West Virginia Correctional Industries Annual Report

For the Fiscal Year ended June 30, 2025

West Virginia Correctional Industries

Unlocking Potential

WV Correctional Industries

Year To Date Report - Period Ended June 30, 2025

WVDCR
West Virginia Correctional Industries
617 Leon Sullivan Way
Charleston, WV 25301
Phone: 304-558-6054

Patrick Morrisey
Governor

Douglas P. Buffington, II
Acting Secretary of Homeland Security

David Kelly
Commissioner

Ed N. Long
Director

Unlocking Potential
WV Correctional Industries

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Huttonsville Correctional Center and Jail

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Northern Correctional Facility

Denmar Correctional Center and Jail

Saint Mary's Correctional Center and Jail

PPE Stock

Lakin Correctional Center and Jail

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Additional Information - Graphs

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Expense by Type

Inmate Workers by Facility / Inmate Pay By Location

STATE OF WEST VIRGINIA
DEPARTMENT OF HOMELAND SECURITY
DIVISION OF CORRECTIONS AND REHABILITATION

DAVID L. KELLY
COMMISSIONER

DOUGLAS P. BUFFINGTON, II
ACTING CABINET SECRETARY

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

As the Commissioner of the West Virginia Division of Corrections and Rehabilitation, it is my privilege to present this annual report for Correctional Industries. This report highlights our ongoing commitment to positive change within our correctional facilities.

Correctional Industries provides valuable work experience and skills training for offenders, helping them prepare for successful reintegration into society. Our dedicated staff and collaborative efforts have made a real difference in the lives of many individuals.

Correctional Industries demonstrates that transformation is achievable with the right resources and opportunities, making significant strides in improving both individual lives and communities. Together, we can fulfill the mission of the West Virginia Division of Corrections and Rehabilitation: to enhance public safety, promote offender accountability, and successfully reintegrate offenders into society.

Sincerely,

David Kelly
Commissioner

STATE OF WEST VIRGINIA
DEPARTMENT OF HOMELAND SECURITY
DIVISION OF CORRECTIONS AND REHABILITATION

OFFICE OF THE SECRETARY
DEPARTMENT OF HOMELAND SECURITY
HONOR-INTEGRITY-RESPECT
EST. 2020

DAVID L. KELLY
COMMISSIONER

DOUGLAS P. BUFFINGTON, II
ACTING CABINET SECRETARY

Correctional Industries
617 Leon Sulivan Way
Charleston, WV 25301
304-558-6054 Telephone / 304-558-6056 Fax

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 and Rehabilitation. CI produces numerous products including office furniture, license plates, validation decals, signs, inmate clothing, printed materials and more. It is imperative that CI be focused on customers, products, and our civilian and inmate workforce.

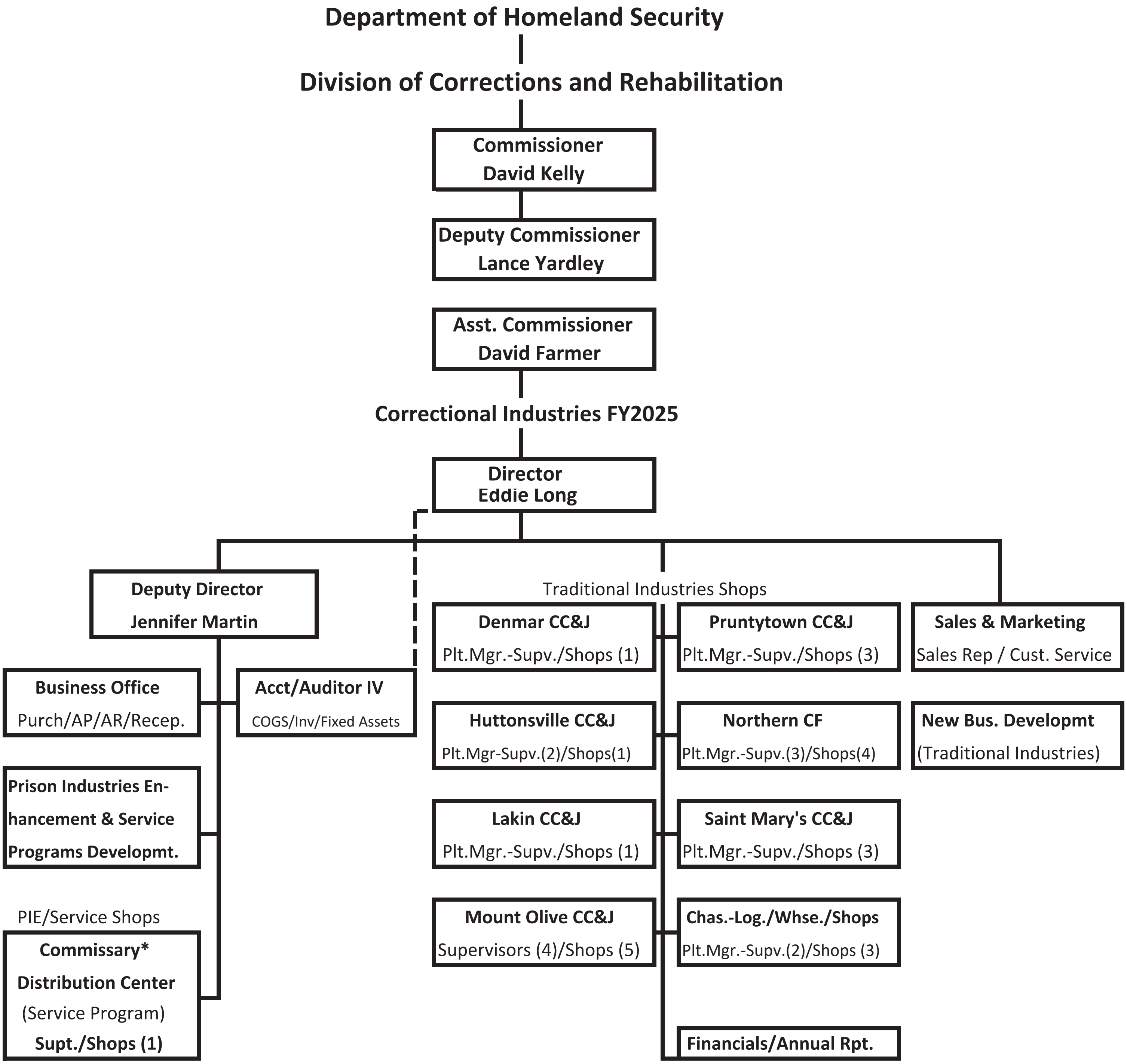
Significant accomplishments and highlights in F2025 include:

- Maintained advanced deliveries (minimum 6 months) of license plates to DMV to ensure consistent, timely supply to satisfy public demand.
- Invested over $285K in new equipment at the various shops and purchased a new 20-foot box truck to support timely efficient delivery of CI products.
- Relocated and cleared out MOCC Soap shop area in anticipation of starting Tablet repair program in cooperation with private sector organization – additional upgrades and revisions are ongoing.
- Attended National Correctional Industries conference and completed all other mandatory and required training.
- Picked up and stored bottled water collected by DCR for Hurricane Helene relief efforts which allowed for one site pick-up for final transport to HH relief staging area.
- Continued to emphasize ongoing continuous improvement and other lean manufacturing concepts designed to improve product quality and customer service.

Revenues for F2025 were $8.2 million with operating loss of ($27K). This was down from $10.3 million in F2024 and operating income of $734K. This was primarily due to lower spending/volumes across most agencies in F2025. Despite this break-even scenario CI was still able to transfer $374K back to the DCR, the total transferred since July 2012 stands at $7.0 million.

Sincerely,

Eddie N. Long - Director



*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, 2025. 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 loss for the year was $27K on sales revenue of $8.2 million. FY2025 Net Assets – the assets of WVCI exceeded its liabilities for the fiscal year ended June 30, 2025 by $8.7 million (presented as "net assets"). Of this amount, $7.1 million was reported as "unrestricted net assets". Unrestricted net assets represent the amount available to be used to meet the organization's ongoing obligations to citizens and creditors.

Who we are...

Correctional Industries is a unique blend of business and government, using private industry tools and techniques to provide a public service. Operations within the state correctional facilities are supported by sales to WV state agencies, county, and local governments. Hundreds of offenders gain work experience and training as they produce high quality, competitively priced products, which translates into benefits for taxpayers, the offenders who work and learn from WVCI, and for you, our customers. As a business, Correctional Industries is committed to maintain and expand offender work training programs which develop marketable skills, instill and promote positive work ethics, reduce inmate recidivism, and reduce the tax burden of corrections.

Correctional Industries

35 plus Various Products / 8 Locations / 255 Inmate Workers / 30 Staff

Chas. Central Office, Administration, Warehouse-Shops/Logistics
5 inmate workers / 3 Whse-Shops-Logistics / 7 Administrative-Sales Staff

Denmar
28 Inmate workers / 2 Operations-Administrative Staff

Huttonsville
17 Inmate workers / 3 Operations-Administrative-Sales Staff

Lakin (West Columbia)
45 Inmate workers / 2 Operations-Administrative Staff

Mount Olive
63 Inmate workers / 4 Operations-Administrative Staff

Northern (Moundsville)
35 Inmate Workers / 4 Operations-Administrative Staff

Pruntytown
15 Inmate Workers / 2 Operations-Administrative Staff

Saint Mary's
26 Inmate Workers / 2 Operations-Administrative Staff

Huttonsville Commissary Distribution Center
21 Inmate Workers / 1 Operations-Administrative Staff / 2 Private Sector

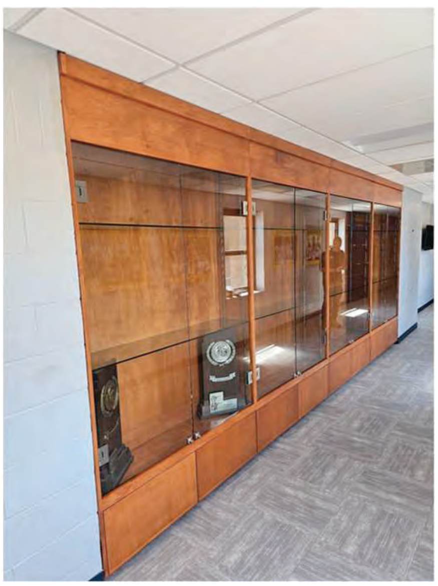
Our products

- Furniture
- Seating
- Printing
- Mattresses
- Linens
- Signs
- License Plates
- Engraving
- Welding/Campsite Products
- Braille
- Janitorial Supplies
- Clothing
- Soap and Laundry Products
- Embroidery

Furniture

- Desktop Screens
- Office Furniture
- Folding Tables and Chairs
- Intensive Use Furniture
- Filing Cabinets
- Sit/Stand Workstations

Custom Furniture



Seating

- **Desk Chairs**
- **Guest Chairs**
- **Draft Stools**
- **Upholstery**
- **Stack Chairs**





Printing


Unlocking Potential
WV Correctional Industries
STATE OF WEST VIRGINIA
DIVISION OF CORRECTIONS AND REHABILITATION
KERRY FRIDLEY
Sales Representative
WV Correctional Industries
617 Leon Sullivan Way
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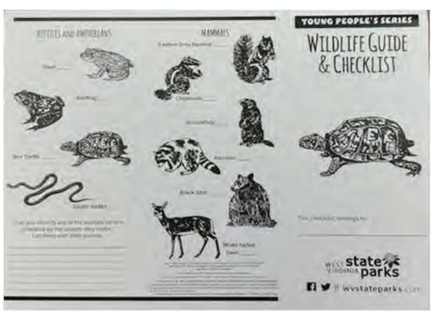
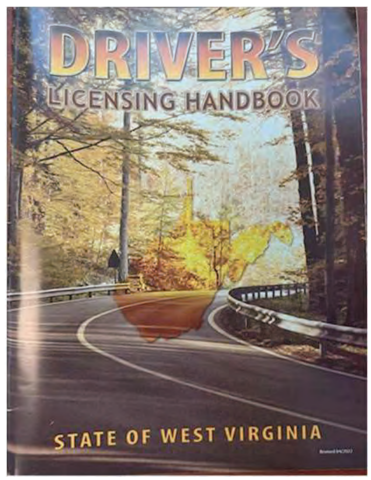
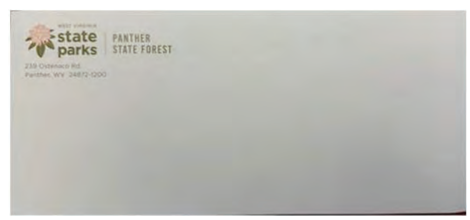
Email: Kerry.B.Fridley@wv.gov
wvcorrectionalindustries.com


REPTILES AND AMPHIBIANS
MAMMALS
YOUNG PEOPLE'S SERIES
WILDLIFE GUIDE & CHECKLIST
WEST VIRGINIA state parks
wvstateparks.com


DRIVER'S
LICENSING HANDBOOK
STATE OF WEST VIRGINIA


West Virginia Purchasing Division


state parks
PANTHER STATE FOREST

Mattresses/Linens

- Innerspring
- Foam Core
- Pillows
- Blankets
- Sheets
- Mattress Covers
- Towels, Washcloths
- Laundry & Hygiene Bags
- Shower Curtains
- Aprons
- Personal Property Bags
- Tote Bags
- Bibs

Signs


Unlocking Potential
Correctional Industries
ADMINISTRATION - SHOWROOM - WAREHOUSE
617 Leon Sullivan Way


STATE OF WEST VIRGINIA
JUNE 20
MONTANI SEMPER LIBERI

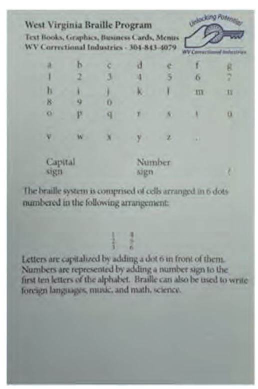
Engraving

- Name plates
- Name tags
- Awards
- Plaques

Braille

- **Produces quality Code 2 English Braille materials such as,**

  textbooks, literature, menus, brochures, signs and much more.



Welding/Campsite Products

- Picnic Tables
- Fire Ring with Grills
- Post Grills
- Benches


Janitorial Supplies

Soap & Laundry Products

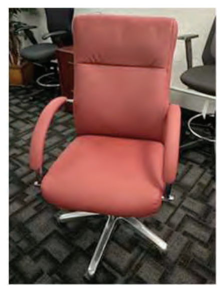
Embroidery

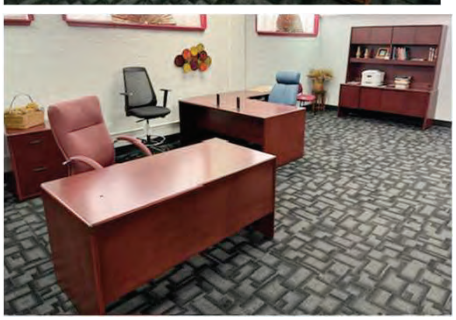

WVCI
Unlocking Potential

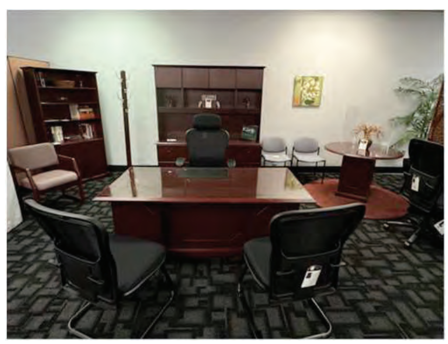

WVCI
Unlocking Potential


West Virginia
Division of Corrections
0000 0000
Jane Doe
In appreciation of your many
years of valued service to the
West Virginia Division of Corrections

Showroom







Financial Section

West Virginia Correctional Industries
Statement of Net Assets
For the Year Ended June 30, 2025

ASSETS		
Current Assets:		
Cash & Cash Equivalents	$	2,374,238
Receivables		781,424
Inventories		4,249,085
Total Current Assets		7,404,748
Noncurrent Assets:		
Capital Assets		4,802,614
Less Accumulated Depreciation		(3,270,633)
Total Noncurrent Assets		1,531,981
Total Assets	$	8,936,728
LIABILITIES		
Current Liabilities:		
Accounts Payable		77,811
Accrue & Other Liabilities		33,498
Total Current Liabilities		111,309
Noncurrent Liabilities:		
Compensated Absences		174,674
Total Noncurrent Liabilities		174,674
Total Liabilities		285,983
NET ASSETS		
Invested in Capital Assets, Net of Related Debt		1,531,981
Unrestricted		7,118,765
Total Net Assets	$	8,650,746

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

West Virginia Correctional Industries
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	8,164,642
Total Operating Revenues		8,164,642
Operating Expenses:		
Cost of Goods Sold		4,392,293
General & Administrative		1,050,530
Payroll & Benefits		2,602,940
Depreciation		145,401
Total Operating Expenses	$	8,191,164
Operating Income (Loss)	$	(26,522)
Retirements Gain/(Loss)		(7,533)
Income (Loss) Before Transfers	$	(34,055)
Transfers - Cash Sweep DCR 07/01/23		0
Net		(34,055)
Change in Net Assets:		
Total Net Assets - Beginning		8,095,935
Total Net Assets - Ending		8,914,421

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, 2025

Cash Flows From Operating Activities		
Receipts from Customers	$	8,858,178
Payments to Suppliers		(4,453,411)
Payments to Employees		(2,603,372)
Other receipts (payments)		(1,042,301)
Net cash provided (used) by Operating Activities		759,094
Cash Flows From Capital and Related Financing Activities		
Purchase of Capital Assets		(384,855)
DCR 07/01/24 Cash Sweep		(229,621)
Net cash provided (used) by Capital/Financing		(614,476)
Net increase (decrease) in cash & cash equivalents	$	144,618
Cash and Cash equivalents - beginning of the period	$	2,229,621
Cash and Cash equivalents - end of the period	$	2,374,238
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating Income (Loss)	$	(26,522)
Adjustments to reconcile operating income to net cash		
Depreciation Expense		145,401
Change in assets and liabilities		
Receivables		693,536
Inventories		(58,948)
Accounts Payable		6,059
Accrued and Other liabilities		(7,324)
Compensated Absences		6,891
Gain/Loss on Disposal		
Net cash provided (used) by Operating Activities	$	759,094

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

WV Virginia Correctional Industries
Statement of Net Assets - By Quarter
For the Year Ended June 30, 2025

ASSETS		**1st Qtr**	**2nd Qtr**	**3rd Qtr**	**4th Qtr**
Current Assets:					
Cash & Cash Equivalents	$	3,167,291	3,299,185	3,167,703	2,374,238
Receivables		600,170	705,320	698,515	781,424
Inventories		3,915,380	3,751,866	3,865,543	4,249,085
Total Current Assets		7,682,840	7,756,371	7,731,762	7,404,748
Noncurrent Assets:					
Capital Assets		4,444,940	4,550,884	4,764,040	4,802,614
Less Accumulated Depreciation		(3,170,420)	(3,197,154)	(3,231,399)	(3,270,633)
Total Noncurrent Assets		1,274,520	1,353,730	1,532,641	1,531,981
Total Assets	$	8,957,360	9,110,101	9,264,402	8,936,728
LIABILITIES					
Current Liabilities:					
Accounts Payable	$	154,026	151,785	303,756	77,811
Accrue & Other Liabilities		154,026	82,272	43,278	33,498
Total Current Liabilities		308,052	234,057	347,034	111,309
Noncurrent Liabilities:					
Compensated Absences		167,783	167,783	167,783	174,674
Total Noncurrent Liab.		167,783	167,783	167,783	174,674
Total Liabilities	$	475,835	401,840	514,817	285,983
NET ASSETS					
Invested in Capital Assets, Net/Debt		1,274,520	1,353,730	1,532,641	1,531,981
Unrestricted		7,207,005	7,354,531	7,216,945	7,118,765
Total Net Assets	$	8,481,525	8,708,261	8,749,585	8,650,746

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, 2025

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	2,083,424	2,187,462	1,922,024	1,971,732	8,164,642
Total Operating Revenues	2,083,424	2,187,462	1,922,024	1,971,732	8,164,642
Operating Expenses:					
Cost of Goods Sold	1,193,921	1,083,682	998,083	1,116,608	4,392,293
General & Administrative	312,769	235,295	254,338	248,128	1,050,530
Payroll & Benefits	595,798	752,152	588,388	666,601	2,602,940
Depreciation	34,002	34,745	37,420	39,234	145,401
Total Operating Expenses	2,136,490	2,105,874	1,878,229	2,070,571	8,191,164
Operating Income (Loss)	(53,066)	81,588	43,796	(98,840)	(26,522)
Retirements Gain/(Loss)	0	(5,062)	(2,471)	0	(7,533)
Income (Loss) Before Trf.	(53,066)	76,526	41,325	(98,840)	(34,055)

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

WEST VIRGINIA CORRECTIONAL INDUSTRIES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE QUARTER ENDED JUNE 30, 2025

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

Measurement Focus and Basis of Accounting

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

Assets and Liabilities

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

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

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

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

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

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

West Virginia Correctional Industries
Receivables
For Period Ending June 30, 2025

Net Receivables by type and shop as of June 30, 2025, consisted of the following:

Shop	Governmental Activities	Business Type Activities	Component Unit Activities	Fiduciary Fund Activities	Other Governmental Activities	Total
AD-Administration-8303	$ 15,143					$ 15,143
CO-Charleston Chairs-8310	$ 61,706	$ 2,756			$ 420	$ 64,882
MOCC-Janitorial-8312	$ 6,296		$ 2,418			$ 8,714
MOCC-Licenses Plant-8313	$ 62,158				$ 65	$ 62,223
CO-Filing Cabinets-8314	$ 22,836				$ 789	$ 23,625
MOCC-Screened Signs-8315	$ 12,954		$ 65		$ 3,322	$ 16,341
CO-Intensive Use-8316	$ 941		$ 3,243			$ 4,184
MOCC-Engraving-8317	$ 8,568		$ 652		$ 1,418	$ 10,638
MOCC-Metal Products-8318	$ 4,778	$ 800	$ 5,160		$ 8,980	$ 19,718
NFC-Braille-8320	$ 870				$ 9,309	$ 10,179
HCC-Furniture Manufacturing-8321	$ 89,733	$ 28	$ 3,222		$ 715	$ 93,698
PCC-Janitorial-8331	$ 62,258		$ 5,569			$ 67,827
PCC-Linens-8332	$ 10,052		$ 1,501			$ 11,553
PCC-Seating-8333	$ 47,840	$ 552				$ 48,392
NCC-Printing-8341	$ 142,166				$ 11,339	$ 153,505
DCC-Inmate Clothing-8353	$ 2,343		$ 2,246			$ 4,589
SMCC-Inmate Clothing-8362	$ 7,094		$ 4,267			$ 11,361
SMCC-Mattress-8363	$ 5,162					$ 5,162
SMCC-Validation Decals-8364	$ 19,806					$ 19,806
NCF- Embroidery-8370	$ 36,120	$ 472			$ 992	$ 37,585
Quick Copy-8371	$ 56,250				$ 1,588	$ 57,838
Central Stockroom-8372						$ -
Commissary-8464		$ 14,645				$ 14,645
Lakin-8373	$ 3,566		$ 11,361		$ 4,888	$ 19,814
National Guard - Mask Production						$ -
Total	**$ 663,498**	**$ 19,253**	**$ 39,705**	**$ -**	**$ 43,825**	**$ 781,424**

CAPITAL ASSETS

For the 4TH Qtr. FY-2025 changes in Capital Assets by shop were as follows:

Shops	Beginning Balance As Adjusted	Additions	Deletions	Ending Balance
CAPITAL ASSETS:				
Administration	$ 20,527			$ 20,527
Transportation	304,247			$ 304,247
MOCC - Janitorial Shop	252,338			$ 252,338
MOCC - License Tags Shop	963,197	17,320		$ 980,517
MOCC - Screened Signs Shop	239,000	10,590		$ 249,590
MOCC - Engraving Shop	58,592			$ 58,592
MOCC-Welding Shop	408,720	5,267		$ 413,987
NCF- Braille Shop	88,380			$ 88,380
HCC - Furniture Manufacturing	160,305			$ 160,305
PCC - Janitorial Supply	2,011			$ 2,011
PCC - Linens	66,963			$ 66,963
PCC - Seating	19,319			$ 19,319
NCF- Printing	1,505,697			$ 1,505,697
DCC - Upholstery	13,982			$ 13,982
DCC - Inmate Clothing	204,169	5,397		$ 209,566
SMCC - Inmate Clothing	25,182			$ 25,182
SMCC - Mattress Shop	121,878			$ 121,878
NCF - Embroidery	92,885			$ 92,885
Quick Copy	78,746			$ 78,746
Central Stockroom	11,240			$ 11,240
Lakin	126,203			$ 126,203
HCC - Commissary	458			$ 458
Total Capital Assets	4,764,039	38,574	-	4,802,613
Less Accumulated Depreciation:				
Administration	(17816)	(58)		$ (17,874)
Transportation	(194360)	(1,887)		$ (196,247)
MOCC - Janitorial Shop	(242404)	(179)		$ (242,583)
MOCC - License Tags Shop	(532297)	(8,806)		$ (541,103)
MOCC - Screened Signs Shop	(192372)	(1,294)		$ (193,666)
MOCC - Engraving Shop	(29871)	(620)		$ (30,491)
MOCC-Welding Shop	(159985)	(6,379)		$ (166,364)
NCF- Braille Shop	(73937)	(371)		$ (74,308)
HCC - Furniture Manufacturing	(76425)	(2,104)		$ (78,529)
PCC - Janitorial Supply	(2007)	-		$ (2,007)
PCC - Linens	(29490)	(994)		$ (30,484)
PCC - Seating	(15246)	(169)		$ (15,415)
NCF - Printing	(1347122)	(8,236)		$ (1,355,358)
DCC - Upholstery	(13982)	-		$ (13,982)
DCC - Inmate Clothing	(65889)	(3,131)		$ (69,020)
SMCC - Inmate Clothing	(7341)	(27)		$ (7,368)
SMCC - Mattress Shop	(72513)	(1,409)		$ (73,922)
NCF- Embroidery	(26916)	(1,548)		$ (28,464)
Quick Copy	(78742)	-		$ (78,742)
Central Stockroom	(9211)	(71)		$ (9,282)
Lakin	(43022)	(1,951)		$ (44,973)
HCC Commissary	(456)	-		$ (456)
Total Accumulated Depreciation	(3,231,404)	(39,233)	-	(3,270,637)
Total Capital Assets, Net	$ 1,532,635	$ (659)	$ -	$ 1,531,976

Administration/Transportation
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	12,907
Total Operating Revenues		12,907
Operating Expenses:		
Cost of Goods Sold		316
General & Administrative		453,377
Payroll & Benefits		762,641
Depreciation		5,023
Total Operating Expenses		1,221,357
Operating Income (Loss)	$	(1,208,450)
Retirements		0
Income (Loss) Before Transfers	$	(1,208,450)

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

Charleston CO Chairs/File Cabinets/Other
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	581,269
Total Operating Revenues		581,269
Operating Expenses:		
Cost of Goods Sold	$	413,594
General & Administrative	$	4,875
Payroll & Benefits	$	-
Depreciation	$	-
Total Operating Expenses		418,469
Operating Income (Loss)	$	162,800
Retirements	$	-
Income (Loss) Before Transfers	$	162,800

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

Charleston CO Chairs
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	426,657
Total Operating Revenues		426,657
Operating Expenses:		
Cost of Goods Sold		276,451
General & Administrative		279
Payroll & Benefits		0
Depreciation		0
Total Operating Expenses		276,730
Operating Income (Loss)	$	149,927
Retirements		0
Income (Loss) Before Transfers	$	149,927

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

Charleston Filing Cabinets
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	97,086
Total Operating Revenues		97,086
Operating Expenses:		
Cost of Goods Sold		86,299
General & Administrative		52
Payroll & Benefits		0
Depreciation		0
Total Operating Expenses		86,351
Operating Income (Loss)	$	10,734
Retirements		0
Income (Loss) Before Transfers	$	10,734

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

Charleston Other
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	57,526
Total Operating Revenues		57,526
Operating Expenses:		
Cost of Goods Sold		50,844
General & Administrative		4,544
Payroll & Benefits		0
Depreciation		0
Total Operating Expenses		55,388
Operating Income (Loss)	$	2,139
Retirements		0
Income (Loss) Before Transfers	$	2,139

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

Mount Olive Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	2,057,780
Total Operating Revenues		2,057,780
Operating Expenses:		
Cost of Goods Sold	$	866,387
General & Administrative	$	205,565
Payroll & Benefits	$	446,410
Depreciation	$	60,342
Total Operating Expenses		1,578,704
Operating Income (Loss)	$	479,075
Retirements	$	-
Income (Loss) Before Transfers	$	479,075

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

MOCC&J Janitorial Supplies
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	347,735
Total Operating Revenues		347,735
Operating Expenses:		
Cost of Goods Sold	$	191,545
General & Administrative	$	14,911
Payroll & Benefits	$	76,807
Depreciation	$	679
Total Operating Expenses		283,943
Operating Income (Loss)	$	63,792
Retirements	$	-
Income (Loss) Before Transfers	$	63,792

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

MOCC&J License Tag Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	1,302,202
Total Operating Revenues		1,302,202
Operating Expenses:		
Cost of Goods Sold	$	511,622
General & Administrative	$	128,998
Payroll & Benefits	$	126,224
Depreciation	$	31,302
Total Operating Expenses		798,146
Operating Income (Loss)	$	504,055
Retirements	$	-
Income (Loss) Before Transfers	$	504,055

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

MOCC&J Sign Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	149,184
Total Operating Revenues		149,184
Operating Expenses:		
Cost of Goods Sold	$	72,171
General & Administrative	$	16,567
Payroll & Benefits	$	79,821
Depreciation	$	4,999
Total Operating Expenses		173,558
Operating Income (Loss)	$	(24,374)
Retirements	$	-
Income (Loss) Before Transfers	$	(24,374)

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

MOCC&J Engraving Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	58,965
Total Operating Revenues		58,965
Operating Expenses:		
Cost of Goods Sold	$	8,433
General & Administrative	$	7,713
Payroll & Benefits	$	64,436
Depreciation	$	1,775
Total Operating Expenses		82,357
Operating Income (Loss)	$	(23,392)
Retirements	$	-
Income (Loss) Before Transfers	$	(23,392)

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

MOCC&J Welding Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	199,694
Total Operating Revenues		199,694
Operating Expenses:		
Cost of Goods Sold	$	82,616
General & Administrative	$	37,376
Payroll & Benefits	$	99,122
Depreciation	$	21,587
Total Operating Expenses		240,701
Operating Income (Loss)	$	(41,006)
Retirements	$	-
Income (Loss) Before Transfers	$	(41,006)

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

Huttonsville CC&J Furniture Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	452,964
Total Operating Revenues		452,964
Operating Expenses:		
Cost of Goods Sold	$	344,598
General & Administrative	$	62,385
Payroll & Benefits	$	251,604
Depreciation	$	8,416
Total Operating Expenses		667,002
Operating Income (Loss)	$	(214,039)
Retirements	$	-
Income (Loss) Before Transfers	$	(214,039)

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

Pruntytown Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	1,361,384
Total Operating Revenues		1,361,384
Operating Expenses:		
Cost of Goods Sold	$	883,923
General & Administrative	$	16,595
Payroll & Benefits	$	178,670
Depreciation	$	4,734
Total Operating Expenses		1,083,923
Operating Income (Loss)	$	277,461
Retirements	$	(1,296)
Income (Loss) Before Transfers	$	276,165

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

PCC&J Janitorial Supplies
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	656,672
Total Operating Revenues		656,672
Operating Expenses:		
Cost of Goods Sold	$	460,820
General & Administrative	$	5,270
Payroll & Benefits	$	58,864
Depreciation	$	-
Total Operating Expenses		524,955
Operating Income (Loss)	$	131,718
Retirements	$	-
Income (Loss) Before Transfers	$	131,718

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

PCC&J Linen Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	493,889
Total Operating Revenues		493,889
Operating Expenses:		
Cost of Goods Sold	$	250,612
General & Administrative	$	9,156
Payroll & Benefits	$	59,823
Depreciation	$	3,969
Total Operating Expenses		323,560
Operating Income (Loss)	$	170,329
Retirements	$	-
Income (Loss) Before Transfers	$	170,329

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

PCC&J Seating Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	210,823
Total Operating Revenues		210,823
Operating Expenses:		
Cost of Goods Sold	$	172,491
General & Administrative	$	2,170
Payroll & Benefits	$	59,982
Depreciation	$	765
Total Operating Expenses		235,408
Operating Income (Loss)	$	(24,585)
Retirements	$	(1,296)
Income (Loss) Before Transfers	$	(25,881)

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

Northern Correctional Facility
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	1,261,481
Total Operating Revenues		1,261,481
Operating Expenses:		
Cost of Goods Sold	$	606,326
General & Administrative	$	236,059
Payroll & Benefits	$	350,841
Depreciation	$	40,560
Total Operating Expenses		1,233,786
Operating Income (Loss)	$	27,695
Retirements	$	-
Income (Loss) Before Transfers	$	27,695

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

Northern Correctional Faciltiy Print Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	917,594
Total Operating Revenues		917,594
Operating Expenses:		
Cost of Goods Sold	$	479,076
General & Administrative	$	220,413
Payroll & Benefits	$	211,937
Depreciation	$	33,057
Total Operating Expenses		944,483
Operating Income (Loss)	$	(26,888)
Retirements	$	-
Income (Loss) Before Transfers	$	(26,888)

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

NCF Quick Copy Center
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	137,686
Total Operating Revenues		137,686
Operating Expenses:		
Cost of Goods Sold	$	31,951
General & Administrative	$	5,086
Payroll & Benefits	$	34,726
Depreciation	$	-
Total Operating Expenses		71,763
Operating Income (Loss)	$	65,923
Retirements	$	-
Income (Loss) Before Transfers	$	65,923

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

NCF Braille Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	17,296
Total Operating Revenues		17,296
Operating Expenses:		
Cost of Goods Sold	$	1,471
General & Administrative	$	116
Payroll & Benefits	$	34,726
Depreciation	$	1,484
Total Operating Expenses		37,798
Operating Income (Loss)	$	(20,502)
Retirements	$	-
Income (Loss) Before Transfers	$	(20,502)

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

NCF Embroidery Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	188,905
Total Operating Revenues		188,905
Operating Expenses:		
Cost of Goods Sold	$	93,828
General & Administrative	$	10,444
Payroll & Benefits	$	69,452
Depreciation	$	6,019
Total Operating Expenses		179,743
Operating Income (Loss)	$	9,162
Retirements	$	-
Income (Loss) Before Transfers	$	9,162

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

Denmar CC&J Inmate Clothing
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	350,500
Total Operating Revenues		350,500
Operating Expenses:		
Cost of Goods Sold	$	221,844
General & Administrative	$	35,606
Payroll & Benefits	$	113,511
Depreciation	$	11,542
Total Operating Expenses		382,504
Operating Income (Loss)	$	(32,004)
Retirements	$	(712)
Income (Loss) Before Transfers	$	(32,716)

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

Saint Mary's Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	1,293,462
Total Operating Revenues		1,293,462
Operating Expenses:		
Cost of Goods Sold	$	806,650
General & Administrative	$	11,812
Payroll & Benefits	$	183,098
Depreciation	$	7,030
Total Operating Expenses		1,008,591
Operating Income (Loss)	$	284,871
Retirements	$	-
Income (Loss) Before Transfers	$	284,871

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

SMCC&J Mattress Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	747,105
Total Operating Revenues		747,105
Operating Expenses:		
Cost of Goods Sold	$	494,073
General & Administrative	$	2,399
Payroll & Benefits	$	60,777
Depreciation	$	5,636
Total Operating Expenses		562,885
Operating Income (Loss)	$	184,220
Retirements	$	-
Income (Loss) Before Transfers	$	184,220

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

SMCC&J Validation Decals
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	298,045
Total Operating Revenues		298,045
Operating Expenses:		
Cost of Goods Sold	$	191,126
General & Administrative	$	1,738
Payroll & Benefits	$	59,199
Depreciation	$	-
Total Operating Expenses		252,063
Operating Income (Loss)	$	45,982
Retirements	$	-
Income (Loss) Before Transfers	$	45,982

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

SMCC&J Inmate Clothing
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	248,312
Total Operating Revenues		248,312
Operating Expenses:		
Cost of Goods Sold	$	121,451
General & Administrative	$	7,674
Payroll & Benefits	$	63,123
Depreciation	$	1,394
Total Operating Expenses		193,643
Operating Income (Loss)	$	54,670
Retirements	$	-
Income (Loss) Before Transfers	$	54,670

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

PPE Stock
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	-
Total Operating Revenues		0
Operating Expenses:		
Cost of Goods Sold	$	-
General & Administrative	$	-
Payroll & Benefits	$	-
Depreciation	$	284
Total Operating Expenses		284
Operating Income (Loss)	$	(284)
Retirements	$	-
Income (Loss) Before Transfers	$	(284)

PPE Stock Inventory $ value = Zero - Still physically on hand at WVCI warehouse

Lakin CC&J Inmate Clothing/Upholstery Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

Operating Revenues:		
Sales	$	628,691
Total Operating Revenues		628,691
Operating Expenses:		
Cost of Goods Sold	$	248,654
General & Administrative	$	22,950
Payroll & Benefits	$	205,208
Depreciation	$	7,470
Total Operating Expenses		484,282
Operating Income (Loss)	$	144,409
Retirements	$	(105)
Income (Loss) Before Transfers	$	144,304

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

HCC&J Commissary Distribution Cost Center
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2025

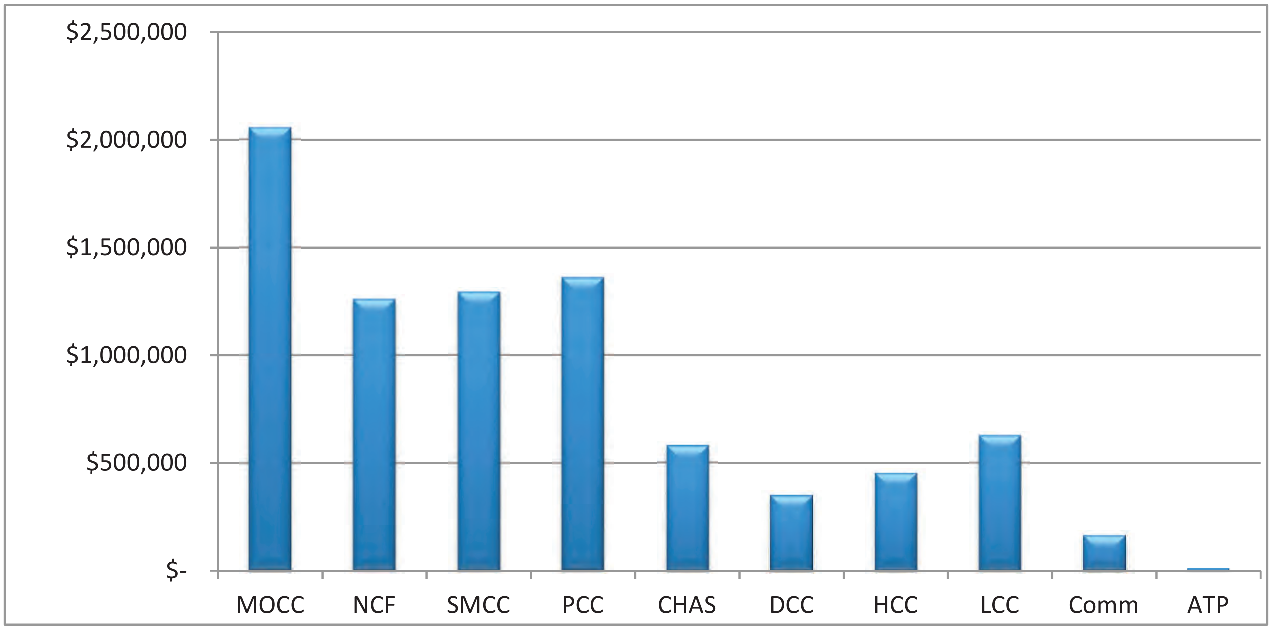
Operating Revenues:		
Sales	$	164,206
Total Operating Revenues		164,206
Operating Expenses:		
Cost of Goods Sold	$	-
General & Administrative	$	1,306
Payroll & Benefits	$	110,956
Depreciation	$	-
Total Operating Expenses		112,262
Operating Income (Loss)	$	51,944
Retirements	$	-
Income (Loss) Before Transfers	$	51,944

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

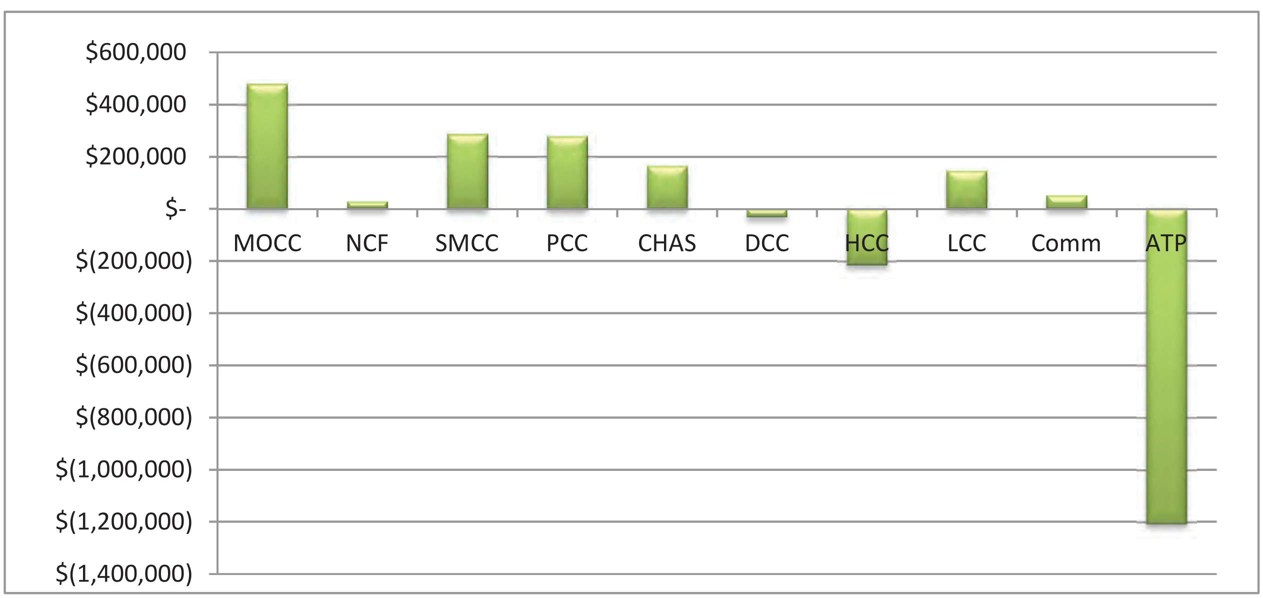
WVCI-Stats/Graphs

Revenue - Profit / Expense / Inmate Headcount - Inmate $

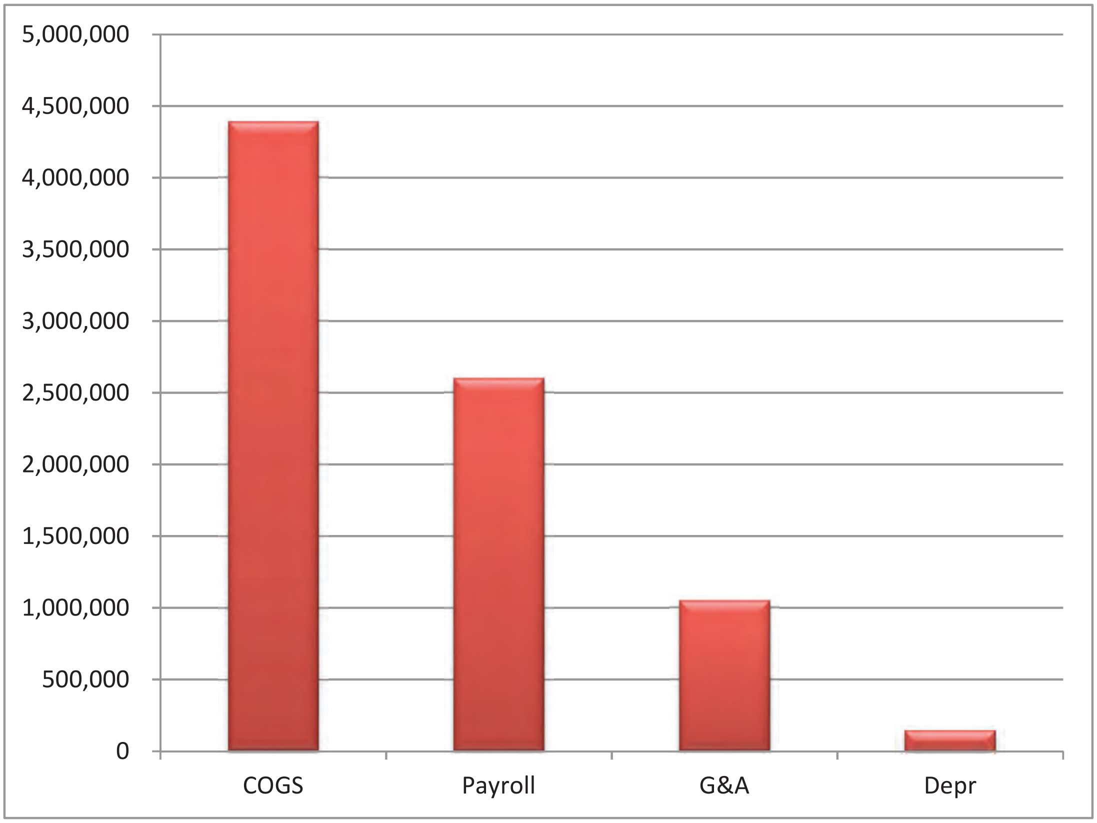
Revenues By Location



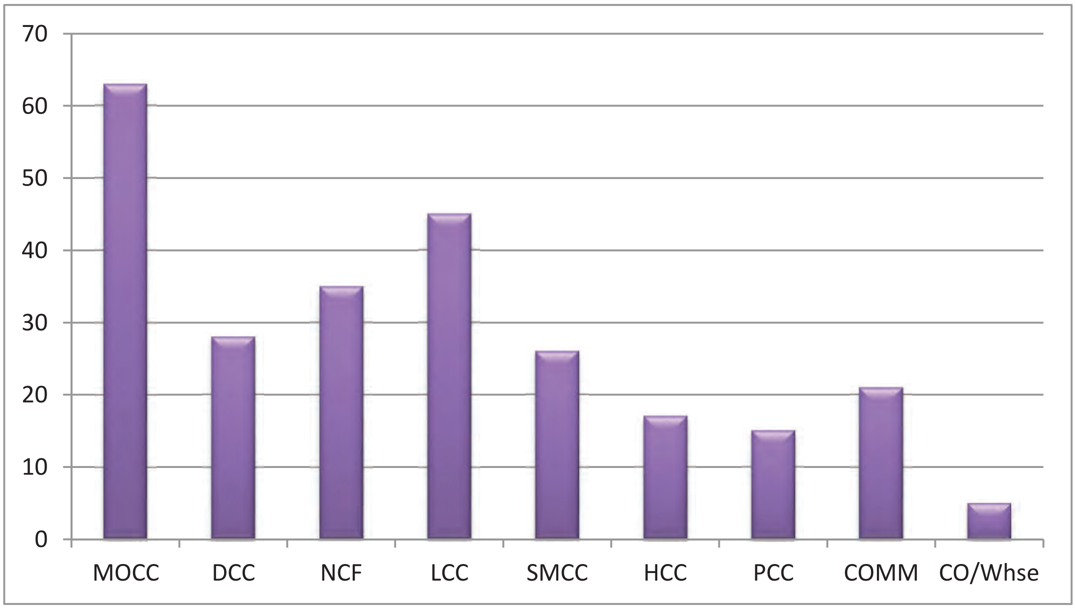
Profit By Location



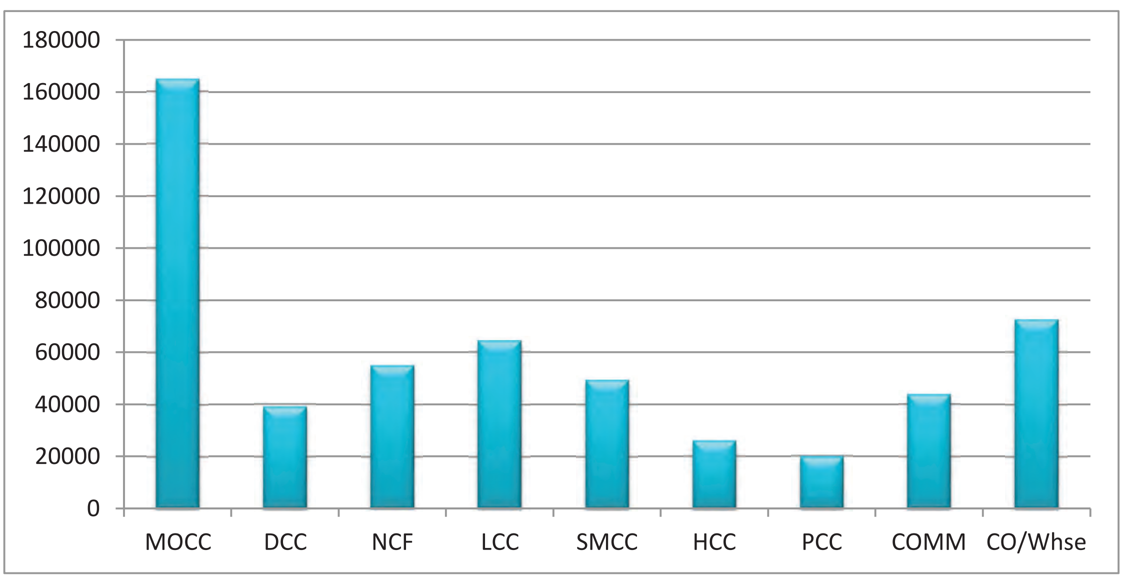
Expense $ By Type



Inmate Headcount By Location



$ - Inmates Pay By Location




Unlocking Potential
Correctional Industries
ADMINISTRATION - SHOWROOM - WAREHOUSE