars in Thousands)

| | Business-type Activities — Enterprise Funds | | | |
|---------------------------------------------------------------------------------------------------|------------------------------------------------|----------------------------|----------------------------|----------------------------|
| | Unemployment Compensation Fund | EPA Revolving Loan Fund | N.C. State Lottery Fund | N.C. Turnpike Authority |
| Net increase (decrease) in cash and cash equivalents | 655,913 | 29,626 | 44,577 | 28,045 |
| Cash and cash equivalents at July 1, as previously reported | 4,050,523 | 765,036 | 123,979 | 50,195 |
| Adjustments to cash and cash equivalents | 124,164 | - | - | - |
| Cash and cash equivalents at July 1, as restated | 4,174,687 | 765,036 | 123,979 | 50,195 |
| Cash and cash equivalents at June 30 | <u>\$ 4,830,600</u> | <u>\$ 794,662</u> | <u>\$ 168,556</u> | <u>\$ 78,240</u> |
| Reconciliation of Operating Income to Net Cash Provided | | | | |
| By Operating Activities | | | | |
| Operating income (loss) | \$ 581,123 | \$ 3,484 | \$ 1,090,536 | \$ 34,313 |
| Adjustments to reconcile operating income (loss) to net cash provided by operating activities: | | | | |
| Depreciation | - | - | 950 | 29,687 |
| Lease revenue (amortized deferred inflow for leases) | - | - | - | - |
| Management fees | - | - | - | (124) |
| Nonoperating miscellaneous and other income (expense) | (4,221) | - | 3,554 | (8,095) |
| Change in assets and deferred outflows: | | | | |
| Receivables | 114,374 | - | (10,514) | (2,441) |
| Intergovernmental receivables | - | - | - | (1,111) |
| Due from other funds | (10,618) | 397 | - | - |
| Inventories | - | - | - | (380) |
| Prepaid items | - | - | 1,018 | - |
| Notes receivable | - | (117,680) | - | - |
| Deferred outflows for pensions | - | 34 | (802) | (194) |
| Deferred outflows for OPEB | - | 626 | (208) | 5 |
| Change in liabilities and deferred inflows: | | | | |
| Accounts payable and accrued liabilities | (147,769) | 282 | 23,024 | 8,078 |
| Due to other funds | (959) | - | - | (38,793) |
| Due to component units | - | - | - | - |
| Due to fiduciary funds | - | - | 90 | - |
| Compensated absences | - | 35 | 4 | 122 |
| Workers' compensation | - | - | (4) | - |
| Unearned revenue | - | - | - | - |
| Net pension liability | - | (23) | 1,567 | 356 |
| Net OPEB liability | - | (58) | 2,879 | 562 |
| Deferred inflows for pensions | - | (16) | 180 | (16) |
| Deferred inflows for OPEB | - | (1,192) | (4,088) | (392) |
| Deposits payable | - | - | 605 | 2,389 |
| Net cash provided by (used for) operations | <u>\$ 531,930</u> | <u>\$ (114,111)</u> | <u>\$ 1,108,791</u> | <u>\$ 23,966</u> |
| Noncash Investing, Capital, and Financing Activities | | | | |
| Noncash distributions from the State Treasurer | | | | |
| Bond Index External Investment Pool and/or other agents | \$ - | \$ (1,148) | \$ - | \$ - |
| Change in construction in progress as a result of accrual of accounts payable | - | - | - | 9,829 |
| Capital asset writeoff | - | - | 370 | - |
| Assets acquired through the assumption of a liability | - | - | - | 322 |
| Change in fair value of investments | - | 5,780 | - | (17,093) |
| Increase in receivables related to nonoperating income | - | - | 276 | - |
| Change in securities lending collateral | 4,356 | 54,992 | 13,191 | 6,420 |
| Decrease in net OPEB liability related to noncapital contributions | - | (9) | 39 | (4) |

Exhibit B-5

| Other Enterprise Funds | Total Enterprise Funds | Governmental Activities — Internal Service Funds |
|------------------------------|------------------------------|--------------------------------------------------------------|
| 12,587 | 770,748 | (25,551) |
| 223,924 | 5,213,657 | 141,802 |
| 69 | 124,233 | - |
| <u>223,993</u> | <u>5,337,890</u> | <u>141,802</u> |
| <u>\$ 236,580</u> | <u>\$ 6,108,638</u> | <u>\$ 116,251</u> |

\$ (1,895) \$ 1,707,561 \$ 18,298

| | | |
|-----------------|---------------------|------------------|
| 6,973 | 37,610 | 33,146 |
| (1,462) | (1,462) | - |
| - | (124) | - |
| 280 | (8,482) | 2,105 |
| (1,183) | 100,236 | (18,618) |
| - | (1,111) | - |
| 1,298 | (8,923) | (21,446) |
| (146) | (526) | (52) |
| (5,620) | (4,602) | (6,322) |
| - | (117,680) | - |
| (7,657) | (8,619) | (4,012) |
| (23,984) | (23,561) | 7,766 |
| 2,293 | (114,092) | 1,326 |
| - | (39,752) | (5,879) |
| - | - | (758) |
| - | 90 | - |
| 754 | 915 | 398 |
| 15 | 11 | (122) |
| 3,211 | 3,211 | (617) |
| 4,398 | 6,298 | 10,198 |
| 6,304 | 9,687 | 17,234 |
| 5,157 | 5,305 | 119 |
| 14,366 | 8,694 | (17,101) |
| 1,459 | 4,453 | - |
| <u>\$ 4,561</u> | <u>\$ 1,555,137</u> | <u>\$ 15,663</u> |

\$ 1,211 \$ 63 \$ 614

| | | |
|---------|----------|-------|
| - | 9,829 | - |
| (1,065) | (695) | - |
| 2,569 | 2,891 | - |
| 616 | (10,697) | 113 |
| 472 | 748 | 152 |
| 7,674 | 86,633 | 957 |
| (67) | (41) | (167) |