

**West Virginia  
Correctional Industries  
Annual Report**



**For the Fiscal Year ended  
June 30, 2020**



*Unlocking Potential*



***WV Correctional Industries***



**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***

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Office of the Commissioner  
1409 Greenbrier Street  
Charleston, WV 25311  
304-558-2036 - Telephone  
304-558-5367 - Fax

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, appearing to read "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***

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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**

**Commissioner  
Betsy Jividen**

**Deputy Commissioner  
Paul Simmons**

**Asst. Commissioner  
Marvin Plumley**

**Correctional Industries FY2020**

**Director  
Eddie Long**

**Deputy Director  
Betty Slack**

**Traditional Industries Shops**

**Denmar CC&J**  
Supt./Shops (1)

**Pruntytown CC&J**  
Supt./Shops (3)

**Sales & Marketing**

**Huttonsville CC&J**  
Supt./Shops (1)

**Northern CF**  
Supt./Shops (3)

**New Bus. Developmt  
(Traditional Industries)**

**Lakin CC&J**  
Supt./Shops (1)

**Saint Mary's CC&J**  
Supt./Shops (4)

**Mount Olive CC&J**  
Co-Supv./Shops (5)

**Logistics/Whse/Shops-Chas.**  
Supt./Shops (3)/Drivers

**Financials/Annual Rpt.**

**Business Office**  
Purch/AP/AR/Recep.

**Acct/Auditor IV**  
COGS/Inv/Fixed Assets

**Prison Industries En-  
hancement & Service  
Programs Development**

PIE/Service Shops  
**Commissary\***  
**Distribution Center**  
(Service Program)  
**Supt./Shops (1)**

\*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, 2020. 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 \$1.1 million on sales revenue of \$8.7 million. 2020 Net Assets – the assets of WVCI exceeded its liabilities for the fiscal year ended June 30, 2020 by \$7.7 million (presented as “net assets”). Of this amount, \$6.7 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 2,136,563
Receivables	938,367
Inventories	3,912,819
Total Current Assets	<u>6,987,748</u>

Noncurrent Assets:

Capital Assets	4,161,533
Less Accumulated Depreciation	<u>(3,119,718)</u>
Total Noncurrent Assets	<u>1,041,815</u>

Total Assets	<u><u>\$ 8,029,563</u></u>
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**LIABILITIES**

Current Liabilities:

Accounts Payable	128,369
Accrue & Other Liabilities	28,585
Total Current Liabilities	<u>156,955</u>

Noncurrent Liabilities:

Compensated Absences	142,811
Total Noncurrent Liabilities	<u>142,811</u>

Total Liabilities	<u>299,766</u>
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	1,041,815
Unrestricted	6,687,982
Total Net Assets	<u><u>\$ 7,729,797</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, 2020**

**Operating Revenues:**

Sales	\$	8,662,672
Total Operating Revenues		8,662,672

**Operating Expenses:**

Cost of Goods Sold		4,091,931
General & Administrative		883,701
Payroll & Benefits		2,514,941
Depreciation		118,598
Total Operating Expenses		\$ 7,609,170

Operating Income (Loss)	\$	1,053,502
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Retirements Gain/(Loss)		(287)
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<b>Income (Loss) Before Transfers</b>	<b>\$</b>	<b>1,053,215</b>
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Transfers - Cash Sweep DOC 07/01/19		(772,799)
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Net		280,416
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**Change in Net Assets:**

Total Net Assets - Beginning		7,449,381
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Total Net Assets - Ending		7,729,797
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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, 2020**

**Cash Flows From Operating Activities**

Receipts from Customers	\$ 9,108,591
Payments to Suppliers	(5,422,072)
Payments to Employees	(2,473,074)
Other receipts (payments)	(872,811)
Net cash provided (used) by Operating Activities	<u>340,634</u>

**Cash Flows From Capital and Related Financing Activities**

Purchase of Capital Assets	(273,405)
DOC 07/01/18 Cash Sweep	(772,799)
Net cash provided (used) by Capital/Financing	<u>(1,046,204)</u>

Net increase (decrease) in cash & cash equivalents \$ (705,570)

Cash and Cash equivalents - beginning of the period \$ 2,842,133

Cash and Cash equivalents - end of the period \$ 2,136,563

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

Operating Income (Loss) \$ 1,053,502

**Adjustments to reconcile operating income to net cash**

Depreciation Expense 118,598

**Change in assets and liabilities**

Receivables 445,918

Inventories (1,293,062)

Accounts Payable (26,189)

Accrued and Other liabilities 28,585

Compensated Absences 13,282

Gain/Loss on Disposal

Net cash provided (used) by Operating Activities \$ 340,634

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	3,162,167	3,074,055	3,239,086	2,136,563
Receivables		1,482,922	1,706,427	1,378,042	938,367
Inventories		2,424,011	2,906,309	2,768,423	3,912,819
Total Current Assets		<u>7,069,099</u>	<u>7,686,792</u>	<u>7,385,551</u>	<u>6,987,748</u>
<b>Noncurrent Assets:</b>					
Capital Assets		4,054,816	4,085,318	4,191,828	4,161,533
Less Accumulated Depreciation		(3,144,037)	(3,170,953)	(3,200,635)	(3,119,718)
Total Noncurrent Assets		<u>910,779</u>	<u>914,365</u>	<u>991,193</u>	<u>1,041,815</u>
Total Assets	\$	<u>7,979,878</u>	<u>8,601,157</u>	<u>8,376,743</u>	<u>8,029,563</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	612,806	438,820	328,471	128,369
Accrue & Other Liabilities		2,406	1,463	0	28,585
Total Current Liabilities		<u>615,211</u>	<u>440,283</u>	<u>328,471</u>	<u>156,955</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		150,570	134,908	139,983	142,811
Total Noncurrent Liab.		<u>150,570</u>	<u>134,908</u>	<u>139,983</u>	<u>142,811</u>
Total Liabilities	\$	<u>765,782</u>	<u>575,192</u>	<u>468,455</u>	<u>299,766</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		910,779	914,365	991,193	1,041,815
Unrestricted		6,303,318	7,111,600	6,917,096	6,687,982
Total Net Assets	\$	<u>7,214,097</u>	<u>8,025,965</u>	<u>7,908,288</u>	<u>7,729,797</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	2,737,408	2,752,450	1,793,033	1,379,781	8,662,672
Total Operating Revenues	<u>2,737,408</u>	<u>2,752,450</u>	<u>1,793,033</u>	<u>1,379,781</u>	<u>8,662,672</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	1,176,931	1,156,670	982,292	776,037	4,091,931
General & Administrative	311,118	189,823	240,725	142,035	883,701
Payroll & Benefits	685,514	567,173	655,861	606,393	2,514,941
Depreciation	26,330	26,916	31,545	33,807	118,598
Total Operating Expenses	<u>2,199,893</u>	<u>1,940,582</u>	<u>1,910,423</u>	<u>1,558,272</u>	<u>7,609,170</u>
Operating Income (Loss)	<u>537,515</u>	<u>811,868</u>	<u>(117,390)</u>	<u>(178,491)</u>	<u>1,053,502</u>
Retirements Gain/(Loss)	0	0	(287)	0	(287)
<b>Income (Loss) Before Trf.</b>	<u>537,515</u>	<u>811,868</u>	<u>(117,677)</u>	<u>(178,491)</u>	<u>1,053,215</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, 2020**

**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.

**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, 2020**

Net Receivables by type and shop as of June 30, 2020, consisted of the following:

<b>Shop</b>	<b>Governmental Activities</b>	<b>Business Type Activities</b>	<b>Component Unit Activities</b>	<b>Fiduciary Fund Activities</b>	<b>Other Governmental Activities</b>	<b>Total</b>
CO-Charleston Chairs-8310	\$ 61,751	\$ 340	\$ 3,948			\$ 66,039
MOCC-Janitorial-8312	\$ 60,083		\$ 15,670			\$ 75,753
MOCC-Licenses Plant-8313	\$ 1,391					\$ 1,391
CO-Filing Cabinets-8314	\$ 17,351		\$ 2,332			\$ 19,683
MOCC-Screened Signs-8315	\$ 10,143		\$ 357		\$ 275	\$ 10,774
CO-Intensive Use-8316	\$ 11,556		\$ 2,406			\$ 13,962
MOCC-Engraving-8317	\$ 4,289	\$ 20	\$ 296			\$ 4,605
MOCC-Metal Products-8318	\$ 31,024		\$ 19,215			\$ 50,239
HCC-Braille-8320	\$ 172				\$ 5	\$ 177
HCC-Furniture Manufacturing-8321	\$ 116,059		\$ 3,100			\$ 119,159
PCC-Janitorial-8331	\$ 5,151		\$ 27,360			\$ 32,510
PCC-Linens-8332	\$ 951		\$ 49,249		\$ 3,723	\$ 53,923
PCC-Seating-8333	\$ 70,175		\$ 804			\$ 70,979
NCC-Printing-8341	\$ 187,374	\$ 60	\$ 3,456		\$ 9,603	\$ 200,493
DCC-Inmate Clothing-8353	\$ 12,432		\$ 4,925			\$ 17,357
SMCC-Inmate Clothing-8362	\$ 7,599		\$ 5,273			\$ 12,872
SMCC-Mattress-8363	\$ 11,994		\$ 28,760		\$ 214	\$ 40,968
SMCC-Validation Decals-8364	\$ 40,110		\$ 715			\$ 40,825
SMCC-Embroidery-8370	\$ 6,106	\$ 38	\$ 15		\$ 263	\$ 6,422
Quick Copy-8371	\$ 13,334	\$ 503				\$ 13,836
Central Stockroom-8372	\$ 1,991					\$ 1,991
Commissary-8464		\$ 11,535				\$ 11,535
Lakin-8373	\$ 55,514		\$ 17,361			\$ 72,874
<b>Total</b>	<b>\$ 726,548</b>	<b>\$ 12,496</b>	<b>\$ 185,240</b>	<b>\$ -</b>	<b>\$ 14,083</b>	<b>\$ 938,367</b>

**NOTE 3****CAPITAL ASSETS**

For the 4TH Qtr. FY-2020 changes in Capital Assets by shop were as follows:

Shops	Beginning Balance As Adjusted	Additions	Deletions	Ending Balance
<b>CAPITAL ASSETS:</b>				
Administration	\$ 24,243			\$ 24,243
Transportation	429,593			\$ 429,593
MOCC - Janitorial Shop	243,917			\$ 243,917
MOCC - License Tags Shop	550,980			\$ 550,980
MOCC - Screened Signs Shop	337,141			\$ 337,141
MOCC - Engraving Shop	38,715			\$ 38,715
MOCC-Welding Shop	240,192	42,069		\$ 282,261
HCC - Braille Shop	88,380			\$ 88,380
HCC - Furniture Manufacturing	123,859	5,624		\$ 129,483
PCC - Janitorial Supply	2,011			\$ 2,011
PCC - Linens	34,449	2,960		\$ 37,409
PCC - Seating	28,932			\$ 28,932
NCF- Printing	1,608,909	5,987	(114,724)	\$ 1,500,172
DCC - Upholstery	21,789			\$ 21,789
DCC - Inmate Clothing	113,461	24,655		\$ 138,116
SMCC - Inmate Clothing	16,448	3,134		\$ 19,582
SMCC - Mattress Shop	119,931			\$ 119,931
SMCC - Embroidery	-			\$ -
Quick Copy	78,746			\$ 78,746
Central Stockroom	11,698			\$ 11,698
Lakin	77,976			\$ 77,976
HCC - Commissary	458			\$ 458
Total Capital Assets	4,191,828	84,429	(114,724)	4,161,533
<b>Less Accumulated Depreciation:</b>				
Administration	(21395)	(512)		\$ (21,907)
Transportation	(330163)	(9,153)		\$ (339,316)
MOCC - Janitorial Shop	(243887)	(29)		\$ (243,916)
MOCC - License Tags Shop	(482931)	(1,676)		\$ (484,607)
MOCC - Screened Signs Shop	(269042)	(1,871)		\$ (270,913)
MOCC - Engraving Shop	(22085)	(638)		\$ (22,723)
MOCC-Welding Shop	(72871)	(3,957)		\$ (76,828)
HCC - Braille Shop	(62407)	(760)		\$ (63,167)
HCC - Furniture Manufacturing	(60715)	(1,290)		\$ (62,005)
PCC - Janitorial Supply	(1978)	(29)		\$ (2,007)
PCC - Linens	(20121)	(401)		\$ (20,522)
PCC - Seating	(19961)	(213)		\$ (20,174)
NCF - Printing	(1311386)	(8,595)	114,724	\$ (1,205,257)
DCC - Upholstery	(21789)	-		\$ (21,789)
DCC - Inmate Clothing	(63095)	(1,899)		\$ (64,994)
SMCC - Inmate Clothing	(2467)	(329)		\$ (2,796)
SMCC - Mattress Shop	(80082)	(978)		\$ (81,060)
SMCC - Embroidery	-	-		\$ -
Quick Copy	(78742)	-		\$ (78,742)
Central Stockroom	(8249)	(71)		\$ (8,320)
Lakin	(26813)	(1,406)		\$ (28,219)
HCC Commissary	(456)	-		\$ (456)
Total Accumulated Depreciation	(3,200,635)	(33,806)	114,724	(3,119,717)
Total Capital Assets, Net	\$ 991,193	\$ 50,624	\$ -	\$ 1,041,817

Unaudited For Management Purposes Only

4TH Qtr. FY-2020

Depreciation expense was charged to shops as follows:

Administration	512
Transportation	9,153
MOCC - Janitorial Shop	29
MOCC - License Tags Shop	1,676
MOCC - Screened Signs Shop	1,871
MOCC - Engraving Shop	638
MOCC-Welding Shop	3,957
HCC - Braille Shop	760
HCC - Furniture Manufacturing	1,290
PCC -Janitorial Supply	29
PCC - Linens	401
PCC - Seating	213
NCF- Printing	8,595
DCC - Upholstery	-
DCC - Inmate Clothing	1,899
SMCC- Inmate Clothing	329
SMCC - Mattress Shop	978
SMCC - Embroidery	-
Quick Copy	-
Central Stockroom	71
Lakin	1,406
HCC Commissary	-
Total	<u>\$ 33,807</u>

## Administrative Offices

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

**Director of WV Correctional Industries** – Eddie Long was hired as Director of Correctional Industries in January 2010. The Director, along with the Deputy Director, oversees and directs 32 civilian employees and approximately 265 inmates at eight facilities throughout West Virginia. The two biggest challenges facing WVCII is maintaining and improving traditional industries operations and customer service and capitalizing on Prison Industries Enhancement programs, commonly known as PIE.

**Business Office** –This office consists of the Deputy Director, Accountant/Auditor, Accounts Payroll and Accounts Receivable. 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. This is quite an undertaking for our drivers since deliveries are required throughout the State of West Virginia. On average WVCII vehicles travel over 12,000 miles per month.

**Sales and Marketing** – Our sales force is constantly exploring new markets within state agencies as well as local government entities. The WVCII sales team is available for onsite help with large furniture and seating purchases. WVCII has a website: [www.wvcorrectionalindustries.com](http://www.wvcorrectionalindustries.com) and a product showroom located at 617 Leon Sullivan Way, Charleston.



**Administration/Transportation**  
**Statement of Net Assets**  
**For the Year Ended June 30, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 4,441,658
Receivables	0
Inventories	0
Total Current Assets	<u>4,441,658</u>

Noncurrent Assets:

Capital Assets	436,817
Less Accumulated Depreciation	(346,452)
Total Noncurrent Assets	<u>90,365</u>

Total Assets	<u>\$ 4,532,023</u>
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**LIABILITIES**

Current Liabilities:

Accounts Payable	17,855
Accrue & Other Liabilities	0
Total Current Liabilities	<u>17,855</u>

Noncurrent Liabilities:

Compensated Absences	32,538
Total Noncurrent Liabilities	<u>32,538</u>

Total Liabilities	<u>50,393</u>
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	90,365
Unrestricted	4,391,265
Total Net Assets	<u>\$ 4,481,630</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	2,055,253	2,922,935	3,517,180	4,441,658
Receivables		0	0	0	0
Inventories		0	0	0	0
Total Current Assets		<u>2,055,253</u>	<u>2,922,935</u>	<u>3,517,180</u>	<u>4,441,658</u>
<b>Noncurrent Assets:</b>					
Capital Assets		354,453	354,453	436,817	436,817
Less Accumulated Depreciation		(328,934)	(331,987)	(336,787)	(346,452)
Total Noncurrent Assets		<u>25,519</u>	<u>22,466</u>	<u>100,030</u>	<u>90,365</u>
Total Assets	\$	<u>2,080,772</u>	<u>2,945,401</u>	<u>3,617,211</u>	<u>4,532,023</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	24,194	27,687	13,270	17,855
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>24,194</u>	<u>27,687</u>	<u>13,270</u>	<u>17,855</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		40,281	35,079	29,355	32,538
Total Noncurrent Liab.		<u>40,281</u>	<u>35,079</u>	<u>29,355</u>	<u>32,538</u>
Total Liabilities	\$	<u>64,475</u>	<u>62,766</u>	<u>42,625</u>	<u>50,393</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		25,519	22,466	100,030	90,365
Unrestricted		1,990,778	2,860,169	3,474,555	4,391,265
Total Net Assets	\$	<u>2,016,297</u>	<u>2,882,635</u>	<u>3,574,586</u>	<u>4,481,630</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, 2020**

**Operating Revenues:**

Sales	\$	(0)
Total Operating Revenues		<u>(0)</u>

**Operating Expenses:**

Cost of Goods Sold		0
General & Administrative		382,477
Payroll & Benefits		345,061
Depreciation		19,848
Total Operating Expenses		<u>747,386</u>

Operating Income (Loss)	\$	<u>(747,386)</u>
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Retirements		0
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<b>Income (Loss) Before Transfers</b>	<b>\$</b>	<b><u>(747,386)</u></b>
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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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	(0)	(3,323)	0	3,323	(0)
Total Operating Revenues	<u>(0)</u>	<u>(3,323)</u>	<u>0</u>	<u>3,323</u>	<u>(0)</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	0	0	0	0	0
General & Administrative	103,607	109,045	78,716	91,110	382,477
Payroll & Benefits	103,870	73,959	87,149	80,082	345,061
Depreciation	2,330	3,053	4,800	9,665	19,848
Total Operating Expenses	<u>209,806</u>	<u>186,057</u>	<u>170,665</u>	<u>180,857</u>	<u>747,386</u>
Operating Income (Loss)	<u>(209,806)</u>	<u>(189,380)</u>	<u>(170,665)</u>	<u>(177,534)</u>	<u>(747,386)</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>(209,806)</u></u>	<u><u>(189,380)</u></u>	<u><u>(170,665)</u></u>	<u><u>(177,534)</u></u>	<u><u>(747,386)</u></u>

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

Unaudited For Management Purposes Only

## Chairs/Filing Cabinets/Other Furniture

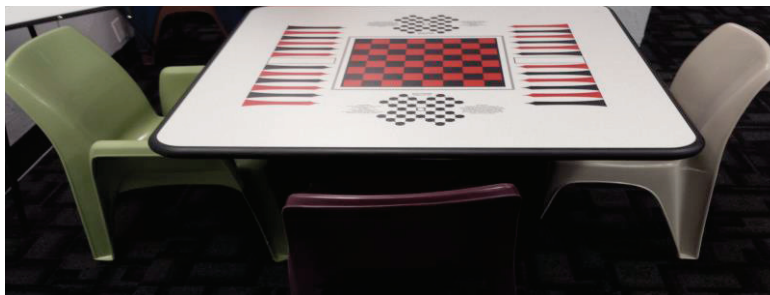
Located in the Administrative Offices in Charleston, West Virginia.

**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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ (165,308)
Receivables	99,683
Inventories	146,372
Total Current Assets	<u>80,748</u>

Noncurrent Assets:

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

Total Assets	<u>\$ 80,748</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	80,748
Total Net Assets	<u>\$ 80,748</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	455,127	370,665	306,888	167,287
Receivables		91,419	101,642	104,286	66,039
Inventories		45,914	45,757	59,180	68,021
Total Current Assets		<u>592,461</u>	<u>518,064</u>	<u>470,354</u>	<u>301,347</u>
<b>Noncurrent Assets:</b>					
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>592,461</u>	<u>518,064</u>	<u>470,354</u>	<u>301,347</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	62,958	766	6,407	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>62,958</u>	<u>766</u>	<u>6,407</u>	<u>0</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>62,958</u>	<u>766</u>	<u>6,407</u>	<u>0</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		529,502	517,297	463,947	301,347
Total Net Assets	\$	<u>529,502</u>	<u>517,297</u>	<u>463,947</u>	<u>301,347</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(53,280)	(81,358)	(102,161)	(135,374)
Receivables		30,222	34,509	22,376	19,683
Inventories		18,515	18,751	22,588	24,988
Total Current Assets		<u>(4,542)</u>	<u>(28,098)</u>	<u>(57,197)</u>	<u>(90,704)</u>
<b>Noncurrent Assets:</b>					
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>(4,542)</u>	<u>(28,098)</u>	<u>(57,197)</u>	<u>(90,704)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	25,488	11,146	2,112	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>25,488</u>	<u>11,146</u>	<u>2,112</u>	<u>0</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>25,488</u>	<u>11,146</u>	<u>2,112</u>	<u>0</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		(30,031)	(39,244)	(59,309)	(90,704)
Total Net Assets	\$	<u>(30,031)</u>	<u>(39,244)</u>	<u>(59,309)</u>	<u>(90,704)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(42,702)	(98,745)	(144,357)	(197,221)
Receivables		12,845	46,072	19,302	13,962
Inventories		10,976	(35,068)	(111)	53,363
Total Current Assets		<u>(18,881)</u>	<u>(87,742)</u>	<u>(125,166)</u>	<u>(129,895)</u>
<b>Noncurrent Assets:</b>					
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>(18,881)</u>	<u>(87,742)</u>	<u>(125,166)</u>	<u>(129,895)</u>
 <b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	72,982	18,959	18,202	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>72,982</u>	<u>18,959</u>	<u>18,202</u>	<u>0</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>72,982</u>	<u>18,959</u>	<u>18,202</u>	<u>0</u>
 <b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		(91,863)	(106,701)	(143,368)	(129,895)
Total Net Assets	\$	<u>(91,863)</u>	<u>(106,701)</u>	<u>(143,368)</u>	<u>(129,895)</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, 2020**

**Operating Revenues:**

Sales	\$ 640,175
Total Operating Revenues	<u>640,175</u>

**Operating Expenses:**

Cost of Goods Sold	485,279
General & Administrative	13,901
Payroll & Benefits	88,477
Depreciation	0
Total Operating Expenses	<u>587,657</u>

Operating Income (Loss)	<u>\$ 52,518</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 52,518</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	161,108	100,853	66,954	17,070	345,985
Total Operating Revenues	<u>161,108</u>	<u>100,853</u>	<u>66,954</u>	<u>17,070</u>	<u>345,985</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	73,981	50,511	49,976	66,995	241,463
General & Administrative	0	2,459	(222)	577	2,813
Payroll & Benefits	17,178	14,285	16,191	14,280	61,934
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>91,159</u>	<u>67,254</u>	<u>65,945</u>	<u>81,852</u>	<u>306,210</u>
Operating Income (Loss)	<u>69,949</u>	<u>33,599</u>	<u>1,009</u>	<u>(64,782)</u>	<u>39,775</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>69,949</u></u>	<u><u>33,599</u></u>	<u><u>1,009</u></u>	<u><u>(64,782)</u></u>	<u><u>39,775</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	46,344	40,605	18,017	13,289	118,255
Total Operating Revenues	<u>46,344</u>	<u>40,605</u>	<u>18,017</u>	<u>13,289</u>	<u>118,255</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	29,909	29,011	14,523	18,394	91,837
General & Administrative	95	436	304	208	1,043
Payroll & Benefits	4,908	4,081	4,626	4,080	17,695
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>34,913</u>	<u>33,528</u>	<u>19,453</u>	<u>22,682</u>	<u>110,576</u>
Operating Income (Loss)	<u>11,432</u>	<u>7,077</u>	<u>(1,436)</u>	<u>(9,393)</u>	<u>7,679</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>11,432</u></u>	<u><u>7,077</u></u>	<u><u>(1,436)</u></u>	<u><u>(9,393)</u></u>	<u><u>7,679</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	96,867	74,167	(9,981)	14,882	175,935
Total Operating Revenues	<u>96,867</u>	<u>74,167</u>	<u>(9,981)</u>	<u>14,882</u>	<u>175,935</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	74,868	60,975	14,983	1,154	151,980
General & Administrative	324	6,370	806	2,544	10,044
Payroll & Benefits	2,454	2,041	2,313	2,040	8,848
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>77,646</u>	<u>69,386</u>	<u>18,102</u>	<u>5,738</u>	<u>170,872</u>
Operating Income (Loss)	<u>19,221</u>	<u>4,782</u>	<u>(28,082)</u>	<u>9,143</u>	<u>5,063</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>19,221</u></u>	<u><u>4,782</u></u>	<u><u>(28,082)</u></u>	<u><u>9,143</u></u>	<u><u>5,063</u></u>

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

Unaudited For Management Purposes Only

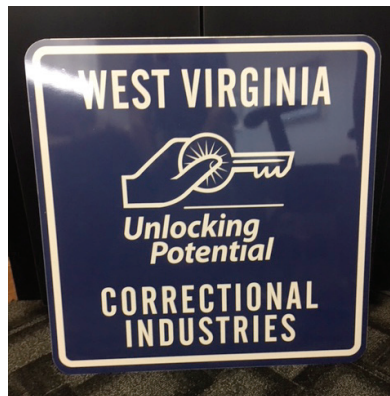
## Mt. Olive Correctional Complex

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-five 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 1,114,804
Receivables	142,761
Inventories	1,105,419
Total Current Assets	2,362,984

Noncurrent Assets:

Capital Assets	1,473,671
Less Accumulated Depreciation	(1,122,054)
Total Noncurrent Assets	351,617

Total Assets	\$ 2,714,601
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**LIABILITIES**

Current Liabilities:

Accounts Payable	32,089
Accrue & Other Liabilities	7,192
Total Current Liabilities	39,281

Noncurrent Liabilities:

Compensated Absences	22,446
Total Noncurrent Liabilities	22,446

Total Liabilities	61,727
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	351,617
Unrestricted	2,301,257
Total Net Assets	\$ 2,652,874

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(50,984)	(82,055)	(104,633)	(159,222)
Receivables		17,644	22,176	21,303	75,753
Inventories		36,184	52,206	53,270	93,549
Total Current Assets		<u>2,844</u>	<u>(7,673)</u>	<u>(30,060)</u>	<u>10,081</u>
<b>Noncurrent Assets:</b>					
Capital Assets		244,311	244,311	244,832	244,832
Less Accumulated Depreciation		(243,396)	(243,396)	(243,888)	(243,917)
Total Noncurrent Assets		<u>915</u>	<u>915</u>	<u>944</u>	<u>915</u>
Total Assets	\$	<u>3,759</u>	<u>(6,758)</u>	<u>(29,116)</u>	<u>10,996</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	9,806	8,304	19,792	11,978
Accrue & Other Liabilities		0	0	0	879
Total Current Liabilities		<u>9,806</u>	<u>8,304</u>	<u>19,792</u>	<u>12,857</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,491	4,177	4,728	4,490
Total Noncurrent Liab.		<u>4,491</u>	<u>4,177</u>	<u>4,728</u>	<u>4,490</u>
Total Liabilities	\$	<u>14,296</u>	<u>12,481</u>	<u>24,520</u>	<u>17,347</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		915	915	944	915
Unrestricted		(11,453)	(20,154)	(54,580)	(7,266)
Total Net Assets	\$	<u>(10,537)</u>	<u>(19,239)</u>	<u>(53,636)</u>	<u>(6,351)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	2,832,944	2,425,466	2,302,984	1,978,503
Receivables		46,617	141,236	188,306	1,391
Inventories		269,875	531,145	477,484	730,274
Total Current Assets		<u>3,149,436</u>	<u>3,097,847</u>	<u>2,968,773</u>	<u>2,710,167</u>
<b>Noncurrent Assets:</b>					
Capital Assets		553,733	567,460	569,656	569,656
Less Accumulated Depreciation		(503,912)	(505,477)	(508,079)	(509,755)
Total Noncurrent Assets		<u>49,821</u>	<u>61,983</u>	<u>61,577</u>	<u>59,901</u>
Total Assets	\$	<u>3,199,257</u>	<u>3,159,830</u>	<u>3,030,351</u>	<u>2,770,069</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	37,281	40,458	29,552	12,810
Accrue & Other Liabilities		0	0	0	2,324
Total Current Liabilities		<u>37,281</u>	<u>40,458</u>	<u>29,552</u>	<u>15,134</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,489	4,176	4,727	4,489
Total Noncurrent Liab.		<u>4,489</u>	<u>4,176</u>	<u>4,727</u>	<u>4,489</u>
Total Liabilities	\$	<u>41,770</u>	<u>44,634</u>	<u>34,279</u>	<u>19,623</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		49,821	61,983	61,577	59,901
Unrestricted		3,107,666	3,053,213	2,934,494	2,690,544
Total Net Assets	\$	<u>3,157,487</u>	<u>3,115,195</u>	<u>2,996,071</u>	<u>2,750,445</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(115,435)	(136,072)	(170,186)	(313,350)
Receivables		15,029	21,077	17,135	10,774
Inventories		110,397	112,212	109,524	105,360
Total Current Assets		<u>9,992</u>	<u>(2,784)</u>	<u>(43,527)</u>	<u>(197,215)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		335,514	335,514	335,514	335,514
Less Accumulated Depreciation		(263,598)	(265,755)	(267,788)	(269,659)
Total Noncurrent Assets		<u>71,916</u>	<u>69,759</u>	<u>67,726</u>	<u>65,855</u>
Total Assets	\$	<u>81,908</u>	<u>66,976</u>	<u>24,199</u>	<u>(131,360)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	2,205	15,327	8,637	314
Accrue & Other Liabilities		0	0	0	1,331
Total Current Liabilities		<u>2,205</u>	<u>15,327</u>	<u>8,637</u>	<u>1,645</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,489	4,176	4,727	4,489
Total Noncurrent Liab.		<u>4,489</u>	<u>4,176</u>	<u>4,727</u>	<u>4,489</u>
Total Liabilities	\$	<u>6,694</u>	<u>19,503</u>	<u>13,364</u>	<u>6,134</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		71,916	69,759	67,726	65,855
Unrestricted		3,298	(22,286)	(56,891)	(203,349)
Total Net Assets	\$	<u>75,214</u>	<u>47,473</u>	<u>10,835</u>	<u>(137,494)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(163,195)	(170,913)	(176,781)	(181,828)
Receivables		13,961	14,725	13,312	4,605
Inventories		31,187	31,503	30,752	33,117
Total Current Assets		<u>(118,047)</u>	<u>(124,685)</u>	<u>(132,717)</u>	<u>(144,106)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		38,139	38,139	38,139	38,139
Less Accumulated Depreciation		(18,861)	(19,499)	(20,137)	(20,775)
Total Noncurrent Assets		<u>19,279</u>	<u>18,641</u>	<u>18,003</u>	<u>17,365</u>
Total Assets	\$	<u>(98,768)</u>	<u>(106,045)</u>	<u>(114,714)</u>	<u>(126,741)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	3,982	1,358	1,783	388
Accrue & Other Liabilities		0	0	0	415
Total Current Liabilities		<u>3,982</u>	<u>1,358</u>	<u>1,783</u>	<u>803</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,489	4,176	4,727	4,489
Total Noncurrent Liab.		<u>4,489</u>	<u>4,176</u>	<u>4,727</u>	<u>4,489</u>
Total Liabilities	\$	<u>8,471</u>	<u>5,534</u>	<u>6,510</u>	<u>5,292</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		19,279	18,641	18,003	17,365
Unrestricted		(126,518)	(130,219)	(139,227)	(149,397)
Total Net Assets	\$	<u>(107,239)</u>	<u>(111,579)</u>	<u>(121,224)</u>	<u>(132,033)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(151,344)	(212,872)	(130,229)	(209,300)
Receivables		25,086	90,985	237,454	50,239
Inventories		113,506	165,223	127,615	143,118
Total Current Assets		<u>(12,752)</u>	<u>43,337</u>	<u>234,839</u>	<u>(15,943)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		237,860	243,460	243,460	285,530
Less Accumulated Depreciation		(66,212)	(70,110)	(73,992)	(77,949)
Total Noncurrent Assets		<u>171,648</u>	<u>173,350</u>	<u>169,468</u>	<u>207,581</u>
Total Assets	\$	<u>158,896</u>	<u>216,687</u>	<u>404,307</u>	<u>191,637</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	76,803	10,082	12,588	6,599
Accrue & Other Liabilities		0	0	0	2,244
Total Current Liabilities		<u>76,803</u>	<u>10,082</u>	<u>12,588</u>	<u>8,842</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,489	4,176	4,727	4,489
Total Noncurrent Liab.		<u>4,489</u>	<u>4,176</u>	<u>4,727</u>	<u>4,489</u>
Total Liabilities	\$	<u>81,293</u>	<u>14,258</u>	<u>17,315</u>	<u>13,331</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		171,648	173,350	169,468	207,581
Unrestricted		(94,045)	29,079	217,524	(29,275)
Total Net Assets	\$	<u>77,603</u>	<u>202,430</u>	<u>386,993</u>	<u>178,306</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, 2020**

**Operating Revenues:**

Sales	\$ 1,895,857
Total Operating Revenues	<u>1,895,857</u>

**Operating Expenses:**

Cost of Goods Sold	740,279
General & Administrative	150,145
Payroll & Benefits	432,626
Depreciation	33,939
Total Operating Expenses	<u>1,356,989</u>

Operating Income (Loss)	<u>\$ 538,868</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 538,868</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	80,433	27,773	30,955	117,362	256,523
Total Operating Revenues	80,433	27,773	30,955	117,362	256,523
<b>Operating Expenses:</b>					
Cost of Goods Sold	10,764	8,661	20,163	32,183	71,771
General & Administrative	4,837	3,841	6,480	5,323	20,481
Payroll & Benefits	27,749	23,113	26,132	23,490	100,484
Depreciation	0	0	492	29	521
Total Operating Expenses	43,351	35,615	53,267	61,025	193,258
Operating Income (Loss)	37,083	(7,842)	(22,313)	56,337	63,265
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	37,083	(7,842)	(22,313)	56,337	63,265

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	131,882	339,058	284,534	149,241	904,716
Total Operating Revenues	131,882	339,058	284,534	149,241	904,716
<b>Operating Expenses:</b>					
Cost of Goods Sold	93,591	112,091	136,063	36,538	378,283
General & Administrative	6,293	12,045	6,018	4,820	29,176
Payroll & Benefits	30,283	26,898	29,574	28,011	114,767
Depreciation	1,298	1,565	2,602	1,676	7,141
Total Operating Expenses	131,465	152,600	174,258	71,044	529,367
Operating Income (Loss)	417	186,459	110,276	78,197	375,349
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	417	186,459	110,276	78,197	375,349

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	27,780	44,271	21,420	11,180	104,650
Total Operating Revenues	27,780	44,271	21,420	11,180	104,650
<b>Operating Expenses:</b>					
Cost of Goods Sold	17,098	15,965	14,102	84,654	131,820
General & Administrative	1,848	3,002	3,312	(376)	7,787
Payroll & Benefits	24,069	21,146	22,671	20,913	88,800
Depreciation	2,122	2,157	2,033	1,871	8,183
Total Operating Expenses	45,138	42,270	42,119	107,062	236,589
Operating Income (Loss)	(17,358)	2,000	(20,699)	(95,882)	(131,939)
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<b>(17,358)</b>	<b>2,000</b>	<b>(20,699)</b>	<b>(95,882)</b>	<b>(131,939)</b>

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	14,449	7,174	9,587	(3,111)	28,099
Total Operating Revenues	14,449	7,174	9,587	(3,111)	28,099
<b>Operating Expenses:</b>					
Cost of Goods Sold	1,947	1,073	3,698	(1,268)	5,449
General & Administrative	5,174	757	2,359	453	8,743
Payroll & Benefits	8,252	6,420	7,991	6,382	29,046
Depreciation	638	638	638	638	2,552
Total Operating Expenses	16,010	8,888	14,686	6,206	45,790
Operating Income (Loss)	(1,561)	(1,715)	(5,099)	(9,316)	(17,691)
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	(1,561)	(1,715)	(5,099)	(9,316)	(17,691)

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	43,715	168,786	350,618	38,749	601,868
Total Operating Revenues	43,715	168,786	350,618	38,749	601,868
<b>Operating Expenses:</b>					
Cost of Goods Sold	20,499	55,702	54,044	22,710	152,956
General & Administrative	86,923	(39,573)	31,452	5,155	83,957
Payroll & Benefits	25,738	23,400	26,198	24,194	99,530
Depreciation	3,805	3,898	3,882	3,957	15,542
Total Operating Expenses	136,966	43,427	115,577	56,016	351,985
Operating Income (Loss)	(93,251)	125,359	235,041	(17,267)	249,883
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	(93,251)	125,359	235,041	(17,267)	249,883

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 two shops at this location, with four civilian employees and twenty-five 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ (1,206,082)
Receivables	119,159
Inventories	455,990
Total Current Assets	(630,934)

Noncurrent Assets:

Capital Assets	131,441
Less Accumulated Depreciation	(63,505)
Total Noncurrent Assets	67,936

Total Assets	\$ (562,997)
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**LIABILITIES**

Current Liabilities:

Accounts Payable	3,749
Accrue & Other Liabilities	1,639
Total Current Liabilities	5,388

Noncurrent Liabilities:

Compensated Absences	19,354
Total Noncurrent Liabilities	19,354

Total Liabilities	24,742
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	67,936
Unrestricted	(655,676)
Total Net Assets	\$ (587,739)

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(802,230)	(955,967)	(1,062,056)	(1,206,082)
Receivables		180,724	168,264	105,628	119,159
Inventories		335,919	384,750	400,565	455,990
Total Current Assets		<u>(285,588)</u>	<u>(402,953)</u>	<u>(555,862)</u>	<u>(630,934)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		119,396	122,296	125,817	131,441
Less Accumulated Depreciation		(59,146)	(60,433)	(62,215)	(63,505)
Total Noncurrent Assets		<u>60,250</u>	<u>61,863</u>	<u>63,602</u>	<u>67,936</u>
Total Assets	\$	<u>(225,338)</u>	<u>(341,090)</u>	<u>(492,260)</u>	<u>(562,997)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	35,976	69,977	14,707	3,749
Accrue & Other Liabilities		0	0	0	1,639
Total Current Liabilities		<u>35,976</u>	<u>69,977</u>	<u>14,707</u>	<u>5,388</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		19,321	16,074	17,658	19,354
Total Noncurrent Liab.		<u>19,321</u>	<u>16,074</u>	<u>17,658</u>	<u>19,354</u>
Total Liabilities	\$	<u>55,297</u>	<u>86,051</u>	<u>32,365</u>	<u>24,742</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		60,250	61,863	63,602	67,936
Unrestricted		(340,885)	(489,004)	(588,228)	(655,676)
Total Net Assets	\$	<u>(280,634)</u>	<u>(427,140)</u>	<u>(524,625)</u>	<u>(587,739)</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, 2020**

**Operating Revenues:**

Sales	\$ 486,594
Total Operating Revenues	<u>486,594</u>

**Operating Expenses:**

Cost of Goods Sold	236,189
General & Administrative	65,456
Payroll & Benefits	301,470
	-
Depreciation	5,410
Total Operating Expenses	<u>608,525</u>

Operating Income (Loss)	<u>\$ (121,931)</u>
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Retirements	-
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ (121,931)</u></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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	227,367	105,513	98,934	54,781	486,594
Total Operating Revenues	<u>227,367</u>	<u>105,513</u>	<u>98,934</u>	<u>54,781</u>	<u>486,594</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	88,230	72,894	49,130	25,935	236,189
General & Administrative	23,739	23,383	8,398	9,936	65,456
Payroll & Benefits	82,328	66,724	82,897	69,521	301,470
Depreciation	1,051	1,287	1,782	1,290	5,410
Total Operating Expenses	<u>195,349</u>	<u>164,287</u>	<u>142,207</u>	<u>106,682</u>	<u>608,525</u>
Operating Income (Loss)	<u>32,018</u>	<u>(58,774)</u>	<u>(43,274)</u>	<u>(51,901)</u>	<u>(121,931)</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>32,018</u></u>	<u><u>(58,774)</u></u>	<u><u>(43,274)</u></u>	<u><u>(51,901)</u></u>	<u><u>(121,931)</u></u>

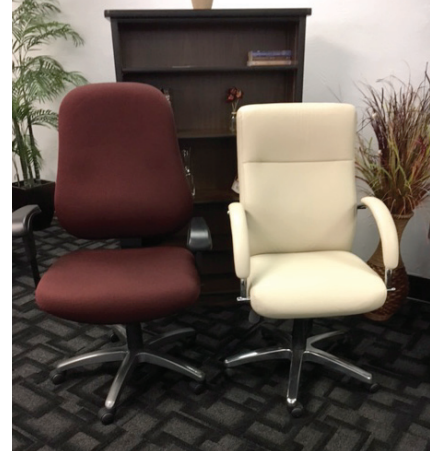
The accompanying notes are an integral part of the financial statements.

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 eleven 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 582,859
Receivables	157,412
Inventories	606,967
Total Current Assets	<u>1,347,238</u>

Noncurrent Assets:

Capital Assets	65,293
Less Accumulated Depreciation	(44,761)
Total Noncurrent Assets	<u>20,532</u>

Total Assets \$ 1,367,770

**LIABILITIES**

Current Liabilities:

Accounts Payable	2,883
Accrue & Other Liabilities	1,722
Total Current Liabilities	<u>4,604</u>

Noncurrent Liabilities:

Compensated Absences	12,631
Total Noncurrent Liabilities	<u>12,631</u>

Total Liabilities 17,235

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	20,532
Unrestricted	1,330,003
Total Net Assets	<u>\$ 1,350,535</u>

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(81,462)	(76,773)	(97,865)	(132,759)
Receivables		43,315	37,041	40,868	32,510
Inventories		150,314	191,984	142,397	269,247
Total Current Assets		<u>112,166</u>	<u>152,252</u>	<u>85,400</u>	<u>168,999</u>
<b>Noncurrent Assets:</b>					
Capital Assets		1,490	1,490	1,490	1,490
Less Accumulated Depreciation		(1,721)	(1,764)	(1,807)	(1,836)
Total Noncurrent Assets		<u>(231)</u>	<u>(274)</u>	<u>(317)</u>	<u>(346)</u>
Total Assets	\$	<u>111,936</u>	<u>151,978</u>	<u>85,084</u>	<u>168,653</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	18,095	58,668	8,177	(1)
Accrue & Other Liabilities		0	0	0	574
Total Current Liabilities		<u>18,095</u>	<u>58,668</u>	<u>8,177</u>	<u>573</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,581	3,809	3,935	4,331
Total Noncurrent Liab.		<u>4,581</u>	<u>3,809</u>	<u>3,935</u>	<u>4,331</u>
Total Liabilities	\$	<u>22,675</u>	<u>62,477</u>	<u>12,112</u>	<u>4,904</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		(231)	(274)	(317)	(346)
Unrestricted		89,491	89,775	73,288	164,095
Total Net Assets	\$	<u>89,260</u>	<u>89,501</u>	<u>72,972</u>	<u>163,749</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	939,959	988,805	1,051,784	1,001,334
Receivables		89,971	93,176	54,317	53,923
Inventories		104,417	75,949	61,458	163,559
Total Current Assets		<u>1,134,347</u>	<u>1,157,931</u>	<u>1,167,560</u>	<u>1,218,816</u>
<b>Noncurrent Assets:</b>					
Capital Assets		34,450	34,450	34,450	37,410
Less Accumulated Depreciation		(19,590)	(19,941)	(20,292)	(20,693)
Total Noncurrent Assets		<u>14,859</u>	<u>14,508</u>	<u>14,157</u>	<u>16,716</u>
Total Assets	\$	<u>1,149,206</u>	<u>1,172,439</u>	<u>1,181,717</u>	<u>1,235,533</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	53,814	769	6,469	1,687
Accrue & Other Liabilities		0	0	0	574
Total Current Liabilities		<u>53,814</u>	<u>769</u>	<u>6,469</u>	<u>2,261</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,480	3,708	3,834	4,230
Total Noncurrent Liab.		<u>4,480</u>	<u>3,708</u>	<u>3,834</u>	<u>4,230</u>
Total Liabilities	\$	<u>58,294</u>	<u>4,477</u>	<u>10,303</u>	<u>6,491</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		14,859	14,508	14,157	16,716
Unrestricted		1,076,053	1,153,454	1,157,257	1,212,326
Total Net Assets	\$	<u>1,090,913</u>	<u>1,167,962</u>	<u>1,171,414</u>	<u>1,229,042</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(164,860)	(185,145)	(227,539)	(285,716)
Receivables		145,868	107,696	87,240	70,979
Inventories		141,447	112,137	104,499	174,160
Total Current Assets		<u>122,455</u>	<u>34,688</u>	<u>(35,800)</u>	<u>(40,577)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		26,393	26,393	26,393	26,393
Less Accumulated Depreciation		(19,449)	(19,610)	(22,019)	(22,232)
Total Noncurrent Assets		<u>6,944</u>	<u>6,783</u>	<u>4,374</u>	<u>4,161</u>
Total Assets	\$	<u>129,398</u>	<u>41,471</u>	<u>(31,426)</u>	<u>(36,416)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	17,856	23,067	6,531	1,196
Accrue & Other Liabilities		0	0	0	574
Total Current Liabilities		<u>17,856</u>	<u>23,067</u>	<u>6,531</u>	<u>1,770</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		4,320	3,549	3,675	4,070
Total Noncurrent Liab.		<u>4,320</u>	<u>3,549</u>	<u>3,675</u>	<u>4,070</u>
Total Liabilities	\$	<u>22,177</u>	<u>26,616</u>	<u>10,206</u>	<u>5,840</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		6,944	6,783	4,374	4,161
Unrestricted		100,278	8,072	(46,006)	(46,417)
Total Net Assets	\$	<u>107,222</u>	<u>14,855</u>	<u>(41,632)</u>	<u>(42,256)</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, 2020**

**Operating Revenues:**

Sales	\$ 1,182,536
Total Operating Revenues	<u>1,182,536</u>

**Operating Expenses:**

Cost of Goods Sold	638,904
General & Administrative	20,132
Payroll & Benefits	136,642
Depreciation	4,627
Total Operating Expenses	<u>800,305</u>

Operating Income (Loss)	<u>\$ 382,231</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 382,231</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	46,117	63,792	90,431	111,635	311,976
Total Operating Revenues	46,117	63,792	90,431	111,635	311,976
<b>Operating Expenses:</b>					
Cost of Goods Sold	79,933	43,008	69,964	80,165	273,070
General & Administrative	239	1,298	2,124	(1,926)	1,736
Payroll & Benefits	12,087	9,181	11,036	12,909	45,214
Depreciation	43	43	43	29	158
Total Operating Expenses	92,302	53,531	83,167	91,178	320,177
Operating Income (Loss)	(46,185)	10,262	7,265	20,458	(8,201)
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<b>(46,185)</b>	<b>10,262</b>	<b>7,265</b>	<b>20,458</b>	<b>(8,201)</b>

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	213,162	166,776	66,390	126,814	573,142
Total Operating Revenues	213,162	166,776	66,390	126,814	573,142
<b>Operating Expenses:</b>					
Cost of Goods Sold	64,019	75,279	32,111	2,305	173,714
General & Administrative	1,435	2,480	3,039	1,807	8,762
Payroll & Benefits	12,087	9,181	11,036	12,909	45,214
Depreciation	422	351	351	401	1,525
Total Operating Expenses	77,963	87,292	46,538	17,423	229,215
Operating Income (Loss)	135,199	79,484	19,852	109,391	343,927
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	135,199	79,484	19,852	109,391	343,927

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	139,328	98,593	44,576	14,921	297,418
Total Operating Revenues	139,328	98,593	44,576	14,921	297,418
<b>Operating Expenses:</b>					
Cost of Goods Sold	93,895	66,282	50,665	(18,723)	192,120
General & Administrative	3,936	1,080	4,542	76	9,635
Payroll & Benefits	12,365	9,411	11,297	13,142	46,214
Depreciation	161	161	2,409	213	2,944
Total Operating Expenses	110,357	76,935	68,913	(5,292)	250,913
Operating Income (Loss)	28,971	21,658	(24,337)	20,213	46,505
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	28,971	21,658	(24,337)	20,213	46,505

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 35 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ (3,890,753)
Receivables	216,497
Inventories	250,354
Total Current Assets	<u>(3,423,902)</u>

Noncurrent Assets:

Capital Assets	1,666,223
Less Accumulated Depreciation	(1,338,456)
Total Noncurrent Assets	<u>327,767</u>

Total Assets \$ (3,096,135)

**LIABILITIES**

Current Liabilities:

Accounts Payable	21,111
Accrue & Other Liabilities	0
Total Current Liabilities	<u>21,111</u>

Noncurrent Liabilities:

Compensated Absences	16,973
Total Noncurrent Liabilities	<u>16,973</u>

Total Liabilities 38,084

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	327,767
Unrestricted	(3,461,987)
Total Net Assets	<u><u>\$ (3,134,219)</u></u>

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(2,661,406)	(2,937,631)	(3,155,014)	(3,420,612)
Receivables		175,162	232,871	189,830	200,493
Inventories		350,965	365,516	362,352	238,071
Total Current Assets		<u>(2,135,278)</u>	<u>(2,339,245)</u>	<u>(2,602,832)</u>	<u>(2,982,048)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		1,605,732	1,605,732	1,605,732	1,496,995
Less Accumulated Depreciation		(1,284,541)	(1,293,554)	(1,302,314)	(1,196,185)
Total Noncurrent Assets		<u>321,190</u>	<u>312,177</u>	<u>303,417</u>	<u>300,809</u>
Total Assets	\$	<u>(1,814,088)</u>	<u>(2,027,067)</u>	<u>(2,299,415)</u>	<u>(2,681,239)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	88,517	25,028	64,617	20,795
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>88,517</u>	<u>25,028</u>	<u>64,617</u>	<u>20,795</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		17,791	16,008	18,326	16,973
Total Noncurrent Liab.		<u>17,791</u>	<u>16,008</u>	<u>18,326</u>	<u>16,973</u>
Total Liabilities	\$	<u>106,308</u>	<u>41,036</u>	<u>82,943</u>	<u>37,768</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		321,190	312,177	303,417	300,809
Unrestricted		(2,241,587)	(2,380,281)	(2,685,775)	(3,019,816)
Total Net Assets	\$	<u>(1,920,396)</u>	<u>(2,068,103)</u>	<u>(2,382,358)</u>	<u>(2,719,007)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(187,925)	(184,541)	(179,167)	(307,314)
Receivables		20,566	16,729	23,828	15,828
Inventories		8,534	3,612	(11,122)	7,778
Total Current Assets		<u>(158,825)</u>	<u>(164,200)</u>	<u>(166,461)</u>	<u>(283,708)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		81,890	81,890	81,890	81,890
Less Accumulated Depreciation		(79,102)	(79,102)	(79,102)	(79,102)
Total Noncurrent Assets		<u>2,787</u>	<u>2,787</u>	<u>2,787</u>	<u>2,787</u>
Total Assets	\$	<u>(156,038)</u>	<u>(161,413)</u>	<u>(163,674)</u>	<u>(280,921)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	823	823	15	316
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>823</u>	<u>823</u>	<u>15</u>	<u>316</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>823</u>	<u>823</u>	<u>15</u>	<u>316</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		2,787	2,787	2,787	2,787
Unrestricted		(159,648)	(165,023)	(166,476)	(284,024)
Total Net Assets	\$	<u>(156,861)</u>	<u>(162,236)</u>	<u>(163,689)</u>	<u>(281,237)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(135,429)	(135,995)	(157,587)	(162,828)
Receivables		6,502	6,076	4,031	177
Inventories		6,089	4,708	5,833	4,505
Total Current Assets		<u>(122,838)</u>	<u>(125,211)</u>	<u>(147,723)</u>	<u>(158,146)</u>
<b>Noncurrent Assets:</b>					
Capital Assets		68,324	68,324	87,339	87,339
Less Accumulated Depreciation		(61,253)	(61,725)	(62,408)	(63,168)
Total Noncurrent Assets		<u>7,070</u>	<u>6,598</u>	<u>24,931</u>	<u>24,171</u>
Total Assets	\$	<u>(115,768)</u>	<u>(118,612)</u>	<u>(122,792)</u>	<u>(133,976)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	1,187	0	1,125	0
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>1,187</u>	<u>0</u>	<u>1,125</u>	<u>0</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		(0)	(0)	(0)	(0)
Total Noncurrent Liab.		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Total Liabilities	\$	<u>1,187</u>	<u>0</u>	<u>1,125</u>	<u>0</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		7,070	6,598	24,931	24,171
Unrestricted		(124,025)	(125,211)	(148,848)	(158,146)
Total Net Assets	\$	<u>(116,955)</u>	<u>(118,613)</u>	<u>(123,917)</u>	<u>(133,976)</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, 2020**

**Operating Revenues:**

Sales	\$ 1,110,463
Total Operating Revenues	<u>1,110,463</u>

**Operating Expenses:**

Cost of Goods Sold	518,063
General & Administrative	185,904
Payroll & Benefits	480,394
	-
Depreciation	37,768
Total Operating Expenses	<u>1,222,129</u>

Operating Income (Loss)	<u>\$ (111,667)</u>
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Retirements	-
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ (111,667)</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	368,413	269,781	107,785	215,825	961,804
Total Operating Revenues	<u>368,413</u>	<u>269,781</u>	<u>107,785</u>	<u>215,825</u>	<u>961,804</u>
 <b>Operating Expenses:</b>					
Cost of Goods Sold	88,238	93,700	100,460	225,733	508,130
General & Administrative	48,333	31,624	73,229	29,305	182,490
Payroll & Benefits	124,058	101,378	116,028	100,229	441,693
Depreciation	9,013	9,013	8,760	8,595	35,381
Total Operating Expenses	<u>269,641</u>	<u>235,714</u>	<u>298,477</u>	<u>363,862</u>	<u>1,167,694</u>
Operating Income (Loss)	<u>98,772</u>	<u>34,066</u>	<u>(190,691)</u>	<u>(148,037)</u>	<u>(205,890)</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>98,772</u></u>	<u><u>34,066</u></u>	<u><u>(190,691)</u></u>	<u><u>(148,037)</u></u>	<u><u>(205,890)</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	30,042	27,339	57,322	6,015	120,719
Total Operating Revenues	30,042	27,339	57,322	6,015	120,719
<b>Operating Expenses:</b>					
Cost of Goods Sold	4,525	6,392	14,336	(17,895)	7,357
General & Administrative	311	133	1,099	835	2,378
Payroll & Benefits	5,294	4,445	5,032	4,337	19,108
Depreciation	0	0	0	0	0
Total Operating Expenses	10,130	10,970	20,467	(12,723)	28,844
Operating Income (Loss)	19,913	16,369	36,856	18,738	91,876
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	19,913	16,369	36,856	18,738	91,876

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	11,184	15,984	538	234	27,940
Total Operating Revenues	11,184	15,984	538	234	27,940
<b>Operating Expenses:</b>					
Cost of Goods Sold	1,012	237	0	1,328	2,576
General & Administrative	987	48	0	0	1,035
Payroll & Benefits	5,428	4,558	5,159	4,448	19,593
Depreciation	472	472	683	760	2,387
Total Operating Expenses	7,899	5,315	5,842	6,536	25,592
Operating Income (Loss)	3,285	10,669	(5,304)	(6,302)	2,348
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	3,285	10,669	(5,304)	(6,302)	2,348

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-nine 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 1,089,121
Receivables	17,517
Inventories	293,001
Total Current Assets	1,399,639

Noncurrent Assets:

Capital Assets	157,847
Less Accumulated Depreciation	(84,723)
Total Noncurrent Assets	73,124

Total Assets	\$ 1,472,763
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**LIABILITIES**

Current Liabilities:

Accounts Payable	412
Accrue & Other Liabilities	4,790
Total Current Liabilities	5,202

Noncurrent Liabilities:

Compensated Absences	14,454
Total Noncurrent Liabilities	14,454

Total Liabilities	19,656
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	73,124
Unrestricted	1,379,983
Total Net Assets	\$ 1,453,107

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	1,217,366	1,204,670	1,223,110	1,089,121
Receivables		15,844	102,770	21,403	17,517
Inventories		256,704	223,936	310,360	293,001
Total Current Assets		<u>1,489,914</u>	<u>1,531,376</u>	<u>1,554,873</u>	<u>1,399,639</u>
<b>Noncurrent Assets:</b>					
Capital Assets		133,192	133,192	133,192	157,847
Less Accumulated Depreciation		(79,750)	(81,287)	(82,824)	(84,723)
Total Noncurrent Assets		<u>53,442</u>	<u>51,905</u>	<u>50,368</u>	<u>73,124</u>
Total Assets	\$	<u>1,543,356</u>	<u>1,583,281</u>	<u>1,605,241</u>	<u>1,472,763</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	5,296	11,532	102,209	412
Accrue & Other Liabilities		0	0	0	4,790
Total Current Liabilities		<u>5,296</u>	<u>11,532</u>	<u>102,209</u>	<u>5,202</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		12,048	12,657	13,269	14,454
Total Noncurrent Liab.		<u>12,048</u>	<u>12,657</u>	<u>13,269</u>	<u>14,454</u>
Total Liabilities	\$	<u>17,343</u>	<u>24,188</u>	<u>115,478</u>	<u>19,656</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		53,442	51,905	50,368	73,124
Unrestricted		1,472,571	1,507,188	1,439,395	1,379,983
Total Net Assets	\$	<u>1,526,013</u>	<u>1,559,093</u>	<u>1,489,763</u>	<u>1,453,107</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, 2020**

**Operating Revenues:**

Sales	\$ 599,238
Total Operating Revenues	<u>599,238</u>

**Operating Expenses:**

Cost of Goods Sold	155,603
General & Administrative	15,941
Payroll & Benefits	216,078
Depreciation	6,510
Total Operating Expenses	<u>394,132</u>

Operating Income (Loss)	<u>\$ 205,106</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 205,106</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	324,359	187,798	45,771	41,311	599,238
Total Operating Revenues	324,359	187,798	45,771	41,311	599,238
<b>Operating Expenses:</b>					
Cost of Goods Sold	58,601	49,722	29,921	17,359	155,603
General & Administrative	3,031	16,997	13,607	(17,693)	15,941
Payroll & Benefits	57,164	46,462	58,038	54,413	216,078
Depreciation	1,537	1,537	1,537	1,899	6,510
Total Operating Expenses	120,333	114,718	103,104	55,978	394,132
Operating Income (Loss)	204,026	73,080	(57,333)	(14,668)	205,106
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	204,026	73,080	(57,333)	(14,668)	205,106

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

Unaudited For Management Purposes Only

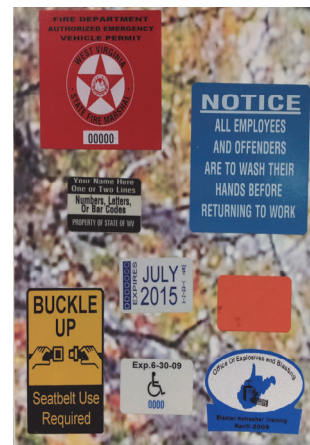
## St. Mary's Correctional Center

St. Mary's Correctional Center is located in St. Mary's, West Virginia. This location has four shops with two civilian employees and twenty-seven 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ 485,107
Receivables	100,928
Inventories	156,194
Total Current Assets	742,229

Noncurrent Assets:

Capital Assets	139,971
Less Accumulated Depreciation	(83,855)
Total Noncurrent Assets	56,116

Total Assets	\$ 798,344
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**LIABILITIES**

Current Liabilities:

Accounts Payable	3,931
Accrue & Other Liabilities	6,539
Total Current Liabilities	10,470

Noncurrent Liabilities:

Compensated Absences	3,926
Total Noncurrent Liabilities	3,926

Total Liabilities	14,397
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	56,116
Unrestricted	727,832
Total Net Assets	\$ 783,948

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	507,044	599,710	674,765	732,645
Receivables		136,535	153,817	69,078	40,968
Inventories		85,426	101,667	87,146	70,767
Total Current Assets		<u>729,005</u>	<u>855,195</u>	<u>830,989</u>	<u>844,381</u>
<b>Noncurrent Assets:</b>					
Capital Assets		124,353	124,353	124,874	124,874
Less Accumulated Depreciation		(82,604)	(83,568)	(85,024)	(86,002)
Total Noncurrent Assets		<u>41,749</u>	<u>40,785</u>	<u>39,850</u>	<u>38,872</u>
Total Assets	\$	<u>770,754</u>	<u>895,980</u>	<u>870,839</u>	<u>883,252</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	20,215	51,780	2,652	18
Accrue & Other Liabilities		0	0	0	2,369
Total Current Liabilities		<u>20,215</u>	<u>51,780</u>	<u>2,652</u>	<u>2,387</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		6,206	5,647	6,836	3,926
Total Noncurrent Liab.		<u>6,206</u>	<u>5,647</u>	<u>6,836</u>	<u>3,926</u>
Total Liabilities	\$	<u>26,421</u>	<u>57,426</u>	<u>9,488</u>	<u>6,313</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		41,749	40,785	39,850	38,872
Unrestricted		702,584	797,768	821,501	838,067
Total Net Assets	\$	<u>744,333</u>	<u>838,553</u>	<u>861,351</u>	<u>876,939</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	171,442	4,408	(95,998)	(112,554)
Receivables		20,432	30,312	9,840	40,825
Inventories		21,191	86,923	58,834	38,903
Total Current Assets		<u>213,065</u>	<u>121,643</u>	<u>(27,325)</u>	<u>(32,826)</u>
<b>Noncurrent Assets:</b>					
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>213,523</u>	<u>122,101</u>	<u>(26,867)</u>	<u>(32,368)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	13,552	31,679	0	2,101
Accrue & Other Liabilities		0	0	0	1,270
Total Current Liabilities		<u>13,552</u>	<u>31,679</u>	<u>0</u>	<u>3,370</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		(0)	(0)	(0)	(0)
Total Noncurrent Liab.		<u>(0)</u>	<u>(0)</u>	<u>(0)</u>	<u>(0)</u>
Total Liabilities	\$	<u>13,552</u>	<u>31,679</u>	<u>0</u>	<u>3,370</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		458	458	458	458
Unrestricted		199,513	89,963	(27,325)	(36,196)
Total Net Assets	\$	<u>199,971</u>	<u>90,421</u>	<u>(26,867)</u>	<u>(35,738)</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	68,487	78,447	88,946	66,395
Receivables		27,929	29,221	18,758	12,712
Inventories		25,559	37,619	22,553	21,336
Total Current Assets		<u>121,975</u>	<u>145,288</u>	<u>130,257</u>	<u>100,443</u>
<b>Noncurrent Assets:</b>					
Capital Assets		16,448	16,448	16,448	19,582
Less Accumulated Depreciation		(1,849)	(2,158)	(2,467)	(2,796)
Total Noncurrent Assets		<u>14,599</u>	<u>14,290</u>	<u>13,981</u>	<u>16,786</u>
Total Assets	\$	<u>136,575</u>	<u>159,578</u>	<u>144,238</u>	<u>117,229</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	7,504	16,596	141	617
Accrue & Other Liabilities		0	0	0	2,369
Total Current Liabilities		<u>7,504</u>	<u>16,596</u>	<u>141</u>	<u>2,986</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>7,504</u>	<u>16,596</u>	<u>141</u>	<u>2,986</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		14,599	14,290	13,981	16,786
Unrestricted		114,472	128,691	130,115	97,457
Total Net Assets	\$	<u>129,071</u>	<u>142,982</u>	<u>144,096</u>	<u>114,243</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(143,803)	(164,176)	(190,611)	(201,378)
Receivables		15,022	15,088	14,855	6,422
Inventories		29,237	25,938	23,606	25,187
Total Current Assets		<u>(99,544)</u>	<u>(123,149)</u>	<u>(152,151)</u>	<u>(169,769)</u>
<b>Noncurrent Assets:</b>					
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>(99,544)</u>	<u>(123,149)</u>	<u>(152,151)</u>	<u>(169,769)</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	8,565	2,324	88	1,196
Accrue & Other Liabilities		0	0	0	532
Total Current Liabilities		<u>8,565</u>	<u>2,324</u>	<u>88</u>	<u>1,727</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>8,565</u>	<u>2,324</u>	<u>88</u>	<u>1,727</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		0	0	0	0
Unrestricted		(108,110)	(125,473)	(152,239)	(171,496)
Total Net Assets	\$	<u>(108,110)</u>	<u>(125,473)</u>	<u>(152,239)</u>	<u>(171,496)</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, 2020**

**Operating Revenues:**

Sales	\$ 1,667,190
Total Operating Revenues	<u>1,667,190</u>

**Operating Expenses:**

Cost of Goods Sold	1,017,086
General & Administrative	25,594
Payroll & Benefits	211,354
Depreciation	6,342
Total Operating Expenses	<u>1,260,376</u>

Operating Income (Loss)	<u>\$ 406,814</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 406,814</u></u>
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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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	289,699	309,218	194,002	145,637	938,556
Total Operating Revenues	<u>289,699</u>	<u>309,218</u>	<u>194,002</u>	<u>145,637</u>	<u>938,556</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	200,067	175,702	141,795	109,395	626,958
General & Administrative	6,174	964	(1,073)	2,021	8,086
Payroll & Benefits	17,798	17,884	20,673	16,892	73,247
Depreciation	1,326	964	1,456	978	4,724
Total Operating Expenses	<u>225,365</u>	<u>195,514</u>	<u>162,850</u>	<u>129,286</u>	<u>713,015</u>
Operating Income (Loss)	<u>64,335</u>	<u>113,704</u>	<u>31,152</u>	<u>16,351</u>	<u>225,541</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>64,335</u></u>	<u><u>113,704</u></u>	<u><u>31,152</u></u>	<u><u>16,351</u></u>	<u><u>225,541</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	66,650	186,267	110,053	115,135	478,104
Total Operating Revenues	<u>66,650</u>	<u>186,267</u>	<u>110,053</u>	<u>115,135</u>	<u>478,104</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	35,772	108,954	85,674	28,362	258,762
General & Administrative	2,416	1,402	33	491	4,342
Payroll & Benefits	9,989	10,054	11,109	11,301	42,454
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>48,178</u>	<u>120,410</u>	<u>96,816</u>	<u>40,153</u>	<u>305,558</u>
Operating Income (Loss)	<u>18,472</u>	<u>65,857</u>	<u>13,236</u>	<u>74,982</u>	<u>172,547</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>18,472</u></u>	<u><u>65,857</u></u>	<u><u>13,236</u></u>	<u><u>74,982</u></u>	<u><u>172,547</u></u>

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	52,667	50,757	37,487	22,361	163,272
Total Operating Revenues	52,667	50,757	37,487	22,361	163,272
<b>Operating Expenses:</b>					
Cost of Goods Sold	28,423	16,585	14,417	36,423	95,847
General & Administrative	3,673	(94)	1,193	1,362	6,133
Payroll & Benefits	10,636	12,464	12,707	13,830	49,636
Depreciation	671	309	309	329	1,618
Total Operating Expenses	43,402	29,264	28,626	51,943	153,235
Operating Income (Loss)	9,264	21,493	8,861	(29,582)	10,037
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	9,264	21,493	8,861	(29,582)	10,037

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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	31,986	13,494	21,183	20,595	87,258
Total Operating Revenues	<u>31,986</u>	<u>13,494</u>	<u>21,183</u>	<u>20,595</u>	<u>87,258</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	9,026	7,103	14,795	4,596	35,519
General & Administrative	3,771	811	1,672	778	7,033
Payroll & Benefits	12,080	10,834	11,870	11,234	46,017
Depreciation	0	0	0	0	0
Total Operating Expenses	<u>24,877</u>	<u>18,747</u>	<u>28,337</u>	<u>16,608</u>	<u>88,569</u>
Operating Income (Loss)	<u>7,109</u>	<u>(5,253)</u>	<u>(7,153)</u>	<u>3,987</u>	<u>(1,311)</u>
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	<u><u>7,109</u></u>	<u><u>(5,253)</u></u>	<u><u>(7,153)</u></u>	<u><u>3,987</u></u>	<u><u>(1,311)</u></u>

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

Unaudited For Management Purposes Only

**PPE Stock**  
**Statement of Net Assets**  
**For the Year Ended June 30, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ (430,268)
Receivables	0
Inventories	474,954
Total Current Assets	<u>44,686</u>

Noncurrent Assets:

Capital Assets	11,916
Less Accumulated Depreciation	(10,937)
Total Noncurrent Assets	<u>979</u>

Total Assets	<u><u>\$ 45,665</u></u>
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**LIABILITIES**

Current Liabilities:

Accounts Payable	44,686
Accrue & Other Liabilities	0
Total Current Liabilities	<u>44,686</u>

Noncurrent Liabilities:

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

Total Liabilities	<u>44,686</u>
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**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	979
Unrestricted	0
Total Net Assets	<u><u>\$ 979</u></u>

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

Unaudited For Management Purposes Only



**PPE Stock**  
**Statement of Net Assets - By Qtr**  
**For the Year Ended June 30, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(105,608)	(105,846)	(106,028)	(430,268)
Receivables		5,427	5,427	5,414	0
Inventories		0	0	0	474,954
Total Current Assets		<u>(100,181)</u>	<u>(100,419)</u>	<u>(100,614)</u>	<u>44,686</u>
<b>Noncurrent Assets:</b>					
Capital Assets		11,916	11,916	11,916	11,916
Less Accumulated Depreciation		(10,724)	(10,795)	(10,866)	(10,937)
Total Noncurrent Assets		<u>1,192</u>	<u>1,121</u>	<u>1,050</u>	<u>979</u>
Total Assets	\$	<u>(98,989)</u>	<u>(99,298)</u>	<u>(99,564)</u>	<u>45,665</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	0	0	0	44,686
Accrue & Other Liabilities		0	0	0	0
Total Current Liabilities		<u>0</u>	<u>0</u>	<u>0</u>	<u>44,686</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		0	0	0	0
Total Noncurrent Liab.		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities	\$	<u>0</u>	<u>0</u>	<u>0</u>	<u>44,686</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		1,192	1,121	1,050	979
Unrestricted		(100,182)	(100,420)	(100,615)	0
Total Net Assets	\$	<u>(98,989)</u>	<u>(99,298)</u>	<u>(99,565)</u>	<u>979</u>

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

Unaudited For Management Purposes Only

**PPE Stock**  
**Statement of Revenues, Expenses, & Changes in Fund Assets**  
**For the Year Ended June 30, 2020**

**Operating Revenues:**

Sales	\$	0
		<hr/>
Total Operating Revenues		0 <hr/>

**Operating Expenses:**

Cost of Goods Sold		0
General & Administrative		3,244
Payroll & Benefits		0
Depreciation		284

Total Operating Expenses		<hr/> 3,528 <hr/>
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Operating Income (Loss)	\$	<hr/> (3,528) <hr/>
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Retirements		0
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<b>Income (Loss) Before Transfers</b>	<b>\$</b>	<b><hr/>(3,528)<hr/></b>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

**PPE Stock**  
**Statement of Revenues, Expenses, and Changes in Fund Assets - By Qtr**  
**For the Year Ended June 30, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	833	15	191	(1,039)	0
Total Operating Revenues	833	15	191	(1,039)	0
<b>Operating Expenses:</b>					
Cost of Goods Sold	0	0	0	0	0
General & Administrative	517	253	386	2,088	3,244
Payroll & Benefits	0	0	0	0	0
Depreciation	71	71	71	71	284
Total Operating Expenses	588	324	457	2,159	3,528
Operating Income (Loss)	245	(309)	(266)	(3,198)	(3,528)
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	245	(309)	(266)	(3,198)	(3,528)

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 Linens-** 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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$ (234,610)
Receivables	72,874
Inventories	423,569
Total Current Assets	<u>261,833</u>

Noncurrent Assets:

Capital Assets	78,353
Less Accumulated Depreciation	(24,518)
Total Noncurrent Assets	<u>53,835</u>

Total Assets \$ 315,668

**LIABILITIES**

Current Liabilities:

Accounts Payable	1,654
Accrue & Other Liabilities	4,501
Total Current Liabilities	<u>6,155</u>

Noncurrent Liabilities:

Compensated Absences	13,216
Total Noncurrent Liabilities	<u>13,216</u>

Total Liabilities 19,371

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt	53,835
Unrestricted	242,462
Total Net Assets	<u><u>\$ 296,297</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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(171,178)	(218,450)	(138,416)	(234,610)
Receivables		97,836	151,813	98,969	72,874
Inventories		271,654	369,840	319,640	423,569
Total Current Assets		<u>198,312</u>	<u>303,202</u>	<u>280,193</u>	<u>261,833</u>
<b>Noncurrent Assets:</b>					
Capital Assets		71,707	79,982	78,353	78,353
Less Accumulated Depreciation		(23,881)	(25,278)	(23,112)	(24,518)
Total Noncurrent Assets		<u>47,826</u>	<u>54,704</u>	<u>55,241</u>	<u>53,835</u>
Total Assets	\$	<u>246,137</u>	<u>357,906</u>	<u>335,434</u>	<u>315,668</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	25,706	12,488	9,397	1,654
Accrue & Other Liabilities		(0)	(0)	(0)	4,501
Total Current Liabilities		<u>25,706</u>	<u>12,488</u>	<u>9,397</u>	<u>6,155</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		11,391	11,014	12,483	13,216
Total Noncurrent Liab.		<u>11,391</u>	<u>11,014</u>	<u>12,483</u>	<u>13,216</u>
Total Liabilities	\$	<u>37,097</u>	<u>23,502</u>	<u>21,880</u>	<u>19,371</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		47,826	54,704	55,241	53,835
Unrestricted		161,215	279,700	258,313	242,462
Total Net Assets	\$	<u>209,040</u>	<u>334,404</u>	<u>313,554</u>	<u>296,297</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, 2020**

**Operating Revenues:**

Sales	\$ 805,682
Total Operating Revenues	<u>805,682</u>

**Operating Expenses:**

Cost of Goods Sold	300,526
General & Administrative	20,907
Payroll & Benefits	216,567
Depreciation	3,870
Total Operating Expenses	<u>541,870</u>

Operating Income (Loss)	<u>\$ 263,813</u>
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Retirements	(287)
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 263,526</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	285,002	321,589	111,672	87,420	805,682
Total Operating Revenues	<u>285,002</u>	<u>321,589</u>	<u>111,672</u>	<u>87,420</u>	<u>805,682</u>
<b>Operating Expenses:</b>					
Cost of Goods Sold	102,534	106,823	71,473	19,697	300,526
General & Administrative	3,454	11,063	3,249	3,141	20,907
Payroll & Benefits	52,490	50,087	55,884	58,106	216,567
Depreciation	1,370	1,397	(303)	1,406	3,870
Total Operating Expenses	<u>159,848</u>	<u>169,370</u>	<u>130,302</u>	<u>82,349</u>	<u>541,870</u>
Operating Income (Loss)	<u>125,154</u>	<u>152,218</u>	<u>(18,630)</u>	<u>5,071</u>	<u>263,813</u>
Retirements	0	0	(287)	0	(287)
<b>Income (Loss) Before Trf.</b>	<u><u>125,154</u></u>	<u><u>152,218</u></u>	<u><u>(18,917)</u></u>	<u><u>5,071</u></u>	<u><u>263,526</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, 2020**

**ASSETS**

Current Assets:

Cash & Cash Equivalents	\$	350,034
Receivables		11,535
Inventories		-
Total Current Assets		<u>361,569</u>

Noncurrent Assets:

Capital Assets		-
Less Accumulated Depreciation		(456)
Total Noncurrent Assets		<u>(456)</u>

Total Assets \$ 361,113

**LIABILITIES**

Current Liabilities:

Accounts Payable		-
Accrue & Other Liabilities		2,202
Total Current Liabilities		<u>2,202</u>

Noncurrent Liabilities:

Compensated Absences		7,273
Total Noncurrent Liabilities		<u>7,273</u>

Total Liabilities 9,475

**NET ASSETS**

Invested in Capital Assets, Net of Related Debt		(456)
Unrestricted		352,094
Total Net Assets	\$	<u>351,638</u>

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, 2020**

<b>ASSETS</b>		<b>1st Qtr</b>	<b>2nd Qtr</b>	<b>3rd Qtr</b>	<b>4th Qtr</b>
<b>Current Assets:</b>					
Cash & Cash Equivalents	\$	(54,614)	225,488	312,059	350,034
Receivables		248,965	83,705	10,509	11,535
Inventories		0	0	0	0
Total Current Assets		<u>194,352</u>	<u>309,194</u>	<u>322,568</u>	<u>361,569</u>
<b>Noncurrent Assets:</b>					
Capital Assets		0	0	0	0
Less Accumulated Depreciation		(456)	(456)	(456)	(456)
Total Noncurrent Assets		<u>(456)</u>	<u>(456)</u>	<u>(456)</u>	<u>(456)</u>
Total Assets	\$	<u>193,896</u>	<u>308,738</u>	<u>322,112</u>	<u>361,113</u>
<b>LIABILITIES</b>					
<b>Current Liabilities:</b>					
Accounts Payable	\$	0	0	0	0
Accrue & Other Liabilities		2,406	1,463	0	2,202
Total Current Liabilities		<u>2,406</u>	<u>1,463</u>	<u>0</u>	<u>2,202</u>
<b>Noncurrent Liabilities:</b>					
Compensated Absences		7,704	6,484	6,977	7,273
Total Noncurrent Liab.		<u>7,704</u>	<u>6,484</u>	<u>6,977</u>	<u>7,273</u>
Total Liabilities	\$	<u>10,110</u>	<u>7,947</u>	<u>6,977</u>	<u>9,475</u>
<b>NET ASSETS</b>					
Invested in Capital Assets, Net/Debt		(456)	(456)	(456)	(456)
Unrestricted		184,242	301,247	315,590	352,094
Total Net Assets	\$	<u>183,786</u>	<u>300,791</u>	<u>315,134</u>	<u>351,638</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, 2020**

**Operating Revenues:**

Sales	\$ 274,936
Total Operating Revenues	<u>274,936</u>

**Operating Expenses:**

Cost of Goods Sold	0
General & Administrative	0
Payroll & Benefits	86,272
Depreciation	0
Total Operating Expenses	<u>86,272</u>

Operating Income (Loss)	<u>\$ 188,664</u>
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Retirements	0
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<b>Income (Loss) Before Transfers</b>	<u><u>\$ 188,664</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, 2020**

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
<b>Operating Revenues:</b>					
Sales	48,021	136,172	34,593	56,151	274,936
Total Operating Revenues	48,021	136,172	34,593	56,151	274,936
<b>Operating Expenses:</b>					
Cost of Goods Sold	0	0	0	0	0
General & Administrative	0	0	0	0	0
Payroll & Benefits	27,209	19,167	20,249	19,647	86,272
Depreciation	0	0	0	0	0
Total Operating Expenses	27,209	19,167	20,249	19,647	86,272
Operating Income (Loss)	20,812	117,004	14,344	36,504	188,664
Retirements	0	0	0	0	0
<b>Income (Loss) Before Trf.</b>	20,812	117,004	14,344	36,504	188,664

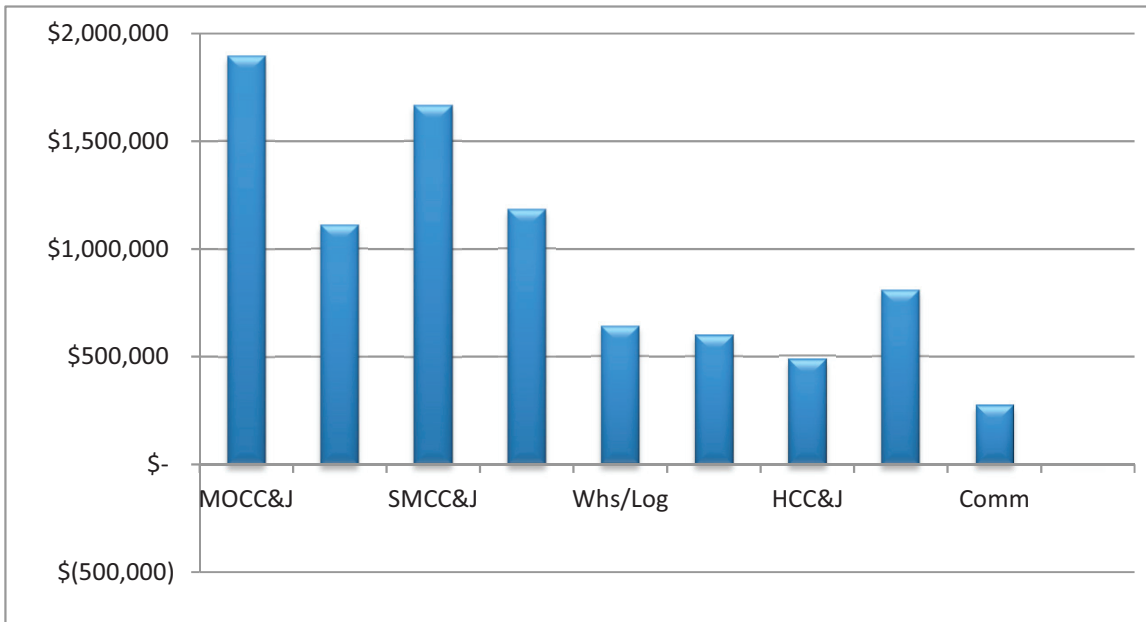
The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

# WVCI-Stats/Graphs

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

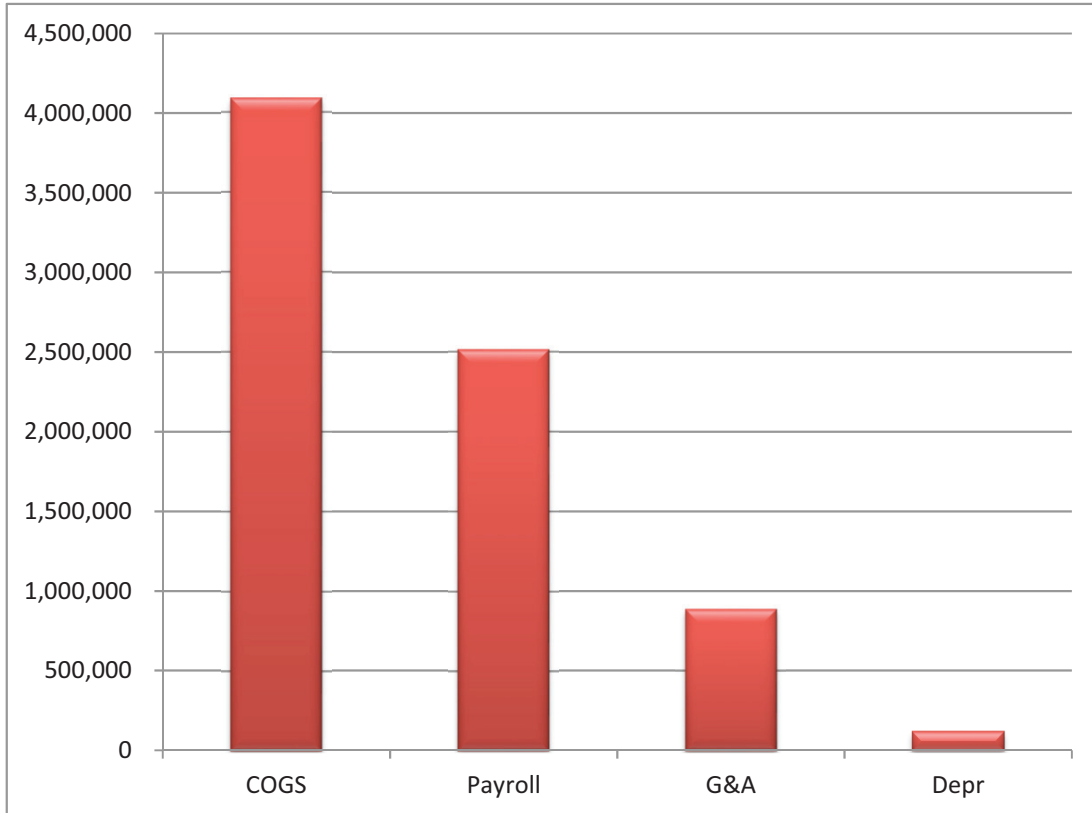
## Revenues By Location



## Profit By Location

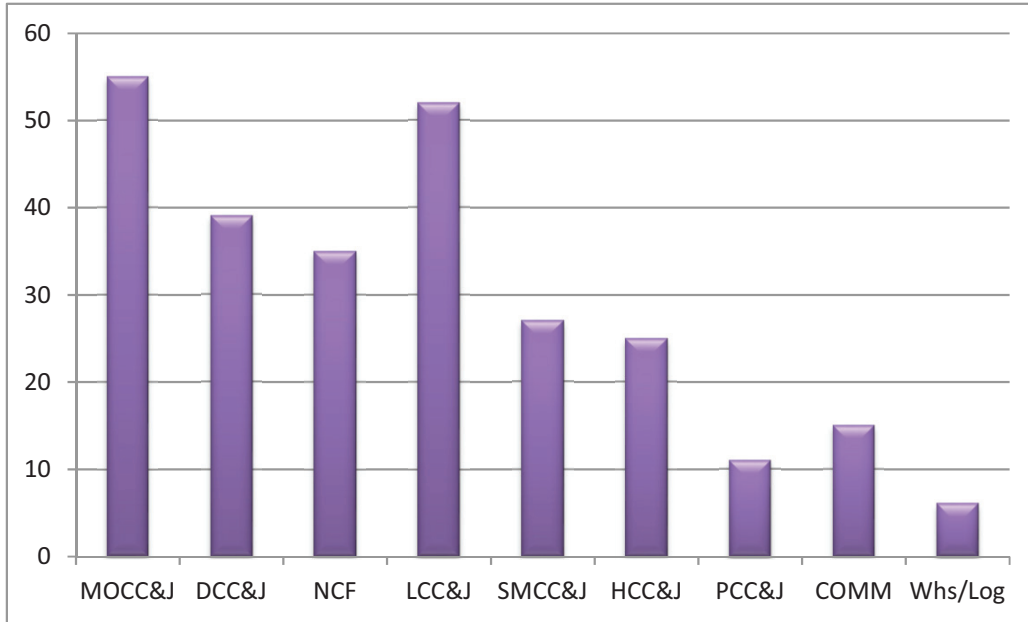


## Expense \$ By Type





### Inmate Headcount By Location



### \$ - Inmates Pay By Location

