

**West Virginia
Correctional Industries
Annual Report**



**For the Fiscal Year ended
June 30, 2019**

West Virginia Correctional Industries

Unlocking Potential



WV Correctional Industries

Year To Date Report - Period Ended June 30, 2019

West Virginia Correctional Industries

617 Leon Sullivan Way

Charleston, WV 25301

Phone: 304-558-6054

Jim Justice

Governor

Jeff S. Sandy, CFE, CAMS

Cabinet Secretary Military Affairs & Public Safety

Betsy C. Jividen

Commissioner

Ed N. Long

Director



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STATE OF WEST VIRGINIA
DEPARTMENT OF MILITARY AFFAIRS & PUBLIC SAFETY
DIVISION OF CORRECTIONS
AND REHABILITATION



BETSY C. JIVIDEN
COMMISSIONER

JEFF S. SANDY, CFE, CAMS
CABINET SECRETARY

Office of the Commissioner
1409 Greenbrier Street
Charleston, WV 25311
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I am pleased to share the FY19 Annual Report for West Virginia Correctional Industries, the first such report since the formation of the newly consolidated West Virginia Division of Corrections and Rehabilitation.

It has been the long-standing mission of West Virginia Correctional Industries to support the public safety mission of our corrections system by “Unlocking Potential” and preparing offenders for successful reentry through job training, the opportunity to acquire and improve effective work habits, and the chance to work productively, so that when released, they can become productive, contributing members of their communities.

West Virginia Correctional Industries is an entirely self-sustaining business that operates at no cost to taxpayers, reduces recidivism, increases prison safety, and provides government agencies and non-profit groups with high quality products and services. We are proud of the many success stories shared with us by our former workers and their current employers, that have both enriched lives and made our communities safer.

These successes would not be possible without the support of Governor Justice and his administration, and we extend our most sincere appreciation for the Governor’s belief in, and endorsement of, our mission. I also want to thank our customers, partners, and community stakeholders for their continued business and support, and for the opportunities provided to our offenders once they are released. We are most fortunate to have a committed Industries staff that works tirelessly toward the goal of helping our workers acquire skills so that they can one day become law-abiding, productive citizens, and their efforts are to be especially commended. Finally, I want to acknowledge and thank our workers, who produce quality products for our customers, while investing in their own futures.

This Annual Report is just one of the wide range of services offered by our Correctional Industries full-service print shop. It highlights our successes and accomplishments, as we work together toward ensuring the safety of all West Virginians by reducing crime, through job opportunities, positive work habits, and sustained employment for offenders upon their return to society.

Sincerely,

A handwritten signature in blue ink, reading "Betsy C. Jividen".



STATE OF WEST VIRGINIA
DEPARTMENT OF MILITARY AFFAIRS & PUBLIC SAFETY
DIVISION OF CORRECTIONS
AND REHABILITATION



BETSY C. JIVIDEN
COMMISSIONER

JEFF S. SANDY, CFE, CAMS
CABINET SECRETARY

Correctional Industries
617 Leon Sullivan Way
Charleston, WV

Correctional Industries is a self-sustaining special revenue business entity and a corrections program that is responsible for efficient and effective operation of the various manufacturing facilities within the Division of Corrections. CI produces numerous products including office furniture, license plates, validation decals, signs, inmate clothing, printed materials and more.

To be successful and accomplish this mission it is imperative that CI be focused on customers, products and our civilian and inmate workforce.

Significant accomplishments in 2019 include:

- Conducted time studies at LCC shop to determine if changes were required to satisfy the anticipated increased demand per the DCR consolidation. It was quickly realized that LCC was undermanned and short on equipment. Both issues were addressed and production volumes increased.
- Discontinued Stockroom operations to clear needed warehouse space for other products. Measured existing space and came up with a plan to house more mattress inventory in Charleston. This led to improved turnaround time, from order to delivery, from 40 days to about 4 days on average.
- Continued to emphasize ongoing continuous improvement and other lean manufacturing concepts designed to improve product quality and customer service and continue to pursue Prison Industries Enhancement and Service opportunities which has the potential to save additional taxpayer dollars.
- Continued to support and work with Mission WV and Girls and Boys State.

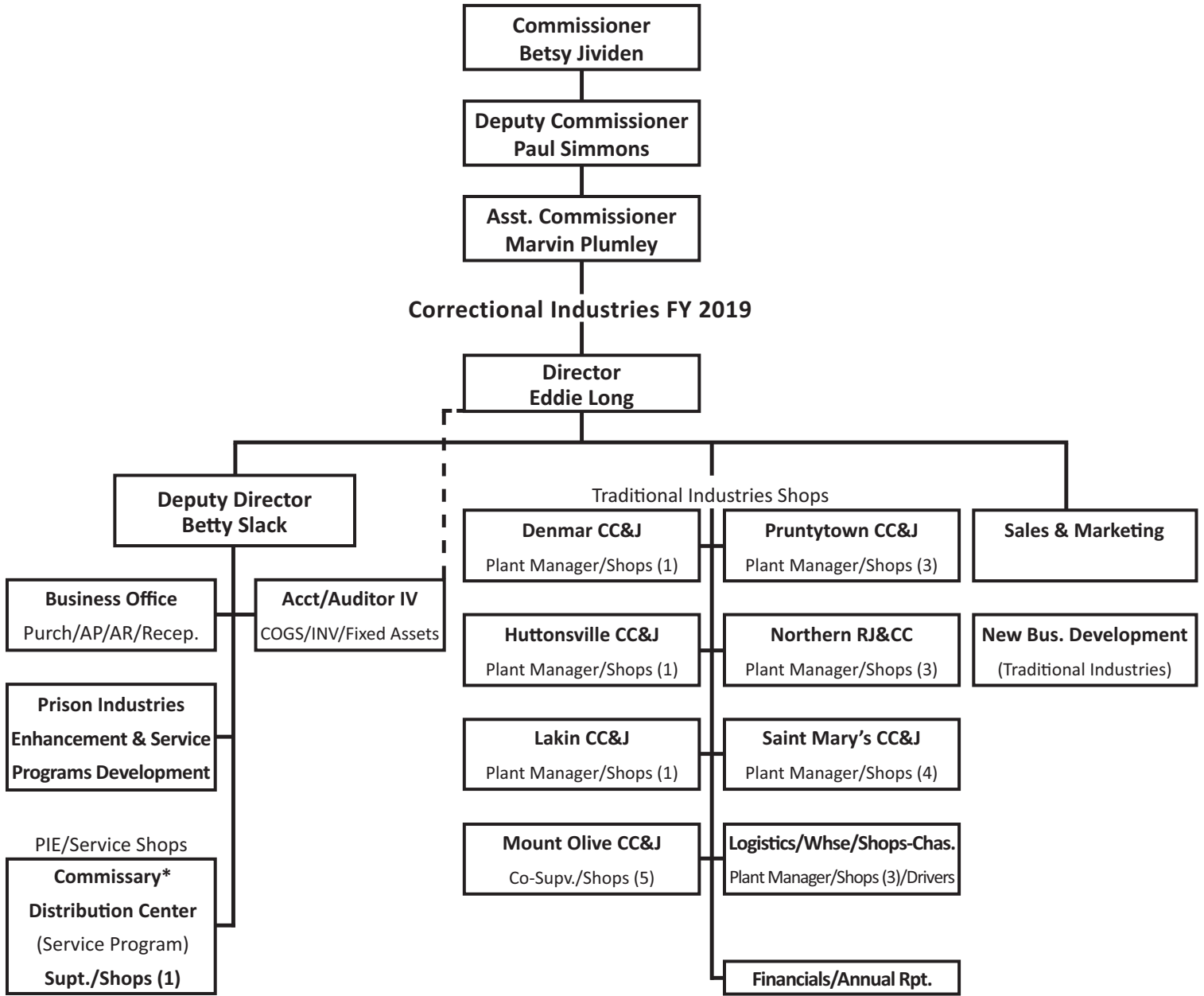
Revenues for F2019 were \$9.2 million with operating income of \$1.6 million. This was up from \$6.9 million in 2018 and operating income of \$389K. Earnings were favorably affected by higher volumes and better production efficiencies. In addition, Correctional Industries is once again able to transfer monies to the DCR to be used for various maintenance and construction projects- \$773K. This is now a total of \$5.1 million that has been transferred back to the DCR/State since July 2012.

Sincerely,


Eddie N. Long - Director

Department of Military Affairs and Public Safety

Division of Corrections and Rehabilitation



*Partnership with Private Sector

MANAGEMENT’S DISCUSSION AND ANALYSIS

Management of West Virginia Correctional Industries (WVCI) provides this Management’s Discussion and Analysis of WVCI’s General Purpose Financial Report for readers of the financial statements. This narrative overview and analysis of the financial activities of WVCI is for the fiscal year ended June 30, 2019. We encourage readers to consider this information in conjunction with the additional information that is furnished in the footnotes which can be found following our financial statements. It should be noted that these financial reports are unaudited and for management purposes only.

It should be noted that these financial reports were produced in accordance with Governmental Accounting Standards Board’s Statement No. 34 “Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments” and Statement No. 38 “Certain Financial Statement Note Disclosures” which are two of the most significant changes in the history of governmental accounting. These standards impact all governmental accounting units effective in three phases beginning in the first fiscal year ending after June 15, 1999, and is a major change from prior years.

WVCI is an in-house service provider. As such we are an Internal Service Type Activity currently accounted for in the General Fund of the State’s Comprehensive Annual Financial Report (CAFR). Internal Service Type Activities account for the operations of those state agencies that provide goods and services to other state agencies and governmental units on a cost-reimbursement basis. For the most part these entities operate similar to private sector businesses. They are intended to recover all or a significant portion of their costs through user fees or charges to external users for goods and services. WVCI is expected to recover all its costs.

Financial Highlights

Operating income for the year was \$1.7 million on sales revenue of \$9.2 million. 2019 Net Assets – the assets of WVCI exceeded its liabilities for the fiscal year ended June 30, 2019 by \$7.4 million (presented as “net assets”). Of this amount, \$6.6 million was reported as “unrestricted net assets”. Unrestricted net assets represents the amount available to be used to meet the organizations ongoing obligations to citizens and creditors.

Financial Section

West Virginia Correctional Industries
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 2,842,133
Receivables	\$ 1,384,285
Inventories	\$ 2,619,757
Total Current Assets	<u>6,846,174</u>

Noncurrent Assets:

Capital Assets	4,005,001
Less Accumulated Depreciation	<u>(3,117,707)</u>
Total Noncurrent Assets	<u>887,294</u>

Total Assets	<u><u>7,733,469</u></u>
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LIABILITIES

Current Liabilities:

Accounts Payable	154,559
Accrue & Other Liabilities	<u>0</u>
Total Current Liabilities	<u>154,559</u>

Noncurrent Liabilities:

Compensated Absences	<u>129,529</u>
Total Noncurrent Liabilities	<u>129,529</u>

Total Liabilities	<u>284,088</u>
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	887,294
Unrestricted	<u>6,562,086</u>
Total Net Assets	<u><u>7,449,381</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

West Virginia Correctional Industries
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$	9,237,902
		\$ 9,237,902

Operating Expenses:

Cost of Goods Sold	\$	4,454,968
General & Administrative	\$	829,471
Payroll & Benefits	\$	2,190,004
		\$ 100,652
		\$ 7,575,095

Operating Income (Loss)	\$	1,662,807
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Retirements Gain/(Loss)		0
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Income (Loss) Before Transfers	\$	1,662,807
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Transfers - Cash Sweep DOC 07/01/18		(487,762)
Net		1,175,045

Change in Net Assets:		1,175,045
Total Net Assets - Beginning		6,274,336
Total Net Assets - Ending		7,449,381

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

West Virginia Correctional Industries
Statement of Cash Flows
For the Year Ended June 30, 2019

Cash Flows From Operating Activities

Receipts from Customers	\$ 8,685,233
Payments to Suppliers	\$ (4,695,658)
Payments to Employees	\$ (2,176,148)
Other receipts (payments)	\$ (814,693)
Net cash provided (used) by Operating Activities	998,733

Cash Flows From Capital and Related Financing Activities

Purchase of Capital Assets	(216,603)
DOC 07/01/18 Cash Sweep	(487,762)
Net cash provided (used) by Capital/Financing	(704,364)

Net increase (decrease) in cash & cash equivalents	\$ 294,369
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Cash and Cash equivalents - beginning of the period	\$ 2,547,763
Cash and Cash equivalents - end of the period	\$ 2,842,133

Reconciliation of operating income (loss) to net cash provided (used) by operating activities

Operating Income (Loss)	1,662,807
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Adjustments to reconcile operating income to net cash

Depreciation Expense	100,652
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Change in assets and liabilities

Receivables	(552,669)
Inventories	(170,964)
Accounts Payable	(54,948)
Accrued and Other liabilities	-
Compensated Absences	13,855
Gain/Loss on Disposal	
Net cash provided (used) by Operating Activities	\$ 998,733

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

WV Virginia Correctional Industries
Statement of Net Assets - By Quarter
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	3,155,890	2,848,650	3,250,815	2,842,133
Receivables		1,543,035	1,375,281	1,461,613	1,384,285
Inventories		2,217,457	2,425,738	2,286,311	2,619,757
Total Current Assets		<u>6,916,382</u>	<u>6,649,669</u>	<u>6,998,739</u>	<u>6,846,174</u>
Noncurrent Assets:					
Capital Assets		3,812,667	3,820,997	3,894,070	4,005,001
Less Accumulated Depreciation		(3,067,721)	(3,090,407)	(3,113,513)	(3,117,707)
Total Noncurrent Assets		<u>744,946</u>	<u>730,590</u>	<u>780,557</u>	<u>887,294</u>
Total Assets	\$	<u>7,661,328</u>	<u>7,380,258</u>	<u>7,779,295</u>	<u>7,733,469</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	558,686	813,085	733,632	154,559
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>558,686</u>	<u>813,085</u>	<u>733,632</u>	<u>154,559</u>
Noncurrent Liabilities:					
Compensated Absences		135,431	123,143	124,494	129,529
Total Noncurrent Liab.		<u>135,431</u>	<u>123,143</u>	<u>124,494</u>	<u>129,529</u>
Total Liabilities	\$	<u>694,117</u>	<u>936,228</u>	<u>858,126</u>	<u>284,088</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		744,946	730,590	780,557	887,294
Unrestricted		6,222,265	5,713,441	6,140,612	6,562,086
Total Net Assets	\$	<u>6,967,211</u>	<u>6,444,030</u>	<u>6,921,169</u>	<u>7,449,381</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

West Virginia Correctional Industries
Statement of Revenues, Expenses, and Changes in Fund Assets - By Quarter
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	3,100,943	1,257,719	2,425,173	2,454,066	9,237,902
Total Operating Revenues	<u>3,100,943</u>	<u>1,257,719</u>	<u>2,425,173</u>	<u>2,454,066</u>	<u>9,237,902</u>
Operating Expenses:					
Cost of Goods Sold	1,040,388	1,102,956	1,157,533	1,154,092	4,454,968
General & Administrative	249,239	155,698	207,926	216,608	829,471
Payroll & Benefits	600,459	499,561	559,469	530,515	2,190,004
Depreciation	30,221	22,686	23,106	24,639	100,652
Total Operating Expenses	<u>1,920,306</u>	<u>1,780,900</u>	<u>1,948,034</u>	<u>1,925,854</u>	<u>7,575,095</u>
Operating Income (Loss)	<u>1,180,637</u>	<u>(523,181)</u>	<u>477,139</u>	<u>528,212</u>	<u>1,662,807</u>
Retirements Gain/(Loss)	0	0	0	0	0
Income (Loss) Before Trf.	<u>1,180,637</u>	<u>(523,181)</u>	<u>477,139</u>	<u>528,212</u>	<u>1,662,807</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

**WEST VIRGINIA CORRECTIONAL INDUSTRIES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE QUARTER ENDED JUNE 30, 2019**

NOTE 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying general purpose financial statements of West Virginia Correctional Industries (WVCI) conform to accounting principles generally accepted in the United States (GAAP) for governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The general purpose financial statements have been prepared primarily by the Financial Reporting and Auditing Section (FRAS) from accounts maintained by the State Auditor's Office, the State Treasurer's Office, and the Investment Management Board (IMB). Additional data has been derived from reports and data prepared by the various shops based on accounting records maintained by them.

The Reporting Entity

WVCI is an entity within the Division of Corrections and Rehabilitation, Military Affairs and Public Safety and was established by the Legislature for the purpose of providing adequate, regular and suitable employment for the convicts of this State, consistent with proper penal purposes; to further utilize the labor of convicts for self-maintenance and for reimbursing this State for expenses incurred by reason of their crimes and imprisonment; and to effect the requisitioning and disbursement of prison products directly through established State authorities with no possibility of private profits there from. Sale of prison made goods on the open market is prohibited and is confined to agencies or political subdivisions of this State.

Measurement Focus and Basis of Accounting

The accrual basis of accounting, with a flow of economic resources measurement focus is utilized for the financial statements. Under this accounting basis, revenues are recognized when earned and expenses are recognized when incurred. Under GASB Statement No. 20 "Accounting and Financial Reporting for Proprietary Funds and Other Governmental Funds that Use Proprietary Fund Accounting," WVCI has elected not to adopt Financial Accounting Standards Board (FASB) Statements or Interpretations issued after November 30, 1989, unless the GASB specifically adopts such FASB Statements or Interpretations.

Assets and Liabilities

Cash

The State Treasurer deposits WVCI's cash in investment pools maintained by the IMB, and such deposits are generally available with overnight notice.

Inventories

Inventories are valued at cost, using the first-in, first-out flow method and expenses are recognized using the consumption method (i.e., when used or sold).

Capital Assets

Capital assets are recorded at historical cost, or at estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at fair market value or estimated fair market value at the time of the donation. In accordance with the capitalization policy adopted by WVCI for financial reporting, equipment in excess of \$1,000 is capitalized.

Capital assets are depreciated using the straight-line depreciation method over various lives, ranging from 3-15 years.

Capital Leases

Leases that transfers substantially all of the benefits and risks of ownership to the lessee are accounted for as capital leases.

Compensated Absences

Vested or accumulated vacation leave is recorded as an expense and a liability as the benefits accrue to employees.

West Virginia Correctional Industries
Receivables
For Period Ending June 30, 2019

Net Receivables by type and shop as of June 30, 2019, consisted of the following:

Shop	Governmental Activities	Business Type Activities	Component Unit Activities	Fiduciary Fund Activities	Other Governmental Activities	Total
CO-Charleston Chairs-8310	\$ 95,833	\$ 680	\$ 2,408			\$ 98,921
CO-Charleston Chairs-Reserve	\$ (19,598)					\$ (19,598)
MOCC-Janitorial-8312	\$ 98,661		\$ 11,820			\$ 110,481
MOCC-Janitorial-Reserve						\$ -
MOCC-Licenses Plant-8313	\$ 84,870		\$ 43			\$ 84,912
MOCC-Licenses Plant-Reserve	\$ (7,730)		\$ (43)			\$ (7,772)
CO-Filing Cabinets-8314	\$ 13,161		\$ 2,599		\$ 297	\$ 16,058
MOCC-Screened Signs-8315	\$ 45,698	\$ 136	\$ 528		\$ 16,053	\$ 62,415
MOCC-Screened Signs-Reserve	\$ (24,257)		\$ (99)		\$ (238)	\$ (24,594)
CO-Intensive Use-8316	\$ 14,509		\$ 17,044			\$ 31,552
MOCC-Engraving-8317	\$ 13,410	\$ 23	\$ 215		\$ 417	\$ 14,065
MOCC-Metal Products-8318	\$ 6,123	\$ 16,015	\$ 66,607			\$ 88,745
MOCC-Metal Products-Reserve	\$ (2,358)	\$ (16,015)				\$ (18,373)
HCC-Braille-8320	\$ 212				\$ 2,483	\$ 2,695
HCC-Furniture Manufacturing-8321	\$ 177,747					\$ 177,747
PCC-Janitorial-8331	\$ 31,302		\$ 27,959			\$ 59,261
PCC-Janitorial-Reserve	\$ (6,376)		\$ (4,522)			\$ (10,898)
PCC-Linens-8332	\$ 16,799		\$ 57,748		\$ 51	\$ 74,598
PCC-Linens-Reserve	\$ (13,037)		\$ (12,069)			\$ (25,106)
PCC-Seating-8333	\$ 99,760		\$ 477		\$ 5,472	\$ 105,708
PCC-Seating-Reserve	\$ (7,072)				\$ (4,503)	\$ (11,575)
NCC-Printing-8341	\$ 123,325	\$ 886	\$ 3,121	\$ 1,348	\$ 7,018	\$ 135,698
NCC-Reserve	\$ (20,337)				\$ (211)	\$ (20,548)
DCC-Inmate Clothing-8353	\$ 14,633		\$ 6,228			\$ 20,861
DCC-Inmate Clothing-Reserve	\$ (7,593)					\$ (7,593)
SMCC-Inmate Clothing-8362	\$ 20,283		\$ 10,773			\$ 31,056
SMCC-Inmate Clothing-Reserve	\$ (11,212)		\$ (3,178)			\$ (14,390)
SMCC-Mattress-8363	\$ 27,067		\$ 125,885		\$ 214	\$ 153,166
SMCC-Mattress-Reserve	\$ (10,618)		\$ (9,625)			\$ (20,243)
SMCC-Validation Decals-8364	\$ 38,220		\$ 715			\$ 38,935
SMCC-Validation Decals-Reserve	\$ (13,838)					\$ (13,838)
SMCC-Embroidery-8370	\$ 16,899	\$ 747	\$ 268		\$ 251	\$ 18,166
Quick Copy-8371	\$ 19,780	\$ 832			\$ 363	\$ 20,975
QC-Reserve	\$ (203)				\$ (275)	\$ (477)
Central Stockroom-8372	\$ 7,168					\$ 7,168
Central Stockroom-8372-Reserve	\$ (1,741)					\$ (1,741)
Commissary-8464	\$ 213,602					\$ 213,602
Commissary-8464-reserve						\$ -
Lakin-8373	\$ 11,296		\$ 9,014			\$ 20,310
Lakin-Reserve	\$ (2,940)		\$ (3,121)			\$ (6,061)
Total	\$ 1,041,446	\$ 3,304	\$ 310,795	\$ 1,348	\$ 27,391	\$ 1,384,285

NOTE 3**CAPITAL ASSETS**

For the 4TH Qtr. FY-2019 changes in Capital Assets by shop were as follows:

Shops	Beginning	Additions	Deletions	Ending
	Balance			Balance
	As Adjusted			
CAPITAL ASSETS:				
Administration	\$ 28,932	(521)		\$ 28,411
Transportation	343,582	521		\$ 344,103
MOCC - Janitorial Shop	243,396			\$ 243,396
MOCC - License Tags Shop	528,191			\$ 528,191
MOCC - Screened Signs Shop	330,842			\$ 330,842
MOCC - Engraving Shop	49,165	9,995	(20,445)	\$ 38,715
MOCC-Welding Shop	202,062	32,530		\$ 234,592
HCC - Braille Shop	66,115	3,250		\$ 69,365
HCC - Furniture Manufacturing	78,183	2,605		\$ 80,788
PCC - Janitorial Supply	2,011			\$ 2,011
PCC - Linens	28,924	5,525		\$ 34,449
PCC - Seating	24,334			\$ 24,334
NCF- Printing	1,593,534	15,375		\$ 1,608,909
DCC - Upholstery	21,789			\$ 21,789
DCC - Inmate Clothing	99,337	14,124		\$ 113,461
SMCC - Inmate Clothing	4,137	11,790		\$ 15,927
SMCC - Mattress Shop	95,080	23,809		\$ 118,889
SMCC - Embroidery	-			\$ -
Quick Copy	78,746			\$ 78,746
Central Stockroom	11,698			\$ 11,698
Lakin	63,555	12,373		\$ 75,928
HCC - Commissary	458			\$ 458
Total Capital Assets	<u>3,894,071</u>	<u>131,377</u>	<u>(20,445)</u>	<u>4,005,003</u>
Less Accumulated Depreciation:				
Administration	(21311)	(779)		\$ (22,090)
Transportation	(316924)	(2,361)		\$ (319,285)
MOCC - Janitorial Shop	(243370)	(25)		\$ (243,395)
MOCC - License Tags Shop	(476219)	(1,247)		\$ (477,466)
MOCC - Screened Signs Shop	(260652)	(2,078)		\$ (262,730)
MOCC - Engraving Shop	(40089)	(527)	20,445	\$ (20,171)
MOCC-Welding Shop	(57830)	(3,456)		\$ (61,286)
HCC - Braille Shop	(60345)	(435)		\$ (60,780)
HCC - Furniture Manufacturing	(53321)	(3,274)		\$ (56,595)
PCC - Janitorial Supply	(1806)	(43)		\$ (1,849)
PCC - Linens	(18755)	(242)		\$ (18,997)
PCC - Seating	(17069)	(161)		\$ (17,230)
NCF - Printing	(1275672)	(8,928)		\$ (1,284,600)
DCC - Upholstery	(21789)	-		\$ (21,789)
DCC - Inmate Clothing	(57026)	(1,458)		\$ (58,484)
SMCC - Inmate Clothing	(978)	(200)		\$ (1,178)
SMCC - Mattress Shop	(75680)	(656)		\$ (76,336)
SMCC - Embroidery	-	-		\$ -
Quick Copy	(78736)	(6)		\$ (78,742)
Central Stockroom	(7965)	(71)		\$ (8,036)
Lakin	(27545)	1,333		\$ (26,212)
HCC Commissary	(431)	(25)		\$ (456)
Total Accumulated Depreciation	<u>(3,113,513)</u>	<u>(24,641)</u>	<u>20,445</u>	<u>(3,117,709)</u>
Total Capital Assets, Net	<u>\$ 780,558</u>	<u>\$ 106,736</u>	<u>\$ -</u>	<u>\$ 887,294</u>

Unaudited For Management Purposes Only

4TH Qtr. FY-2019

Depreciation expense was charged to shops as follows:

Administration	779
Transportation	2,361
MOCC - Janitorial Shop	25
MOCC - License Tags Shop	1,247
MOCC - Screened Signs Shop	2,078
MOCC - Engraving Shop	527
MOCC-Welding Shop	3,456
HCC - Braille Shop	435
HCC - Furniture Manufacturing	3,274
PCC -Janitorial Supply	43
PCC - Linens	242
PCC - Seating	161
NCF- Printing	8,928
DCC - Upholstery	-
DCC - Inmate Clothing	1,458
SMCC- Inmate Clothing	200
SMCC - Mattress Shop	656
SMCC - Embrodiery	-
Quick Copy	6
Central Stockroom	71
Lakin	(1,333)
HCC Commissary	25
Total	<u><u>\$ 24,639</u></u>

Administrative Offices

Correctional Industries Administrative Offices are located at 617 Leon Sullivan Way, Charleston, West Virginia. We have 10 staff members reporting out of this office. Periodically, we will employ inmate workers from the Charleston Correctional Center to assist on deliveries and to work in our offices.



Director of WV Correctional Industries – Eddie N. Long was hired as Director of Correctional Industries in January 2010 and has over 25 years of private manufacturing experience. The Director, along with the Deputy Director, oversees and directs 30 civilian employees and approximately 271 inmates at eight facilities throughout West Virginia.

Business Office –This office consists of the Deputy Director, Accountant/Auditor and two Accounting Technicians. The primary responsibilities include, but are not limited to, accounts payable, accounts receivable, procurement, inventory, monitoring and auditing expenses and purchases and supplying accurate data, for the financial reports.

Warehouse/Transportation –This area reports to the Director and consists of a Warehouse Superintendent, three drivers and four inmate workers. All deliveries to the customers from all of our shops are scheduled on a weekly basis and a transportation schedule is issued. On average WVICI vehicles travel over 12,000 miles per month.

Sales and Marketing – The WVICI sales team is available for onsite help with large furniture and seating purchases. WVICI has a website: www.wvcorrectionalindustries.com and a product showroom located at 617 Leon Sullivan Way.

**Administration/Transportation
Statement of Net Assets
For the Year Ended June 30, 2019**

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 1,330,648
Receivables	0
Inventories	0
Total Current Assets	<u>1,330,648</u>

Noncurrent Assets:

Capital Assets	355,495
Less Accumulated Depreciation	<u>(326,604)</u>
Total Noncurrent Assets	<u>28,891</u>

Total Assets	<u><u>\$ 1,359,540</u></u>
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LIABILITIES

Current Liabilities:

Accounts Payable	5,874
Accrue & Other Liabilities	0
Total Current Liabilities	<u>5,874</u>

Noncurrent Liabilities:

Compensated Absences	<u>35,755</u>
Total Noncurrent Liabilities	<u>35,755</u>

Total Liabilities	<u>41,629</u>
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	28,891
Unrestricted	<u>1,289,019</u>
Total Net Assets	<u><u>\$ 1,317,910</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

**Administration/Transportation
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019**

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(1,156,198)	(574,998)	376,498	1,330,648
Receivables		0	0	0	0
Inventories		0	0	0	0
Total Current Assets		<u>(1,156,198)</u>	<u>(574,998)</u>	<u>376,498</u>	<u>1,330,648</u>
Noncurrent Assets:					
Capital Assets		357,058	356,537	355,495	355,495
Less Accumulated Depreciation		(317,633)	(320,873)	(323,464)	(326,604)
Total Noncurrent Assets		<u>39,425</u>	<u>35,664</u>	<u>32,031</u>	<u>28,891</u>
Total Assets	\$	<u><u>(1,116,773)</u></u>	<u><u>(539,334)</u></u>	<u><u>408,529</u></u>	<u><u>1,359,540</u></u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	18,364	30,356	11,605	5,874
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>18,364</u>	<u>30,356</u>	<u>11,605</u>	<u>5,874</u>
Noncurrent Liabilities:					
Compensated Absences		45,844	40,854	32,931	35,755
Total Noncurrent Liab.		<u>45,844</u>	<u>40,854</u>	<u>32,931</u>	<u>35,755</u>
Total Liabilities	\$	<u><u>64,207</u></u>	<u><u>71,211</u></u>	<u><u>44,536</u></u>	<u><u>41,629</u></u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		39,425	35,664	32,031	28,891
Unrestricted		(1,220,405)	(646,209)	331,962	1,289,019
Total Net Assets	\$	<u><u>(1,180,980)</u></u>	<u><u>(610,544)</u></u>	<u><u>363,993</u></u>	<u><u>1,317,910</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Administration/Transportation
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$	-
		0
Total Operating Revenues		<u>0</u>

Operating Expenses:

Cost of Goods Sold		0
General & Administrative		370,039
Payroll & Benefits		304,289
Depreciation		19,438
		693,765
Total Operating Expenses		<u>693,765</u>

Operating Income (Loss)	\$	<u>(693,765)</u>
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Retirements		0
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Income (Loss) Before Transfers	\$	<u>(693,765)</u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Administration/Transportation
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	0	0	0	0	0
Total Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Operating Expenses:					
Cost of Goods Sold	0	0	0	0	0
General & Administrative	97,718	76,532	76,174	119,615	370,039
Payroll & Benefits	85,315	67,469	73,367	78,138	304,289
Depreciation	10,467	3,240	2,591	3,140	19,438
Total Operating Expenses	<u>193,499</u>	<u>147,240</u>	<u>152,132</u>	<u>200,893</u>	<u>693,765</u>
Operating Income (Loss)	<u>(193,499)</u>	<u>(147,240)</u>	<u>(152,132)</u>	<u>(200,893)</u>	<u>(693,765)</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u>(193,499)</u>	<u>(147,240)</u>	<u>(152,132)</u>	<u>(200,893)</u>	<u>(693,765)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Chairs/Filing Cabinets/Other Furniture

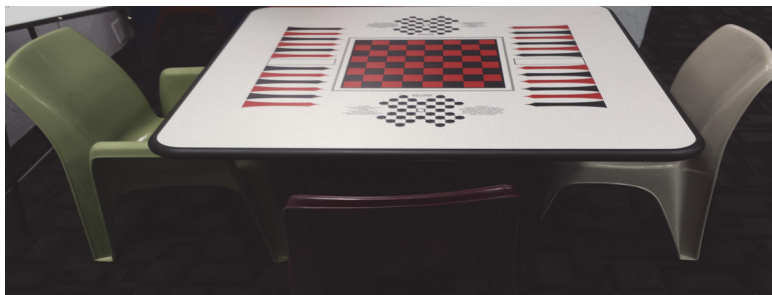
Located in the Administrative Offices in Charleston, West Virginia.

Chairs – Assembling of various office and guest chairs.



Filing Cabinets – Offering Lateral and Vertical Filing Cabinets in a variety of colors.

Other Furniture – Authorized distributor of Norix products.



Net Assets - Chairs/Cabinets/Other
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$	197,610
Receivables	\$	126,933
Inventories	\$	81,480
Total Current Assets		<u>406,023</u>

Noncurrent Assets:

Capital Assets		0
Less Accumulated Depreciation		0
Total Noncurrent Assets		<u>-</u>

Total Assets	\$	<u><u>406,023</u></u>
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LIABILITIES

Current Liabilities:

Accounts Payable		0
Accrue & Other Liabilities		0
Total Current Liabilities		<u>-</u>

Noncurrent Liabilities:

Compensated Absences		0
Total Noncurrent Liabilities		<u>-</u>

Total Liabilities		<u>-</u>
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NET ASSETS

Invested in Capital Assets, Net of Related Debt		-
Unrestricted		406,023
Total Net Assets	\$	<u><u>406,023</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Charleston Chairs
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	527,747	507,197	527,692	397,448
Receivables		76,085	45,815	67,360	79,323
Inventories		17,845	18,644	34,409	56,937
Total Current Assets		<u>621,678</u>	<u>571,657</u>	<u>629,461</u>	<u>533,707</u>
Noncurrent Assets:					
Capital Assets		0	0	0	0
Less Accumulated Depreciation		0	0	0	0
Total Noncurrent Assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$	<u>621,678</u>	<u>571,657</u>	<u>629,461</u>	<u>533,707</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	13,419	24,661	90,921	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>13,419</u>	<u>24,661</u>	<u>90,921</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>13,419</u>	<u>24,661</u>	<u>90,921</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		608,259	546,995	538,540	533,707
Total Net Assets	\$	<u>608,259</u>	<u>546,995</u>	<u>538,540</u>	<u>533,707</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Charleston File Cabinets
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(2,260)	(17,754)	(26,050)	(55,914)
Receivables		16,089	9,283	17,912	16,058
Inventories		11,967	14,440	11,438	13,391
Total Current Assets		<u>25,796</u>	<u>5,969</u>	<u>3,300</u>	<u>(26,465)</u>
Noncurrent Assets:					
Capital Assets		0	0	0	0
Less Accumulated Depreciation		0	0	0	0
Total Noncurrent Assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$	<u>25,796</u>	<u>5,969</u>	<u>3,300</u>	<u>(26,465)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	5,011	3,425	0	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>5,011</u>	<u>3,425</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>5,011</u>	<u>3,425</u>	<u>0</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		20,785	2,545	3,300	(26,465)
Total Net Assets	\$	<u>20,785</u>	<u>2,545</u>	<u>3,300</u>	<u>(26,465)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Charleston Other
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(53,939)	(89,118)	(208,041)	(143,923)
Receivables		44,170	187,268	179,958	31,552
Inventories		3,589	15,502	14,503	11,152
Total Current Assets		<u>(6,181)</u>	<u>113,652</u>	<u>(13,580)</u>	<u>(101,219)</u>
Noncurrent Assets:					
Capital Assets		0	0	0	0
Less Accumulated Depreciation		0	0	0	0
Total Noncurrent Assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$	<u>(6,181)</u>	<u>113,652</u>	<u>(13,580)</u>	<u>(101,219)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	22,152	135,173	20,481	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>22,152</u>	<u>135,173</u>	<u>20,481</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>22,152</u>	<u>135,173</u>	<u>20,481</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		(28,332)	(21,521)	(34,060)	(101,219)
Total Net Assets	\$	<u>(28,332)</u>	<u>(21,521)</u>	<u>(34,060)</u>	<u>(101,219)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Charleston CO Chairs/File Cabinets/Other
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 752,729
Total Operating Revenues	<u>752,729</u>

Operating Expenses:

Cost of Goods Sold	517,789
General & Administrative	15,364
Payroll & Benefits	77,336
Depreciation	0
Total Operating Expenses	<u>610,489</u>

Operating Income (Loss)	<u>\$ 142,240</u>
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Retirements	(521)
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Income (Loss) Before Transfers	<u><u>\$ 141,719</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Office Chairs
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	81,771	39,817	142,943	107,953	372,484
Total Operating Revenues	<u>81,771</u>	<u>39,817</u>	<u>142,943</u>	<u>107,953</u>	<u>372,484</u>
Operating Expenses:					
Cost of Goods Sold	44,334	32,020	74,952	31,851	183,157
General & Administrative	712	0	208	1,023	1,943
Payroll & Benefits	14,969	12,634	14,112	12,421	54,135
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>60,014</u>	<u>44,654</u>	<u>89,273</u>	<u>45,295</u>	<u>239,236</u>
Operating Income (Loss)	<u>21,757</u>	<u>(4,837)</u>	<u>53,670</u>	<u>62,658</u>	<u>133,248</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>21,757</u></u>	<u><u>(4,837)</u></u>	<u><u>53,670</u></u>	<u><u>62,658</u></u>	<u><u>133,248</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Filing Cabinets
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	19,743	14,087	29,435	30,730	93,995
Total Operating Revenues	<u>19,743</u>	<u>14,087</u>	<u>29,435</u>	<u>30,730</u>	<u>93,995</u>
Operating Expenses:					
Cost of Goods Sold	20,438	14,966	12,821	29,603	77,828
General & Administrative	178	1,112	132	322	1,743
Payroll & Benefits	4,277	3,610	4,032	3,549	15,467
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>24,893</u>	<u>19,687</u>	<u>16,985</u>	<u>33,473</u>	<u>95,039</u>
Operating Income (Loss)	<u>(5,150)</u>	<u>(5,600)</u>	<u>12,450</u>	<u>(2,744)</u>	<u>(1,043)</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>(5,150)</u></u>	<u><u>(5,600)</u></u>	<u><u>12,450</u></u>	<u><u>(2,744)</u></u>	<u><u>(1,043)</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Office Other
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	61,548	166,157	29,319	29,225	286,249
Total Operating Revenues	<u>61,548</u>	<u>166,157</u>	<u>29,319</u>	<u>29,225</u>	<u>286,249</u>
Operating Expenses:					
Cost of Goods Sold	48,625	141,136	11,841	55,202	256,804
General & Administrative	3,713	1,552	4,048	2,363	11,677
Payroll & Benefits	2,138	1,805	2,016	1,774	7,734
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>54,476</u>	<u>144,493</u>	<u>17,906</u>	<u>59,340</u>	<u>276,215</u>
Operating Income (Loss)	<u>7,071</u>	<u>21,664</u>	<u>11,414</u>	<u>(30,114)</u>	<u>10,035</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>7,071</u></u>	<u><u>21,664</u></u>	<u><u>11,414</u></u>	<u><u>(30,114)</u></u>	<u><u>10,035</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Mt. Olive Correctional Complex

Mt. Olive Correctional Complex is located in Mt. Olive, West Virginia which is approximately 40 miles east of Charleston. There are five shops, four civilian employees and fifty-six inmate workers at this location.

Tag Plant – This shop produces aluminum license plates. There are several different types of aluminum plates made for both vehicles and motorcycles.



Sign Shop – We produce numerous types of signs in this shop, aluminum road signs, plastic signs, banners, stencils, table covers, etc. Two methods, auto cad and silk screen process, are used in the manufacturing of items. The silk screen for license plates is done in this shop.



Welding Shop – Manufactures and designs custom made items per customer request. In addition, we manufacture metal bunk beds for the prisons and other customers. Other items produced in this shop include fire rings, park benches and grills.

Engraving Shop – Name tags, desk plates, door plates, directories, plaques, engraved signs and parking permits are produced in the engraving shop.

Janitorial Shop – This shop produces bar soap, liquid hand soap, dish washing liquid, 3 In 1 product, powdered laundry detergents and powdered bleach

Mount Olive Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 2,333,207
Receivables	247,759
Inventories	617,920
Total Current Assets	<u>3,198,886</u>

Noncurrent Assets:

Capital Assets	1,396,393
Less Accumulated Depreciation	<u>(1,088,115)</u>
Total Noncurrent Assets	<u>308,278</u>

Total Assets \$ 3,507,163

LIABILITIES

Current Liabilities:

Accounts Payable	46,680
Accrue & Other Liabilities	<u>0</u>
Total Current Liabilities	<u>46,680</u>

Noncurrent Liabilities:

Compensated Absences	<u>19,276</u>
Total Noncurrent Liabilities	<u>19,276</u>

Total Liabilities 65,956

NET ASSETS

Invested in Capital Assets, Net of Related Debt	308,278
Unrestricted	<u>3,132,930</u>
Total Net Assets	<u><u>\$ 3,441,207</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Janitorial Supplies
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(39,707)	(50,562)	(62,928)	(125,941)
Receivables		35,497	7,955	5,064	48,363
Inventories		26,525	34,962	59,346	36,018
Total Current Assets		<u>22,315</u>	<u>(7,645)</u>	<u>1,483</u>	<u>(41,560)</u>
Noncurrent Assets:					
Capital Assets		242,938	242,938	242,938	242,938
Less Accumulated Depreciation		(243,295)	(243,333)	(243,371)	(243,396)
Total Noncurrent Assets		<u>(357)</u>	<u>(395)</u>	<u>(433)</u>	<u>(458)</u>
Total Assets	\$	<u>21,959</u>	<u>(8,040)</u>	<u>1,050</u>	<u>(42,018)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	8,231	18,461	43,802	1,342
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>8,231</u>	<u>18,461</u>	<u>43,802</u>	<u>1,342</u>
Noncurrent Liabilities:					
Compensated Absences		4,076	3,558	3,725	3,856
Total Noncurrent Liab.		<u>4,076</u>	<u>3,558</u>	<u>3,725</u>	<u>3,856</u>
Total Liabilities	\$	<u>12,307</u>	<u>22,018</u>	<u>47,526</u>	<u>5,199</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		(357)	(395)	(433)	(458)
Unrestricted		10,009	(29,664)	(46,044)	(46,759)
Total Net Assets	\$	<u>9,652</u>	<u>(30,059)</u>	<u>(46,477)</u>	<u>(47,217)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J License Tag Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	3,329,240	3,237,250	3,070,273	2,897,452
Receivables		113,756	59,664	66,107	77,140
Inventories		418,898	493,506	430,614	318,376
Total Current Assets		<u>3,861,894</u>	<u>3,790,421</u>	<u>3,566,994</u>	<u>3,292,968</u>
Noncurrent Assets:					
Capital Assets		552,360	552,360	552,360	552,360
Less Accumulated Depreciation		(498,834)	(500,107)	(501,367)	(502,614)
Total Noncurrent Assets		<u>53,526</u>	<u>52,253</u>	<u>50,993</u>	<u>49,746</u>
Total Assets	\$	<u>3,915,419</u>	<u>3,842,674</u>	<u>3,617,986</u>	<u>3,342,714</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	41,679	146,844	113,576	28,474
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>41,679</u>	<u>146,844</u>	<u>113,576</u>	<u>28,474</u>
Noncurrent Liabilities:					
Compensated Absences		4,075	3,556	3,723	3,855
Total Noncurrent Liab.		<u>4,075</u>	<u>3,556</u>	<u>3,723</u>	<u>3,855</u>
Total Liabilities	\$	<u>45,754</u>	<u>150,400</u>	<u>117,299</u>	<u>32,329</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		53,526	52,253	50,993	49,746
Unrestricted		3,816,140	3,640,021	3,449,695	3,260,638
Total Net Assets	\$	<u>3,869,665</u>	<u>3,692,273</u>	<u>3,500,687</u>	<u>3,310,384</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Sign Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(23,646)	(67,125)	(92,122)	(110,806)
Receivables		31,283	19,338	38,910	37,821
Inventories		124,149	136,258	130,164	117,770
Total Current Assets		<u>131,786</u>	<u>88,471</u>	<u>76,952</u>	<u>44,785</u>
Noncurrent Assets:					
Capital Assets		327,842	327,842	327,842	327,842
Less Accumulated Depreciation		(255,216)	(257,307)	(259,398)	(261,476)
Total Noncurrent Assets		<u>72,626</u>	<u>70,535</u>	<u>68,444</u>	<u>66,366</u>
Total Assets	\$	<u>204,412</u>	<u>159,006</u>	<u>145,396</u>	<u>111,151</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	18,938	15,994	21,015	1,990
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>18,938</u>	<u>15,994</u>	<u>21,015</u>	<u>1,990</u>
Noncurrent Liabilities:					
Compensated Absences		4,075	3,556	3,723	3,855
Total Noncurrent Liab.		<u>4,075</u>	<u>3,556</u>	<u>3,723</u>	<u>3,855</u>
Total Liabilities	\$	<u>23,013</u>	<u>19,551</u>	<u>24,738</u>	<u>5,844</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		72,626	70,535	68,444	66,366
Unrestricted		108,774	68,920	52,214	38,941
Total Net Assets	\$	<u>181,400</u>	<u>139,455</u>	<u>120,658</u>	<u>105,307</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Engraving Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(141,536)	(151,596)	(154,121)	(161,608)
Receivables		13,589	14,873	13,637	14,065
Inventories		35,219	30,076	30,972	30,869
Total Current Assets		<u>(92,728)</u>	<u>(106,647)</u>	<u>(109,512)</u>	<u>(116,674)</u>
Noncurrent Assets:					
Capital Assets		47,216	47,216	47,216	36,766
Less Accumulated Depreciation		(37,199)	(37,670)	(38,141)	(18,223)
Total Noncurrent Assets		<u>10,017</u>	<u>9,546</u>	<u>9,075</u>	<u>18,543</u>
Total Assets	\$	<u>(82,711)</u>	<u>(97,101)</u>	<u>(100,437)</u>	<u>(98,131)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	5,369	1,614	2,974	186
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>5,369</u>	<u>1,614</u>	<u>2,974</u>	<u>186</u>
Noncurrent Liabilities:					
Compensated Absences		4,075	3,556	3,723	3,855
Total Noncurrent Liab.		<u>4,075</u>	<u>3,556</u>	<u>3,723</u>	<u>3,855</u>
Total Liabilities	\$	<u>9,443</u>	<u>5,171</u>	<u>6,698</u>	<u>4,041</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		10,017	9,546	9,075	18,543
Unrestricted		(102,171)	(111,818)	(116,209)	(120,716)
Total Net Assets	\$	<u>(92,154)</u>	<u>(102,271)</u>	<u>(107,134)</u>	<u>(102,172)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Welding Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(39,720)	(115,156)	(55,727)	(165,890)
Receivables		3,723	124,105	9,144	70,371
Inventories		156,912	83,232	93,309	114,886
Total Current Assets		<u>120,915</u>	<u>92,181</u>	<u>46,725</u>	<u>19,367</u>
Noncurrent Assets:					
Capital Assets		170,715	171,236	203,957	236,487
Less Accumulated Depreciation		(53,076)	(55,771)	(58,951)	(62,407)
Total Noncurrent Assets		<u>117,639</u>	<u>115,465</u>	<u>145,006</u>	<u>174,080</u>
Total Assets	\$	<u>238,554</u>	<u>207,646</u>	<u>191,732</u>	<u>193,448</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	57,231	29,978	26,975	14,687
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>57,231</u>	<u>29,978</u>	<u>26,975</u>	<u>14,687</u>
Noncurrent Liabilities:					
Compensated Absences		4,075	3,556	3,723	3,855
Total Noncurrent Liab.		<u>4,075</u>	<u>3,556</u>	<u>3,723</u>	<u>3,855</u>
Total Liabilities	\$	<u>61,305</u>	<u>33,534</u>	<u>30,699</u>	<u>18,542</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		117,639	115,465	145,006	174,080
Unrestricted		59,609	58,647	16,027	826
Total Net Assets	\$	<u>177,249</u>	<u>174,112</u>	<u>161,033</u>	<u>174,906</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Mount Olive Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 2,059,318
Total Operating Revenues	<u>2,059,318</u>

Operating Expenses:

Cost of Goods Sold	838,341
General & Administrative	112,299
Payroll & Benefits	369,216
Depreciation	27,397
Total Operating Expenses	<u>1,347,253</u>

Operating Income (Loss)	<u>\$ 712,065</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 712,065</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Janitorial Supplies
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	90,456	(1,262)	38,641	80,384	208,218
Total Operating Revenues	90,456	(1,262)	38,641	80,384	208,218
Operating Expenses:					
Cost of Goods Sold	21,023	16,137	13,380	48,313	98,853
General & Administrative	2,129	1,922	3,679	6,963	14,692
Payroll & Benefits	24,918	20,127	22,860	20,473	88,378
Depreciation	38	38	38	25	139
Total Operating Expenses	48,109	38,224	39,957	75,773	202,062
Operating Income (Loss)	42,347	(39,486)	(1,316)	4,610	6,155
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	42,347	(39,486)	(1,316)	4,610	6,155

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J License Tag Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	287,014	121,198	436,839	400,401	1,245,452
Total Operating Revenues	287,014	121,198	436,839	400,401	1,245,452
Operating Expenses:					
Cost of Goods Sold	39,908	96,860	170,882	149,547	457,197
General & Administrative	7,498	2,815	5,736	30,396	46,445
Payroll & Benefits	27,727	23,263	25,341	22,835	99,166
Depreciation	1,298	1,273	1,260	1,247	5,078
Total Operating Expenses	76,431	124,211	203,219	204,024	607,886
Operating Income (Loss)	210,583	(3,013)	233,620	196,376	637,567
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	210,583	(3,013)	233,620	196,376	637,567

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Sign Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	39,383	4,245	52,348	63,430	159,406
Total Operating Revenues	<u>39,383</u>	<u>4,245</u>	<u>52,348</u>	<u>63,430</u>	<u>159,406</u>
Operating Expenses:					
Cost of Goods Sold	19,153	12,290	20,221	23,497	75,161
General & Administrative	7,205	2,702	6,171	(459)	15,619
Payroll & Benefits	23,176	19,028	20,921	19,446	82,571
Depreciation	2,008	2,091	2,091	2,078	8,268
Total Operating Expenses	<u>51,542</u>	<u>36,111</u>	<u>49,404</u>	<u>44,562</u>	<u>181,618</u>
Operating Income (Loss)	<u>(12,159)</u>	<u>(31,866)</u>	<u>2,945</u>	<u>18,868</u>	<u>(22,213)</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>(12,159)</u></u>	<u><u>(31,866)</u></u>	<u><u>2,945</u></u>	<u><u>18,868</u></u>	<u><u>(22,213)</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Engraving Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	17,876	11,588	8,825	20,633	58,922
Total Operating Revenues	17,876	11,588	8,825	20,633	58,922
Operating Expenses:					
Cost of Goods Sold	2,324	4,724	2,852	2,190	12,089
General & Administrative	2,641	2,908	1,329	1,459	8,338
Payroll & Benefits	7,728	5,503	6,396	5,942	25,568
Depreciation	382	471	471	527	1,851
Total Operating Expenses	13,074	13,606	11,048	10,118	47,846
Operating Income (Loss)	4,802	(2,018)	(2,223)	10,515	11,076
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	4,802	(2,018)	(2,223)	10,515	11,076

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

MOCC&J Welding Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	95,505	129,380	75,850	86,587	387,321
Total Operating Revenues	95,505	129,380	75,850	86,587	387,321
Operating Expenses:					
Cost of Goods Sold	459	96,903	41,189	56,491	195,042
General & Administrative	15,544	12,160	8,683	(9,181)	27,206
Payroll & Benefits	21,123	16,885	18,536	16,989	73,533
Depreciation	2,730	2,695	3,180	3,456	12,061
Total Operating Expenses	39,855	128,643	71,588	67,755	307,841
Operating Income (Loss)	55,649	737	4,262	18,832	79,480
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	55,649	737	4,262	18,832	79,480

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Huttonsville Correctional Center

Huttonsville Correctional Center is actually located in Huttonsville, West Virginia (just outside of Elkins, West Virginia). We have one traditional industries shop at this location, with three civilian employees and twenty-four inmate workers.

Furniture Manufacturing – We manufacture all types of furniture, from desks and other office furniture to kitchen cabinets. The majority of the furniture is custom built to fit your space requirement.



Huttonsville Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ (719,492)
Receivables	\$ 177,747
Inventories	\$ 341,060
Total Current Assets	(200,685)

Noncurrent Assets:

Capital Assets	82,746
Less Accumulated Depreciation	(58,095)
Total Noncurrent Assets	24,651

Total Assets	\$ (176,033)
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LIABILITIES

Current Liabilities:

Accounts Payable	17,564
Accrue & Other Liabilities	0
Total Current Liabilities	17,564

Noncurrent Liabilities:

Compensated Absences	17,326
Total Noncurrent Liabilities	17,326

Total Liabilities	34,890
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	24,651
Unrestricted	(235,575)
Total Net Assets	\$ (210,924)

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC&J Furniture Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(428,726)	(569,709)	(627,215)	(719,492)
Receivables		171,200	197,281	148,165	177,747
Inventories		379,737	357,925	349,962	341,060
Total Current Assets		<u>122,211</u>	<u>(14,503)</u>	<u>(129,088)</u>	<u>(200,685)</u>
Noncurrent Assets:					
Capital Assets		80,141	80,141	80,141	82,746
Less Accumulated Depreciation		(53,457)	(54,139)	(54,821)	(58,095)
Total Noncurrent Assets		<u>26,684</u>	<u>26,002</u>	<u>25,320</u>	<u>24,651</u>
Total Assets	\$	<u>148,895</u>	<u>11,500</u>	<u>(103,768)</u>	<u>(176,033)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	80,200	22,289	42,697	17,564
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>80,200</u>	<u>22,289</u>	<u>42,697</u>	<u>17,564</u>
Noncurrent Liabilities:					
Compensated Absences		16,610	14,917	16,428	17,326
Total Noncurrent Liab.		<u>16,610</u>	<u>14,917</u>	<u>16,428</u>	<u>17,326</u>
Total Liabilities	\$	<u>96,810</u>	<u>37,206</u>	<u>59,125</u>	<u>34,890</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		26,684	26,002	25,320	24,651
Unrestricted		25,401	(51,708)	(188,213)	(235,575)
Total Net Assets	\$	<u>52,086</u>	<u>(25,706)</u>	<u>(162,892)</u>	<u>(210,924)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Huttonsville Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$	752,624
Total Operating Revenues		<u>752,624</u>

Operating Expenses:

Cost of Goods Sold	\$	365,708
General & Administrative	\$	58,454
Payroll & Benefits	\$	264,058
	\$	-
Depreciation	\$	5,314
Total Operating Expenses		<u>693,534</u>

Operating Income (Loss)	\$	<u>59,090</u>
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Retirements	\$	-
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Income (Loss) Before Transfers	\$	<u>59,090</u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC&J Furniture Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	341,960	128,832	94,433	187,400	752,624
Total Operating Revenues	341,960	128,832	94,433	187,400	752,624
Operating Expenses:					
Cost of Goods Sold	112,893	85,589	68,962	98,264	365,708
General & Administrative	18,138	10,484	17,560	12,272	58,454
Payroll & Benefits	75,871	58,654	68,732	60,801	264,058
Depreciation	676	682	682	3,274	5,314
Total Operating Expenses	207,578	155,409	155,936	174,611	693,534
Operating Income (Loss)	134,382	(26,577)	(61,503)	12,789	59,090
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	134,382	(26,577)	(61,503)	12,789	59,090

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Pruntytown Correctional Center

Pruntytown Correctional Center is located in Grafton, West Virginia. There are three shops at this location, with two civilian employees and fifteen inmate workers.

Seating Shop – Assembling and covering of various kinds of seating, including but not limited to: office chairs, guest chairs, lobby seating (which includes guest chairs, sofas and settees).



Janitorial Shop – This is our PortionPac® shop. We offer a wide range of the PortionPac® products for the cleaning needs of correctional facilities, state hospitals, etc.

Linen Shop – The sewing of all kinds of personal use items such as towels, wash cloths, face cloths; bed linens that include flat and fitted sheets, pillowcases and blankets; kitchen linens that include dish towels and dish cloths. We have also manufactured various types of drapery work.



Pruntytown Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 586,715
Receivables	254,106
Inventories	416,057
Total Current Assets	1,256,878

Noncurrent Assets:

Capital Assets	62,333
Less Accumulated Depreciation	(40,134)
Total Noncurrent Assets	22,199

Total Assets	\$ 1,279,076
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LIABILITIES

Current Liabilities:

Accounts Payable	18,142
Accrue & Other Liabilities	0
Total Current Liabilities	18,142

Noncurrent Liabilities:

Compensated Absences	7,529
Total Noncurrent Liabilities	7,529

Total Liabilities	25,671
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	22,199
Unrestricted	1,231,206
Total Net Assets	\$ 1,253,405

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Janitorial Supplies
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(43,246)	(79,273)	(60,228)	(129,975)
Receivables		56,913	25,063	73,965	110,481
Inventories		139,481	139,225	101,269	174,687
Total Current Assets		<u>153,148</u>	<u>85,015</u>	<u>115,007</u>	<u>155,193</u>
Noncurrent Assets:					
Capital Assets		1,490	1,490	1,490	1,490
Less Accumulated Depreciation		(1,549)	(1,592)	(1,635)	(1,678)
Total Noncurrent Assets		<u>(59)</u>	<u>(102)</u>	<u>(145)</u>	<u>(188)</u>
Total Assets	\$	<u>153,090</u>	<u>84,914</u>	<u>114,862</u>	<u>155,006</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	56,736	37,578	72,293	(1)
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>56,736</u>	<u>37,578</u>	<u>72,293</u>	<u>(1)</u>
Noncurrent Liabilities:					
Compensated Absences		2,230	2,489	2,684	2,630
Total Noncurrent Liab.		<u>2,230</u>	<u>2,489</u>	<u>2,684</u>	<u>2,630</u>
Total Liabilities	\$	<u>58,966</u>	<u>40,067</u>	<u>74,977</u>	<u>2,630</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		(59)	(102)	(145)	(188)
Unrestricted		94,182	44,949	40,030	152,564
Total Net Assets	\$	<u>94,124</u>	<u>44,847</u>	<u>39,885</u>	<u>152,376</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Linen Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	708,735	711,126	780,451	796,174
Receivables		37,042	49,790	87,769	49,492
Inventories		53,356	63,548	24,312	107,658
Total Current Assets		<u>799,133</u>	<u>824,463</u>	<u>892,533</u>	<u>953,324</u>
Noncurrent Assets:					
Capital Assets		27,645	28,925	28,925	34,450
Less Accumulated Depreciation		(18,408)	(18,667)	(18,926)	(19,168)
Total Noncurrent Assets		<u>9,236</u>	<u>10,257</u>	<u>9,998</u>	<u>15,281</u>
Total Assets	\$	<u>808,369</u>	<u>834,720</u>	<u>902,531</u>	<u>968,605</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	3,374	70	49	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>3,374</u>	<u>70</u>	<u>49</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		2,129	2,388	2,583	2,529
Total Noncurrent Liab.		<u>2,129</u>	<u>2,388</u>	<u>2,583</u>	<u>2,529</u>
Total Liabilities	\$	<u>5,503</u>	<u>2,458</u>	<u>2,632</u>	<u>2,529</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		9,236	10,257	9,998	15,281
Unrestricted		793,630	822,006	889,901	950,795
Total Net Assets	\$	<u>802,866</u>	<u>832,263</u>	<u>899,899</u>	<u>966,076</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Seating Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	110,467	71,728	(37,356)	(79,484)
Receivables		120,332	79,122	71,407	94,133
Inventories		74,862	112,665	147,761	133,711
Total Current Assets		<u>305,660</u>	<u>263,516</u>	<u>181,812</u>	<u>148,360</u>
Noncurrent Assets:					
Capital Assets		26,393	26,393	26,393	26,393
Less Accumulated Depreciation		(18,805)	(18,966)	(19,127)	(19,288)
Total Noncurrent Assets		<u>7,588</u>	<u>7,427</u>	<u>7,266</u>	<u>7,105</u>
Total Assets	\$	<u>313,248</u>	<u>270,943</u>	<u>189,078</u>	<u>155,465</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	5,783	49,149	3,919	18,143
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>5,783</u>	<u>49,149</u>	<u>3,919</u>	<u>18,143</u>
Noncurrent Liabilities:					
Compensated Absences		1,970	2,228	2,424	2,370
Total Noncurrent Liab.		<u>1,970</u>	<u>2,228</u>	<u>2,424</u>	<u>2,370</u>
Total Liabilities	\$	<u>7,752</u>	<u>51,377</u>	<u>6,342</u>	<u>20,512</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		7,588	7,427	7,266	7,105
Unrestricted		297,908	212,138	175,469	127,848
Total Net Assets	\$	<u>305,496</u>	<u>219,565</u>	<u>182,735</u>	<u>134,953</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Pruntytown Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 1,467,205
Total Operating Revenues	<u>1,467,205</u>

Operating Expenses:

Cost of Goods Sold	809,263
General & Administrative	12,759
Payroll & Benefits	108,526
Depreciation	1,814
Total Operating Expenses	<u>932,363</u>

Operating Income (Loss)	<u>\$ 534,843</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 534,843</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Janitorial Supplies
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	124,613	43,053	147,934	192,757	508,356
Total Operating Revenues	124,613	43,053	147,934	192,757	508,356
Operating Expenses:					
Cost of Goods Sold	66,852	70,554	109,934	15,943	263,284
General & Administrative	614	(789)	130	1,028	984
Payroll & Benefits	9,443	8,782	9,375	7,765	35,365
Depreciation	43	43	43	43	172
Total Operating Expenses	76,953	78,590	119,483	24,779	299,805
Operating Income (Loss)	47,660	(35,537)	28,451	167,978	208,551
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	47,660	(35,537)	28,451	167,978	208,551

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Linen Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	122,134	113,937	161,142	148,802	546,015
Total Operating Revenues	122,134	113,937	161,142	148,802	546,015
Operating Expenses:					
Cost of Goods Sold	34,520	65,483	67,255	53,430	220,689
General & Administrative	2,117	(1,452)	75	3,042	3,781
Payroll & Benefits	9,443	8,782	9,375	8,802	36,402
Depreciation	238	259	259	242	998
Total Operating Expenses	46,318	73,072	76,964	65,516	261,870
Operating Income (Loss)	75,816	40,866	84,178	83,286	284,145
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	75,816	40,866	84,178	83,286	284,145

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

PCC&J Seating Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	159,707	32,729	90,786	129,612	412,835
Total Operating Revenues	159,707	32,729	90,786	129,612	412,835
Operating Expenses:					
Cost of Goods Sold	94,667	56,736	63,931	109,957	325,290
General & Administrative	3,385	131	2,120	2,359	7,994
Payroll & Benefits	9,685	8,987	9,603	8,485	36,760
Depreciation	161	161	161	161	644
Total Operating Expenses	107,898	66,014	75,814	120,961	370,688
Operating Income (Loss)	51,809	(33,285)	14,971	8,651	42,147
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	51,809	(33,285)	14,971	8,651	42,147

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Northern Correctional Facility

Northern Correctional Facility is located in Moundsville, West Virginia. We have three shops at this location. We employ 6 civilian staff and 38 inmate workers.

Print Shop – Prints business cards, letterheads, envelopes, business forms, NCR forms, brochures, flyers, newsletters, booklets and books. A full service bindery is available offering multiple options to finish the printed product. Custom design, foil stamping and die cutting are additional services available to our customers.



Quick Copy – We now have both black and white and digital color copy capabilities to better serve our customers. This allows for the quick turn around times necessary for our customers to meet the demand of their offices. Both units are fitted with complete finishing lines so that booklets and books can be finished easily and quickly.



Braille Shop – Braille is the only shop where we are allowed to sell to customers outside the State of West Virginia. Many Braille products can be produced in this shop. Braille books and other products made here are used in institutions for the blind nationwide.



Correctional Industries is constantly striving to improve its manufacturing services by upgrading both methods and equipment to help agencies meet their needs and contain costs.

Northern Correctional Facility
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ (2,066,273)
Receivables	\$ 138,341
Inventories	\$ 369,029
Total Current Assets	(1,558,902)

Noncurrent Assets:

Capital Assets	\$ 1,755,945
Less Accumulated Depreciation	\$ (1,415,412)
Total Noncurrent Assets	340,533

Total Assets	\$ (1,218,369)
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LIABILITIES

Current Liabilities:

Accounts Payable	\$ 41,122
Accrue & Other Liabilities	\$ 0
Total Current Liabilities	41,122

Noncurrent Liabilities:

Compensated Absences	\$ 15,898
Total Noncurrent Liabilities	15,898

Total Liabilities	57,021
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	340,533
Unrestricted	(1,615,923)
Total Net Assets	\$ (1,275,390)

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Print Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(1,081,327)	(1,270,716)	(1,458,637)	(1,742,957)
Receivables		183,243	84,031	152,174	115,149
Inventories		301,982	319,464	304,986	351,832
Total Current Assets		<u>(596,101)</u>	<u>(867,221)</u>	<u>(1,001,478)</u>	<u>(1,275,976)</u>
Noncurrent Assets:					
Capital Assets		1,553,364	1,557,614	1,590,357	1,605,732
Less Accumulated Depreciation		(1,249,837)	(1,258,025)	(1,266,600)	(1,275,528)
Total Noncurrent Assets		<u>303,526</u>	<u>299,588</u>	<u>323,756</u>	<u>330,203</u>
Total Assets	\$	<u>(292,575)</u>	<u>(567,633)</u>	<u>(677,721)</u>	<u>(945,773)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	97,622	83,833	128,975	39,844
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>97,622</u>	<u>83,833</u>	<u>128,975</u>	<u>39,844</u>
Noncurrent Liabilities:					
Compensated Absences		15,416	14,160	15,703	15,899
Total Noncurrent Liab.		<u>15,416</u>	<u>14,160</u>	<u>15,703</u>	<u>15,899</u>
Total Liabilities	\$	<u>113,038</u>	<u>97,993</u>	<u>144,678</u>	<u>55,743</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		303,526	299,588	323,756	330,203
Unrestricted		(709,139)	(965,214)	(1,146,156)	(1,331,718)
Total Net Assets	\$	<u>(405,613)</u>	<u>(665,625)</u>	<u>(822,399)</u>	<u>(1,001,515)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Quick Copy Center
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(198,653)	(195,336)	(193,460)	(190,421)
Receivables		14,913	7,676	25,677	20,497
Inventories		8,396	7,378	2,789	12,411
Total Current Assets		<u>(175,344)</u>	<u>(180,282)</u>	<u>(164,994)</u>	<u>(157,513)</u>
Noncurrent Assets:					
Capital Assets		81,890	81,890	81,890	81,890
Less Accumulated Depreciation		(79,060)	(79,078)	(79,096)	(79,102)
Total Noncurrent Assets		<u>2,829</u>	<u>2,811</u>	<u>2,793</u>	<u>2,787</u>
Total Assets	\$	<u>(172,515)</u>	<u>(177,471)</u>	<u>(162,201)</u>	<u>(154,725)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	693	3,413	1,310	1,278
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>693</u>	<u>3,413</u>	<u>1,310</u>	<u>1,278</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>693</u>	<u>3,413</u>	<u>1,310</u>	<u>1,278</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		2,829	2,811	2,793	2,787
Unrestricted		(176,037)	(183,696)	(166,305)	(158,791)
Total Net Assets	\$	<u>(173,208)</u>	<u>(180,884)</u>	<u>(163,512)</u>	<u>(156,003)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Braille Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(116,794)	(118,584)	(123,019)	(132,895)
Receivables		1,782	0	43	2,695
Inventories		3,320	3,242	3,233	4,787
Total Current Assets		<u>(111,692)</u>	<u>(115,343)</u>	<u>(119,743)</u>	<u>(125,414)</u>
Noncurrent Assets:					
Capital Assets		65,073	65,073	65,073	68,324
Less Accumulated Depreciation		(59,512)	(59,929)	(60,346)	(60,781)
Total Noncurrent Assets		<u>5,561</u>	<u>5,144</u>	<u>4,727</u>	<u>7,542</u>
Total Assets	\$	<u>(106,131)</u>	<u>(110,199)</u>	<u>(115,016)</u>	<u>(117,871)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	24	0	4	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>24</u>	<u>0</u>	<u>4</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		(0)	(0)	(0)	(0)
Total Noncurrent Liab.		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Total Liabilities	\$	<u>24</u>	<u>0</u>	<u>4</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		5,561	5,144	4,727	7,542
Unrestricted		(111,716)	(115,343)	(119,747)	(125,414)
Total Net Assets	\$	<u>(106,155)</u>	<u>(110,199)</u>	<u>(115,020)</u>	<u>(117,872)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Northern Correctional Facility
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 1,158,673
Total Operating Revenues	<u>1,158,673</u>

Operating Expenses:

Cost of Goods Sold	\$ 442,991
General & Administrative	\$ 161,192
Payroll & Benefits	\$ 428,674
	\$ -
Depreciation	\$ 35,598
Total Operating Expenses	<u>1,068,456</u>

Operating Income (Loss)	<u>\$ 90,217</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 90,217</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Print Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	347,263	104,360	292,805	242,849	987,277
Total Operating Revenues	<u>347,263</u>	<u>104,360</u>	<u>292,805</u>	<u>242,849</u>	<u>987,277</u>
Operating Expenses:					
Cost of Goods Sold	96,900	101,557	137,889	97,833	434,178
General & Administrative	40,955	27,056	55,172	33,806	156,989
Payroll & Benefits	110,865	91,028	101,724	91,439	395,056
Depreciation	8,161	8,188	8,575	8,928	33,852
Total Operating Expenses	<u>256,881</u>	<u>227,829</u>	<u>303,360</u>	<u>232,005</u>	<u>1,020,075</u>
Operating Income (Loss)	<u>90,383</u>	<u>(123,469)</u>	<u>(10,555)</u>	<u>10,843</u>	<u>(32,798)</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>90,383</u></u>	<u><u>(123,469)</u></u>	<u><u>(10,555)</u></u>	<u><u>10,843</u></u>	<u><u>(32,798)</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Quick Copy Center
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	41,567	19,565	61,952	43,400	166,484
Total Operating Revenues	41,567	19,565	61,952	43,400	166,484
Operating Expenses:					
Cost of Goods Sold	3,604	5,465	7,634	(7,180)	9,523
General & Administrative	221	111	576	572	1,480
Payroll & Benefits	4,608	3,854	4,347	3,790	16,599
Depreciation	18	18	18	6	60
Total Operating Expenses	8,452	9,448	12,575	(2,813)	27,662
Operating Income (Loss)	33,115	10,117	49,377	46,213	138,822
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	33,115	10,117	49,377	46,213	138,822

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

NCF Braille Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	1,782	400	74	2,656	4,912
Total Operating Revenues	<u>1,782</u>	<u>400</u>	<u>74</u>	<u>2,656</u>	<u>4,912</u>
Operating Expenses:					
Cost of Goods Sold	407	78	9	(1,204)	(710)
General & Administrative	336	(15)	12	2,391	2,724
Payroll & Benefits	4,725	3,952	4,458	3,886	17,020
Depreciation	417	417	417	435	1,686
Total Operating Expenses	<u>5,884</u>	<u>4,432</u>	<u>4,896</u>	<u>5,508</u>	<u>20,719</u>
Operating Income (Loss)	<u>(4,102)</u>	<u>(4,032)</u>	<u>(4,821)</u>	<u>(2,852)</u>	<u>(15,807)</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>(4,102)</u></u>	<u><u>(4,032)</u></u>	<u><u>(4,821)</u></u>	<u><u>(2,852)</u></u>	<u><u>(15,807)</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Denmar Correctional Center

Denmar Correctional Center is located in Hillsboro, West Virginia. There is one shop at this location, with two civilian employees and thirty-three inmate workers.

Inmate Clothing – This is our main inmate clothing shop. We manufacture inmate shirts, pants, and underwear.



Denmar Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 954,367
Receivables	13,268
Inventories	311,345
Total Current Assets	1,278,980

Noncurrent Assets:

Capital Assets	133,192
Less Accumulated Depreciation	(78,213)
Total Noncurrent Assets	54,979

Total Assets	\$ 1,333,959
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LIABILITIES

Current Liabilities:

Accounts Payable	421
Accrue & Other Liabilities	0
Total Current Liabilities	421

Noncurrent Liabilities:

Compensated Absences	10,798
Total Noncurrent Liabilities	10,798

Total Liabilities	11,220
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	54,979
Unrestricted	1,267,760
Total Net Assets	\$ 1,322,739

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

DCC&J Inmate Clothing Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	1,172,235	1,122,316	1,180,495	954,367
Receivables		57,096	92,377	27,486	13,268
Inventories		204,673	219,964	176,171	311,345
Total Current Assets		<u>1,434,004</u>	<u>1,434,658</u>	<u>1,384,151</u>	<u>1,278,980</u>
Noncurrent Assets:					
Capital Assets		119,068	119,068	119,068	133,192
Less Accumulated Depreciation		(74,153)	(75,454)	(76,755)	(78,213)
Total Noncurrent Assets		<u>44,914</u>	<u>43,613</u>	<u>42,312</u>	<u>54,979</u>
Total Assets	\$	<u>1,478,918</u>	<u>1,478,271</u>	<u>1,426,464</u>	<u>1,333,959</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	4,949	15,458	17,016	421
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>4,949</u>	<u>15,458</u>	<u>17,016</u>	<u>421</u>
Noncurrent Liabilities:					
Compensated Absences		10,325	9,340	10,522	10,798
Total Noncurrent Liab.		<u>10,325</u>	<u>9,340</u>	<u>10,522</u>	<u>10,798</u>
Total Liabilities	\$	<u>15,274</u>	<u>24,798</u>	<u>27,537</u>	<u>11,220</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		44,914	43,613	42,312	54,979
Unrestricted		1,418,730	1,409,859	1,356,614	1,267,760
Total Net Assets	\$	<u>1,463,644</u>	<u>1,453,473</u>	<u>1,398,926</u>	<u>1,322,739</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Denmar Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 511,080
Total Operating Revenues	<u>511,080</u>

Operating Expenses:

Cost of Goods Sold	181,358
General & Administrative	15,082
Payroll & Benefits	187,000
Depreciation	5,361
Total Operating Expenses	<u>388,801</u>

Operating Income (Loss)	<u>\$ 122,279</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 122,279</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

DCC&J Inmate Clothing
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	275,330	88,121	106,779	40,851	511,080
Total Operating Revenues	275,330	88,121	106,779	40,851	511,080
Operating Expenses:					
Cost of Goods Sold	39,765	35,531	46,982	59,079	181,358
General & Administrative	6,397	2,496	14,976	(8,786)	15,082
Payroll & Benefits	47,227	42,643	48,299	48,831	187,000
Depreciation	1,301	1,301	1,301	1,458	5,361
Total Operating Expenses	94,689	81,971	111,559	100,582	388,801
Operating Income (Loss)	180,640	6,150	(4,780)	(59,731)	122,279
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	180,640	6,150	(4,780)	(59,731)	122,279

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

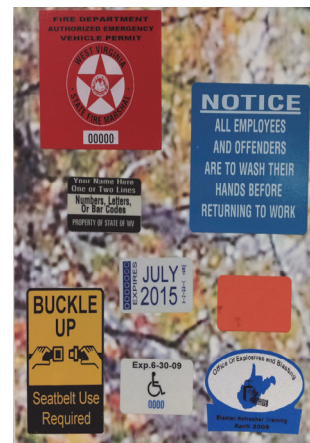
St. Mary's Correctional Center

St. Mary's Correctional Center is located in St. Mary's, West Virginia. This location has four shops with two civilian employees and twenty-nine inmate workers.



Mattress Shop – We manufacture both foam and innerspring mattresses and pillows in this shop.

Validation Decal Stickers – The annual license plate sticker is produced at this shop and sold by the Division of Motor Vehicles to WV residents when licenses are renewed. Inventory tags and various parking permits/decals are also manufactured.



Embroidery- This shop is able to embroider custom text or logos on banners, blankets, hats, vests, shirts, patches, jackets, bags, totes, table throws, pillows, etc.

Inmate Items - Inmate socks, laundry and personal hygiene bags (in a variety of sizes and colors) are produced and sold from this shop.

Saint Mary's Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 556,564
Receivables	192,853
Inventories	217,131
Total Current Assets	966,548

Noncurrent Assets:

Capital Assets	135,274
Less Accumulated Depreciation	(77,513)
Total Noncurrent Assets	57,761

Total Assets	\$ 1,024,309
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LIABILITIES

Current Liabilities:

Accounts Payable	10,298
Accrue & Other Liabilities	0
Total Current Liabilities	10,298

Noncurrent Liabilities:

Compensated Absences	6,231
Total Noncurrent Liabilities	6,231

Total Liabilities	16,529
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	57,761
Unrestricted	950,019
Total Net Assets	\$ 1,007,780

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Mattress Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	468,899	431,858	517,910	438,818
Receivables		80,278	96,892	104,193	132,923
Inventories		(10,494)	113,094	120,227	116,522
Total Current Assets		<u>538,683</u>	<u>641,844</u>	<u>742,330</u>	<u>688,263</u>
Noncurrent Assets:					
Capital Assets		97,223	100,023	100,023	123,832
Less Accumulated Depreciation		(79,574)	(80,098)	(80,622)	(81,278)
Total Noncurrent Assets		<u>17,649</u>	<u>19,925</u>	<u>19,401</u>	<u>42,554</u>
Total Assets	\$	<u>556,332</u>	<u>661,768</u>	<u>761,731</u>	<u>730,817</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	50,455	121,643	79,364	8,272
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>50,455</u>	<u>121,643</u>	<u>79,364</u>	<u>8,272</u>
Noncurrent Liabilities:					
Compensated Absences		5,343	4,878	6,417	6,231
Total Noncurrent Liab.		<u>5,343</u>	<u>4,878</u>	<u>6,417</u>	<u>6,231</u>
Total Liabilities	\$	<u>55,798</u>	<u>126,521</u>	<u>85,781</u>	<u>14,503</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		17,649	19,925	19,401	42,554
Unrestricted		482,885	515,323	656,549	673,760
Total Net Assets	\$	<u>500,534</u>	<u>535,248</u>	<u>675,950</u>	<u>716,314</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Validation Decals
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	357,289	337,540	288,936	183,640
Receivables		81,276	992	17,686	25,097
Inventories		11,664	36,852	(6,043)	41,989
Total Current Assets		<u>450,228</u>	<u>375,385</u>	<u>300,579</u>	<u>250,727</u>
Noncurrent Assets:					
Capital Assets		458	458	458	458
Less Accumulated Depreciation		0	0	0	0
Total Noncurrent Assets		<u>458</u>	<u>458</u>	<u>458</u>	<u>458</u>
Total Assets	\$	<u>450,686</u>	<u>375,843</u>	<u>301,037</u>	<u>251,185</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	11,507	31,250	34,586	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>11,507</u>	<u>31,250</u>	<u>34,586</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		(0)	(0)	(0)	(0)
Total Noncurrent Liab.		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Total Liabilities	\$	<u>11,507</u>	<u>31,250</u>	<u>34,586</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		458	458	458	458
Unrestricted		438,721	344,135	265,993	250,726
Total Net Assets	\$	<u>439,179</u>	<u>344,593</u>	<u>266,451</u>	<u>251,184</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Inmate Clothing
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	83,293	61,748	53,143	65,824
Receivables		37,998	20,084	18,621	16,666
Inventories		21,351	19,223	10,847	31,842
Total Current Assets		<u>142,643</u>	<u>101,055</u>	<u>82,611</u>	<u>114,332</u>
Noncurrent Assets:					
Capital Assets		4,137	4,137	4,137	15,927
Less Accumulated Depreciation		(840)	(909)	(978)	(1,178)
Total Noncurrent Assets		<u>3,297</u>	<u>3,228</u>	<u>3,159</u>	<u>14,749</u>
Total Assets	\$	<u>145,940</u>	<u>104,283</u>	<u>85,770</u>	<u>129,081</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	18,892	15,556	820	135
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>18,892</u>	<u>15,556</u>	<u>820</u>	<u>135</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>18,892</u>	<u>15,556</u>	<u>820</u>	<u>135</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		3,297	3,228	3,159	14,749
Unrestricted		123,750	85,500	81,791	114,197
Total Net Assets	\$	<u>127,048</u>	<u>88,728</u>	<u>84,950</u>	<u>128,946</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Embroidery
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(58,909)	(88,596)	(108,218)	(131,718)
Receivables		14,716	9,124	17,990	18,166
Inventories		16,735	11,884	11,494	26,778
Total Current Assets		<u>(27,457)</u>	<u>(67,588)</u>	<u>(78,734)</u>	<u>(86,774)</u>
Noncurrent Assets:					
Capital Assets		(4,943)	(4,943)	(4,943)	(4,943)
Less Accumulated Depreciation		4,943	4,943	4,943	4,943
Total Noncurrent Assets		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Assets	\$	<u>(27,457)</u>	<u>(67,588)</u>	<u>(78,734)</u>	<u>(86,774)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	13,633	7,715	6,119	1,891
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>13,633</u>	<u>7,715</u>	<u>6,119</u>	<u>1,891</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>13,633</u>	<u>7,715</u>	<u>6,119</u>	<u>1,891</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		(41,091)	(75,303)	(84,854)	(88,665)
Total Net Assets	\$	<u>(41,091)</u>	<u>(75,303)</u>	<u>(84,854)</u>	<u>(88,665)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Saint Mary's Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales \$ 1,779,251

Total Operating Revenues 1,779,251

Operating Expenses:

Cost of Goods Sold 948,026

General & Administrative 27,901

Payroll & Benefits 191,421

Depreciation 2,588

Total Operating Expenses 1,169,937

Operating Income (Loss) \$ 609,314

Retirements 0

Income (Loss) Before Transfers \$ 609,314

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Mattress Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	367,792	212,328	273,761	269,229	1,123,109
Total Operating Revenues	<u>367,792</u>	<u>212,328</u>	<u>273,761</u>	<u>269,229</u>	<u>1,123,109</u>
Operating Expenses:					
Cost of Goods Sold	201,723	156,078	110,470	182,990	651,261
General & Administrative	3,140	(490)	1,452	8,225	12,327
Payroll & Benefits	17,002	15,636	17,303	16,611	66,552
Depreciation	477	524	524	656	2,181
Total Operating Expenses	<u>222,342</u>	<u>171,748</u>	<u>129,749</u>	<u>208,481</u>	<u>732,321</u>
Operating Income (Loss)	<u>145,449</u>	<u>40,580</u>	<u>144,011</u>	<u>60,747</u>	<u>390,788</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>145,449</u></u>	<u><u>40,580</u></u>	<u><u>144,011</u></u>	<u><u>60,747</u></u>	<u><u>390,788</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Validation Decals
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	178,277	(63,326)	84,268	96,197	295,416
Total Operating Revenues	178,277	(63,326)	84,268	96,197	295,416
Operating Expenses:					
Cost of Goods Sold	56,163	5,716	85,593	11,568	159,041
General & Administrative	1,184	(442)	1,262	1,901	3,904
Payroll & Benefits	9,635	9,283	8,812	9,239	36,969
Depreciation	0	0	0	0	0
Total Operating Expenses	66,982	14,557	95,666	22,708	199,914
Operating Income (Loss)	111,295	(77,883)	(11,398)	73,489	95,503
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	111,295	(77,883)	(11,398)	73,489	95,503

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Inmate Clothing
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	97,769	26,054	35,469	63,846	223,138
Total Operating Revenues	<u>97,769</u>	<u>26,054</u>	<u>35,469</u>	<u>63,846</u>	<u>223,138</u>
Operating Expenses:					
Cost of Goods Sold	40,586	34,726	19,047	399	94,758
General & Administrative	2,868	924	642	2,644	7,078
Payroll & Benefits	10,495	10,817	9,859	11,602	42,772
Depreciation	69	69	69	200	407
Total Operating Expenses	<u>54,018</u>	<u>46,536</u>	<u>29,617</u>	<u>14,844</u>	<u>145,015</u>
Operating Income (Loss)	<u>43,751</u>	<u>(20,482)</u>	<u>5,851</u>	<u>49,002</u>	<u>78,123</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>43,751</u></u>	<u><u>(20,482)</u></u>	<u><u>5,851</u></u>	<u><u>49,002</u></u>	<u><u>78,123</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

SMCC&J Embroidery
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	41,112	25,474	32,666	38,336	137,587
Total Operating Revenues	41,112	25,474	32,666	38,336	137,587
Operating Expenses:					
Cost of Goods Sold	10,512	19,185	11,824	1,445	42,966
General & Administrative	2,662	345	1,025	561	4,592
Payroll & Benefits	11,803	11,119	11,118	11,088	45,129
Depreciation	0	0	0	0	0
Total Operating Expenses	24,976	30,650	23,967	13,094	92,687
Operating Income (Loss)	16,135	(5,176)	8,700	25,242	44,901
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	16,135	(5,176)	8,700	25,242	44,901

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Stockroom/Warehouse

The Central Stockroom/Warehouse was located in Charleston, West Virginia on the first floor of the Administrative Offices.

Central Stockroom/Warehouse – Primarily, we sell bulk paper and envelopes from this location. This also functions as warehousing and shipping/receiving. When we acquired this facility, it had previously been the central office supply stockroom for the State of West Virginia, but was being phased out. There are a few office supplies remaining and these are sold when requested.

Stockroom Operations discontinued Oct. 31, 2018



Central Stockroom
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ (105,924)
Receivables	5,427
Inventories	0
Total Current Assets	(100,498)

Noncurrent Assets:

Capital Assets	11,916
Less Accumulated Depreciation	(10,653)
Total Noncurrent Assets	1,263

Total Assets	\$ (99,234)
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LIABILITIES

Current Liabilities:

Accounts Payable	0
Accrue & Other Liabilities	0
Total Current Liabilities	0

Noncurrent Liabilities:

Compensated Absences	0
Total Noncurrent Liabilities	-

Total Liabilities	0
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	1,263
Unrestricted	(100,498)
Total Net Assets	\$ (99,235)

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Stockroom
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(61,634)	(95,803)	(101,459)	(105,924)
Receivables		46,320	15,631	6,980	5,427
Inventories		21,462	19,046	0	0
Total Current Assets		<u>6,148</u>	<u>(61,125)</u>	<u>(94,479)</u>	<u>(100,498)</u>
Noncurrent Assets:					
Capital Assets		11,916	11,916	11,916	11,916
Less Accumulated Depreciation		(10,274)	(10,511)	(10,582)	(10,653)
Total Noncurrent Assets		<u>1,642</u>	<u>1,405</u>	<u>1,334</u>	<u>1,263</u>
Total Assets	\$	<u>7,790</u>	<u>(59,720)</u>	<u>(93,145)</u>	<u>(99,234)</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	22,915	7,012	5,681	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>22,915</u>	<u>7,012</u>	<u>5,681</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>22,915</u>	<u>7,012</u>	<u>5,681</u>	<u>0</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		1,642	1,405	1,334	1,263
Unrestricted		(16,767)	(68,137)	(100,160)	(100,498)
Total Net Assets	\$	<u>(15,125)</u>	<u>(66,732)</u>	<u>(98,825)</u>	<u>(99,235)</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Stockroom
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 131,977
Total Operating Revenues	<u>131,977</u>

Operating Expenses:

Cost of Goods Sold	87,366
General & Administrative	43,191
Payroll & Benefits	0
Depreciation	949
Total Operating Expenses	<u>131,506</u>

Operating Income (Loss)	<u>\$ 471</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 471</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Central Stockroom
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	106,579	23,126	1,791	481	131,977
Total Operating Revenues	106,579	23,126	1,791	481	131,977
Operating Expenses:					
Cost of Goods Sold	55,743	21,060	10,563	0	87,366
General & Administrative	27,971	8,754	6,662	(196)	43,191
Payroll & Benefits	0	0	0	0	0
Depreciation	570	237	71	71	949
Total Operating Expenses	84,284	30,051	17,296	(125)	131,506
Operating Income (Loss)	22,295	(6,924)	(15,505)	606	471
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	22,295	(6,924)	(15,505)	606	471

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Lakin Correctional Center

Lakin Correctional Center is located near Point Pleasant, West Virginia. There are two shops at this location, with two civilian employees and fifty-two inmate workers.

Inmate Clothing and Socks- We manufacture inmate clothing (elastic waist pants and v-neck shirts in the following colors: red, khaki, orange, white, and yellow). We also manufacture female pajamas and robes for inmates incarcerated in the state prison system.



Upholstery- We reupholster furniture (couches, chairs, weight equipment, exam tables, barber chairs, etc.) We will attempt to put new fabric on almost anything we can salvage, plus replace the foam. With state budget cuts, this shop is becoming very busy because it is less expensive for the customer to have items upholstered rather than buy new.

Lakin Correctional Center & Jail
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ (181,929)
Receivables	14,250
Inventories	265,734
Total Current Assets	<u>98,055</u>

Noncurrent Assets:

Capital Assets	71,707
Less Accumulated Depreciation	(22,511)
Total Noncurrent Assets	<u>49,196</u>

Total Assets \$ 147,250

LIABILITIES

Current Liabilities:

Accounts Payable	14,456
Accrue & Other Liabilities	(0)
Total Current Liabilities	<u>14,456</u>

Noncurrent Liabilities:

Compensated Absences	9,904
Total Noncurrent Liabilities	<u>9,904</u>

Total Liabilities 24,360

NET ASSETS

Invested in Capital Assets, Net of Related Debt	49,196
Unrestricted	73,695
Total Net Assets	<u><u>\$ 122,890</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Lakin CC&J Inmate Clothing/Upholstery Shop
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(130,491)	(116,348)	(198,685)	(181,929)
Receivables		33,939	13,303	60,315	14,250
Inventories		195,828	175,607	234,547	265,734
Total Current Assets		<u>99,275</u>	<u>72,563</u>	<u>96,177</u>	<u>98,055</u>
Noncurrent Assets:					
Capital Assets		50,683	50,683	59,334	71,707
Less Accumulated Depreciation		(21,586)	(22,527)	(23,844)	(22,511)
Total Noncurrent Assets		<u>29,096</u>	<u>28,155</u>	<u>35,489</u>	<u>49,196</u>
Total Assets	\$	<u>128,372</u>	<u>100,718</u>	<u>131,666</u>	<u>147,250</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	1,509	11,614	9,452	14,456
Accrue & Other Liabilities		(0)	(0)	(0)	(0)
Total Current Liabilities		<u>1,509</u>	<u>11,614</u>	<u>9,452</u>	<u>14,456</u>
Noncurrent Liabilities:					
Compensated Absences		8,245	8,166	9,597	9,904
Total Noncurrent Liab.		<u>8,245</u>	<u>8,166</u>	<u>9,597</u>	<u>9,904</u>
Total Liabilities	\$	<u>9,754</u>	<u>19,779</u>	<u>19,049</u>	<u>24,360</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		29,096	28,155	35,489	49,196
Unrestricted		89,521	52,784	77,128	73,695
Total Net Assets	\$	<u>118,618</u>	<u>80,939</u>	<u>112,617</u>	<u>122,890</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Lakin Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 596,144
Total Operating Revenues	<u>596,144</u>

Operating Expenses:

Cost of Goods Sold	264,125
General & Administrative	13,190
Payroll & Benefits	177,641
Depreciation	2,054
Total Operating Expenses	<u>457,010</u>

Operating Income (Loss)	<u>\$ 139,134</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 139,134</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Lakin CC&J Inmate Clothing/Upholstery Shop
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	153,776	62,719	176,524	203,125	596,144
Total Operating Revenues	<u>153,776</u>	<u>62,719</u>	<u>176,524</u>	<u>203,125</u>	<u>596,144</u>
Operating Expenses:					
Cost of Goods Sold	29,789	30,162	69,303	134,873	264,125
General & Administrative	1,913	6,885	100	4,291	13,190
Payroll & Benefits	43,546	39,177	47,209	47,710	177,641
Depreciation	1,129	941	1,317	(1,333)	2,054
Total Operating Expenses	<u>76,377</u>	<u>77,164</u>	<u>117,929</u>	<u>185,541</u>	<u>457,010</u>
Operating Income (Loss)	<u>77,400</u>	<u>(14,445)</u>	<u>58,595</u>	<u>17,584</u>	<u>139,134</u>
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	<u><u>77,400</u></u>	<u><u>(14,445)</u></u>	<u><u>58,595</u></u>	<u><u>17,584</u></u>	<u><u>139,134</u></u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC Commissary Distribution Center

Correctional Industries entered into a partnership with Keefe Group to pack commissary orders and SecurePak package program orders for various Division of Corrections and Regional Jail locations. The center, located in the K building at Huttonsville Correctional Center, packages for shipment approximately 1,375 commissary and package orders to the DOC facilities each week and 335 package orders to the RJA facilities. Keefe currently has two onsite staff members overseeing the production and quality control of the orders. The operation employs 15 inmate workers and one Correctional Industries Supervisor. The shop operates from 7:00 a.m. until 3:30 p.m. each day, Monday through Friday.



HCC&J Commissary Distribution Center
Statement of Net Assets
For the Year Ended June 30, 2019

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ (43,360)
Receivables	\$ 213,602
Inventories	\$ -
Total Current Assets	170,242

Noncurrent Assets:

Capital Assets	\$ -
Less Accumulated Depreciation	\$ (456)
Total Noncurrent Assets	(456)

Total Assets	\$ 169,786
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LIABILITIES

Current Liabilities:

Accounts Payable	\$ -
Accrue & Other Liabilities	\$ -
Total Current Liabilities	-

Noncurrent Liabilities:

Compensated Absences	\$ 6,811
Total Noncurrent Liabilities	6,811

Total Liabilities	6,811
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	(456)
Unrestricted	163,430
Total Net Assets	\$ 162,974

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC&J Commissary Distribution Center
Statement of Net Assets - By Qtr
For the Year Ended June 30, 2019

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	(25,231)	(31,441)	(37,315)	(43,360)
Receivables		271,796	215,612	251,050	213,602
Inventories		0	0	0	0
Total Current Assets		<u>246,565</u>	<u>184,171</u>	<u>213,735</u>	<u>170,242</u>
Noncurrent Assets:					
Capital Assets		0	0	0	0
Less Accumulated Depreciation		(355)	(393)	(431)	(456)
Total Noncurrent Assets		<u>(355)</u>	<u>(393)</u>	<u>(431)</u>	<u>(456)</u>
Total Assets	\$	<u>246,210</u>	<u>183,778</u>	<u>213,304</u>	<u>169,786</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	0	0	0	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:					
Compensated Absences		6,946	5,940	6,587	6,811
Total Noncurrent Liab.		<u>6,946</u>	<u>5,940</u>	<u>6,587</u>	<u>6,811</u>
Total Liabilities	\$	<u>6,946</u>	<u>5,940</u>	<u>6,587</u>	<u>6,811</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		(355)	(393)	(431)	(456)
Unrestricted		239,619	178,231	207,148	163,430
Total Net Assets	\$	<u>239,264</u>	<u>177,838</u>	<u>206,717</u>	<u>162,974</u>

The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC&J Commissary Distribution Center
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2019

Operating Revenues:

Sales	\$ 28,899
Total Operating Revenues	<u>28,899</u>

Operating Expenses:

Cost of Goods Sold	0
General & Administrative	0
Payroll & Benefits	81,841
Depreciation	139
Total Operating Expenses	<u>81,980</u>

Operating Income (Loss)	<u>\$ (53,081)</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ (53,081)</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

HCC&J Commissary Distribution Center
Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr
For the Year Ended June 30, 2019

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	47,988	(44,863)	50,590	(24,816)	28,899
Total Operating Revenues	47,988	(44,863)	50,590	(24,816)	28,899
Operating Expenses:					
Cost of Goods Sold	0	0	0	0	0
General & Administrative	0	0	0	0	0
Payroll & Benefits	24,741	16,525	21,673	18,902	81,841
Depreciation	38	38	38	25	139
Total Operating Expenses	24,779	16,563	21,711	18,927	81,980
Operating Income (Loss)	23,209	(61,426)	28,879	(43,743)	(53,081)
Retirements	0	0	0	0	0
Income (Loss) Before Trf.	23,209	(61,426)	28,879	(43,743)	(53,081)

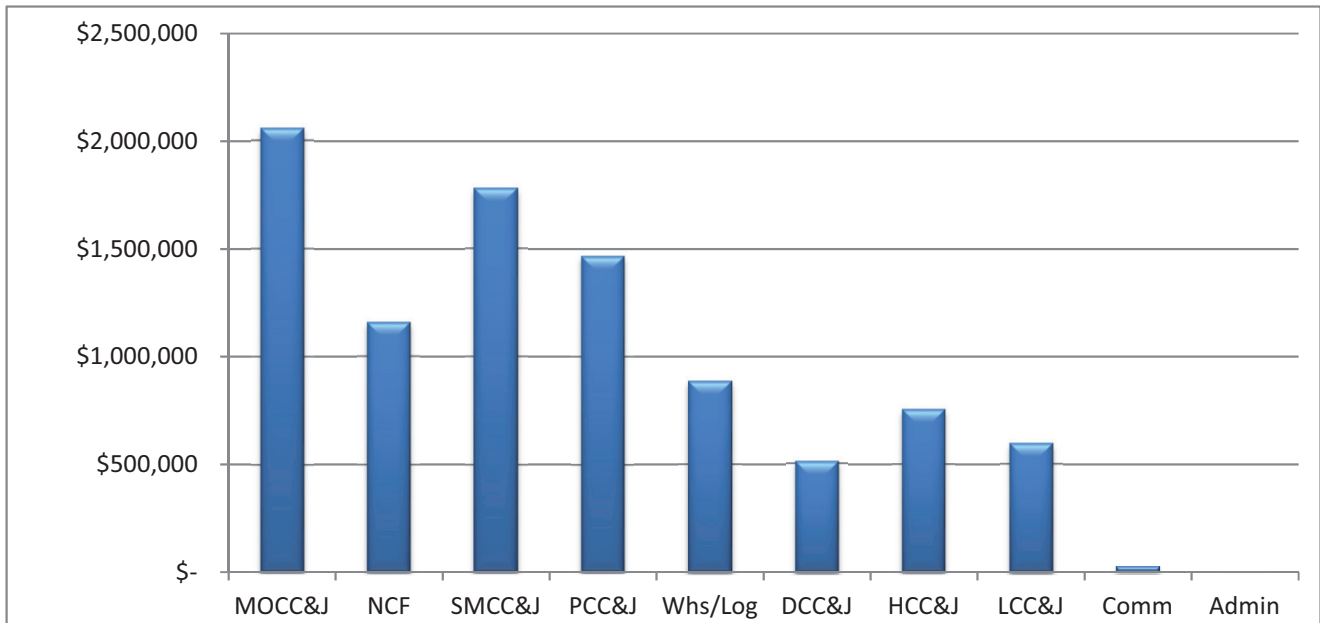
The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

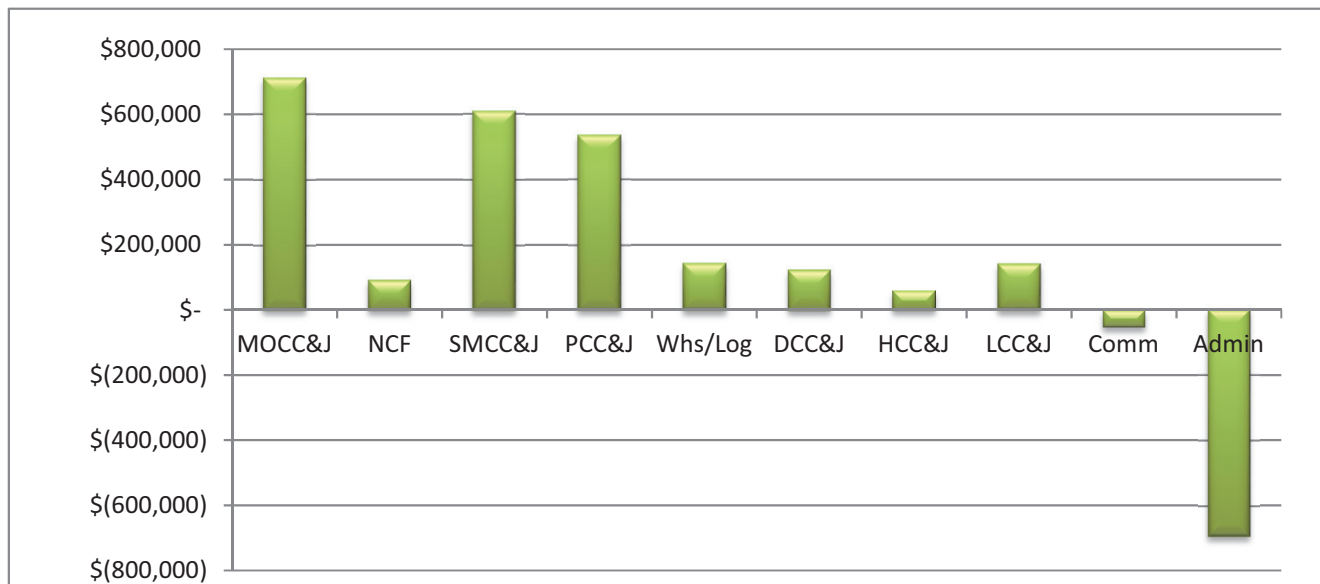
WVCI-Stats/Graphs

Revenue - Profit / Expense / Inmate Headcount - Inmate \$

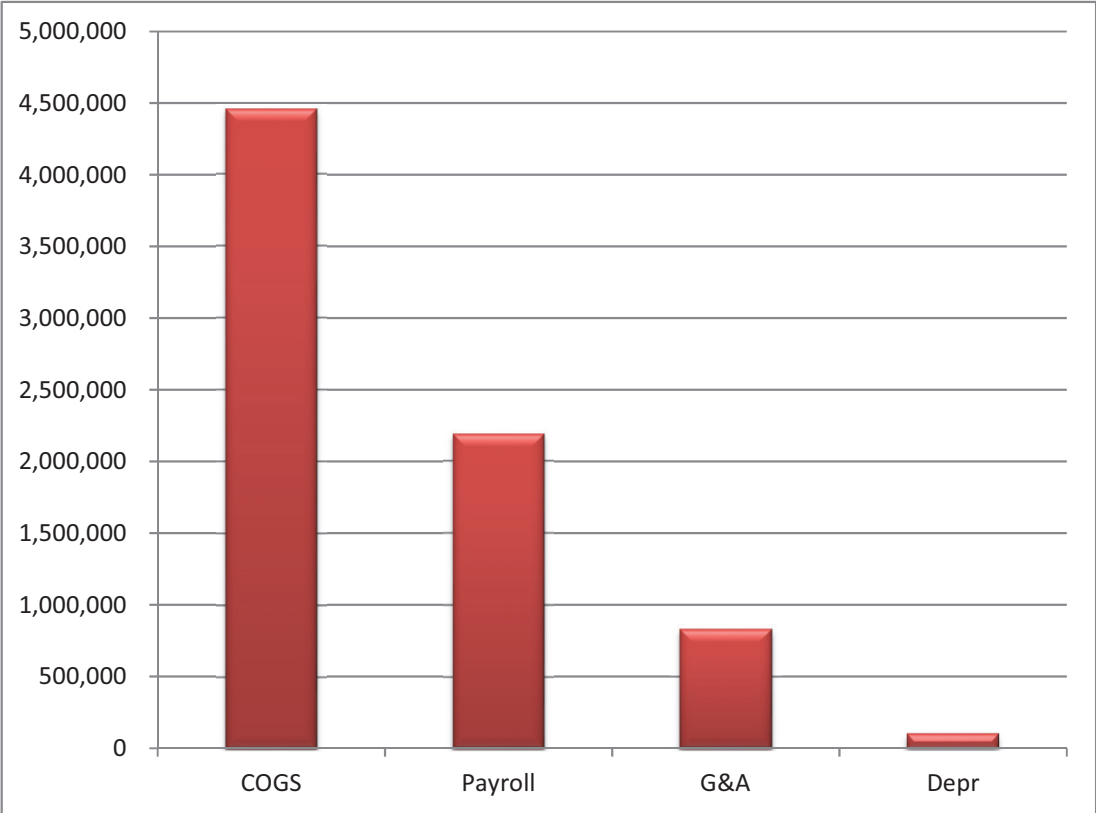
Revenues By Location



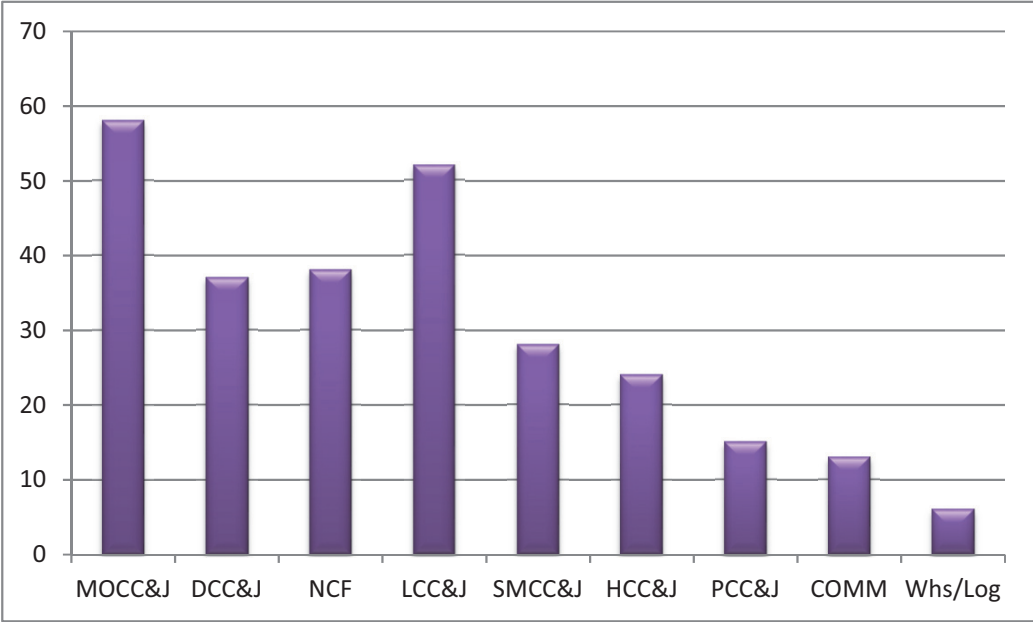
Profit By Location



Expense \$ By Type



Inmate Headcount By Location



\$ - Inmates Pay By Location

