

Juvenile Detention Commission for Northern Virginia
Meeting Minutes
Tuesday, January 14, 2024

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

ATTENDEES:

Members Present: Mr. John D. Lawrence (Falls Church--Chairman), Mr. Christian Dorsey (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 and Tsegaye Legesse (3-iT Accounting & Financial Services Corporation), Mr. Mike Mackey (CSU-Alexandria), Dr. Seazante` Oliver (School Principal), Ms. Ellen Dague (attorney), Ms. Nya Fields (Sheltercare), Mr. Chris Campagna (Trident Athletics), and Roberto Gomez (Cornerstone)

COMMENTS OF THE CHAIR AND COMMISSIONERS: Mr. Dorsey stated that this was his first Commission meeting and he looked forward to working with the Commission in the coming years. He described himself as a “recovering elected official.” Mr. Dorsey is a former member of the Arlington County Board and was the liaison to the Commission while on the Board. All the commissioners welcomed Mr. Dorsey and Mr. Lawrence apologized that he would have to vote on the budget at his first meeting.

STATEMENT BY THE EXECUTIVE DIRECTOR: Ms. McNair made a statement about an incident at the July 9, 2024 meeting involving staff from the Center and the Alexandria Court Services Unit.

APPROVAL OF MINUTES: There were no minutes to approve.

PUBLIC COMMENT: There was no public comment.

Financial Report: Mr. Smith presented the financial reports for the first two months of the fiscal year for both the Center and Sheltercare (attached).

COMMISSION BUSINESS:

Possible Sen. Marsden Bill: Mr. Lawrence stated that all three jurisdictions were aware of a potential bill by Sen. Marsden to close one-third of the JDCs in the state. He said that no bill or budget amendment had been introduced but that all new legislation was being monitored. Once something was introduced, more specific actions would be sent out to the group. All the

jurisdictions oppose such a move. Mr. Dorsey stated that Sen. Marsden might be willing to be persuaded to alter his position once he knew how it would affect local jurisdictions.

FY 2026 Budget Discussion: There was extensive discussion about the staffing levels in particular in the draft budget. One significant challenge is the staffing ratios required with an unpredictable population. Residents' needs are increasing and kids need more attention, sometimes 1-on-1 attention 24 hours/day. Ms. McNair stressed that related to capital needs the Center had put off needed maintenance for years because of the possibility that the Center might close. She described this as working from a mentality of scarcity and said that she had to react to immediate crises rather than look ahead to how to prevent crises. Ms. Ellen Dague, a local attorney and guardian *ad litem*, made comments concerning how vital Sheltercare is and how it contributes to the City in ways that the city doesn't understand or appreciate.

Given budget constraints, Mr. Lawrence suggested dropping the CIP requests, but all commissioners opposed this, stating support for the Executive Director's budget as presented. Ms. Gooden moved that the commission accept the FY 2026 budgets for the Center and Sheltercare as presented. The motion was seconded by Ms. Brown and all commissioners present voted in favor (Mr. Lambert was not present).

REPORTS:

Executive Director's Report: Ms. McNair reported that 80 people participated in the holiday Family Day, including music, face painting, musical chairs, and food. But she did point out that the holidays are tough for the kids because they miss their families and the Center saw a rise in incidents over the holidays. In addition, she informed the Commission that McClure Company had conducted an energy efficient evaluation of the facility and the results would be available soon. The City of Alexandria also sent a team to conduct facilities assessment for both the Center and Sheltercare which they said would be completed in January.

Care Center Report: Because of time constraints, Ms. Reiney presented a short report on Sheltercare activities for the past month. She noted that that they were at capacity with 14 kids and the December bed utilization rate was 76.34%. Three of the kids are on 1-to-1 supervision 24 hours a day due to special needs. In December, all kids received mental health services from Alexandria, as well as art therapy and other therapeutic programs and services.

School Report: There was no school report.

Neil Title: Mr. Title said he participated on a call with Ms. Reiney concerning a former Sheltercare employee.

CSU (Court Services Unit) Directors Reports: For Alexandria, Mr. Mackey thanked Ms. Reiney for coming to a gang prevention task force meeting. For Arlington, Mr. Conklin stated that he would report at the February meeting.

Ms. Gooden moved that the Commission convene in closed session and the motion was seconded by Ms. Brown. The Commission convened in closed session at 7:35 p.m.

The regular meeting began again at 7:58 p.m. with Ms. Brown moving to certify 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. The motion passed with commissioners Lawrence, Brown, Dorsey, and Gooden voting in favor (Mr. Lambert was absent).

Ms. Gooden moved to adjourn, with a second from Ms. Brown, and all voted in favor (Mr. Lambert was absent). The meeting was adjourned at 8:03 p.m.



211 North Union Street, Suite 301
Alexandria, VA 22314

Northern Virginia Juvenile Detention Center

Financial Report for the
Commissioner's Meeting January 14, 2025
For the period from July to June 2025 (Fiscal Year 2025)

Attached are financial statements for the Detention Center's 2025 fiscal year, including copies (accrual basis) of the Center's Balance Sheet as of November 30, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through November 2024. A Comparison of actual to budget for the 2025 fiscal year is also included.

Financial Highlights through November 2024 (first five months of FY-2025) include:

- Total assets on November 30, 2024, were \$9.4 million, down from \$10.1 million on October 31, 2024. In November, the Center received the first quarter contribution from USDA (\$30.5 thousand). Note, the USDA contribution includes \$3.2 thousand that pertains to Sheltercare. That amount was transferred to Sheltercare in December. The Center also received \$19.8 thousand of interest on the capital reserve.
- Current assets were \$6.5 million, down from \$7.2 million at the end of October. This amount consists of \$1.2 million in the operating account, \$4.9 million in the capital reserve (Wells Fargo account), \$14 thousand in account receivable and \$192 thousand in prepaid expenses and accrued revenues.
- The Detention Center, as of November 30, 2024, had equity of \$8.6 million and liabilities of \$816 thousand (mostly payroll and pension liabilities).
- The Detention Center's new revenue in November was \$50.3 thousand. This total includes first quarter contribution from USDA as well as interest on the capital reserve. Total revenue for the five-month period was \$3.1 million.
- Total expenditures for November were \$769.9 thousand, up from \$613.9 expenditures in October because there were three payrolls in November. Total expenditures for five months were \$3.0 million. Payroll-related expenses were \$1.7 million for the five-month period.

- The net operating result for the five-month period is a surplus of \$104.6 thousand, down from \$824.3 thousand from the end of October. This decrease results from the Center incurring operating expenses in November, while receiving just a small amount of new revenue.
- 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 November is \$6.2 million. Of the \$6.2 million cash on hand, \$4.9 million is held in the capital reserve and \$1.2 million is held in the Operating Account.
- The comparison of budget to actual for the fiscal year shows that the Revenues are about 53.9% of the projected revenues for FY-2025. Jurisdictional revenue is 48.2% of the budget. In addition, during the five months, the Center has also received \$119.1 thousand in per-diem income. Expenditures for the first five months of the fiscal year were about 52.1% of the Adopted Budget, slightly above normal expenditures for first five months (41.7%).

Observations:

- The field work for the FY-2024 financial audit is anticipated to take place in January or February. We are currently reaching out to the audit firm to coordinate the pre-audit analyses that must be completed to facilitate the overall audit process.

Northern Virginia Juvenile Detention Center
Balance Sheet
As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1005 · M&T - Operating Acct	1,247,988
1045 · M&T - USDA Acct	104,486
1060 · Wells Fargo Investments	
1062 · Wells Fargo @ Cost	4,808,707
1064 · Valuation Allowance	72,421
Total 1060 · Wells Fargo Investments	4,881,128
1080 · Petty Cash	12,000
1090 · Emergency Preparedness Fund	2,000
Total Checking/Savings	6,247,602
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	6,453,975
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	-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	9,414,579

Nov 30, 24

LIABILITIES & EQUITY

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 171,600

Total Other Current Liabilities 172,894

Total Current Liabilities 177,881

Long Term Liabilities

2600 · Deferred Inflows (Pension) 538,038

2650 · Deferred Inflows (OPEB) 99,709

Total Long Term Liabilities 637,747

Total Liabilities 815,628

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 104,662

Total Equity 8,598,951

TOTAL LIABILITIES & EQUITY 9,414,579

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

	Jul - Nov 24
Income	
4000 · USDA Income	30,536
4100 · Interest Income	
4150 · Bldg Cap A/C Investment Income	103,444
Total 4100 · Interest Income	103,444
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	3,109,653
Gross Profit	3,109,653
Expense	
5000 · USDA Expenses	19,029
6000 · Salaries	1,594,073
6020 · FICA/Medicare	126,827
6030 · Hospital/Medical/Dental/Life In	280,335
6040 · VRS	101,452
6050 · Misc. Benefits	35,701
6060 · Facility Maintenance & Repairs	216,163
6070 · Autos	10
6075 · Staff Training	25,000
6077 · Legal Fees	7,673
6080 · Contracted Medical Services	23,187
7000 · Maintenance and Operation Exp	575,541
Total Expense	3,004,990
Net Income	104,662

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

	Jul - Nov 24
OPERATING ACTIVITIES	
Net Income	104,662
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	-24,746
2155 · Hybrid 457 Deferred Withholding	-232
2157 · 457 Voluntary Trad Withholding	825
2160 · Accrued Vacation	-6,678
2195 · Reportable Health Coverage Co	-940
2196 · FSA Account	374
Net cash provided by Operating Activities	174,940
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	999,973
Cash at beginning of period	5,247,629
Cash at end of period	6,247,602

Northern Virginia Juvenile Detention Center

Comparison Budget to Actual

Nov-24

		Actual FY 2025 as of Nov 30, 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	30,536	60,000	29,464	50.89%
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	103,444		(103,444)	0.00%
9	Jurisdictional Revenue	2,040,679	4,231,009	2,190,330	48.23%
Revenues Total		3,109,653	5,767,509	2,657,856	53.92%

Expenditures

Operations Expenditure					
10	Salaries	1,592,734	3,380,321	1,787,587	47.12%
11	USDA Expenses	19,029	32,100	13,071	59.28%
12	FICA	126,827	258,595	131,768	49.04%
13	VRS	101,452	126,762	25,310	80.03%
14	Hospital/Medical/Dental vision Ins.	310,148	429,301	119,153	72.24%
15	Misc. Benefits (workmans Comp etc.)	35,701	100,318	64,617	35.59%
16	Insurance	-	37,184	37,184	0.00%
17	Building Operations	181,677	230,000	48,323	78.99%
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	45,173	177,378	132,206	25.47%
23	Contractual Services	34,486	65,000	30,514	53.06%
24	Commission Miscellaneous	-	5,350	5,350	0.00%
27	Depreciation	-		-	0.00%
28	Maintenance and Operation Expenses	532,764	828,966	296,202	64.27%
Total Operations Expenditure		3,004,990	5,767,510	2,762,520	52.10%
Net Position		104,662	(1)	(104,663)	



211 North Union Street, Suite 301
Alexandria, VA 22314

Sheltercare Program

Financial Report for the
Commissioner's Meeting – January 14, 2025
For the period from July 2024 to June 2025, (Fiscal Year 2025)

Attached are financial statements for the Sheltercare Program's fiscal year 2025, including copies (accrual basis) of the Program's Balance Sheet as of November 30, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through November 2024. A Comparison of actual to budget for the fiscal year is also included.

Financial Highlights through November 2024 (the first five months of FY-2025) include:

- Total assets on November 30, 2024, were \$1.7 million, down from \$1.8 million in October. The decrease occurred because ShelterCare received no new revenue in November while incurring an additional month of operating expenses.
- Current assets were \$1 million, down from \$1.2 million at the end of October. This amount consists of \$598.9 thousand in the operating account, \$26 thousand in the USDA account, \$338 thousand in reserve accounts, and about \$55.5 thousand in prepaid expenses and petty cash.
- The Sheltercare Program, as of November 30, 2024, has equity of \$1 million, down from \$1.2 million at the end of October. Sheltercare's liabilities were about \$656.6 thousand (mostly payroll and pension liabilities).
- ShelterCare's overall revenue for the first five months of FY-2025 was \$919.4 thousand. It received no new revenue in November.
- Total expenditures for November were \$159.7 thousand, down from \$211.5 thousand in October due to having three payrolls in October. Total expenditures for the first five months were \$771.9 thousand. Payroll expenses for the five-month period were \$541.1 thousand.
- The operating results for the first five months of FY-2025 are a surplus of \$147.5 thousand, compared to a surplus of \$307.2 thousand at the end of October. This

decline is a result of ShelterCare incurring operating expenditures in November while receiving no new revenue.

- The Statement of Cash Flows indicates that Cash held by the Program on November 30, 2024 was \$994.3 thousand, 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 five months of the fiscal year are about 41.6% of the Adopted Budget, quite close to the expected amount for five months of operations (41.6%).

Observations:

- The field work for the FY-2024 financial audit is anticipated to take place in January or February. We are currently reaching out to the audit firm to coordinate the pre-audit analyses that must be completed to facilitate the overall audit process.

Sheltercare Program
Balance Sheet
As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · TRUIST Operating Account	598,944
1100 · TRUIST Capital Reserve Account	203,315
1110 · Certificate of Deposit	4,216
1130 · TRUIS Equipment Reserve Account	89,265
1140 · USDA Account	26,431
1150 · Van Account	41,631
1190 · Petty Cash	30,500
Total Checking/Savings	994,302
Other Current Assets	
1350 · Prepaid Expenses	25,029
Total Other Current Assets	25,029
Total Current Assets	1,019,331
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	-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	1,685,648

Nov 30, 24

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Other Current Liabilities

2050 · Accrued Expenses	20,490
2100 · Payroll Liabilities	97,112
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	416,071
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Total Current Liabilities	416,071
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Long Term Liabilities

2600 · Deferred Inflows (Pension)	218,620
2650 · Deferred Inflows (OPEB)	21,889

Total Long Term Liabilities	240,509
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Total Liabilities	656,580
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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	147,458

Total Equity	1,029,068
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TOTAL LIABILITIES & EQUITY	1,685,648
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Sheltercare Program
Profit & Loss
July through November 2024

	Jul - Nov 24
Ordinary Income/Expense	
Income	
4000 · Local Contribution Income	
4001 · Alexandria	826,866
Total 4000 · Local Contribution Income	826,866
4200 · State Income	92,513
4600 · USDA Income	
4602 · USDA Interest Income	1
Total 4600 · USDA Income	1
Total Income	919,380
Gross Profit	919,380
Expense	
24 · Resident & Programming Supplies	3,450
27 · Resident Programming & Engageme	8,109
26 · Resident Personal Items & Cloth	3,581
32 · Treatment Service	1,240
28 · Dues & Subscriptions Membership	1,185
70 · Resident Workforce Program	2,968
29 · Food Service	11,834
30 · Pre employment related expenses	940
33 · Ward & Personal Supplies	812
35 · Utilities	23,531
36 · Laundry	713
37 · Communications/ Internet/ Web	4,096
38 · Educational Supplies	220
38.1 · Resident Programing	7,721
39 · Office Supplies	4,770
40 · Housekeeping	1,159
42 · Travel	144
43 · Training	3,617
45 · Equipment Purchase	1,564
48 · Recreation & Activites & Ward A	6,433
51 · Building Improvement	289
52 · Building Maintenance	18,543
54 · Professional Fees	19,788
55 · Auto & Van Expenses	8
57 · Maintenance Contracts	14,398
61 · Salaries & Wages	541,136
65 · Payroll Expenses	5,258
67 · Employer FICA/Medicare	55,123
74 · Virginia Employment Commission	12,955
75 · Hosp/Med/Dental Insurance	86
90 · Bank Charges	853
96 · Employee Benefits	15,400
Total Expense	771,922
Net Ordinary Income	147,458
Net Income	147,458

Sheltercare Program
Statement of Cash Flows
July through November 2024

	Jul - Nov 24
OPERATING ACTIVITIES	
Net Income	147,458
Adjustments to reconcile Net Income to net cash provided by operations:	
1200 · Accounts Receivable	17,118
1250 · Accrued Receivables	3,708
2050 · Accrued Expenses	-63,569
2198 · Payroll Liabilities	36,227
Net cash provided by Operating Activities	140,943
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	73,194
Cash at beginning of period	921,108
Cash at end of period	994,302

Sheltercare Program Comparison of Actual vs Budget

Nov 2024

	Actual FY 2025 as of Nov 30, 2024	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	1	0	-1	100.00%
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	919,380	1,856,696	937,316	49.52%
Gross Profit	919,380	1,856,696	937,316	49.52%
Expense				
Training	3,617	16,000	12,383	22.61%
USDA Expenses		11,466	11,466	0.00%
Building Maintenance	18,832	20,884	2,052	90.17%
Professional Fees	19,788	93,000	73,212	21.28%
Van & Auto	152	20,000	19,848	0.76%
Misc. Commission		1,766	1,766	0.00%
Maintenance Contracts	14,398	9,656	-4,742	149.11%
Salaries & Wages	541,136	1,091,602	550,466	49.57%
Misc Employee Benefits	15,400	20,588	5,188	74.80%
Equipment	1,564	5,658	4,094	27.63%
Employer FICA/Medicare	55,123	121,153	66,030	45.50%
Hosp/Med/Dental Insurance	898	139,366	138,468	0.64%
VRS		60,181	60,181	0.00%
DH Salaries		26,500	26,500	0.00%
Maintenance & Operating	101,015	216,936	115,921	46.56%
Total Expense	771,922	1,854,756	1,082,834	41.62%
Net Ordinary Income	147,458	1,940	-145,518	
Net Income	147,458	1,940	-145,518	