Internal Service Funds

Internal Service Funds account for the operations of state agencies that render services to other state agencies, institutions, or other governmental units of the Commonwealth on a cost-reimbursement basis.

Technology and Data Services accounts for the installation and maintenance of the state government's telephone system; the development, use and maintenance of the Commonwealth's data processing systems; the development of automated systems, and the activities of the Chief Data Officer to create a Commonwealth data inventory, enterprise data dictionary, and catalog.

Enterprise Application accounts for the development and operation of the Commonwealth's Performance Budgeting System, Cardinal Financial System, and Human Capital Management System. Funding is derived from charges to agencies for the ongoing costs of the Commonwealth's enterprise applications, including recovery of the development and implementation costs initially funded through working capital advances.

Virginia Correctional Enterprises accounts for the manufacturing activities of the Commonwealth's correctional facilities.

Health Care accounts for the health insurance programs provided to state employees and for retirees who are not yet eligible to participate in Medicare.

Line of Duty accounts for the disability, death, and health benefits provided to eligible state employees and their family members.

Fleet Management accounts for the Commonwealth's motor vehicle pool.

Property Management accounts for real estate services, non-routine facility maintenance, and the disposal of state-owned property.

Personnel Management Information accounts for the personnel, compensation and health benefits database. Due to the replacement of the Commonwealth's statewide Personnel Management Information System and integration into Cardinal Human Capital Management System, this fund will no longer exist after fiscal year 2023.

Risk Management accounts for the insurance programs provided to state agencies and institutions.

General Services accounts for a variety of services, including the purchase of supplies, the sale of surplus property, water testing, graphic design and engineering.

Payroll Service Bureau accounts for the payroll and leave accounting services provided to state agencies and institutions.

June 30, 2023

(Dollars in Thousands)

	Technology and Data Enterprise Services Application		Virginia Correctional Enterprises	Health Care	
Assets and Deferred Outflows of Resources					
Current Assets:					
Cash and Cash Equivalents	\$ 92,246	\$ 21,124	\$ 4,942	\$ 547,649	
Receivables, Net	2,670	_	1,807	3,893	
Due From Other Funds	30,130	_	2,329	33,852	
Due From External Parties (Fiduciary Funds)	_	_	_	262	
Due From Component Units	_	_	_	28,892	
Inventory	_	_	16,568	_	
Prepaid Items	13,928	7	_	_	
Other Assets	33,899	_	3,408	_	
Total Current Assets	172,873	21,131	29,054	614,548	
Noncurrent Assets:					
Other Assets	1,163	164	493	168	
Nondepreciable Capital Assets			318		
Other Capital Assets, Net	80,488	118,808	7,056	_	
Total Noncurrent Assets	81,651	118,972	7,867	168	
Total Assets	254,524	140,103	36,921	614,716	
Deferred Outflows of Resources	6,561	616	2,122	718	
Total Assets and Deferred Outflows of Resources	261,085	140,719	39,043	615,434	
Liabilities and Deferred Inflows of Resources Current Liabilities:					
Accounts Payable	54,099	3,021	3,681	34,210	
Amounts Due to Other Governments	_	_	_	_	
Due to Other Funds	130	412	169	3	
Due to External Parties (Fiduciary Funds)	260	18	91	31	
Interfund Payable	_	21,836	_	_	
Unearned Revenue	46,073	_	2,943	_	
Obligations Under Securities Lending Program	_	_	_	49,399	
Other Liabilities	_	_	_	_	
Claims Payable Due Within One Year	_	_	_	95,189	
Long-term Liabilities Due within One Year	47,669	158	258	381	
Total Current Liabilities	148,231	25,445	7,142	179,213	
Noncurrent Liabilities:					
Interfund Payable	_	135,715	_	_	
Claims Payable Due In More Than One Year	_	_	_	_	
Long-term Liabilities Due in More Than One Year	45,779	3,126	11,566	2,761	
Total Noncurrent Liabilities	45,779	138,841	11,566	2,761	
Total Liabilities	194,010	164,286	18,708	181,974	
Deferred Inflows of Resources	6,121	715	4,709	943	
Total Liabilities and Deferred Inflows of Resources	200,131	165,001	23,417	182,917	
Net Position					
Net Investment in Capital Assets	9,169	118,808	6,718	_	
Restricted for Net Other Postemployment Benefit - Virginia Sickness					
and Disability Program	1,087	158	547	159	
Unrestricted	50,698	(143,248)	8,361	432,358	
Total Net Position (Deficit)	\$ 60,954	\$ (24,282)	\$ 15,626	\$ 432,517	

Line of Duty	Fleet Management	Property Management	Personnel Management Information	Risk Management	General Services	Payroll Service Bureau	Total
\$ 1,102	\$ 9,759	\$ 34,419	\$ —	\$ 314,197	\$ 8,516	\$ 507	\$ 1,034,461
85	4,522	393	_	3	1,396	_	14,769
35	2,165	1,858	_	_	7,839	_	78,208
_	_	_	_	_	_	_	262
_	_	_	_	_	_	_	28,892
_	36	182	_	_	6,000	_	22,786
				42		132	14,109
_							37,307
1,222	16,482	36,852		314,242	23,751	639	1,230,794
							2.40=
_	51	552	_	109	322	105	3,127
_		204.055			1,342		1,660
_	32,872	301,355		<u>81</u>	970	58	<u>541,688</u>
1,222	32,923 49,405	301,907 338,759		190 314,432	2,634 26,385	163 802	546,475
1,222	49,405 186	2,119		<u>314,432</u> 497	1,173	490	1,777,269 14,482
1,222	49,591	340,878		314,929	27,558	1,292	1,791,751
264	2,733	2,121	_	1,511	5,630	142	107,412
_	_	_	_	_		9	9
_	248	208	_	22	4,270	14	5,476
_	8	94	_	21	53	20	596
_	_	— 26.409	_	3,128	_	_	24,964
99	_	26,408		36,531 28,161	_	_	111,955 77,659
	_	<u> </u>	_	20,101	98	_	662
404				67,294			162,887
——————————————————————————————————————	4,399	18,762	_	156	256	119	72,158
767	7,388	48,157		136,824	10.307	304	563,778
	1,000			100,021	10,007		000,110
_	_	_	_	11,499	_	_	147,214
_	_	_	_	326,282	_	_	326,282
	15,737	326,117		1,968	8,653	2,455	418,162
_	15,737	326,117		339,749	8,653	2,455	891,658
767	23,125	374,274		476,573	18,960	2,759	1,455,436
	270	3,172		640	1,703	612	18,885
767	23,395	377,446		477,213	20,663	3,371	1,474,321
		(0.7					
_	14,009	(23,586)	_	81	1,151	58	126,408
_	51	549	_	104	322	101	3,078
455	12,136	(13,531)	<u>_</u>	(162,469)	5,422	(2,238)	187,944
\$ 455	<u>\$ 26,196</u>	\$ (36,568)		<u>\$ (162,284)</u>	\$ 6,895	\$ (2,079)	\$ 317,430

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds

For the Fiscal Year Ended June 30, 2023 (Dollars in Thousands)

	Technology and Data Services	Enterprise Application	Virginia Correctional Enterprises	Health Care
Operating Revenues				
Charges for Sales and Services	\$ 393,403	\$ 64,078	\$ 54,319	\$ 1,658,052
Other				
Total Operating Revenues	393,403	64,078	54,319	1,658,052
Operating Expenses				
Cost of Sales and Services	_	_	38,672	_
Prizes and Claims	_	_	_	1,615,730
Personal Services	30,016	2,840	5,466	4,254
Contractual Services	280,932	33,788	2,322	78,258
Supplies and Materials	64	2	909	1,482
Depreciation and Amortization	43,387	15,679	804	_
Rent, Insurance, and Other Related Charges	53,257	650	348	_
Interest Expense	_	1	_	_
Other	1,965	22	43	
Total Operating Expenses	409,621	52,982	48,564	1,699,724
Operating Income (Loss)	(16,218)	11,096	5,755	(41,672)
Nonoperating Revenues (Expenses)				
Interest, Dividends, Rents, and Other Investment Income	_	_	_	13,039
Other	(5,876)	124	397	(2,144)
Total Nonoperating Revenues (Expenses)	(5,876)	124	397	10,895
Income (Loss) Before Transfers	(22,094)	11,220	6,152	(30,777)
Transfers In	_	_	_	_
Transfers Out		(804)		
Change in Net Position	(22,094)	10,416	6,152	(30,777)
Total Net Position (Deficit), July 1, as restated	83,048	(34,698)	9,474	463,294
Total Net Position (Deficit), June 30	\$ 60,954	\$ (24,282)	<u>\$ 15,626</u>	\$ 432,517

Line of Duty	Fleet Management	Property Management	Personnel Management Information	Risk Management	General Payroll Service Bureau		Total
\$ 8,839	\$ 20,230	\$ 123,846	\$ —	\$ 106,343	\$ 60,739	\$ 3,465	\$ 2,493,314
8,839	20,230	123,846		77,769 184,112	60,739	3,480	77,784 2,571,098
_	_	_	_	_	43,647	_	82,319
9,088	_	_	_	71,944	_	_	1,696,762
	1,094	11,883	114	2,729	6,437	2,834	67,667
497	5,240	18,610	_	15,172	4,421	114	439,354
_	4,217	2,516	1	4	451	1	9,647
_	8,652	28,342	_	21	320	4	97,209
_	995	46,375	_	2,074	1,242	150	105,091
_	_	_	_	_	_	_	1
_	842	2,073	_	21,960	317	5	27,227
9,585	21,040	109,799	115	113,904	56,835	3,108	2,525,277
(746)	(810)	14,047	(115)	70,208	3,904	372	45,821
37	_	_	_	6,489	110	_	19,675
(7)	4,594	(26,336)	917	(1,102)	235	97	(29,101)
30	4,594	(26,336)	917	5,387	345	97	(9,426)
(716)	3,784	(12,289)	802	75,595	4,249	469	36,395
_	_	_	_	_	388	_	388
	(317)			(22,613)			(23,734)
(716)	3,467	(12,289)	802	52,982	4,637	469	13,049
1,171	22,729	(24,279)	(802)	(215,266)	2,258	(2,548)	304,381
\$ 455	\$ 26,196	\$ (36,568)	<u>\$</u>	\$ (162,284)	\$ 6,895	\$ (2,079)	\$ 317,430

Combining Statement of Cash Flows – Internal Service Funds

For the Fiscal Year Ended June 30, 2023 (Dollars in Thousands)

Cash Flows from Operating Activities		Technology and Data Services			Virginia Correctional Enterprises	H	ealth Care
Receipts for Sales and Services	\$	7,631	\$ 11,003	\$	15,548	\$	867,937
Internal Activity-Receipts from Other Funds	•	352,686	53,076		34,555	•	803,168
Internal Activity-Payments to Other Funds		_			(735)		_
Payments to Suppliers for Goods and Services		(5,960)	(2	2)	(40,477)		_
Payments for Contractual Services		(332,311)	(34,262		(2,257)		(79,105)
Payments for Prizes, Claims, and Loss Control		_	((<u>_,,</u>		(1,625,051)
Payments to Employees		(31,660)	(3,12)	(7,487)		(4,413)
Payments for Interest		_	(*)		—		
Other Operating Revenue		_	_	_	_		_
Other Operating Expense		_	(672	')	_		(508)
Net Cash Provided by (Used for) Operating Activities		(9,614)	26,02	<u> </u>	(853)		(37,972)
reconstruction of the second o		(=,=:-)			()		(,)
Cash Flows from Noncapital Financing Activities							
Transfers In from Other Funds		_	_		_		_
Transfers Out to Other Funds		_	(804)	_		_
Other Noncapital Financing Receipt Activities		_	11,677	•	_		_
Other Noncapital Financing Disbursement Activities		_	(18,188		_		_
Net Cash Provided by (Used for) Noncapital Financing Activities			(7,315	<u> </u>			_
, , , , , , , , , , , , , , , , , , , ,			() =				
Cash Flows from Capital and Related Financing Activities							
Acquisition of Capital Assets		_	(5,362	2)	(716)		_
Payment of Principal and Interest on Bonds and Notes		(50,994)	_		(216)		_
Proceeds from Sale of Capital Assets			_		9		_
Net Cash Used for Capital and Related Financing Activities		(50,994)	(5,362	2)	(923)		_
•		(,,	(2722		(/		
Cash Flows from Investing Activities							
Investment Income on Cash, Cash Equivalents, and Investments		_	_		_		10,746
Net Cash Provided by Investing Activities		_	_				10,746
Net Increase (Decrease) in Cash and Cash Equivalents		(60,608)	13,344		(1,776)		(27,226)
Cash and Cash Equivalents, July 1		152,854	7,780)	6,718		525,476
Cash and Cash Equivalents, June 30	\$	92,246	\$ 21,124	\$	4,942	\$	498,250
Reconciliation of Cash and Cash Equivalents							
Per the Statement of Net Position:							
Cash and Cash Equivalents	\$	92,246	\$ 21,124	\$	4,942	\$	547,649
Less:		-02,2 .0	-1,12	4	.,,,,,,,,	Ψ	0.1,010
Securities Lending Cash Equivalents		_	_		_		(49,399)
Cash and Cash Equivalents per the Statement of Cash Flows	\$	92,246	\$ 21,124			\$	498,250
Sach and Sach Equivalents per the Statement of Sach Flows	Ψ	52,240	Ψ 41,125	= =	, 7,072		+30,∠30

5 7,241 8 294 \$ 3,364 \$ (263) \$ 34,366 \$ 12,612 \$ 61 \$ 959,794 1,628 19,796 115,887 — 66,737 42,544 3,404 1,492,581 — (1,010) (3,804) — — (1,696) — (7,045) — (3,543) (37,657) — (44) (38,533) (11) (468,542) (9,176) — — — (14,117) (3,688) — — (16,662) — (11,179) (13,095) — (2,888) (7,067) (2,999) (7,399) — — — — — — — — — (7,067) (2,999) (7,399) — — — — (7,067) — — — — — — — — — — — — — — — — — — — — —	Line of Duty	Fleet Management	Property Management	Personnel Management Information	Risk Management	General Services	Payroll Service Bureau	Total
— (1,010) (3,604) — — (1,698) — (7,045) — (3,543) (37,657) — (4) (38,533) (11) (18,842) (9,176) — — — (53,468) — — (1,87,695) — (1,179) (13,095) — (53,468) — — (1,87,695) — (1,179) (13,095) — (2,888) (7,067) (2,999) (73,909) — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —	\$ 7,241	\$ 294	\$ 3,364	\$ (263)	\$ 34,366	\$ 12,612	\$ 61	\$ 959,794
- (3,543) (37,657) - (4) (38,533) (1) (126,177) (471) (4,028) (18,042) - (14,117) (3,657) (114) (488,542) (19,176) (5,54,66) (1,687,655) (1,179) (13,095) - (2,888) (7,067) (2,999) (73,909) (1,179) (13,095) (2,888) (7,067) (2,999) (73,909) (1) (1,179) (13,095) (1) (1,179) (13,095)	1,628	19,796	115,987	_	65,737	42,544	3,404	1,492,581
(471) (4,026) (18,042) — (14,117) (3,837) (114) (488,542) (9,176) — — — (5,848) — — (1,627,695) — (1779) (13,095) — — — — (11) — — — — — — — (11) — — — — — — — (11) — — — — — — — (11) — — — — — — — — (114) (24,024) — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — <td>_</td> <td>(1,010)</td> <td>(3,604)</td> <td>_</td> <td>_</td> <td>(1,696)</td> <td>_</td> <td>(7,045)</td>	_	(1,010)	(3,604)	_	_	(1,696)	_	(7,045)
(9,176)	_	(3,543)	(37,657)	_	(4)	(38,533)	(1)	(126,177)
— (1,179) (13,095) — (2,888) (7,067) (2,999) (73,909) — — — — — — — (11) — — — — — — (144) (24,407) (778) 10,305 46,953 (263) 6,579 4,023 222 44,623 — — — — 388 — 388 — (317) — — (22,613) — — (23,734) — — — — 1,677 110 — 13,464 — — — — — (33,55) — — (21,543) — — — — — — (1,266) (3) (11,510) — — — — — — — — — — (11,007) — — — — — —	(471)	(4,026)	(18,042)	_	(14,117)	(3,837)	(114)	(488,542)
— — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —	(9,176)	_	_	_	(53,468)	_	_	(1,687,695)
— — — 15 24 — (27) — — (23,056) — (144) (24,407) (778) 10,305 46,953 (263) 6,579 4,023 222 244,623 — — — — — — — 388 — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —	_	(1,179)	(13,095)	_	(2,888)	(7,067)	(2,999)	(73,909)
— (27) — — (23,056) — (144) (24,407) (778) 10,305 46,953 (263) 6,579 4,023 222 44,623 — — — — — 388 — 388 — (317) — — (22,613) — — (23,734) — — — — 1,677 110 — 13,464 — — — — 1,677 110 — 121,543 — — — — 1,677 110 — 13,425 — — — — — (24,291) 498 — (31,425) — — — — — — — — (111,007) — — — — — — — — — — — — — — — — —	_	_	_	_	_	_	_	(1)
(778) 10,305 46,953 (263) 6,579 4,023 222 44,623 - - - - - 388 - 388 - (317) - - (22,613) - - (23,734) - - - - 1,677 110 - 13,464 - - - - (3,355) - - (21,543) - - (317) - - (24,291) 498 - (31,425) - - (4,163) - - - (24,291) 498 - (31,425) - - (6,174) (53,623) - - - - (11,007) - 5,379 - - - - - 5,386 - - (4,958) (53,623) - - - - - - - - - <td< td=""><td>_</td><td>_</td><td>_</td><td>_</td><td>9</td><td>_</td><td>15</td><td>24</td></td<>	_	_	_	_	9	_	15	24
Company		(27)			(23,056)		(144)	(24,407)
— (317) — — (22,613) — — (23,734) — — — — 1,677 110 — 13,464 — — — — (3,355) — — (21,543) — (317) — — (24,291) 498 — — (21,543) — (4,163) — — — (1,266) (3) (11,510) — (6,174) (53,623) — — — — — (11,007) — — (4,958) (53,623) — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — <td< td=""><td>(778)</td><td>10,305</td><td>46,953</td><td>(263)</td><td>6,579</td><td>4,023</td><td>222</td><td>44,623</td></td<>	(778)	10,305	46,953	(263)	6,579	4,023	222	44,623
— (317) — — (22,613) — — (23,734) — — — — 1,677 110 — 13,464 — — — — (3,355) — — (21,543) — (317) — — (24,291) 498 — — (21,543) — (4,163) — — — — (1,266) (3) (11,510) — (6,174) (53,623) — — — — — — (11,007) — 5,379 — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —						000		200
— — — — 1,677 110 — 13,464 — — — — (3355) — — (21,543) — (317) — — (24,291) 498 — (31,425) — (4,163) — — — (1,266) (3) (11,510) — (6,174) (53,623) — — — — (11,007) — 5,379 — — — — — 5,388 — — (4,958) (53,623) — — — — — 5,388 — — (4,958) (53,623) — — — — — — 16,069 30 — — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664	_	(247)			(00.042)			
— — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —	_	(317)	_	_			_	
— (317) — — (24,291) 498 — (31,425) — (4,163) — — — — (1,266) (3) (11,510) — (6,174) (53,623) — — — — — (111,007) — 5,379 — — — — — — 5,388 — (4,958) (53,623) — — — — — 5,388 — (4,958) (53,623) — — — — — 5,388 — — (4,958) (53,623) — — — — 1,669 30 — — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036								
— (4,163) — — — (1,266) (3) (11,510) — (6,174) (53,623) — — — — (111,007) — (4,958) (53,623) — — — — — 5,388 — — (4,958) (53,623) — — — — — 5,388 — — — — — — — — — 5,388 — — — — — — — — — — — 5,388 — — (4,958) (53,623) — — — — — — 1,669 — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — <t< td=""><td></td><td>(217)</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		(217)						
— (6,174) (53,623) — — — — (111,007) — 5,379 — — — — — 5,388 — (4,958) (53,623) — — — (1,266) (3) (117,129) 30 — — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 — \$ 314,197 8,516 \$ 507 \$ 1,034,461 \$ 9,959 — — — (28,161) — — — (77,659)		(317)			(24,291)	490		(31,423)
— (6,174) (53,623) — — — — (111,007) — 5,379 — — — — — 5,388 — (4,958) (53,623) — — — (1,266) (3) (117,129) 30 — — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 — \$ 314,197 8,516 \$ 507 \$ 1,034,461 \$ 1,09 — — — (28,161) — — — (77,659)								
— (6,174) (53,623) — — — — (111,007) — 5,379 — — — — — 5,388 — (4,958) (53,623) — — — (1,266) (3) (117,129) 30 — — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 — \$ 314,197 8,516 \$ 507 \$ 1,034,461 \$ 1,09 — — — (28,161) — — — (77,659)	_	(4 163)	_	_	_	(1 266)	(3)	(11 510)
— 5,379 — — — — — 5,388 — (4,958) (53,623) — — — (1,266) (3) (117,129) 30 — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — (77,659)	_			_	_	— (·,=)	——————————————————————————————————————	
— (4,958) (53,623) — — (1,266) (3) (117,129) 30 — — — 5,293 — — 16,069 30 — — — 5,293 — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — (77,659)	_			_	_	_	_	
30 — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — (77,659)		.,.						,,,,,,
30 — — — 5,293 — — — 16,069 30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — (77,659)	_	(4,958)	(53,623)	_	_	(1,266)	(3)	(117,129)
30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — — (77,659)			· · · · ·					
30 — — — 5,293 — — — 16,069 (748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — — (77,659)								
(748) 5,030 (6,670) (263) (12,419) 3,255 219 (87,862) 1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ - \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ - \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) - - - (28,161) - - (77,659)	 30				5,293			16,069
1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ - \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ - \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) - - - (28,161) - - - (77,659)	30				5,293			16,069
1,751 4,729 41,089 263 298,455 5,261 288 1,044,664 \$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — — (77,659)								
\$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802 \$ 1,102 \$ 9,759 \$ 34,419 \$ — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — (77,659)	(748)	5,030	(6,670)	(263)	(12,419)	3,255	219	(87,862)
\$ 1,102 \$ 9,759 \$ 34,419 \$ — \$ 314,197 \$ 8,516 \$ 507 \$ 1,034,461 (99) — — — (28,161) — — — (77,659)	 1,751	4,729	41,089	263	298,455	5,261	288	1,044,664
<u>(99)</u> — — — (28,161) — — (77,659)	\$ 1,003	\$ 9,759	\$ 34,419	<u>\$</u>	\$ 286,036	\$ 8,516	\$ 507	\$ 956,802
<u>(99)</u> — — — (28,161) — — (77,659)								
<u>(99)</u> — — — (28,161) — — (77,659)								
	\$ 1,102	\$ 9,759	\$ 34,419	\$ —	\$ 314,197	\$ 8,516	\$ 507	\$ 1,034,461
\$ 1,003 \$ 9,759 \$ 34,419 \$ — \$ 286,036 \$ 8,516 \$ 507 \$ 956,802	(99)							
	\$ 1,003	\$ 9,759	\$ 34,419	\$	\$ 286,036	\$ 8,516	\$ 507	\$ 956,802

Continued on next page

For the Fiscal Year Ended June 30, 2023 (Dollars in Thousands)

To Nat Cash Provided by (Used for) Coparating Activities: Coparating Income (Loss) (16.218 \$ 11.09 \$ 5.755 \$ (41.672) Coparating Income (Loss) (16.218 \$ 11.09 \$ 5.755 \$ (41.672) Coparating Income (Loss) Copara		Technology and Data Services		Enterprise Application				Health Care	
Operating Activities: Operating Income (Loss) \$ (41.672) Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities: Depreciation and Amortization 43,387 15,679 804 — Other (1,001) 124 441 149 Other (3,080) — 441 149 Other (1,007) 124 441 149 Other (1,007) 124 441 149 Other (1,007) 124 441 149 Other (1,007) 2,245 14,223 (Increase) Decrease in Deferred Outflows of Resources, Liabilities, and (10,353) — (1,557) (2009) (Increase) Decrease in Due from Other Funds (10,353) — (1,557) (200) (Increase) Decrease in Due from External Parties (Fiduciary Funds) — — — — (42) (Increase) Decrease in Other Assets: Due Within One Year 7,920 — <th>Reconciliation of Operating Income</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Reconciliation of Operating Income								
Name	To Net Cash Provided by (Used for)								
Name									
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities: Operating Activities: Operating Activities: Operating Activities: Operating Activities: Operating Income		\$ (16,218)	\$	11,096	\$	5,755	\$	(41,672)
Operating Activities: 43,387 15,679 804 ————————————————————————————————————		,							, . ,
Depreciation and Amortization	Income to Net Cash Provided by (Used for)								
Depreciation and Amortization	Operating Activities:								
Miscellaneous Nonoperating Income 1,001 124 441 149			43,387		15,679		804		_
Charge in Assets, Deferred Outflows of Resources, Liabilities, and Deferred Inflows of Resources Charge in Assets, Deferred Inflows of Resources Charge in Assets, Deferred Inflows of Resources Charge in Assets Charge in			1,001		124		441		149
Deferred Inflows of Resources Liabilities Analysis Deferred Cutflows of Resources Currease Decrease Decreas	Other		(3,080)		_		_		_
(Increase) Decrease in Accounts Receivable (806)	Change in Assets, Deferred Outflows of Resources, Liabilities, and								
(Increase) Decrease in Due from Other Funds (10,353) — (1,537) (209) (Increase) Decrease in Due from External Parties (Fiduciary Funds) — — — — (12) (Increase) Decrease in Due from Component Units — — — (1,873) — (Increase) Decrease in Other Assets: Due Within One Year 7,920 — (1,873) — (Increase) Decrease in Other Assets: Due in More Than One Year 107 21 132 30 (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Deferred Outflows of Resources (515) 129 666 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Due to Other Funds 19 31 (2) (11 Increase (Decrease) in Due to External Parties (Fiduciary Funds) 62 (1) 14 4 Increase (Decrease) in Claims Payable: Due Within One Year — —	Deferred Inflows of Resources								
(Increase) Decrease in Due from External Parties (Fiduciary Funds) — — — — (12) (Increase) Decrease in Due from Component Units — — — (949) (Increase) Decrease in Other Assets: Due Within One Year 107 21 132 30 (Increase) Decrease in Other Assets: Due in More Than One Year 107 21 132 30 (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Prepaid Items (615) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Accounts Payable in Contractions of Resources 19 31 (2) (1) Increase (Decrease) in Unsermed Revenue (26,03) — (3,273) — <td< td=""><td>(Increase) Decrease in Accounts Receivable</td><td></td><td>(806)</td><td></td><td>_</td><td></td><td>2,455</td><td></td><td>14,223</td></td<>	(Increase) Decrease in Accounts Receivable		(806)		_		2,455		14,223
(Increase) Decrease in Due from External Parties (Fiduciary Funds) — — — — (12) (Increase) Decrease in Due from Component Units — — — (949) (Increase) Decrease in Other Assets: Due Within One Year 107 21 132 30 (Increase) Decrease in Other Assets: Due in More Than One Year 107 21 132 30 (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Prepaid Items (615) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Accounts Payable in Contractions of Resources 19 31 (2) (1) Increase (Decrease) in Unsermed Revenue (26,03) — (3,273) — <td< td=""><td>(Increase) Decrease in Due from Other Funds</td><td>(</td><td>10,353)</td><td></td><td>_</td><td></td><td>(1,537)</td><td></td><td>(209)</td></td<>	(Increase) Decrease in Due from Other Funds	(10,353)		_		(1,537)		(209)
(Increase Decrease in Other Assets: Due Within One Year 7,920	(Increase) Decrease in Due from External Parties (Fiduciary Funds)		_		_		_		(12)
(Increase) Decrease in Other Assets: Due in More Than One Year 107 21 132 30 (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Deferred Outflows of Resources (515) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Amounts Due to Other Governments — — — — — Increase (Decrease) in Amounts Due to Other Funds 19 31 (2) (11) Increase (Decrease) in Due to Other Funds 19 31 (2) (11) Increase (Decrease) in Due to External Parties (Fiduciary Funds) 62 (1) 14 4 Increase (Decrease) in Unearmed Revenue (26,903) — (3,273) — Increase (Decrease) in Claims Payable: Due within One Year — — — — —	(Increase) Decrease in Due from Component Units		_		_		_		(949)
(Increase) Decrease in Inventory — — (809) — (Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Deferred Outflows of Resources (515) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Accounts Due to Other Governments — — — — Increase (Decrease) in Due to Other Funds 19 31 (2) (1) Increase (Decrease) in Due to External Parties (Fiduciary Funds) 62 (1) 14 4 Increase (Decrease) in Unearned Revenue (26,903) — (3,273) — Increase (Decrease) in Claims Payable: Due Within One Year — — — — Increase (Decrease) in Claims Payable: Due Within One Year — — — — — Increase (Decrease) in Long-term Liabilities: Due Within One Year 750 111 1 53 Increase (Decrease) in Long-term Liabilities: Due in More Than One Year 4,238 326 907 4	(Increase) Decrease in Other Assets: Due Within One Year		7,920		_		(1,873)		_
(Increase) Decrease in Prepaid Items (894) 1 — — (Increase) Decrease in Deferred Outflows of Resources (515) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Amounts Due to Other Governments — — — — — Increase (Decrease) in Due to Other Funds 19 31 (2) (1) Increase (Decrease) in Due to External Parties (Fiduciary Funds) 62 (1) 14 4 Increase (Decrease) in Unearned Revenue (26,903) — (3,273) — Increase (Decrease) in Other Liabilities — — — — — Increase (Decrease) in Claims Payable: Due Within One Year — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —	(Increase) Decrease in Other Assets: Due in More Than One Year		107		21		132		30
(Increase) Decrease in Deferred Outflows of Resources (515) 129 646 211 Increase (Decrease) in Accounts Payable (1,125) (518) (259) 13,364 Increase (Decrease) in Amounts Due to Other Governments — — — — — Increase (Decrease) in Due to Deter Funds 19 31 (2) (1) Increase (Decrease) in Due to External Parties (Fiduciary Funds) 62 (1) 14 4 Increase (Decrease) in Unearned Revenue (26,903) — (3,273) — Increase (Decrease) in Claims Payable: Due Within One Year — — — — Increase (Decrease) in Claims Payable: Due in More Than One Year — — — — Increase (Decrease) in Long-term Liabilities: Due Within One Year 750 1111 1 53 Increase (Decrease) in Long-term Liabilities: Due within One Year 4,238 326 907 491 Increase (Decrease) in Deferred Inflows of Resources (7,204) (978) (4,255) (1,186) Net Cash Provided by (Used for) Operating Activities S	(Increase) Decrease in Inventory		_		_		(809)		_
Increase (Decrease) in Accounts Payable	(Increase) Decrease in Prepaid Items		(894)		1		_		_
Increase (Decrease) in Amounts Due to Other Governments Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to External Parties (Fiduciary Funds) Increase (Decrease) in Unearned Revenue (26,903) Increase (Decrease) in Unearned Revenue (26,903) Increase (Decrease) in Other Liabilities Increase (Decrease) in Claims Payable: Due Within One Year Increase (Decrease) in Claims Payable: Due Within One Year Increase (Decrease) in Claims Payable: Due within One Year Increase (Decrease) in Claims Payable: Due within One Year Increase (Decrease) in Long-term Liabilities: Due Within One Year Increase (Decrease) in Long-term Liabilities: Due Within One Year Increase (Decrease) in Long-term Liabilities: Due in More Than One Year Increase (Decrease) in Deferred Inflows of Resources Increase (Decrease) in Deferred Inflows of	(Increase) Decrease in Deferred Outflows of Resources		(515)		129		646		211
Increase (Decrease) in Due to Other Funds	Increase (Decrease) in Accounts Payable		(1,125)		(518)		(259)		13,364
Increase (Decrease) in Due to External Parties (Fiduciary Funds) Increase (Decrease) in Unearned Revenue (26,903) — (3,273) — Increase (Decrease) in Other Liabilities — — — — — — — — — — — — — — — — — — —	Increase (Decrease) in Amounts Due to Other Governments		_		_		_		_
Increase (Decrease) in Unearmed Revenue (26,903) — (3,273) — Increase (Decrease) in Other Liabilities — — — — — — — — — — — — — — — — — — —	Increase (Decrease) in Due to Other Funds		19		31		(2)		(1)
Increase (Decrease) in Other Liabilities — — — — — — — — — — — — — — — — — — —	Increase (Decrease) in Due to External Parties (Fiduciary Funds)		62		(1)		14		4
Increase (Decrease) in Other Liabilities	Increase (Decrease) in Unearned Revenue	(26,903)		_		(3,273)		_
Increase (Decrease) in Claims Payable: Due in More Than One Year Increase (Decrease) in Long-term Liabilities: Due Within One Year Increase (Decrease) in Long-term Liabilities: Due in More Than One Year Increase (Decrease) in Long-term Liabilities: Due in More Than One Year Increase (Decrease) in Deferred Inflows of Resources (7,204) Net Cash Provided by (Used for) Operating Activities Net Cash Provided by (Used for) Operating Activities Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets 20,819 Net Cash Provided to Finance Capital Assets Accounts Payable Increase (Decrease) related to Capital Assets - (261) - Accounts Payable Increase (Decrease) related to Capital Assets - (261)	Increase (Decrease) in Other Liabilities		_		_		_		_
Increase (Decrease) in Long-term Liabilities: Due Within One Year 750 111 1 53 Increase (Decrease) in Long-term Liabilities: Due in More Than One Year 4,238 326 907 491 Increase (Decrease) in Deferred Inflows of Resources (7,204) (978) (4,255) (1,186) Net Cash Provided by (Used for) Operating Activities \$ (9,614) \$ 26,021 \$ (853) \$ (37,972) Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets 20,819 — \$ 198 \$ — Installment Purchases Used to Finance Capital Assets — — — — — — — — — — — — — — — — — — —	Increase (Decrease) in Claims Payable: Due Within One Year		_		_		_		(22,468)
Increase (Decrease) in Long-term Liabilities: Due in More Than One Year 4,238 326 907 491 Increase (Decrease) in Deferred Inflows of Resources (7,204) (978) (4,255) (1,186) Net Cash Provided by (Used for) Operating Activities \$ (9,614) \$ 26,021 \$ (853) \$ (37,972) Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819 — — — — Installment Purchases Used to Finance Capital Assets — — — — — — — — — — — — — — — — — — —	Increase (Decrease) in Claims Payable: Due in More Than One Year		_		_		_		_
Increase (Decrease) in Deferred Inflows of Resources Net Cash Provided by (Used for) Operating Activities Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819	Increase (Decrease) in Long-term Liabilities: Due Within One Year		750		111		1		53
Increase (Decrease) in Deferred Inflows of Resources Net Cash Provided by (Used for) Operating Activities Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819	Increase (Decrease) in Long-term Liabilities: Due in More Than One Year		4,238		326		907		491
Noncash Investing, Capital, and Financing Activities: The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819 — — — Installment Purchases Used to Finance Capital Assets — — — — — — — — — — — — — — — — — — —			(7,204)		(978)		(4,255)		(1,186)
The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819	Net Cash Provided by (Used for) Operating Activities	\$	(9,614)	\$	26,021	\$	(853)	\$	(37,972)
The following transactions occurred prior to the Statement of Net Position date: Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819									
Long-term Subscription-based Information Technology Arrangements Used to Finance Capital Assets Long-term Leases Used to Finance Capital Assets 20,819 — — Installment Purchases Used to Finance Capital Assets — — Accounts Payable Increase (Decrease) related to Capital Assets — — (261) — —	Noncash Investing, Capital, and Financing Activities:								
Capital Assets \$ 2,742 \$ - \$ 198 \$ - Long-term Leases Used to Finance Capital Assets 20,819 - - - - Installment Purchases Used to Finance Capital Assets - - - - - Accounts Payable Increase (Decrease) related to Capital Assets - (261) - -	The following transactions occurred prior to the Statement of Net Position date:								
Installment Purchases Used to Finance Capital Assets — — — — — — — — — — — — — — — — — — —		\$	2,742	\$	_	\$	198	\$	_
Accounts Payable Increase (Decrease) related to Capital Assets (261)	Long-term Leases Used to Finance Capital Assets		20,819		_		_		_
	Installment Purchases Used to Finance Capital Assets		_		_		_		_
Total Noncash, Investing, Capital, and Financing Activities \$ 23,561 \$ (261) \$ 198 \$ —	Accounts Payable Increase (Decrease) related to Capital Assets		_		(261)		_		_
	Total Noncash, Investing, Capital, and Financing Activities	\$	23,561	\$	(261)	\$	198	\$	

	Line of Duty	Fleet Management	Property Management	Personnel Management Information	Risk Management	General Services	Payroll Service Bureau	Total
\$	(746)	\$ (810)	\$ 14,047	\$ (115)	\$ 70,208	\$ 3,904	\$ 372	\$ 45,821
		8,652	28,342	_	21	320	4	97,209
	_	38	427	917	95	239	97	3,528
	_	_	(7,190)	_	_	_	_	(10,270)
	30	(1,805)	(71)		(3)	4	_	14,027
	_	2,651	247		(0)	(5,589)	_	(14,790)
	_			_	_	(0,000)	_	(12)
	_	_	_	_	_	_	_	(949)
	_	_	_	_	_	_	_	6,047
	_	9	94	50	21	59	15	538
	_	6	54	_	_	1,604	_	855
	_	_	502	_	941	_	11	561
	_	57	539	219	150	401	81	1,918
	(59)	1,650	818	(51)	(629)	3,790	11	16,992
	_	_	_	_	_	_	10	10
	_	164	(530)	(5)	7	(144)	2	(459)
	_	_	8	(7)	16	6	1	103
	_	(116)	(4,863)	_	(6,237)	_	_	(41,392)
	_	_	334	_	_	(22)	_	312
	(3)	_	_	_	7,423	_	_	(15,048)
	_		_		(64,995)	- (270)	_	(64,995)
	_	(28)	1,376	(89)	(47)	(379)	93	1,841
		168 (331)	16,688 (3,869)	(686) (496)	384 (776)	2,081 (2,251)	(720)	24,842 (22,066)
\$		\$ 10,305	\$ 46,953	\$ (263)	\$ 6,579	\$ 4,023	\$ 222	\$ 44,623
Ψ	(110)	ψ 10,303	Ψ 40,900	ψ (203)	ψ 0,379	Ψ 4,023	Ψ ΖΖΖ	Ψ 44,025
\$	_	\$ —	\$ 1,331	\$	\$ _	\$ _	\$ —	\$ 4,271
	_	_	41,323	_	_	_	_	62,142
	_	3,258	_					3,258
	_	_						(261)
\$		\$ 3,258	\$ 42,654	\$	\$	\$	\$	\$ 69,410