

Juvenile Detention Commission for Northern Virginia

Meeting Minutes

Tuesday, April 09, 2024

Call to Order: Mr. Conklin called the meeting to order at 4:36 p.m.

ATTENDEES

Members present: Mr. Earl Conklin (Arlington – Chairperson) Mrs. Marguarite Gooden (Arlington) Mrs. Sonnja Brown (Alexandria) Mr. Yon Lambert (Alexandria)

Staff present: Ms. Johnitha McNair, Mr. Ian Rachal, Mr. Jahi Banks, Ms. Emily Anne Reiney, Mr. Leroy White, Carolyn Pucciarelli, Dr. Seazante` Oliver (School Principal)

Other Attendees: Mr. Neil Title (Attorney), Mr. Amir Farshchian of 3-iT Accounting & Financial Services Corporation, Zakiya Worthey of KLamb, Mike Mackey(CSU-Alexandria), Luis Pitarque of Dewberry Architects, Craig Hollman of Momar, Vernon Green and Ratisha Smith of GCubed, Justine Sangee and Beau Lamana of Ricata, James Thomas and Javel Green of Koniag Government Services, Todd Schubert of TCI

APPROVAL OF MINUTES: The minutes were approved unanimously.

PUBLIC COMMENT: There was no public comment.

COMMENTS OF THE CHAIR AND COMMISSIONERS: Mr. Conklin stated two recurring issues are kids are getting younger and the crimes are becoming more violent. Mr. Conklin wanted to thank detention, shelter care, commissioners and all staff for their efforts in addressing these issues. Ms. Brown noted one of her main jobs is to bring families hope. Ms. Brown spoke about how staff can become natural supports for residents during their time at a facility. Ms. Gooden echoed Ms. Brown's comments and wanted to point out that with hope comes money. Ms. Gooden stated that members could not lose sight of their main focus.

COMMISSION BUSINESS

Update on Jurisdictional Funding for FY25 Budget: Mr. Conklin reported that both Arlington and Falls Church are set to approve their budgets. Mr. Lambert reported that Alexandria will be meeting to approve its budget on May 1st. Ms. Gooden asked if all the questions from the city of Alexandria had been satisfied and answered. Mr. Lambert noted the answers have not been published publicly, and the communication has been between the Office of Management & Budget and staff, which is not unusual. Ms. Gooden inquired if the City of Alexandria understood why the requested amount for funds were needed. Ms. Brown stated she believed that the city did understand. Ms. McNair wanted to reiterate that while there was an increase from last year, the budget itself has not increased rather through her time, the budget has actually decreased. Mr. Lambert stated that the per diem letter contains an inaccurate statement. Ms. McNair noted it would be removed.

Discussion of Interjurisdictional Agreement: Mr. Lambert noted that he had shared with member four areas or themes that could be addressed. Ms. Gooden suggested that a work session be created in order to address not only the agreement but also other commission business. All members agreed to this suggestion. Mr. Conklin noted he would send out some dates for scheduling. Mr. Lambert also noted , a goal of his is to have the center in the city's Capital Improvement Program.

Review of Care Center Staffing Analysis: Ms. Gooden complimented the analysis, and it was a great job. Mr. Lambert noted he provided feedback that Alexandria's Office of Performance Analytics would be a useful partner. Mr. Conklin was interested in Ms. Worthey providing data, what the FTEs had been and what the recommendation is now. Mr. Conklin asked members if they wanted to continue allowing the staffing levels to be set by Ms. McNair or should the members set the levels. Ms. Gooden stated they should be careful not to begin micromanagement. Ms. McNair noted that she has never increased those needs for staffing because it has not been an issue. Mr. Lambert also agreed that micromanagement is not the answer. Mr. Lambert made a motion to have the Executive Director work with the city's Office of Analytics to come up with a staffing relief factor that can be presented to the commission. Ms. Gooden seconded the motion, the motion was approved unanimously.

REPORTS

Financial Report: Mr. Smith provided the financial reports for shelter care and the detention center which covered up to February 2024 which is the first eight months. Total assets were \$10.2 million, Mr. Smith noted it was slightly down from the end of January Current assets are \$5.9 million. Mr. Smith stated at the end of February the equity was \$8.1 million with \$2 million of liability, which is related to payroll liability. Total revenue is \$3.8 million. Mr. Smith noted expenditures are running at 72%. The auditors are still completing their review. Mr. Lambert inquired if the training, legal/professional fees had increased this year or were the numbers accurate for this time of year. Ms. McNair stated that typically \$80, 000 is spent on training, however, with the previous budget, in an effort to manage funds, it was cut in half. Due to turnover and increased population, it became apparent the full amount was needed. Ms. McNair noted that the attorney fee was also increased due to the level of work being performed. Mr. Conklin asked if a shortfall is anticipated. Ms. McNair stated she believes there will be a shortfall. A short discussion followed. Mr. Smith reported that Shelter Care had \$1.8 million in total assets at the end of February. Current assets are \$1.2 million. Mr. Smith pointed out that eighty percent of the budgeted revenue has been received.

Executive Director's Report: Ms. McNair asked the deputy director to provide an update to the commission on the work being completed with upgrades and new partnerships. Mr. Rachal acknowledged the guest that joined virtually. Vernon Green introduced himself and noted GCubed would be taking over IT services and support for the detention and shelter care. Mr. Rachal noted how access control and a lot of the doors of the facility needed to be upgraded. Ms. McNair noted the reason the vendors would be providing information is so that the commission would be informed of what is being done, how it impacts the agency and cost. Todd Schubert

provided an overview of TCI and what they are offering the agency, James Lamana shared his presentation and provided what would be included in the quote for services. Javel Green followed and presented his solutions from the company Koniag.

Director of Programming Report: Mr. White reported that currently there are five individual bed placements. Mr. White noted some of the partnership programs coming in to support residents are substance abuse, which is through Alexandria CSU and the MARC agency, Dr. Rosario has been working with residents. A work force development program is being created to train residents in electrical work, welding, and plumbing. The music program had the group Sound Impact, which worked with residents to play instruments, perform poetry giving the resident's families a chance to see them perform. Mr. White stated pickleball continues with the residents, the Arlington police officers have been working with residents.

Care Center Report: Ms. Reiney reported that there are currently have a wait list of four females and two males. The beds are currently full, awaiting one resident to come. The total utilization for the month was 58.3%. Ms. Gooden asked the age of the youngest child. Ms. Reiney noted the youngest resident was twelve years old. There are currently sixteen full-time staff. The employee of the month was Mr. Downy.

NVJDC Principal: Dr. Oliver introduced herself as the new principal. Dr. Oliver reported that testing continues at the school. The students recently celebrated Pi Day. The students recently planted flowers and vegetables, which they will be able to watch and monitor their growth.

Ms. Worthey's Report: Ms. Worthey noted the NATCAP contract had been signed. Mr. Conklin asked when services would begin. Ms. McNair noted they are going through obtaining licenses currently. Ms. McNair pointed out that one hold up may be getting the fire marshal's report. Mr. Lamber offered to assist with the process. .

Neil Title: No report.

CSU (Court Services Unit) Directors Reports:

Alexandria – Mr. Mackey noted the upcoming meetings on May 1 at 2pm for Senior policy on Gangs and on May 15th the Community Gang Task Force will meet at 6pm.

Arlington – Mr. Conklin reported that a full-time mentoring coordinator has been hired.

The meeting was adjourned at 7:05 p.m.



211 North Union Street, Suite 301
Alexandria, VA 22314

Northern Virginia Juvenile Detention Center

Financial Report for the
Commissioner's Meeting April 8, 2025
For the period from July to June 2025 (Fiscal Year 2025)

Attached are financial statements of the Detention Center's 2025 fiscal year, including copies (accrual basis) of the Center's Balance Sheet as of February 28, 2025, as well as the Profit & Loss Statement and the Statement of Cash Flows through February 2025. A Comparison of actual to budget for the 2025 fiscal year is also included.

Financial Highlights through February 2025 (first eight months of FY-2025) include:

- Total assets on February 28, 2025, were \$9.7 million, with a slight change from \$9.7 million on January 31, 2025. In February, the center received second quarter of USDA funding (\$29.0 thousand) and interest income on the Capital Reserve (\$18.0 thousand). The Center invoiced the DJJ for the population from July 2024 true January 2025(\$548.3 thousand).
- Current assets were \$6.7 million, with a slight change from \$6.7 million at the end of January. This amount consists of \$1.0 million in the operating account, \$4.9 million in the capital reserve (Wells Fargo account), \$670.4 thousand in accounts receivable and \$64.2 thousand in prepaid expenses and accrued revenues.
- The Detention Center, as of February 28, 2025, had equity of \$8.9 million and liabilities of \$779.3 thousand (mostly payroll and pension liabilities).
- The Detention Center's new revenue in January was \$596.2 thousand. This total includes second quarter contributions from USDA and includes interest in the capital reserve also, invoiced DJJ that the invoices were paid in March. The total revenue for the eight-month period was \$5.2 million.
- Total expenditures for February were \$538.4 thousand, with slight change from \$529.3 thousand expenditures for January. Total expenditure for eight months was \$4.8 million. Payroll-related expenses were \$2.7 million for the eight-month period.

- The net operating result for February is a surplus of \$450.2 thousand, up from surplus of \$392.3 thousand at the end of January. This increase was caused by invoicing for DJJ for seven months, with just one more month of expenditures spent.
- The Statement of Cash Flows indicates that Cash held by the Center on July 1, 2024, was \$5.2 million, and cash on hand at the end of February is \$6.0 million. Of the \$6.0 million cash on hand, \$4.9 million is held on the capital reserve and \$1.0 million is held in the Operating Accounts.
- The comparison of budget to actual for the eight months of fiscal year shows that the Revenues are about 90.4% of the projected revenues for FY-2025. Jurisdictional revenue is 71.1% of the budget. In addition, during the eight months, the Center has received \$227.0 thousand per diem income and invoiced DJJ for \$548.3 thousand. Expenditures for the first eight months of the fiscal year were about 82% of the Adopted Budget, above the expected expenditure for the first eight months (66.7%).

Observations:

- A portion of the expenses that were split with ShelterCare, namely those associated with insurance and employee benefits, like VRS, Hospital/ Medical/ Dental and Vision have not been balanced. This category of expenditures will be significantly reduced when they are computed, reconciled, and paid by ShelterCare.
- The annual financial audit for FY-2024 is due to take place in the next couple of months. We have reached out to the auditors to ask when they are planning to conduct their fieldwork, and they will announce the audit starting date soon. The accounting records are ready for the audit.

Northern Virginia Juvenile Detention Center
Balance Sheet
As of February 28, 2025

	<u>Feb 28, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · M&T - Operating Acct	941,069
1045 · M&T - USDA Acct	86,932
1060 · Wells Fargo Investments	
1062 · Wells Fargo @ Cost	4,863,796
1064 · Valuation Allowance	72,421
Total 1060 · Wells Fargo Investments	<u>4,936,217</u>
1080 · Petty Cash	14,000
1090 · Emergency Preparedness Fund	2,000
Total Checking/Savings	<u>5,980,218</u>
Accounts Receivable	
1100 · Accounts Receivable	670,358
Total Accounts Receivable	<u>670,358</u>
Other Current Assets	
1150 · Accrued Revenue	5,517
1500 · Prepaid Expenses	58,679
Total Other Current Assets	<u>64,196</u>
Total Current Assets	<u>6,714,772</u>
Fixed Assets	
1600 · Capital Assets (At Cost)	
1630 · Computer Server/Hardware	35,577
1605 · Land	23,024
1610 · Building and Improvements	6,045,392
1615 · Equipment	3,419,499
1620 · Vehicles	149,207
1625 · Projects in Progress	15,000
Total 1600 · Capital Assets (At Cost)	<u>9,687,699</u>
1650 · Less Accumulated Depreciation	
1651 · Accum Depreciation - Bldg	-4,214,712
1655 · Accum Depreciation - Equipment	-3,139,871
1660 · Accum Depreciation - Vehicles	-108,412
Total 1650 · Less Accumulated Depreciation	<u>-7,462,995</u>
Total Fixed Assets	<u>2,224,705</u>
Other Assets	
1790 · Net Pension Assets	658,002
1800 · Deferred Outflow (Pensions)	93,810
1850 · Deferred Outflow (OPEB)	32,536
Total Other Assets	<u>784,348</u>
TOTAL ASSETS	<u><u>9,723,825</u></u>
LIABILITIES & EQUITY	

	Feb 28, 25
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,987
Total Accounts Payable	4,987
Other Current Liabilities	
2050 · Accrued Expenses	1,294
2100 · Payroll Liabilities	135,293
Total Other Current Liabilities	136,587
Total Current Liabilities	141,574
Long Term Liabilities	
2600 · Deferred Inflows (Pension)	538,038
2650 · Deferred Inflows (OPEB)	99,709
Total Long Term Liabilities	637,747
Total Liabilities	779,321
Equity	
3100 · Unrestricted Net Assets	5,764,430
3200 · Board Designated (Auto)	4,500
3300 · Invested in Capital Assets	2,694,216
3400 · Restricted Net Assets (USDA)	31,143
Net Income	450,215
Total Equity	8,944,504
TOTAL LIABILITIES & EQUITY	9,723,825

Northern Virginia Juvenile Detention Center
Profit & Loss
July 2024 through February 2025

	Jul '24 - Feb 25
Income	
4000 · USDA Income	56,467
4100 · Interest Income	
4150 · Bldg Cap A/C Investment Income	158,533
Total 4100 · Interest Income	158,533
4200 · Local Contribution Income	
4210 · City of Alexandria Contrib Inc.	1,675,915
4220 · County of Arlington Contrib Inc	1,219,054
4230 · City of Falls Church Contr Inc	108,733
Total 4200 · Local Contribution Income	3,003,702
4300 · NonPart Juris PerDiem Inc	227,040
4400 · Virginia State Income	
4430 · State Wards Income	800
4440 · State Block Grant Income	1,198,896
4450 · State CPP Payments	6,000
4460 · State CAP Payments	558,915
Total 4400 · Virginia State Income	1,764,611
4600 · Donation Income	100
4900 · Miscellaneous Income	2,192
Total Income	5,212,645
Gross Profit	5,212,645
Expense	
5000 · USDA Expenses	62,425
6000 · Salaries	2,467,611
6020 · FICA/Medicare	206,677
6030 · Hospital/Medical/Dental/Life In	451,511
6040 · VRS	167,643
6050 · Misc. Benefits	121,103
6055 · Insurance	43,073
6060 · Facility Maintenance & Repairs	296,819
6070 · Autos	10
6075 · Staff Training	25,000
6077 · Legal Fees	22,673
6080 · Contracted Medical Services	36,687
6082 · Commission Miscellaneous	4,291
7000 · Maintenance and Operation Exp	856,907
Total Expense	4,762,430
Net Income	450,215

Northern Virginia Juvenile Detention Center
Statement of Cash Flows
July 2024 through February 2025

	<u>Jul '24 - Feb 25</u>
OPERATING ACTIVITIES	
Net Income	450,215
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100 · Accounts Receivable	-485,645
1150 · Accrued Revenue	75,203
1500 · Prepaid Expenses	14,531
2050 · Accrued Expenses	-36,296
2110 · Miscellaneous W/H	5,701
2153 · VRS Hybrid 401(a) Withholding	-32,258
2155 · Hybrid 457 Deferred Withholding	-43
2157 · 457 Voluntary Trad Withholding	1,275
2160 · Accrued Vacation	-35,202
2195 · Reportable Health Coverage Co	-1,098
2196 · FSA Account	-379
Net cash provided by Operating Activities	-43,995
INVESTING ACTIVITIES	
1610 · Building and Improvements	-18,480
1615 · Equipment	-60,099
1620 · Vehicles	-40,795
Net cash provided by Investing Activities	-119,374
FINANCING ACTIVITIES	
3100 · Unrestricted Net Assets	895,958
Net cash provided by Financing Activities	895,958
Net cash increase for period	732,589
Cash at beginning of period	5,247,629
Cash at end of period	<u><u>5,980,218</u></u>

Northern Virginia Juvenile Detention Center

Comparison Budget to Actual

Feb-25

	Actual FY 2025 as of Feb 28,2025	FY 2025 Adopted Budget	Budget remaining	percent of Budget used
Revenues				
1 State Block Grant	1,198,896	1,350,000	151,104	88.81%
2 USDA	56,467	60,000	3,533	94.11%
3 Sheltercare Admin Support	-	26,500	26,500	0.00%
4 Per Diem Income -(other Jurisdiction, State Ward Reimbursement)	227,040	-	(227,040)	0.00%
5 Federal Contracts	-	-	-	0.00%
6 DJJ Funded Programs Revenues	564,915	100,000	(464,915)	564.92%
7 Returned Reserves	-	-	-	0.00%
8 Capital Acct Income/Interest	158,533	-	(158,533)	0.00%
9 Jurisdictional Revenue	3,006,794	4,231,009	1,224,215	71.07%
Revenues Total	5,212,645	5,767,509	554,864	90.38%
Expenditures				
Operations Expenditure				
10 Salaries	2,468,130	3,380,321	912,191	73.01%
11 USDA Expenses	62,425	32,100	(30,325)	194.47%
12 FICA	206,677	258,595	51,918	79.92%
13 VRS	167,643	126,762	(40,881)	132.25%
14 Hospital/Medical/Dental vision Ins.	451,511	429,301	(22,210)	105.17%
15 Misc. Benefits (workmans Comp etc.)	121,103	100,318	(20,785)	120.72%
16 Insurance	43,073	37,184	(5,889)	115.84%
17 Building Operations	257,011	230,000	(27,011)	111.74%
18 Psychiatric Consultant	-	5,000	5,000	0.00%
19 Autos	-	11,235	11,235	0.00%
21 Training employees	25,000	80,000	55,000	31.25%
22 Legal & Professional Fees	84,923	177,378	92,456	47.88%
23 Contractual Services	76,495	65,000	(11,495)	117.69%
24 Commission Miscellaneous	-	5,350	5,350	0.00%
27 Depreciation	-	-	-	0.00%
28 Maintenance and Operation Expenses	798,439	828,966	30,527	96.32%
Total Operations Expenditure	4,762,431	5,767,510	1,005,079	82.57%
Net Position	450,215	(1)	(450,216)	



3-IT ACCOUNTING & FINANCIAL SERVICES

211 North Union Street, Suite 301
Alexandria, VA 22314

ShelterCare Program

Financial Report for the
Commissioner's Meeting – April 8, 2025
For the period from July 2024 to June 2025, (Fiscal Year 2025)

Attached are financial statements of the ShelterCare Program's fiscal year 2025, including copies (accrual basis) of the Program's Balance Sheet as of February 28, 2025, as well as the Profit & Loss Statement and the Statement of Cash Flows through February 2025. A Comparison of actual to budget for the fiscal year is also included.

Financial Highlights through February 2025 (the first eight months of FY-2025) include:

- Total assets on February 28, 2025, were \$1.8 million, down from \$1.9 million in January. The reduction occurred during February; ShelterCare received a minimal new income (\$14.3 thousand) per diem for the Arlington program and (\$4.7 thousand) from USDA program, while also incurring one month of operating expenses.
- Current assets were \$1.1 million, down from \$1.2 million at the end of January. This amount consists of \$707.6 thousand in the operating account, \$34.4 thousand in the USDA account, \$338.4 thousand in reserve accounts, and about \$17.4 thousand in prepaid expenses.
- The ShelterCare Program, as of February 28, 2025, has equity of \$1.1 million, down from \$1.2 million at the end of January. ShelterCare's liabilities were about \$678.7 thousand (mostly payroll liabilities that must be refunded to NVJDC also, pension liabilities).
- ShelterCare's received \$19.0 thousand in new revenue in February. For the first eight months of FY-2025 total revenues were \$1.4 million with slight change from \$1.4 million at the end of January. This includes three quarterly contributions from Alexandria (\$1.2 Million) and the State program (\$138.8 thousand) as well as per diems (\$33.3 thousand) received from Arlington and USDA contribution (\$8.0 thousand).
- Total expenditures for February were \$141.9 thousand, down from \$173.0 thousand in January. Total expenditure for the first eight months were \$1.2 million. Payroll expenses for the eight-month period were \$929.0 thousand.

- The operating results for the first eight months of FY-2025 are a surplus of \$204.0 thousand, compared to a surplus of \$326.8 thousand at the end of January. This decrease is due to the receipt a small amount of revenue while only incurring one month of operating expenses.
- The Statement of Cash Flows indicates that Cash held by the Program on February 28, 2025, was \$1.1 million, up from \$921.1 thousand at the beginning of the fiscal year (July 1, 2024). The cash on hand includes \$338 thousand held in reserve accounts and \$707.6 thousand held in operating accounts.
- The comparison of the budget to actual for FY-2025 shows that revenues received are about 76.5% of the projected revenues for FY-2025. Expenditures for the first eight months of the fiscal year are about 65.4% of the Adopted Budget, quite below the expected amount for eight months of operations (66.6%).

Observations:

- A portion of the expenses that were split with Northern Virginia Juvenile Detention Center, namely those associated with insurance and employee benefits, like VRS, Hospital/ Medical/ Dental and Vision have not been balanced. This category of expenditures will be significantly extended when they are computed, reconciled, and paid to the Detention facility.
- The annual financial audit for FY-2024 is due to take place in the next couple of months. We have reached out to the auditors to ask when they are planning to conduct their fieldwork, and they will announce the audit starting date soon. The accounting records are ready for the audit.

Sheltercare Program

Balance Sheet

As of February 28, 2025

Feb 28, 25

ASSETS

Current Assets

Checking/Savings

1000 · TRUIST Operating Account	673,103
1100 · TRUIST Capital Reserve Account	203,315
1110 · Certificate of Deposit	4,216
1130 · TRUIS Equipment Reserve Account	89,265
1140 · USDA Account	34,428
1150 · Van Account	41,634
1190 · Petty Cash	34,500

Total Checking/Savings	1,080,461
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Other Current Assets

1350 · Prepaid Expenses	17,429
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Total Other Current Assets	17,429
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Total Current Assets	1,097,890
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Fixed Assets

1600 · Property and Equipment

1625 · Furniture & Fixtures	22,736
1610 · Automotive	58,652
1620 · Building & Improvements	876,942
1630 · Equipment	379,766

Total 1600 · Property and Equipment	1,338,096
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1700 · Accumulated Depreciation	-1,143,540
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Total Fixed Assets	194,556
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Other Assets

1790 · Net Pension Assets	403,557
1800 · Deferred Outflows (Pensions)	62,929
1850 · Deferred Outflows (OPEB)	5,274

Total Other Assets	471,760
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TOTAL ASSETS	1,764,207
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LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2050 · Accrued Expenses	20,490
2100 · Payroll Liabilities	119,206
2200 · Net Pension Liability	221,977
2250 · Net OPEB Liability	28,414
2510 · Accrued Salaries	15,513
2520 · Accrued Vacation	32,565

Total Other Current Liabilities	438,165
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Total Current Liabilities	438,165
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	Feb 28, 25
Long Term Liabilities	
2600 · Deferred Inflows (Pension)	218,620
2650 · Deferred Inflows (OPEB)	21,889
Total Long Term Liabilities	240,509
Total Liabilities	678,674
Equity	
3100 · Unrestricted Net Assets	384,000
3200 · Designated Capital Assets	256,908
3300 · Invested in Capital Assets	227,874
3400 · Restricted Net Assets (USDA)	12,830
Net Income	203,922
Total Equity	1,085,533
TOTAL LIABILITIES & EQUITY	1,764,207

Sheltercare Program

Profit & Loss

July 2024 through February 2025

	Jul '24 - Feb 25
Ordinary Income/Expense	
Income	
4000 · Local Contribution Income	
4001 · Alexandria	1,240,298
Total 4000 · Local Contribution Income	1,240,298
4100 · Per Diem Income	
4108 · NonPart Jurisdiction	33,285
Total 4100 · Per Diem Income	33,285
4200 · State Income	138,770
4300 · Interest Income	3
4600 · USDA Income	7,998
Total Income	1,420,354
Gross Profit	1,420,354
Expense	
24 · Resident & Programming Supplies	6,238
27 · Resident Programming & Engageme	12,729
26 · Resident Personal Items & Cloth	8,911
32 · Treatment Service	2,306
28 · Dues & Subscriptions Membership	2,053
70 · Resident Workforce Program	3,696
29 · Food Service	32,519
30 · Pre employment related expenses	1,888
33 · Ward & Personal Supplies	812
35 · Utilities	36,029
36 · Laundry	1,262
37 · Communications/ Internet/ Web	16,367
38 · Educational Supplies	220
38.1 · Resident Programing	12,301
39 · Office Supplies	6,629
40 · Housekeeping	1,159
42 · Travel	1,345
43 · Training	4,821
45 · Equipment Purchase	1,564
48 · Recreation & Activites & Ward A	8,153
51 · Building Improvement	289
52 · Building Maintenance	37,122
54 · Professional Fees	32,653
55 · Auto & Van Expenses	45
57 · Maintenance Contracts	18,123
61 · Salaries & Wages	846,832
65 · Payroll Expenses	8,126
67 · Employer FICA/Medicare	82,167

	Jul '24 - Feb 25
74 - Virginia Employment Commission	12,955
75 - Hosp/Med/Dental Insurance	302
90 - Bank Charges	1,418
96 - Employee Benefits	15,400
Total Expense	1,216,432
Net Ordinary Income	203,922
Net Income	203,922

Sheltercare Program
Statement of Cash Flows
July 2024 through February 2025

	<u>Jul '24 - Feb 25</u>
OPERATING ACTIVITIES	
Net Income	203,922
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 - Accounts Receivable	17,118
1250 - Accrued Receivables	3,708
1350 - Prepaid Expenses	7,600
2050 - Accrued Expenses	-63,569
2198 - Payroll Liabilities	58,322
Net cash provided by Operating Activities	<u>227,101</u>
INVESTING ACTIVITIES	
1625 - Furniture & Fixtures	-1,149
1620 - Building & Improvements	-66,600
Net cash provided by Investing Activities	<u>-67,749</u>
Net cash increase for period	159,352
Cash at beginning of period	921,109
Cash at end of period	<u><u>1,080,461</u></u>

Sheltercare Program

Comparison of Actual vs Budget

Feb 2025

	Actual FY 2025 as of Feb 28, 2025	FY 2025 Adopted Budget	Budget remaining	Percent of Budget Used
Ordinary Income/Expense				
Income				
Local Contribution Income				
Alexandria	1,240,298	1,653,730	413,432	75.00%
Total Local Contribution Income	1,240,298	1,653,730	413,432	75.00%
State Income	138,770	185,026	46,257	75.00%
Interest Income	4	0	-4	100.00%
Arlington (Per Diem)	33,285	0	-33,285	100.00%
USDA Income	7,996	17,940	9,944	44.57%
Total USDA Income	7,996	17,940	9,944	44.57%
Total Income	1,420,354	1,856,696	469,627	76.50%
Gross Profit	1,420,354	1,856,696	436,342	76.50%
Expense				
Training	4,821	16,000	11,179	30.13%
USDA Expenses		11,466	11,466	0.00%
Building Maintenance	37,411	20,884	-16,527	179.14%
Professional Fees	32,653	93,000	60,347	35.11%
Van & Auto	1,391	20,000	18,609	6.95%
Misc. Commission		1,766	1,766	0.00%
Maintenance Contracts	18,123	9,656	-8,467	187.69%
Salaries & Wages	846,832	1,091,602	244,770	77.58%
Misc Employee Benefits	15,400	20,588	5,188	74.80%
Equipment	1,564	5,658	4,094	27.63%
Employer FICA/Medicare	82,167	121,153	38,986	67.82%
Hosp/Med/Dental Insurance	1,114	139,366	138,252	0.80%
VRS		60,181	60,181	0.00%
DH Salaries		26,500	26,500	0.00%
Maintenance & Operating	174,957	216,936	41,979	80.65%
Total Expense	1,216,432	1,854,756	638,324	65.58%
Net Ordinary Income	203,922	1,940	-201,982	10511.42%
Net Income	203,922	1,940	-201,982	105