

Juvenile Detention Commission for Northern Virginia
Meeting Minutes
Tuesday, December 10, 2024

Call to Order: Mr. Lawrence called the meeting to order at 2:03 p.m.

ATTENDEES:

Members Present: Mr. John D. Lawrence (Falls Church--Chairman), Mr. Earl Conklin (Arlington), Mrs. Marguarite Gooden (Arlington), Mrs. Sonnja Brown (Alexandria), Mr. Yon Lambert (Alexandria)

Staff Present: Ms. Johnitha McNair, Ms. Emily Anne Reiney, Mr. Ian Rachal, Ms. Melissa Alarcon

Other Attendees: Mr. Neil Title (Attorney), Mr. Charles Smith (3-iT Accounting & Financial Services Corporation), Mr. Mike Mackey (CSU-Alexandria), Dr. Seazante` Oliver (School Principal)

APPROVAL OF MINUTES: There were no minutes to approve.

PUBLIC COMMENT: There was no public comment.

COMMENTS OF THE CHAIR AND COMMISSIONERS: Mr. Lawrence thanked the commissioners for changing the meeting time and said that this meeting would primarily be a budget work session. The goal, he said, was still to try to pass a final budget before the end of December.

REPORTS, PART 1: Ms. McNair and Ms. Reiney presented brief reports about both the Center and Sheltercare, including financials (attached). Mr. Lawrence complimented the staff for an amazing Family Day held the week before Thanksgiving. The Commission's attorney, Neil Title, had no report. Dr. Oliver (ACPS), Mike Mackey (Alexandria CSU Director), and Earl Conklin (Arlington CSU Director) presented brief reports.

COMMISSION BUSINESS:

FY2026 Budget: The Executive Director presented her latest budget and answered extensive questions from commissioners. In response to questions about staffing levels and if there was enough of a relief factor, Ms. McNair stated that she was working on new numbers and looked to increase the number of program staff. Mr. Lambert asked for overtime figures for the last three fiscal years and also asked about the facility and maintenance numbers.

Letter to DJJ: Mr. Lawrence said that he felt the Commission should proceed on the assumption that Sen. Marsden would introduce a bill in the Virginia Assembly to implement the October DJJ report calling for the closing of one-third of the state JDCs including the Alexandria location.

Mr. Lawrence stated that he had already discussed this with the Falls Church legislative team and some City Council members and they expressed their opposition to any such bill. Mr. Lawrence suggested that he draft a letter to the Sec. of Public Safety and Homeland Security opposing such closures and the Commission concurred.

Mr. Lambert moved, and Ms. Gooden seconded, that the Commission move into executive session. The regular meeting adjourned at 4:15 p.m.

The Executive Session was certified by Commissioners Conklin, Lambert, Brown, Lawrence, and Gooden that (i) only public business matters lawfully exempted from open meeting requirements under the Virginia Freedom of Information Act and (ii) only such public business matters as were identified by the motion by which the executive session was convened were heard, discussed, or considered in the meeting of the executive session which concluded at 5:12 p.m.

The regular session resumed and Ms. Gooden moved to adjourn, with a second from Ms. Brown, and all voted in favor. The meeting was adjourned at 5:15 p.m.



211 North Union Street, Suite 301
Alexandria, VA 22314

Northern Virginia Juvenile Detention Center

Financial Report for the
Commissioner's Meeting December 10, 2024
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 October 31, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through October 2024. A Comparison of actual to budget for the 2025 fiscal year is also included.

Financial Highlights through October 2024 (first four months of FY-2025) include:

- Total assets on October 31, 2024, were \$10.1 million, up from \$9.8 million on September 30, 2024. In October, the Center received the second quarter contribution from City of Alexandria (\$558.6 thousand) and State Block Grant (\$399.6 thousand) and County of Arlington (\$482.0 thousand, which was invoiced in September).
- Current assets were \$7.2 million, up from \$6.8 million at the end of September. This amount consists of \$2.0 million in the operating account, \$4.9 million in the capital reserve (Wells Fargo account), \$14 thousand in accounts receivable and \$200 thousand in prepaid expenses and accrued revenues.
- The Detention Center, as of October 31, 2024, had equity of \$9.3 million and liabilities of \$829 thousand (mostly payroll and pension liabilities).
- The Detention Center's new revenue in October was \$978.8 thousand. This total includes second quarter contributions from Alexandria and the State Block Grant. The revenue for October also includes interest in the capital reserve. The total revenue for the four months period was \$3.1 million.
- Total expenditures for October were \$613.9 thousand, up from \$561.4 expenditures for September due to an increase in payroll, resident treatment and training expenses in October. Total expenditure for the four months was \$2.2 million. Payroll-related expenses were \$1.2 million for the four-month period.

- The net operating result for October is a surplus of \$824.3 thousand, up from \$437.9 thousand at the end of September. The increase occurred because second quarter contributions were received in October, while only one additional month of expenses were incurred.
- 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 October is \$7.0 million. Of the \$7.0 million cash on hand, \$4.9 million is held in the capital reserve and \$2.1 million is held in the Operating Account.
- The comparison of budget to actual for the fiscal year shows that the Revenues are about 53.0% of the projected revenues for FY-2025. Jurisdictional revenue is 48.2% of the budget. In addition, during the four months, the Center has received \$119.1 thousand in per diem income. Expenditures for the first four months of the fiscal year were about 38.8% of the Adopted Budget, slightly above normal expenditure level for a four months period (33.2%).

Observations:

Northern Virginia Juvenile Detention Center
Balance Sheet
As of October 31, 2024

| | Oct 31, 24 |
|---------------------------------------------------|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1005 · M&T - Operating Acct | 2,025,442 |
| 1045 · M&T - USDA Acct | 79,889 |
| 1060 · Wells Fargo Investments | 4,861,338 |
| 1080 · Petty Cash | 12,000 |
| 1090 · Emergency Preparedness Fund | 2,000 |
| Total Checking/Savings | 6,980,668 |
| Accounts Receivable | |
| 1100 · Accounts Receivable | 14,133 |
| Total Accounts Receivable | 14,133 |
| Other Current Assets | |
| 1150 · Accrued Revenue | 5,517 |
| 1500 · Prepaid Expenses | 186,723 |
| Total Other Current Assets | 192,240 |
| Total Current Assets | 7,187,042 |
| 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 | 3,371,050 |
| 1620 · Vehicles | 149,207 |
| 1625 · Projects in Progress | 15,000 |
| Total 1600 · Capital Assets (At Cost) | 9,639,250 |
| 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 | -7,462,995 |
| Total Fixed Assets | 2,176,256 |
| Other Assets | |
| 1790 · Net Pension Assets | 658,002 |
| 1800 · Deferred Outflow (Pensions) | 93,810 |
| 1850 · Deferred Outflow (OPEB) | 32,536 |
| Total Other Assets | 784,348 |
| TOTAL ASSETS | 10,147,645 |

Oct 31, 24

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable 4,987

Total Accounts Payable 4,987

Other Current Liabilities 186,343

Total Current Liabilities 191,330

Long Term Liabilities

2600 · Deferred Inflows (Pension) 538,038

2650 · Deferred Inflows (OPEB) 99,709

Total Long Term Liabilities 637,747

Total Liabilities 829,077

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 824,280

Total Equity 9,318,568

TOTAL LIABILITIES & EQUITY 10,147,645

Northern Virginia Juvenile Detention Center
Profit & Loss
July through October 2024

| | Jul - Oct 24 |
|-----------------------------------------------|---------------------|
| Income | |
| 4100 · Interest Income | |
| 4150 · Bldg Cap A/C Investment Income | 83,654 |
| Total 4100 · Interest Income | 83,654 |
| 4200 · Local Contribution Income | |
| 4210 · City of Alexandria Contrib Inc. | 1,117,277 |
| 4220 · County of Arlington Contrib Inc | 812,703 |
| 4230 · City of Falls Church Contr Inc | 108,733 |
| Total 4200 · Local Contribution Income | 2,038,712 |
| 4300 · NonPart Juris PerDiem Inc | 119,130 |
| 4400 · Virginia State Income | |
| 4430 · State Wards Income | 350 |
| 4440 · State Block Grant Income | 799,264 |
| 4450 · State CPP Payments | 6,000 |
| 4460 · State CAP Payments | 10,600 |
| Total 4400 · Virginia State Income | 816,214 |
| 4900 · Miscellaneous Income | 1,617 |
| Total Income | 3,059,326 |
| Gross Profit | 3,059,326 |
| Expense | |
| 5000 · USDA Expenses | 13,090 |
| 6000 · Salaries | 1,129,064 |
| 6020 · FICA/Medicare | 91,149 |
| 6030 · Hospital/Medical/Dental/Life In | 211,115 |
| 6040 · VRS | 77,432 |
| 6050 · Misc. Benefits | 10,600 |
| 6060 · Facility Maintenance & Repairs | 171,267 |
| 6070 · Autos | 10 |
| 6075 · Staff Training | 25,000 |
| 6077 · Legal Fees | 7,673 |
| 6080 · Contracted Medical Services | 18,687 |
| 7000 · Maintenance and Operation Exp | 479,960 |
| Total Expense | 2,235,047 |
| Net Income | 824,280 |

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

| | Jul - Oct 24 |
|-------------------------------------------|---------------------|
| OPERATING ACTIVITIES | |
| Net Income | 824,280 |
| Adjustments to reconcile Net Income | |
| to net cash provided by operations: | |
| 1100 · Accounts Receivable | 170,580 |
| 1150 · Accrued Revenue | 75,203 |
| 1500 · Prepaid Expenses | -113,513 |
| 2050 · Accrued Expenses | -36,296 |
| 2110 · Miscellaneous W/H | 5,701 |
| 2153 · VRS Hybrid 401(a) Withholding | -10,478 |
| 2155 · Hybrid 457 Deferred Withholding | -619 |
| 2157 · 457 Voluntary Trad Withholding | 600 |
| 2160 · Accrued Vacation | -6,678 |
| 2195 · Reportable Health Coverage Co | -642 |
| 2196 · FSA Account | -131 |
| Net cash provided by Operating Activities | 908,007 |
| INVESTING ACTIVITIES | |
| 1610 · Building and Improvements | -18,480 |
| 1615 · Equipment | -11,650 |
| 1620 · Vehicles | -40,795 |
| Net cash provided by Investing Activities | -70,925 |
| FINANCING ACTIVITIES | |
| 3100 · Unrestricted Net Assets | 895,958 |
| Net cash provided by Financing Activities | 895,958 |
| Net cash increase for period | 1,733,040 |
| Cash at beginning of period | 5,247,629 |
| Cash at end of period | 6,980,668 |

Northern Virginia Juvenile Detention Center

Comparison Budget to Actual

Oct-24

| | | Actual FY 2025 as of Oct 31,2024 | FY 2025 Adopted Budget | Budget remaining | percent of Budget used |
|-----------------------|-----------------------------------------------------------------|----------------------------------------|------------------------------|---------------------|------------------------------|
| Revenues | | | | | |
| 1 | State Block Grant | 799,264 | 1,350,000 | 550,736 | 59.20% |
| 2 | USDA | - | 60,000 | 60,000 | 0.00% |
| 3 | Sheltercare Admin Support | - | 26,500 | 26,500 | 0.00% |
| 4 | Per Diem Income -(other Jurisdiction, State Ward Reimbursement) | 119,130 | | (119,130) | 0.00% |
| 5 | Federal Contracts | - | | - | 0.00% |
| 6 | DJJ Funded Programs Revenues | 16,600 | 100,000 | 83,400 | 0.00% |
| 7 | Returned Reserves | - | | - | 0.00% |
| 8 | Capital Acct Income/Interest | 83,654 | | (83,654) | 0.00% |
| 9 | Jurisdictional Revenue | 2,040,679 | 4,231,009 | 2,190,330 | 48.23% |
| Revenues Total | | 3,059,326 | 5,767,509 | 2,708,183 | 53.04% |

Expenditures

| | | | | | |
|------------------------------|-------------------------------------|------------------|------------------|------------------|---------------|
| Operations Expenditure | | | | | |
| 10 | Salaries | 1,128,534 | 3,380,321 | 2,251,787 | 33.39% |
| 11 | USDA Expenses | 13,090 | 32,100 | 19,010 | 40.78% |
| 12 | FICA | 91,149 | 258,595 | 167,446 | 35.25% |
| 13 | VRS | 77,432 | 126,762 | 49,330 | 61.08% |
| 14 | Hospital/Medical/Dental vision Ins. | 235,874 | 429,301 | 193,427 | 54.94% |
| 15 | Misc. Benefits (workmans Comp etc.) | 10,600 | 100,318 | 89,718 | 10.57% |
| 16 | Insurance | - | 37,184 | 37,184 | 0.00% |
| 17 | Building Operations | 138,642 | 230,000 | 91,358 | 60.28% |
| 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 | 37,673 | 177,378 | 139,706 | 21.24% |
| 23 | Contractual Services | 32,626 | 65,000 | 32,374 | 50.19% |
| 24 | Commission Miscellaneous | - | 5,350 | 5,350 | 0.00% |
| 27 | Depreciation | - | | - | 0.00% |
| 28 | Maintenance and Operation Expenses | 444,427 | 828,966 | 384,539 | 53.61% |
| Total Operations Expenditure | | 2,235,047 | 5,767,510 | 3,532,463 | 38.75% |
| Net Position | | 824,280 | (1) | (824,281) | |



211 North Union Street, Suite 301
Alexandria, VA 22314

Sheltercare Program

Financial Report for the
Commissioner's Meeting – December 10, 2024
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 October 31, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through October 2024. A Comparison of actual to budget for the fiscal year is also included.

Financial Highlights through October 2024 (the first four months of FY-2025) include:

- Total assets on October 31, 2024 were \$1.8 million, up from \$1.6 million in September. The increase occurred because in October, ShelterCare received the second quarter contributions from City of Alexandria (\$413.4 thousand) and from the VJCCCA (\$46.3 thousand)
- Current assets were \$1.2 million, up from \$917.5 thousand at the end of September. This amount consists of \$748.6 thousand in the operating account, \$26 thousand in the USDA account, \$338 thousand in reserve accounts, and about \$28.8 thousand in prepaid expenses and receivables.
- The Sheltercare Program, as of October 31, 2024, has equity of \$1.2 million, up from \$940.6 thousand at the end of September. Sheltercare's liabilities were about \$649.3 thousand (mostly payroll and pension liabilities).
- ShelterCare's overall revenue for the first four months of FY-2025 was \$919.4 thousand, having received new revenue of \$459.7 thousand in October.
- Total expenditures for October were \$248.2 thousand, up from \$145.4 thousand in September due to an increase in payroll expenses resulting from having three payrolls in October. Total expenditures for the first four months were \$612.2 thousand. Payroll expenses for the four-month period were \$440.4 thousand.

- The operating results for the first four months of FY-2025 are a surplus of \$307.2 thousand, compared to a surplus of \$58.9 thousand at the end of September. This increase results from the receipt of the second quarter of contributions in October.
- The Statement of Cash Flows indicates that Cash held by the Program on October 31, 2024 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.
- The comparison of budget to actual for FY-2025 shows that revenues received are about 49.5% of the projected revenues for FY-2025. Expenditures for the first four months of the fiscal year are about 33.0% of the Adopted Budget, quite close to the expected amount for four months of operations (33.2%).

Observations:

-

Sheltercare Program

Balance Sheet

As of October 31, 2024

Oct 31, 24

ASSETS

Current Assets

Checking/Savings

| | |
|-----------------------------------------|---------|
| 1000 · TRUIST Operating Account | 748,587 |
| 1100 · TRUIST Capital Reserve Account | 203,315 |
| 1110 · Certificate of Deposit | 4,216 |
| 1130 · TRUIST Equipment Reserve Account | 89,265 |
| 1140 · USDA Account | 26,430 |
| 1150 · Van Account | 41,631 |
| 1190 · Petty Cash | 29,500 |

| | |
|------------------------|-----------|
| Total Checking/Savings | 1,142,944 |
|------------------------|-----------|

Other Current Assets

| | |
|-------------------------|--------|
| 1350 · Prepaid Expenses | 28,829 |
|-------------------------|--------|

| | |
|----------------------------|--------|
| Total Other Current Assets | 28,829 |
|----------------------------|--------|

| | |
|----------------------|-----------|
| Total Current Assets | 1,171,773 |
|----------------------|-----------|

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 |
|-------------------------------------|-----------|

1700 · Accumulated Depreciation

| | |
|---------------------------|----------|
| 1710 · Accum Deprec-Auto | -58,652 |
| 1720 · Accum Deprec-Bldg | -741,025 |
| 1730 · Accum Deprec-Equip | -343,863 |

| | |
|---------------------------------------|------------|
| Total 1700 · Accumulated Depreciation | -1,143,540 |
|---------------------------------------|------------|

| | |
|--------------------|---------|
| Total Fixed Assets | 194,556 |
|--------------------|---------|

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 |
|--------------------|---------|

| | |
|--------------|-----------|
| TOTAL ASSETS | 1,838,089 |
|--------------|-----------|

Oct 31, 24

LIABILITIES & EQUITY

Liabilities

Current Liabilities 408,801

Long Term Liabilities

2600 · Deferred Inflows (Pension) 218,620

2650 · Deferred Inflows (OPEB) 21,889

Total Long Term Liabilities 240,509

Total Liabilities 649,310

Equity

3100 · Unrestricted Net Assets 383,999

3200 · Designated Capital Assets 256,908

3300 · Invested in Capital Assets 227,874

3400 · Restricted Net Assets (USDA) 12,830

Net Income 307,169

Total Equity 1,188,779

TOTAL LIABILITIES & EQUITY 1,838,089

Sheltercare Program
Profit & Loss
July through October 2024

| | <u>Jul - Oct 24</u> |
|----------------------------------------|-----------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 · Local Contribution Income | |
| 4001 · Alexandria | 826,866 |
| Total 4000 · Local Contribution Income | 826,866 |
| 4200 · State Income | 92,513 |
| Total Income | 919,379 |
| Gross Profit | 919,379 |
| Expense | |
| 24 · Resident & Programming Supplies | 3,450 |
| 27 · Resident Programming & Engageme | 7,836 |
| 26 · Resident Personal Items & Cloth | 1,781 |
| 32 · Treatment Service | 790 |
| 28 · Dues & Subscriptions Membership | 970 |
| 70 · Resident Workforce Program | 2,632 |
| 29 · Food Service | 9,332 |
| 30 · Pre employment related expenses | 920 |
| 33 · Ward & Personal Supplies | 812 |
| 35 · Utilities | 15,120 |
| 36 · Laundry | 451 |
| 37 · Communications/ Internet/ Web | 2,688 |
| 38 · Educational Supplies | 220 |
| 38.1 · Resident Programing | 6,146 |
| 39 · Office Supplies | 4,524 |
| 40 · Housekeeping | 1,159 |
| 42 · Travel | 144 |
| 43 · Training | 3,617 |
| 45 · Equipment Purchase | 1,564 |
| 48 · Recreation & Activites & Ward A | 5,092 |
| 51 · Building Improvement | 289 |
| 52 · Building Maintenance | 13,691 |
| 54 · Professional Fees | 15,613 |
| 55 · Auto & Van Expenses | 8 |
| 57 · Maintenance Contracts | 7,473 |
| 61 · Salaries & Wages | 440,400 |
| 65 · Payroll Expenses | 4,302 |
| 67 · Employer FICA/Medicare | 47,633 |
| 74 · Virginia Employment Commission | 20 |
| 75 · Hosp/Med/Dental Insurance | 74 |
| 90 · Bank Charges | 701 |
| 96 · Employee Benefits | 12,758 |
| Total Expense | 612,210 |
| Net Ordinary Income | 307,169 |
| Net Income | <u><u>307,169</u></u> |

Sheltercare Program
Statement of Cash Flows
July through October 2024

| | Jul - Oct 24 |
|-------------------------------------------|---------------------|
| OPERATING ACTIVITIES | |
| Net Income | 307,169 |
| Adjustments to reconcile Net Income | |
| to net cash provided by operations: | |
| 1200 · Accounts Receivable | 17,118 |
| 1250 · Accrued Receivables | 3,708 |
| 1350 · Prepaid Expenses | -3,800 |
| 2050 · Accrued Expenses | -63,569 |
| 2198 · Payroll Liabilities | 28,958 |
| Net cash provided by Operating Activities | 289,585 |
| INVESTING ACTIVITIES | |
| 1625 · Furniture & Fixtures | -1,149 |
| 1620 · Building & Improvements | -66,600 |
| Net cash provided by Investing Activities | -67,749 |
| Net cash increase for period | 221,836 |
| Cash at beginning of period | 921,108 |
| Cash at end of period | 1,142,944 |

Sheltercare Program

Comparison of Actual vs Budget

Oct 2024

| | Actual FY 2025 as of Oct 31, 2023 | FY 2025 Adopted Budget | Budget remaining | Percent of Budget Used |
|---------------------------------|-----------------------------------------|------------------------------|---------------------|------------------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Local Contribution Income | | | | |
| Alexandria | 826,866 | 1,653,730 | 826,865 | 50.00% |
| Total Local Contribution Income | 826,866 | 1,653,730 | 826,865 | 50.00% |
| State Income | 92,513 | 185,026 | 92,513 | 50.00% |
| Interest Income | | 0 | 0 | 0.00% |
| Arlington (Per Diem) | | 0 | 0 | 0.00% |
| USDA Income | 0 | 17,940 | 17,940 | 0.00% |
| Total USDA Income | 0 | 17,940 | 17,940 | 0.00% |
| Total Income | 919,379 | 1,856,696 | 937,318 | 49.52% |
| Gross Profit | 919,379 | 1,856,696 | 937,318 | 49.52% |
| Expense | | | | |
| Training | 3,617 | 16,000 | 12,383 | 22.61% |
| USDA Expenses | | 11,466 | 11,466 | 0.00% |
| Building Maintenance | 13,980 | 20,884 | 6,904 | 66.94% |
| Professional Fees | 15,613 | 93,000 | 77,387 | 16.79% |
| Van & Auto | 152 | 20,000 | 19,848 | 0.76% |
| Misc. Commission | | 1,766 | 1,766 | 0.00% |
| Maintenance Contracts | 7,473 | 9,656 | 2,183 | 77.40% |
| Salaries & Wages | 440,400 | 1,091,602 | 651,202 | 40.34% |
| Misc Employee Benefits | 12,758 | 20,588 | 7,830 | 61.97% |
| Equipment | 1,564 | 5,658 | 4,094 | 27.63% |
| Employer FICA/Medicare | 47,633 | 121,153 | 73,520 | 39.32% |
| Hosp/Med/Dental Insurance | 764 | 139,366 | 138,602 | 0.55% |
| VRS | | 60,181 | 60,181 | 0.00% |
| DH Salaries | | 26,500 | 26,500 | 0.00% |
| Maintenance & Operating | 68,257 | 216,936 | 148,679 | 31.46% |
| Total Expense | 612,210 | 1,854,756 | 1,242,546 | 33.01% |
| Net Ordinary Income | 307,168 | 1,940 | -305,228 | 15833.42% |
| Net Income | 307,168 | 1,940 | -305,228 | 158 |