

Juvenile Detention Commission for Northern Virginia
Meeting Minutes
Friday, February 14, 2025

Call to Order: Mr. Lawrence called the meeting to order at 1:05 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), Tsegaye Legesse (3-iT Accounting & Financial Services Corporation)

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 due to snow days. He said that the Executive Session would be at the front end of the meeting to allow enough time for all commissioners to participate.

Ms. Gooden moved, and Mr. Dorsey seconded, that the Commission move into executive session. The regular meeting adjourned at 1:23 p.m.

The Executive Session was certified by Commissioners Dorsey, 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 2:24 p.m.

The regular session resumed.

COMMISSION BUSINESS:

Review of Sen. Marsden Bill: Mr. Lawrence briefed the Commission on his work in generating opposition to the Marsden Bill, stating that it should go to a Senate committee soon, but specifics were as yet unavailable. He said he would go to Richmond for any committee hearing or mark-up.

Fence update: Staff briefed the Commission on progress in getting a perimeter fence installed and discussed the bids they had. All agreed that the fence pickets only needed to be ¾" (vs 1" and that it should not go all the way down Stevenson Avenue.

Benefits system (discussion/vote): Ms. McNair explained the new benefits system, including an online portal that would allow employees to register themselves for benefits when hired. The Commission authorized the Executive Director to proceed with Ms. Gooden making the motion and Mr. Dorsey seconding it. The vote was unanimous.

Uber Social Impact Group (update): Mr. Lawrence stated that he had finally reached Uber's Social Impact group and that it looked like the Center and Sheltercare would be eligible for a grant of \$5,000.

Draft Commission Bylaws update (discussion): Mr. Lawrence briefly went through the By-Laws, stating that they needed to be reviewed and updated and had not been since 2005. He promised a full discussion at the next meeting and asked everyone to send him their comments and suggestions.

Commission Meeting Times: Mr. Lawrence had asked commissioners to consider whether the monthly meetings should be at a different time. After discussion, the Commission agreed to keep monthly meetings on the second Tuesday of the month, but to change the time to 3:00 p.m. because that was more convenient for the members. Staff also agreed that was a good time for them. Ms. Gooden made a motion to accept that change which was seconded by Mr. Dorsey, and the Commission voted unanimously for the change.

REPORTS: Ms. McNair and Ms. Reiney presented brief reports about both the Center and Sheltercare. Ms. McNair introduced Mr. Chat Eamkachorn, the new Human Resources manager who just started this week and said that he was already fitting in well. There were no reports from the Commission's attorney, Dr. Oliver (ACPS), Mike Mackey (Alexandria CSU Director), or Earl Conklin (Arlington CSU Director).

Financial Report: Financial reports for both the Center and Sheltercare were presented to the Commission (attached).

Ms. Gooden moved to adjourn, with a second from Ms. Brown, and all voted in favor. The meeting was adjourned at 3:47 p.m.



211 North Union Street, Suite 301
Alexandria, VA 22314

Northern Virginia Juvenile Detention Center

Financial Report for the
Commissioner's Meeting February 11, 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 December 31, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through December 2024. A Comparison of actual to budget for the 2025 fiscal year is also included.

Financial Highlights through December 2024 (first six months of FY-2025) include:

- Total assets on December 31, 2024, were \$8.7 million, down from \$9.4 million on November 30, 2024. In December, the Center received \$18 thousand of interest on the capital reserve.
- Current assets were \$5.7 million, down from \$6.5 million at the end of November. This amount consists of \$697 Thousand in the operating account, \$4.9 million in the capital reserve (Wells Fargo account), \$14 thousand in accounts receivable and \$79 thousand in prepaid expenses and accrued revenues.
- The Detention Center, as of December 31, 2024, had equity of \$7.9 million and liabilities of \$786 thousand (mostly payroll and pension liabilities).
- The Detention Center's new revenue in December was \$18 thousand. This were interest in the capital reserve. The total revenue for the six-month period was \$3.1 million.
- Total expenditures for December were \$689.7 thousand, down from \$769.9 expenditures for November due to an increase in payrolls expenses resulting from having three payrolls in November. Total expenditure for six months was \$3.7 million. Payroll-related expenses were \$1.9 million for the six-month period.
- The net operating result for first six months of FY-2025 is reduction in net assets of \$569.8 thousand, down from \$104.6 thousand from the end of November. This

decrease results from the Center only having to pay for operating expenses in December, while receiving just interest from the capital reserve in December.

- 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 December is \$5.6 million. Of the \$5.6 million cash on hand, \$4.9 million is held in the capital reserve and \$697 thousand is held in the Operating Accounts.
- The comparison of budget to actual for the first six- months of fiscal year shows that the Revenues are about 54.1% of the projected revenues for FY-2025. Jurisdictional revenue is 48.2% of the budget. In addition, during the six- months, the Center has received \$119.1 thousand in per diem income. Expenditures for the first six months of the fiscal year were about 64% of the Adopted Budget, slightly above normal expenditures for first six months (50%).

Observations:

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

	<u>Dec 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 - M&T - Operating Acct	609,820
1045 - M&T - USDA Acct	84,759
1060 - Wells Fargo Investments	4,899,593
1080 - Petty Cash	12,000
1090 - Emergency Preparedness Fund	2,000
Total Checking/Savings	<u>5,608,171</u>
Accounts Receivable	
1100 - Accounts Receivable	14,133
Total Accounts Receivable	<u>14,133</u>
Other Current Assets	
1150 - Accrued Revenue	5,517
1500 - Prepaid Expenses	73,679
Total Other Current Assets	<u>79,196</u>
Total Current Assets	<u>5,701,500</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>8,710,553</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	

	Dec 31, 24
2000 · Accounts Payable	4,987
Total Accounts Payable	4,987
Other Current Liabilities	
2050 · Accrued Expenses	1,294
2100 · Payroll Liabilities	142,128
Total Other Current Liabilities	143,422
Total Current Liabilities	148,408
Long Term Liabilities	
2600 · Deferred Inflows (Pension)	538,038
2650 · Deferred Inflows (OPEB)	99,709
Total Long Term Liabilities	637,747
Total Liabilities	786,155
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	-569,891
Total Equity	7,924,398
TOTAL LIABILITIES & EQUITY	8,710,553

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

	Jul - Dec 24
Income	
4000 · USDA Income	27,288
4100 · Interest Income	
4150 · Bldg Cap A/C Investment Income	121,909
Total 4100 · Interest Income	121,909
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	3,124,869
Gross Profit	3,124,869
Expense	
5000 · USDA Expenses	35,508
6000 · Salaries	1,891,465
6020 · FICA/Medicare	151,201
6030 · Hospital/Medical/Dental/Life In	343,667
6040 · VRS	125,225
6050 · Misc. Benefits	117,542
6055 · Insurance	43,073
6060 · Facility Maintenance & Repairs	242,543
6070 · Autos	10
6075 · Staff Training	25,000
6077 · Legal Fees	7,673
6080 · Contracted Medical Services	27,687
7000 · Maintenance and Operation Exp	684,167
Total Expense	3,694,760
Net Income	-569,891

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

	Jul - Dec 24
OPERATING ACTIVITIES	
Net Income	-569,891
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1100 · Accounts Receivable	170,580
1150 · Accrued Revenue	75,203
1500 · Prepaid Expenses	-469
2050 · Accrued Expenses	-36,296
2110 · Miscellaneous W/H	5,701
2153 · VRS Hybrid 401(a) Withholding	-26,508
2155 · Hybrid 457 Deferred Withholding	219
2157 · 457 Voluntary Trad Withholding	975
2160 · Accrued Vacation	-35,202
2195 · Reportable Health Coverage Co	-993
2196 · FSA Account	639
Net cash provided by Operating Activities	-416,042
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	360,542
Cash at beginning of period	5,247,629
Cash at end of period	5,608,171

Northern Virginia Juvenile Detention Center

Comparison Budget to Actual

Dec-24

		Actual FY 2025 as of Dec 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	27,288	60,000	32,712	45.48%
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	121,909		(121,909)	0.00%
9	Jurisdictional Revenue	2,040,679	4,231,009	2,190,330	48.23%
	Revenues Total	3,124,869	5,767,509	2,642,640	54.18%
Expenditures					
	Operations Expenditure				
10	Salaries	1,891,465	3,380,321	1,488,857	55.96%
11	USDA Expenses	35,508	32,100	(3,408)	110.62%
12	FICA	150,456	258,595	108,139	58.18%
13	VRS	125,225	126,762	1,537	98.79%
14	Hospital/Medical/Dental vision Ins.	380,972	429,301	48,329	88.74%
15	Misc. Benefits (workmans Comp etc.)	117,542	100,318	(17,224)	117.17%
16	Insurance	43,073	37,184	(5,889)	115.84%
17	Building Operations	206,395	230,000	23,605	89.74%
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	52,673	177,378	124,706	29.70%
23	Contractual Services	36,148	65,000	28,852	55.61%
24	Commission Miscellaneous	-	5,350	5,350	0.00%
27	Depreciation	-		-	0.00%
28	Maintenance and Operation Expenses	630,305	828,966	198,662	76.04%
	Total Operations Expenditure	3,694,760	5,767,510	2,072,750	64.06%
	Net Position	(569,891)	(1)	569,890	



211 North Union Street, Suite 301
Alexandria, VA 22314

Sheltercare Program

Financial Report for the
Commissioner's Meeting – February 11, 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 December 31, 2024, as well as the Profit & Loss Statement and the Statement of Cash Flows through December 2024. A Comparison of actual to budget for the fiscal year is also included.

Financial Highlights through December 2024 (the first six months of FY-2025) include:

- Total assets on December 31, 2024, were \$1.6 million, down from \$1.7 million in November. The decrease occurred during December; ShelterCare received \$19 thousand per diem from Arlington and \$3 thousand first quarter of USDA contributions, while incurring an additional month of operating expenses.
- Current assets were \$918.6 Thousand, down from \$1 million at the end of November. This amount consists of \$526.6 thousand in the operating account, \$29 thousand in the USDA account, \$338 thousand in reserve accounts, and about \$25 thousand in prepaid expenses.
- The ShelterCare Program, as of December 31, 2024, has equity of \$921.8 thousand, down from \$1 million at the end of November. ShelterCare's liabilities were about \$663.1 thousand (mostly payroll and pension liabilities).
- ShelterCare's received revenue of \$19 thousand (per diems from Arlington) and \$3 thousand (USDA 1st quarter contribution) in December. For the first six months of FY-2025 total revenues were \$941.6 thousand.
- Total expenditures for December were \$129.5 thousand, down from \$159.7 thousand in November. Total expenditures for the first six months were \$901.4 thousand. Payroll expenses for the six-month period were \$702.3 thousand.

- The operating results for the first six months of FY-2025 are a surplus of \$40.2 thousand, compared to a surplus of \$147.5 thousand at the end of November. This decline is a result of ShelterCare only incurring running expenditures in November and receiving a small amount of new revenue.
- The Statement of Cash Flows indicates that Cash held by the Program on December 31, 2024 was \$893.6 thousand, down 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 50.7% of the projected revenues for FY-2025. Expenditures for the first six months of the fiscal year are about 48.6% of the Adopted Budget, quite close to the expected amount for six months of operations (50.0%).

Observations:

- 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 as yet we have not received a reply. The accounting records are ready for the audit.

Sheltercare Program

Balance Sheet

As of December 31, 2024

	Dec 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · TRUIST Operating Account	493,498
1100 · TRUIST Capital Reserve Account	203,315
1110 · Certificate of Deposit	4,216
1130 · TRUIS Equipment Reserve Account	89,265
1140 · USDA Account	29,679
1150 · Van Account	41,631
1190 · Petty Cash	32,000
Total Checking/Savings	893,604
Other Current Assets	
1350 · Prepaid Expenses	25,029
Total Other Current Assets	25,029
Total Current Assets	918,633
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	1,584,950
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2050 · Accrued Expenses	20,490
2100 · Payroll Liabilities	103,667
2200 · Net Pension Liability	221,977
2250 · Net OPEB Liability	28,414

	Dec 31, 24
2510 · Accrued Salaries	15,513
2520 · Accrued Vacation	32,565
Total Other Current Liabilities	422,626
Total Current Liabilities	422,626
Long Term Liabilities	
2600 · Deferred Inflows (Pension)	218,620
2650 · Deferred Inflows (OPEB)	21,889
Total Long Term Liabilities	240,509
Total Liabilities	663,135
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	40,204
Total Equity	921,815
TOTAL LIABILITIES & EQUITY	1,584,950

Sheltercare Program
Profit & Loss
July through December 2024

	Jul - Dec 24
Ordinary Income/Expense	
Income	
4000 · Local Contribution Income	
4001 · Alexandria	826,866
Total 4000 · Local Contribution Income	826,866
4100 · Per Diem Income	
4108 · NonPart Jurisdiction	19,020
Total 4100 · Per Diem Income	19,020
4200 · State Income	92,513
4600 · USDA Income	3,249
Total Income	941,648
Gross Profit	941,648
Expense	
24 · Resident & Programming Supplies	3,904
27 · Resident Programming & Engageme	8,274
26 · Resident Personal Items & Cloth	5,310
32 · Treatment Service	1,406
28 · Dues & Subscriptions Membership	1,453
70 · Resident Workforce Program	2,968
29 · Food Service	19,083
30 · Pre employment related expenses	1,308
33 · Ward & Personal Supplies	812
35 · Utilities	24,439
36 · Laundry	872
37 · Communications/ Internet/ Web	4,096
38 · Educational Supplies	220
38.1 · Resident Programming	7,721
39 · Office Supplies	5,209
40 · Housekeeping	1,159
42 · Travel	144
43 · Training	4,543
45 · Equipment Purchase	1,564
48 · Recreation & Activites & Ward A	7,293
51 · Building Improvement	289
52 · Building Maintenance	22,227
54 · Professional Fees	23,719
55 · Auto & Van Expenses	45
57 · Maintenance Contracts	15,368
61 · Salaries & Wages	639,497
65 · Payroll Expenses	6,214
67 · Employer FICA/Medicare	62,797
74 · Virginia Employment Commission	12,955

	Jul - Dec 24
75 · Hosp/Med/Dental Insurance	86
90 · Bank Charges	1,068
96 · Employee Benefits	15,400
Total Expense	901,444
Net Ordinary Income	40,204
Net Income	40,204

Sheltercare Program

Statement of Cash Flows

July through December 2024

	<u>Jul - Dec 24</u>
OPERATING ACTIVITIES	
Net Income	40,204
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	42,783
Net cash provided by Operating Activities	<u>40,245</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	-27,504
Cash at beginning of period	921,108
Cash at end of period	<u><u>893,604</u></u>

Sheltercare Program

Comparison of Actual vs Budget

Dec 2024

	Actual FY 2025 as of Dec 31, 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)	19,020	0	-19,020	100.00%
USDA Income	3,248	17,940	14,692	18.11%
Total USDA Income	3,248	17,940	14,692	18.11%
Total Income	941,648	1,856,696	934,068	50.72%
Gross Profit	941,648	1,856,696	915,048	50.72%
Expense				
Training	4,543	16,000	11,457	28.40%
USDA Expenses		11,466	11,466	0.00%
Building Maintenance	22,516	20,884	-1,632	107.82%
Professional Fees	23,719	93,000	69,281	25.50%
Van & Auto	190	20,000	19,811	0.95%
Misc. Commission		1,766	1,766	0.00%
Maintenance Contracts	15,368	9,656	-5,712	159.16%
Salaries & Wages	639,497	1,091,602	452,105	58.58%
Misc Employee Benefits	15,400	20,588	5,188	74.80%
Equipment	1,564	5,658	4,094	27.63%
Employer FICA/Medicare	62,797	121,153	58,356	51.83%
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	114,952	216,936	101,984	52.99%
Total Expense	901,443	1,854,756	953,313	48.60%
Net Ordinary Income	40,204	1,940	-38,264	2072.39%
Net Income	40,204	1,940	-38,264	21