

### **INTERNAL SERVICE FUNDS**

The internal service funds are used to account for and report the operations of state agencies that provide services to other state agencies, component units, or other governments on a cost reimbursement basis.

The following activities are included in the internal service funds:

Department of Administration:
Motor Fleet Management
Mail Service Center
Temporary Solutions
Surplus Property

Department of Information Technology: Computing Services State Telecommunications Services

Department of Insurance:
State Property Fire Insurance

## COMBINING STATEMENT OF NET POSITION INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2023

Section   Procession   Proces		e Property Insurance			l Service Center		mporary olutions	omputing Services	
Carbon   C	Assets	 							
Investments	Current Assets								
Securities lending collateral   107   107   108   10	Cash and cash equivalents	\$ 8,824	\$	22,692	\$	1,380	\$	33,211	\$ 47,174
Reconstrict recordable	Investments	25,772		-		-		-	-
Accounts receivable, net   1,772   983   2,336   1,256   Interest receivable   540	Securities lending collateral	167		-		-		-	-
Premium conceivable	Receivables:								
Permums receivable	Accounts receivable, net	-		1,772		983		2,336	12,256
Due from chrinds	Interest receivable	49		-		-		-	-
Due from ordiner funds	Premiums receivable	540		-		-		-	-
Prepaid temes	Other receivable	207		-		-		-	-
Prepaid Items	Due from other funds	-		86		-		5,031	2,028
Total current asserts	Inventories	-		77		86		-	-
Capital asserts-nondepreciable	Prepaid items	23,326		-		-		-	-
Capital assets-nondepreciable, net         124,388         122         955         78,488           Capital assets-depreciable, net         124,388         122         985         78,488           Total Assets         58,885         149,015         2,571         41,563         143,005           Deferred Outflows of Resources:           Deferred Outflows for persions         832         811         839         1,139         53,154           Deferred Outflows for PER         597         692         620         1,364         69,700           Total Deferred Outflows for Resources         8,734         1,503         1,459         2,503         122,854           Liabilities           Accounts payable and accrued liabilities:           Accounts payable and accrued liabilities:           Accounts payable         3,74         3,379         46         50         2,584           Accounts payable and accrued liabilities:           Accounts payable         3,345         1         6         6         6         6         6         6         6         8         4         7         1         1         1         6         6         8         4 <td>Total current assets</td> <td> 58,885</td> <td></td> <td>24,627</td> <td></td> <td>2,449</td> <td></td> <td>40,578</td> <td>61,458</td>	Total current assets	 58,885		24,627		2,449		40,578	61,458
Capital assets-depreciable, net         -         124.388         122         965         78,488           Total Assets         -         124.388         122         965         81,547           Total Assets         58,885         149.015         2.571         41,503         14300           Deferred Outflows of Persources         832         612         809         1.139         53,154           Deferred Outflows of Persources         597         692         600         1.364         69,700           Total Deferred Outflows of Resources         1,429         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         1,429         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         8,251         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         8,734         3,379         46         50         2,584           Accounts payable and accrued liabilities         3,245         2         1         6,680         47           Accounts payable and accrued liabilities         3,234         3,379         46         50         2,584	Noncurrent Assets	 	-						 
Capital assets-depreciable, net         -         124.388         122         965         78,488           Total Assets         -         124.388         122         965         81,547           Total Assets         58,885         149.015         2.571         41,503         14300           Deferred Outflows of Persources         832         612         809         1.139         53,154           Deferred Outflows of Persources         597         692         600         1.364         69,700           Total Deferred Outflows of Resources         1,429         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         1,429         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         8,251         1,503         1,459         2,503         122,854           Chapter Outflows of Resources         8,734         3,379         46         50         2,584           Accounts payable and accrued liabilities         3,245         2         1         6,680         47           Accounts payable and accrued liabilities         3,234         3,379         46         50         2,584	Capital assets-nondepreciable	-		_		_		-	3.089
Total noncurrent assets		-		124.388		122		985	
Total Assets		 							 
Deferred Outflows of Resources		 	-				-		 <del></del>
Deferred outflows for OPEB		 30,003		149,015		2,371		41,505	 143,003
Poterred outflows for OPEB   1,929   1,503   1,459   2,503   122,854									
Total Deferred Outflows of Resources   1,429   1,503   1,459   2,503   122,854	•								
Current Liabilities		 							 
Current Liabilities	Total Deferred Outflows of Resources	 1,429		1,503		1,459		2,503	 122,854
Accounts payable and accrued liabilities:         8,734         3,379         46         50         2,584           Accrued payroll         -         -         -         6,680         47           Claims payable         3,345         -         -         -         -           Obligations under securities lending         167         -         -         -         -           Due to other funds         8,951         -         89         -         -           Due to component units         16,942         -         -         -         -           Unearned revenue         9,744         -         -         -         -         -           Lease liability         -         -         -         -         131         -           Subscription Liability         -         -         -         -         136         1,366           Workers' compensation         102         -         -         -         122         -         -         -         -         131         -           Netal Carrier liabilities         48,007         3,394         153         6,877         22,191         -         -         -         -         -         -	Liabilities								
Accounts payable         8,734         3,379         46         50         2,584           Accrued payroll         -         -         -         -         -         6,680         47           Claims payable         3,345         -	Current Liabilities								
Accounts payable         8,734         3,379         46         50         2,584           Accrued payroll         -         -         -         -         -         6,680         47           Claims payable         3,345         -	Accounts payable and accrued liabilities:								
Accrued payroll         -         -         -         6,680         47           Claims payable         3,345         -         -         -         -         -         -           Obligation under securities lending         167         -         -         -         -         -           Due to other funds         8,951         -         89         -         -         -           Due to component units         16,942         -         -         -         -         -           Unearned revenue         9,744         - </td <td></td> <td>8.734</td> <td></td> <td>3.379</td> <td></td> <td>46</td> <td></td> <td>50</td> <td>2.584</td>		8.734		3.379		46		50	2.584
Claims payable         3,345         -		-		-		-			
Obligations under securities lending         167         -	· ·	3 345		_		_		-	
Due to other funds         8,951         -         89         -		•		_		_		_	_
Due to component units         16,942         -<				_		89		_	_
Unearned revenue         9,744         -         -         -         1.31         -           Lease liability         -         -         -         1.31         -         -         1.80         -         1.80         -         1.80         -         1.80         -         1.80         -         1.80         -         1.36         -         1.36         -         1.36         -         1.36         -         1.36         -         1.36         -         1.36         -         1.36         -         1.36         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.32         -         1.30         -         -         2.21         -         <				_		-		_	_
Lease liability         -         -         -         -         131           Subscription Liability         -         -         -         -         18,062           Compensated absences         22         15         18         16         1,362           Workers' compensation         102         -         -         -         132           Total current liabilities         8,007         3,394         153         6,877         22,191           Noncurrent Liabilities           Compensated absences         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Net pension liability         1,216         1,070         1,145         1,325         72,100           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total courrent liabilities         3,429         2,749         3,189         4,41         231,782	·			_		_		_	_
Subscription Liability         -         -         -         -         18,062           Compensated absences         22         15         18         16         1,366           Workers' compensation         102         -         -         -         -         132           Total current liabilities         48,007         3,394         153         6,877         22,191           Noncurrent Liabilities         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Subscription Liability         -         -         -         -         926         -           Subscription Liability         -         -         -         -         926         -         -           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Tot		-		_		_		131	_
Compensated absences         22         15         18         16         1,366           Workers' compensation         102         -         -         -         -         132           Total current liabilities         Total current liabilities           Compensated absences         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Subscription Liability         -         -         -         -         926         -           Workers' compensation         238         -         -         -         -         38,723           Workers' compensation         238         -         -         -         -         38,723           Workers' compensation         238         -         -         -         -         38,723           Net OPEB liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total Liabilities         3,429	•	_		_				101	18.062
Workers' compensation         102         -         -         -         132           Total current liabilities         48,007         3,394         153         6,877         22,191           Noncurrent Liabilities           Compensated absences         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Deferred Inflows of Resources:           Deferred Inflows of Resources:         20         23         28         24         2,692           Deferred Inflows for pensions         20         23         28         24         2,692           Deferred Inflows for Pensions <td< td=""><td></td><td></td><td></td><td>15</td><td></td><td>10</td><td></td><td>16</td><td>,</td></td<>				15		10		16	,
Total current liabilities         48,007         3,394         153         6,877         22,191           Noncurrent Liabilities         Compensated absences         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Subscription Liability         -         -         -         926         -           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred Inflows for pensions         20         23         28         24         2,692           Deferred Inflows for Pensions         994				-		-		-	
Noncurrent Liabilities         285         190         228         337         17,000           Lease liability         -         -         -         -         926         -           Subscription Liability         -         -         -         -         926         -           Subscription Liability         -         -         -         -         -         38,723           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred Inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         99	•	 		2 204		152		6 977	 
Compensated absences         285         190         228         337         17,000           Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         -         38,723           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted		 46,007	-	3,394		133		0,077	 22,191
Lease liability         -         -         -         926         -           Subscription Liability         -         -         -         -         38,723           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted<		205		100		220		227	17.000
Subscription Liability         -         -         -         -         38,723           Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	·	285		190		228			17,000
Workers' compensation         238         -         223         -         1,301           Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)		-		-		-		926	-
Net pension liability         1,216         1,070         1,145         1,325         72,105           Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	. ,	-		-		-		-	
Net OPEB liability         1,690         1,489         1,593         1,843         102,653           Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	•			-				-	
Total noncurrent liabilities         3,429         2,749         3,189         4,431         231,782           Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)									
Total Liabilities         51,436         6,143         3,342         11,308         253,973           Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)		 							 
Deferred Inflows of Resources:           Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)		 							 
Deferred inflows for pensions         20         23         28         24         2,692           Deferred inflows for OPEB         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	Total Liabilities	 51,436		6,143		3,342		11,308	 253,973
Deferred inflows for OPEB Total Deferred Inflows of Resources         974         823         999         996         55,651           Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)									
Total Deferred Inflows of Resources         994         846         1,027         1,020         58,343           Net Position           Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	•								
Net Position         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)		 974		823				996	
Net investment in capital assets         -         124,388         122         -         24,762           Unrestricted         7,884         19,141         (461)         31,738         (71,219)	Total Deferred Inflows of Resources	 994		846		1,027		1,020	 58,343
Unrestricted 7,884 19,141 (461) 31,738 (71,219)									
	Net investment in capital assets	-		124,388				-	24,762
Total Net Position \$ 7,884 \$ 143,529 \$ (339) \$ 31,738 \$ (46,457)	Unrestricted	 7,884						31,738	
	Total Net Position	\$ 7,884	\$	143,529	\$	(339)	\$	31,738	\$ (46,457)

Exhibit E-1

Telecomn	tate nunications vices		urplus operty		Total
\$	24,827 - -	\$	3,694 - -	\$	141,802 25,772 167
	13,579		625		31,551
	-		-		49 540
	1,047		-		207 8,192 163
	39,453		4,319		23,326 231,769
			-		3,089
	5,463 5,463		182 182		209,598 212,687
	44,916		4,501		444,456
			644		57,419
			670		73,643
			1,314		131,062
	1,899		1,428		18,120
	-				6,727
	-		-		3,345
	-		-		167
	-		1		9,041
	-		-		16,942
	-		-		9,744
	173		-		304
	620		67		18,749
	-		10		1,447 234
	2,692		1,506		84,820
	-		130		18,170 926
	54		23		38,800
	-		8		1,770
	-		857		77,718
	<u> </u>		1,192		110,460
	54		2,210		247,844
	2,746		3,716		332,664
	-		52		2,839
	-		907		60,350
	_		959		63,189
	4,616		92		
	37,554		1,048		153,980 25,685
\$	42,170	\$	1,140	\$	179,665
	-,	<u> </u>	,	<u> </u>	-,-30

### COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2023

	State Property Fire Insurance				Computing Services	
Operating Revenues						
Sales and services	\$ -	\$ 44,558	\$ 3,954	\$ 112,595	\$ 219,695	
Fees, licenses, and fines	-	-	-	-	6,056	
Insurance premiums	36,987	-	-	-	-	
Miscellaneous	-	146	159	-	281	
Total operating revenues	36,987	44,704	4,113	112,595	226,032	
Operating Expenses						
Personal services	2,088	2,390	2,146	109,287	144,550	
Supplies and materials	37	11,631	318	5	6,994	
Services	140	8,243	767	1,256	50,515	
Cost of goods sold	-	356	11	, -	· -	
Depreciation	-	19,949	44	164	6,174	
Claims	14,850	, -	=	-	, -	
Insurance and bonding	33,354	1,288	-	-	179	
Other	78	45	793	17	11,672	
Total operating expenses	50,547	43,902	4,079	110,729	220,084	
Operating income (loss)	(13,560)	802	34	1,866	5,948	
Nonoperating Revenues (Expenses)						
Noncapital contributions	13	11	12	14	779	
Investment earnings	285	-	-	-	-	
Insurance recoveries	-	11	-	-	-	
Gain (loss) on sale of equipment	-	2,683	-	-	-	
Interest and fees	-	-	-	(37)	(1,440)	
Miscellaneous	(26)	2	2	-	-	
Total nonoperating revenues (expenses)	272	2,707	14	(23)	(661)	
Income (loss) before contributions and						
transfers	(13,288)	3,509	48	1,843	5,287	
Transfers in	14	-	437	-	139	
Transfers out	-	-	-	-	(978)	
Change in net position	(13,274)	3,509	485	1,843	4,448	
Net position — July 1	21,158	140,020	(824)	29,895	(50,905)	
Net position — June 30	\$ 7,884	\$ 143,529	\$ (339)	\$ 31,738	\$ (46,457)	

### Exhibit E-2

State Telecommunications Services	Surplus Property	Total
\$ 88,499	\$ 2,640	\$ 471,941
-	-	6,056
=	-	36,987
<u> </u>	177	763
88,499	2,817	515,747
		-
-	1,937	262,398
1,685	36	20,706
71,325	246	132,492
-	-	367
2,418	90	28,839
-	-	14,850
50	10	34,881
6,217	14	18,836
81,695	2,333	513,369
6,804	484	2,378
-	9	838
-	-	285
-	-	11
-	(19)	2,664
(54)	-	(1,531)
		(22)
(54)	(10)	2,245
6,750	474	4,623
2,374	-	2,964
		(978)
9,124	474	6,609
33,046	666	173,056
\$ 42,170	\$ 1,140	\$ 179,665

## COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS

For the Fiscal Year Ended June 30, 2023

Recept from Operating Activities			e Property Insurance		tor Fleet nagement		l Service Center		emporary solutions		computing Services
Receips from other funds	Cash Flows From Operating Activities										
Payments to suppliers   46,627   (13,898)   (1,451)   (1,269)   (10,372.28)   Payments to other funds   (75)   (1,441)   (403)   (10,281)   (3,72.28)   Payments to other funds   (75)   (1,441)   (403)   (10,281)   (3,72.28)   Payments to other funds   (75)   (1,269)   (1,26	Receipts from customers	\$	-	\$	5,358	\$	526	\$	1,120	\$	2,307
Payments to employees	Receipts from other funds		34,213		39,297		2,982		111,808		226,539
Payments no thre funds	Payments to suppliers		(46,627)		(18,993)		(1,451)		(1,269)		(65,447)
Ner caph provided by (used for) operating activities	Payments to employees		(2,286)		(2,770)		(2,553)		(108,281)		(137,238)
Ner caph provided by (used for) operating activities									-		
Net cash provided by (issed for operating activities	•								-		
Cash Flows From Noncapital Financing Activities	Net cash provided by (used for)				·						
Transfers from other funds			(12,529)		21,609		(739)		3,378		22,730
Net cach provided by (used for) noncapital financing activities   14	Cash Flows From Noncapital Financing Activities										
Net cash provided by (used for) noncapital francing activities   14			14		-		437		-		139
Cash Flows From Capital and Related Financing Activities         (31,786)         (31,786)         (157)         (30,000)         (30,000)         (31,786)         (157)         (30,000)         (30,0	Transfers to other funds										(978)
Cash Flows From Capital and Related Financing Activities	Net cash provided by (used for)										
Company   Com	noncapital financing activities		14				437		-		(839)
Proceeds from the sale of capital debt	Cash Flows From Capital and Related Financing Activities										
Principal paid on capital debt   1	Acquisition and construction of capital assets		-		(31,786)		(157)		-		(430)
Interest paid on capital debt	Proceeds from the sale of capital assets		-		6,780		-		-		-
Net cash used for capital and related financing activities         c         (24,995)         (157)         (163)         (3,84)           Cash Flows From Investing Activities         Investment activities           Investment activities         518         c         c         c         c           Net cash provided by investment activities         518         c	Principal paid on capital debt		-		-		-		(126)		(2,014)
Net cash used for capital and related financing activities	Interest paid on capital debt		-		-		-		(37)		(1,440)
Cash Flows From Investing Activities         c         (24,995)         (157)         (163)         (3,848)           Net Cash Flows From Investing Activities         518         -	Insurance Recoveries		-		11		-		-		-
Cash Flows From Investing Activities	Net cash used for										
Investment earnings	capital and related financing activities		-		(24,995)		(157)		(163)		(3,884)
Net cash provided by investment activities         518         — </td <td>Cash Flows From Investing Activities</td> <td></td>	Cash Flows From Investing Activities										
Net cash provided by investment activities   1518	Investment earnings		518		_		_		-		_
investment activities         518         -	Net cash provided by										
Net increase (decrease) in cash and cash equivalents at July 1         20.821         26.078         (459)         3.215         18.007           Cash and cash equivalents at June 30         \$ 8.824         \$ 22.692         \$ 1.830         29.996         29.167           Cash and cash equivalents at June 30         \$ 8.824         \$ 22.692         \$ 1.380         \$ 33.211         \$ 47.174           Reconciliation of Operating Income to Net Cash Provided By Operating Activities           Operating income (loss)         \$ (13.560)         \$ 802         \$ 34         \$ 1.866         \$ 5,948           Adjustments to reconcile operating income (loss)         to net cash provided by operating activities:         \$ 19.949         44         164         6,174           Nonoperating miscellaneous and other income (expense)         \$ 19.949         44         164         6,174           Nonoperating miscellaneous and other income (expense)         \$ 2         2         2         \$ 2	, ,		518		_		_		_		_
Cash and cash equivalents at July 1         20,821         26,078         1,839         29,996         29,167           Cash and cash equivalents at June 30         8,824         22,692         1,380         3,3211         47,174           Reconcilitation of Operating Income to Net Cash Provided By Operating Activities           Operating income (loss)         \$ (13,560)         802         3         4         1,866         5,948           Adjustments to reconcile operating income (loss)           To perceiation         2         19,949         44         164         6,174           Adjustments to reconcile operating income (loss)           To perceiation           Despreciation         1         19,949         44         164         6,174           Adjustments to reconcile operating income (loss)         2					(3 386)		(459)		3 215		18 007
Cash and cash equivalents at June 30         \$ 8,824         \$ 22,692         \$ 1,380         \$ 33,211         \$ 47,174           Reconciliation of Operating Income to Net Cash Provided By Operating Activities         \$ (13,560)         \$ 802         \$ 34         \$ 1,866         \$ 5,948           Operating income (loss)         \$ (13,560)         \$ 802         \$ 34         \$ 1,866         \$ 5,948           Adjustments to reconcile operating income (loss) to net cash provided by operating activities:         \$ 19,949         44         164         6,174           Nonoperating miscellaneous and other income (expense)         \$ 2         2         2         \$ 2 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>											
Reconcilitation of Operating Income to Net Cash Provided By Operating Activities		\$		\$		\$		\$		\$	
Section   Company   Comp	·	<u> </u>	0,024	<u> </u>	22,032	<u> </u>	1,000	<u> </u>	33,211	<u> </u>	77,117
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:  Depreciation - 19,949 44 164 6,174 Nonoperating miscellaneous and other income (expense) - 2 2 2 2 Change in assets and deferred outflows:  Receivables 15,405 88 (446) (604) 4,905 Due from other funds - 7 7 - 936 (1,811) Inventories - 3 65 936 (1,811) Inventories - 3 65											
to net cash provided by operating activities:  Depreciation - 19,949 44 164 6,174  Nonoperating miscellaneous and other income (expense) - 2 2 2	Operating income (loss)	\$	(13,560)	\$	802	\$	34	\$	1,866	\$	5,948
Depreciation											
Nonoperating miscellaneous and other income (expense)   -   2   2   2   -   -   -   -   -   -			_		19 949		44		164		6 174
Change in assets and deferred outflows:         15,405         88         (446)         (604)         4,905           Due from other funds         -         7         -         936         (1,811)           Inventories         -         3         65         -         -           Prepaid items         (5,826)         -         -         -         -         -           Net OPEB asset         1         1         1         1         1         69           Deferred outflows for pensions         (354)         (349)         (344)         (525)         (17,023)           Deferred outflows for OPEB         135         (163)         (124)         (248)         13,196           Change in liabilities and deferred inflows:         2,185         1,139         (13)         1,005         512           Due to other funds         951         (1)         (19)         -         -         -           Due to other funds         951         (1)         (19)         -         -         -           Due to other funds         (9,168)         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td>•</td><td></td><td>_</td><td></td><td>•</td><td></td><td></td><td></td><td>-</td><td></td><td>0,114</td></td<>	•		_		•				-		0,114
Receivables   15,405   88   (446)   (604)   4,905					_		2				
Due from other funds         -         7         -         936         (1,811)           Inventories         -         3         65         -         -           Prepaid items         (5,826)         -         -         -         -           Net OPEB asset         1         1         1         1         1         6           Deferred outflows for pensions         (354)         (349)         (344)         (525)         (17,023)           Deferred outflows for OPEB         135         (163)         (124)         (248)         13,196           Change in liabilities and deferred inflows:         -	<u> </u>		15 405		00		(446)		(604)		4 005
Inventories			13,403				(440)		, ,		
Prepaid items         (5,826)         -			-				-		930		(1,011)
Net OPEB asset         1         1         1         1         1         69           Deferred outflows for pensions         (354)         (349)         (344)         (525)         (17,023)           Deferred outflows for OPEB         135         (163)         (124)         (248)         13,196           Change in liabilities and deferred inflows:         Accounts payable and accrued liabilities         2,185         1,139         (13)         1,005         512           Due to other funds         951         (1)         (19)         -			(F.026)		3		05		-		-
Deferred outflows for pensions         (354)         (349)         (344)         (525)         (17,023)           Deferred outflows for OPEB         135         (163)         (124)         (248)         13,196           Change in liabilities and deferred inflows:         8         1,139         (13)         1,005         512           Accounts payable and accrued liabilities         951         (1)         (19)         -         -           Due to other funds         951         (1)         (19)         -         -           Due to component units         (9,168)         -         -         -         -         -           Compensated absences         5         2         (11)         84         1,035           Workers' compensation         (26)         (3)         (29)         -         327           Unearned revenue         (2,317)         -         -         -         -           Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for OPEB         112         (8)         51         253         15,292     <	·		(5,820)		- 1		-		-		-
Deferred outflows for OPEB         135         (163)         (124)         (248)         13,196           Change in liabilities and deferred inflows:         Accounts payable and accrued liabilities         2,185         1,139         (13)         1,005         512           Due to other funds         951         (1)         (19)         -         -           Due to component units         (9,168)         -         327         -			(05.4)		-		_		(505)		
Change in liabilities and deferred inflows:         Accounts payable and accrued liabilities       2,185       1,139       (13)       1,005       512         Due to other funds       951       (1)       (19)       -       -         Due to component units       (9,168)       -       -       -       -       -         Compensated absences       5       2       (11)       84       1,035         Workers' compensation       (26)       (3)       (29)       -       327         Unearned revenue       (2,317)       -       -       -       -         Net pension liability       839       753       794       968       48,671         Net OPEB liability       (447)       (221)       (303)       (84)       (27,211)         Deferred inflows for pensions       (464)       (392)       (441)       (438)       (27,354)         Deferred inflows for OPEB       112       (8)       51       253       15,292         Net cash provided by	•										
Accounts payable and accrued liabilities         2,185         1,139         (13)         1,005         512           Due to other funds         951         (1)         (19)         -         -           Due to component units         (9,168)         -         -         -         -         -           Compensated absences         5         2         (11)         84         1,035           Workers' compensation         (26)         (3)         (29)         -         327           Unearned revenue         (2,317)         -         -         -         -         -           Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by			135		(163)		(124)		(248)		13,196
Due to other funds         951         (1)         (19)         -         -           Due to component units         (9,168)         -         -         -         -         -           Compensated absences         5         2         (11)         84         1,035           Workers' compensation         (26)         (3)         (29)         -         327           Unearned revenue         (2,317)         -         -         -         -         -           Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	<u> </u>										
Due to component units         (9,168)         -         327           Unearned revenue         (2,317)         -         <									1,005		512
Compensated absences         5         2         (11)         84         1,035           Workers' compensation         (26)         (3)         (29)         -         327           Unearned revenue         (2,317)         -         -         -         -         -           Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by					(1)		(19)		-		-
Workers' compensation         (26)         (3)         (29)         -         327           Unearned revenue         (2,317)         -         -         -         -         -           Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by         10 <t< td=""><td>Due to component units</td><td></td><td>(9,168)</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td><td></td><td>-</td></t<>	Due to component units		(9,168)		-		-		-		-
Unearned revenue         (2,317)         -	· · · · · · · · · · · · · · · · · · ·		5				(11)		84		1,035
Net pension liability         839         753         794         968         48,671           Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	Workers' compensation		(26)		(3)		(29)		-		327
Net OPEB liability         (447)         (221)         (303)         (84)         (27,211)           Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	Unearned revenue		(2,317)		-		-		-		-
Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	Net pension liability		839		753		794		968		48,671
Deferred inflows for pensions         (464)         (392)         (441)         (438)         (27,354)           Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	Net OPEB liability		(447)		(221)		(303)		(84)		(27,211)
Deferred inflows for OPEB         112         (8)         51         253         15,292           Net cash provided by	Deferred inflows for pensions		(464)				(441)		(438)		
Net cash provided by	Deferred inflows for OPEB	_	112	_		_		_	253	_	15,292
(used for) operations <u>\$ (12,529)</u> <u>\$ 21,609</u> <u>\$ (739)</u> <u>\$ 3,378</u> <u>\$ 22,730</u>	Net cash provided by										
	(used for) operations	\$	(12,529)	\$	21,609	\$	(739)	\$	3,378	\$	22,730

### Exhibit E-3

State Telecommunications Services	Surplus Property	Total
\$ 13,189	\$ 1,126	\$ 23,626
73,710	1,506	490,055
(80,451)	(739)	(214,977)
· · · · · · · · · · · · · · · · · · ·	(2,119)	(255,247)
(812)	(539)	(6,705)
	178	2,746
5,636	(587)	39,498
2,374	-	2,964
		(978)
2,374		1,986
(3,899)	(25)	(36,297)
(3,033)	(23)	6,780
(010)	(72)	
(819)	(72)	(3,031)
(54)	-	(1,531)
-		11
(4,772)	(97)	(34,068)
		518
_	_	518
2 220	(604)	
3,238	(684)	7,934
21,589	4,378	133,868
\$ 24,827	\$ 3,694	\$ 141,802
\$ 6,804	\$ 484	\$ 2,378
		,
\$ 6,804	\$ 484	\$ 2,378 28,839 4
2,418	90	28,839 4
2,418 - (570)	90	28,839 4 18,772
2,418	90	28,839 4 18,772 (1,897)
2,418 - (570)	90 - (6)	28,839 4 18,772 (1,897) 68
2,418 - (570)	90	28,839 4 18,772 (1,897)
2,418 - (570)	90 - (6)	28,839 4 18,772 (1,897) 68
2,418 - (570)	90 - (6) - - 17	28,839 4 18,772 (1,897) 68 (5,809)
2,418 - (570)	90 - (6) - - 17 1	28,839 4 18,772 (1,897) 68 (5,809) 74
2,418 - (570)	90 - (6) - - 17 1 (247)	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830
2,418 - (570) (1,029) - - - -	90 - (6) - - 17 1 (247) 34	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990)	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168)
2,418 - (570) (1,029) - - - -	90 - (6) - - 17 1 (247) 34	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990)	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168)
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - - 28	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - - 28 8	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143 277
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - 28 8 - 588	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143 277 (2,317) 52,613
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - - 28 8 - 588 (259)	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143 277 (2,317) 52,613 (28,525)
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - 28 8 - 588	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143 277 (2,317) 52,613
2,418 - (570) (1,029) - - - -	90 - (6) - 17 1 (247) 34 (990) - - 28 8 - 588 (259) (350)	28,839 4 18,772 (1,897) 68 (5,809) 74 (18,842) 12,830 1,851 931 (9,168) 1,143 277 (2,317) 52,613 (28,525) (29,439)

Continued

# COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS (Continued)

For the Fiscal Year Ended June 30, 2023

	Property nsurance	 or Fleet agement	 Service enter	porary utions	omputing Services
Noncash Investing, Capital, and Financing Activities	 				
Noncash distributions from the State Treasurer					
Bond Index External Investment Pool and/or other agents	\$ 508	\$ -	\$ -	\$ -	\$ -
Capital asset writeoff	-	288	-	-	-
Change in fair value of investments	(805)	-	-	-	-
Increase in receivables related to nonoperating income	39	-	-	-	-
Change in securities lending collateral	(547)	-	-	-	-
Decrease in net OPEB liability related to noncapital	, ,				
contributions	(13)	(11)	(12)	(14)	(779)

#### Exhibit E-3

State Telecommunications Services		Surplus Property	Total			
\$	-	\$ -	\$	508		
	-	19		307		
	-	-		(805)		
	-	-		39		
	-	-		(547)		
	-	(9)		(838)		