

**West Virginia
Correctional Industries
Annual Report**



**For the Fiscal Year ended
June 30, 2022**

West Virginia Correctional Industries

Unlocking Potential



WV Correctional Industries

Year To Date Report - Period Ended June 30, 2022

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

Brad T. Douglas

Acting Commissioner

Ed N. Long

Director



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BRAD DOUGLAS
ACTING COMMISSIONER

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



JEFF S. SANDY, CFE, CAMS
CABINET SECRETARY

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

The last couple of years have presented us with various new challenges that have forced us to adapt. COVID resulted in teamwork and adaptation throughout Correctional Industries whether it was assisting with PPE supplies at the onset of the pandemic, altering work practices, or now with the attempt to resume some type of normalcy. CI has shown they are working towards growth.

In 2018, the West Virginia Division of Corrections ceased to exist, but through the consolidation of Jails, Juveniles, and Prisons the West Virginia Division of Corrections and Rehabilitation emerged. CI is a prime example of the efforts that go into the Rehabilitation aspect of the Division. CI provides offenders with real-life work experience to help them develop the skills needed to assist them with a career after incarceration.

Unlocking Potential, no other two words could better express what CI stands for. CI provides structure, guidance, and training to lead offenders to a different path. Through teamwork and adaptation CI will continue to lead offenders and unlock their potential.

Thank you to all CI employees and workers for adapting and moving forward with the mission.

A handwritten signature in blue ink, appearing to read "BRAD DOUGLAS".



BRAD DOUGLAS
ACTING COMMISSIONER

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



JEFF S. SANDY, CFE, CAMS
CABINET SECRETARY

Correctional Industries
617 Leon Sullivan Way
Charleston, WV

Correctional Industries is a self-sustaining special revenue business entity and a corrections program that is responsible for efficient and effective operation of the various manufacturing facilities within the Division of Corrections 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, especially during these Covid trying times.

Significant accomplishments and highlights in F2022 include:

- Continued to serve as central warehouse for DCR Covid PPE and to produce masks for DCR.
- Held most product prices steady in face of inflationary pressures – will need to revise pricing in F23.
- CI shops continued to stay open and operate in order to produce items needed by State agencies.
- Revised job descriptions (pending at DOP) to attract additional applicants – Hired new Sales Rep.
- Continued to emphasize ongoing continuous improvement and other lean manufacturing concepts designed to improve product quality and customer service.

Revenues for F2022 were \$7.6 million with operating income of \$318K. This was down from \$8.2 million in 2022 and operating income of \$154K. Revenues, volumes and earnings affected by ongoing Covid business interruptions and \$73K of DCR PPE usage. In addition, Correctional Industries is once again able to transfer monies to the DCR to be used for various maintenance and construction projects - \$148K. This is now a total of \$6.5 million that has been transferred back to the DCR/State since July 2012.

Sincerely,

Eddie N. Long - Director

Department of Homeland Security

Division of Corrections and Rehabilitation

**Acting Commissioner
Brad T. Douglas**

**Deputy Commissioner
Paul Simmons**

**Asst. Commissioner
Marvin Plumley**

Correctional Industries FY2022

**Director
Eddie Long**

Deputy Director

Business Office
Purch/AP/AR/Recep.

Acct/Auditor IV
COGS/Inv/Fixed Assets

**Prison Industries En-
hancement & Service
Programs Developmt.**

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

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 (4)

New Bus. Developmt
(Traditional Industries)

Lakin CC&J
Supt./Shops (1)

Saint Mary's CC&J
Supt./Shops (3)

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

Chas.-Log./Whse/Shops
Supt./Shops (3)/Drivers

Financials/Annual Rpt.

*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, 2022. 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 \$318K million on sales revenue of \$7.6 million. 2022 Net Assets – the assets of WVCI exceeded its liabilities for the fiscal year ended June 30, 2022 by \$7.5 million (presented as “net assets”). Of this amount, \$6.5 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, 2022

ASSETS

Current Assets:

Cash & Cash Equivalents	\$ 2,195,930
Receivables	1,089,982
Inventories	3,569,019
Total Current Assets	<u>6,854,931</u>

Noncurrent Assets:

Capital Assets	4,101,674
Less Accumulated Depreciation	<u>(3,047,954)</u>
Total Noncurrent Assets	<u>1,053,720</u>

Total Assets	<u><u>\$ 7,908,651</u></u>
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LIABILITIES

Current Liabilities:

Accounts Payable	247,170
Accrue & Other Liabilities	11,047
Total Current Liabilities	<u>258,217</u>

Noncurrent Liabilities:

Compensated Absences	<u>139,003</u>
Total Noncurrent Liabilities	<u>139,003</u>

Total Liabilities	<u>397,221</u>
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	1,053,720
Unrestricted	6,457,710
Total Net Assets	<u><u>\$ 7,511,430</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, 2022

Operating Revenues:

Sales	\$	7,553,931
Total Operating Revenues		7,553,931

Operating Expenses:

Cost of Goods Sold		3,986,730
General & Administrative		1,015,674
Payroll & Benefits		2,074,261
Depreciation		159,471
Total Operating Expenses		\$ 7,236,136

Operating Income (Loss)	\$	317,794
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Retirements Gain/(Loss)		(36,117)
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Income (Loss) Before Transfers	\$	281,677
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Transfers - Cash Sweep DOC 07/01/21		(517,966)
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Net		(236,289)
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Change in Net Assets:

Total Net Assets - Beginning		7,747,719
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Total Net Assets - Ending		7,511,430
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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, 2022

Cash Flows From Operating Activities

Receipts from Customers	\$ 7,574,110
Payments to Suppliers	(4,200,703)
Payments to Employees	(2,087,206)
Other receipts (payments)	(973,730)
Net cash provided (used) by Operating Activities	<u>312,471</u>

Cash Flows From Capital and Related Financing Activities

Purchase of Capital Assets	(116,541)
DCR 07/01/21 Cash Sweep	(517,966)
Net cash provided (used) by Capital/Financing	<u>(634,507)</u>

Net increase (decrease) in cash & cash equivalents	<u>\$ (322,036)</u>
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Cash and Cash equivalents - beginning of the period	\$ 2,517,966
Cash and Cash equivalents - end of the period	\$ 2,195,930

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

Operating Income (Loss)	\$ 317,794
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Adjustments to reconcile operating income to net cash

Depreciation Expense	159,471
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Change in assets and liabilities

Receivables	20,179
Inventories	(317,241)
Accounts Payable	145,213
Accrued and Other liabilities	805
Compensated Absences	(13,750)
Gain/Loss on Disposal	
Net cash provided (used) by Operating Activities	<u>\$ 312,471</u>

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, 2022

ASSETS		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr
Current Assets:					
Cash & Cash Equivalents	\$	2,427,455	2,614,831	2,570,170	2,195,930
Receivables		1,216,337	1,262,677	1,045,569	1,089,982
Inventories		3,221,972	3,230,938	3,074,543	3,569,019
Total Current Assets		<u>6,865,765</u>	<u>7,108,445</u>	<u>6,690,282</u>	<u>6,854,931</u>
Noncurrent Assets:					
Capital Assets		4,205,867	4,201,432	4,215,016	4,101,674
Less Accumulated Depreciation		(3,105,068)	(3,142,076)	(3,166,019)	(3,047,954)
Total Noncurrent Assets		<u>1,100,799</u>	<u>1,059,356</u>	<u>1,048,997</u>	<u>1,053,720</u>
Total Assets	\$	<u>7,966,564</u>	<u>8,167,801</u>	<u>7,739,280</u>	<u>7,908,651</u>
LIABILITIES					
Current Liabilities:					
Accounts Payable	\$	513,705	541,740	181,202	247,170
Accrue & Other Liabilities		0	18,431	6,088	11,047
Total Current Liabilities		<u>513,705</u>	<u>560,171</u>	<u>187,290</u>	<u>258,217</u>
Noncurrent Liabilities:					
Compensated Absences		143,603	127,048	127,048	139,003
Total Noncurrent Liab.		<u>143,603</u>	<u>127,048</u>	<u>127,048</u>	<u>139,003</u>
Total Liabilities	\$	<u>657,308</u>	<u>687,219</u>	<u>314,337</u>	<u>397,221</u>
NET ASSETS					
Invested in Capital Assets, Net/Debt		1,100,799	1,059,356	1,048,997	1,053,720
Unrestricted		6,208,457	6,421,226	6,375,945	6,457,710
Total Net Assets	\$	<u>7,309,256</u>	<u>7,480,582</u>	<u>7,424,943</u>	<u>7,511,430</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, 2022

	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total
Operating Revenues:					
Sales	1,862,681	1,868,312	1,643,169	2,179,768	7,553,931
Total Operating Revenues	<u>1,862,681</u>	<u>1,868,312</u>	<u>1,643,169</u>	<u>2,179,768</u>	<u>7,553,931</u>
Operating Expenses:					
Cost of Goods Sold	898,895	891,328	1,012,939	1,183,568	3,986,730
General & Administrative	281,541	251,331	163,169	319,633	1,015,674
Payroll & Benefits	561,616	512,883	481,408	518,354	2,074,261
Depreciation	41,127	40,750	40,921	36,673	159,471
Total Operating Expenses	<u>1,783,179</u>	<u>1,696,292</u>	<u>1,698,437</u>	<u>2,058,229</u>	<u>7,236,136</u>
Operating Income (Loss)	<u>79,502</u>	<u>172,020</u>	<u>(55,267)</u>	<u>121,540</u>	<u>317,794</u>
Retirements Gain/(Loss)	0	(693)	(372)	(35,052)	(36,117)
Income (Loss) Before Trf.	<u>79,502</u>	<u>171,327</u>	<u>(55,640)</u>	<u>86,488</u>	<u>281,677</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, 2022**

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, 2022

Net Receivables by type and shop as of June 30, 2022, consisted of the following

Shop	Governmental Activities	Business Type Activities	Component Unit Activities	Fiduciary Fund Activities	Other Governmental Activities	Total
CO-Charleston Chairs-8310	\$ 105,361		\$ 5,222		\$ 2,757	\$ 113,340
MOCC-Janitorial-8312	\$ 7,640		\$ 14,190			\$ 21,830
MOCC-Licenses Plant-8313	\$ 56,589					\$ 56,589
CO-Filing Cabinets-8314	\$ 13,890		\$ 908		\$ 1,272	\$ 16,070
MOCC-Screened Signs-8315	\$ 18,058		\$ 1,387		\$ 1,288	\$ 20,732
CO-Intensive Use-8316	\$ 2,851					\$ 2,851
MOCC-Engraving-8317	\$ 2,511	\$ 9	\$ 22		\$ 1,989	\$ 4,531
MOCC-Metal Products-8318	\$ 1,015		\$ 19,215		\$ 1,015	\$ 21,245
HCC-Braille-8320	\$ 3,111				\$ 2,036	\$ 5,148
HCC-Furniture Manufacturing-8321	\$ 88,047		\$ 2,069		\$ 957	\$ 91,074
PCC-Janitorial-8331	\$ 3,980		\$ 25,212			\$ 29,192
PCC-Linens-8332	\$ 4,973		\$ 75,290		\$ 275	\$ 80,539
PCC-Seating-8333	\$ 20,486				\$ 4,147	\$ 24,633
NCC-Printing-8341	\$ 81,387	\$ 11,326	\$ 1,011		\$ 7,944	\$ 101,668
DCC-Inmate Clothing-8353	\$ 17,217		\$ 535			\$ 17,752
SMCC-Inmate Clothing-8362	\$ 14,476		\$ 5,140			\$ 19,616
SMCC-Mattress-8363	\$ 4,213		\$ 57,475			\$ 61,688
SMCC-Validation Decals-8364	\$ 69,718					\$ 69,718
SMCC-Embroidery-8370	\$ 13,587	\$ 98	\$ 510		\$ 943	\$ 15,138
Quick Copy-8371	\$ 20,843				\$ 899	\$ 21,743
Central Stockroom-8372						\$ -
Commissary-8464						\$ -
Lakin-8373	\$ 1,681		\$ 83,205			\$ 84,886
National Guard - Mask Production	\$ 210,000					\$ 210,000
Total	\$ 761,636	\$ 11,433	\$ 291,391	\$ -	\$ 25,523	\$ 1,089,982

CAPITAL ASSETS

For the 4th Qtr. FY-2022 changes in Capital Assets by shop were as follows:

Shops	Beginning Balance As Adjusted	Additions	Deletions	Ending Balance
CAPITAL ASSETS:				
Administration	\$ 24,243			\$ 24,243
Transportation	366,277		(105,972)	\$ 260,305
MOCC - Janitorial Shop	243,917			\$ 243,917
MOCC - License Tags Shop	572,400	1,119		\$ 573,519
MOCC - Screened Signs Shop	280,681			\$ 280,681
MOCC - Engraving Shop	38,715			\$ 38,715
MOCC-Welding Shop	292,838	1,042		\$ 293,880
NCF- Braille Shop	88,380			\$ 88,380
HCC - Furniture Manufacturing	154,024	11,350	(12,000)	\$ 153,374
PCC - Janitorial Supply	2,011			\$ 2,011
PCC - Linens	72,139		(6,006)	\$ 66,133
PCC - Seating	27,432		(6,532)	\$ 20,900
NCF- Printing	1,522,566		(22,747)	\$ 1,499,819
DCC - Upholstery	15,589		(1,607)	\$ 13,982
DCC - Inmate Clothing	129,966	28,839	(31,024)	\$ 127,781
SMCC - Inmate Clothing	24,559			\$ 24,559
SMCC - Mattress Shop	94,108	29,448	(1,607)	\$ 121,949
NCF - Embroidery	88,990			\$ 88,990
Quick Copy	78,746			\$ 78,746
Central Stockroom	11,698			\$ 11,698
Lakin	85,281	4,650	(2,295)	\$ 87,636
HCC - Commissary	458			\$ 458
Total Capital Assets	4,215,018	76,448	(189,790)	4,101,676
Less Accumulated Depreciation:				
Administration	(23429)	(20)		\$ (23,449)
Transportation	(307658)	(10,319)	88,144	\$ (229,833)
MOCC - Janitorial Shop	(243916)	-		\$ (243,916)
MOCC - License Tags Shop	(496635)	(1,981)		\$ (498,616)
MOCC - Screened Signs Shop	(224346)	(1,930)		\$ (226,276)
MOCC - Engraving Shop	(26115)	(289)		\$ (26,404)
MOCC-Welding Shop	(107569)	(4,433)		\$ (112,002)
NCF- Braille Shop	(67813)	(635)		\$ (68,448)
HCC - Furniture Manufacturing	(71419)	(1,738)	12,000	\$ (61,157)
PCC - Janitorial Supply	(2007)	-		\$ (2,007)
PCC - Linens	(25642)	(979)	6,006	\$ (20,615)
PCC - Seating	(20340)	(217)	6,301	\$ (14,255)
NCF - Printing	(1265420)	(8,236)	14,926	\$ (1,258,730)
DCC - Upholstery	(15589)	-	1,607	\$ (13,982)
DCC - Inmate Clothing	(70403)	(1,582)	22,005	\$ (49,980)
SMCC - Inmate Clothing	(5354)	(401)		\$ (5,755)
SMCC - Mattress Shop	(61649)	(1,059)	1,607	\$ (61,101)
NCF- Embroidery	(9098)	(1,483)		\$ (10,581)
Quick Copy	(78742)	-		\$ (78,742)
Central Stockroom	(8817)	(71)		\$ (8,888)
Lakin	(33606)	(1,300)	2,142	\$ (32,764)
HCC Commissary	(456)	-		\$ (456)
Total Accumulated Depreciation	(3,166,023)	(36,673)	154,739	(3,047,957)
Total Capital Assets, Net	\$ 1,048,995	\$ 39,775	\$ (35,051)	\$ 1,053,719

Unaudited For Management Purposes Only

4th Qtr. FY-2022

Depreciation expense was charged to shops as follows:

Administration	20
Transportation	10,319
MOCC - Janitorial Shop	-
MOCC - License Tags Shop	1,981
MOCC - Screened Signs Shop	1,930
MOCC - Engraving Shop	289
MOCC-Welding Shop	4,433
HCC - Braille Shop	635
HCC - Furniture Manufacturing	1,738
PCC -Janitorial Supply	-
PCC - Linens	979
PCC - Seating	217
NCF- Printing	8,236
DCC - Upholstery	-
DCC - Inmate Clothing	1,582
SMCC- Inmate Clothing	401
SMCC - Mattress Shop	1,059
SMCC - Embroidery	1,483
Quick Copy	-
Central Stockroom	71
Lakin	1,300
HCC Commissary	-
Total	<u><u>\$ 36,673</u></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 WVCI 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 Payable 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 WVCI 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 WVCI sales team is available for onsite help with large furniture and seating purchases. WVCI has a website: www.wvcorrectionalindustries.com and a product showroom located at 617 Leon Sullivan Way, Charleston.



Administration/Transportation
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 210,000
Total Operating Revenues	<u>210,000</u>

Operating Expenses:

Cost of Goods Sold	0
General & Administrative	376,810
Payroll & Benefits	579,419
Depreciation	53,958
Total Operating Expenses	<u>1,010,186</u>

Operating Income (Loss)	<u>\$ (800,186)</u>
Retirements	(17,828)
Income (Loss) Before Transfers	<u><u>\$ (818,014)</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.



Charleston CO Chairs/File Cabinets/Other
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 615,111
Total Operating Revenues	<u>615,111</u>

Operating Expenses:

Cost of Goods Sold	\$ 509,518
General & Administrative	\$ 11,862
Payroll & Benefits	\$ -
Depreciation	\$ -
Total Operating Expenses	<u>521,379</u>

Operating Income (Loss)	<u>\$ 93,732</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 93,732</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Charleston CO Chairs
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 444,588
Total Operating Revenues	<u>444,588</u>

Operating Expenses:

Cost of Goods Sold	371,532
General & Administrative	281
Payroll & Benefits	0
Depreciation	0
Total Operating Expenses	<u>371,813</u>

Operating Income (Loss) \$ 72,775

Retirements 0

Income (Loss) Before Transfers \$ 72,775

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

Unaudited For Management Purposes Only

Charleston Filing Cabinets
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 61,574
Total Operating Revenues	<u>61,574</u>

Operating Expenses:

Cost of Goods Sold	66,407
General & Administrative	0
Payroll & Benefits	0
Depreciation	0
Total Operating Expenses	<u>66,407</u>

Operating Income (Loss)	<u>\$ (4,832)</u>
Retirements	0
Income (Loss) Before Transfers	<u><u>\$ (4,832)</u></u>

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

Unaudited For Management Purposes Only

Charleston Other
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 108,949
Total Operating Revenues	<u>108,949</u>

Operating Expenses:

Cost of Goods Sold	71,579
General & Administrative	11,581
Payroll & Benefits	0
Depreciation	0
Total Operating Expenses	<u>83,159</u>

Operating Income (Loss)	<u>\$ 25,790</u>
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Retirements	0
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Income (Loss) Before Transfers	<u><u>\$ 25,790</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

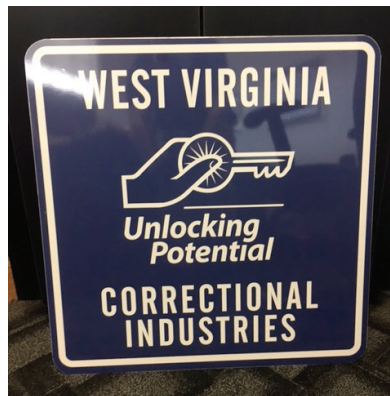
Mt. Olive Correctional Complex

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 Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 1,714,834
Total Operating Revenues	<u>1,714,834</u>

Operating Expenses:

Cost of Goods Sold	\$ 523,382
General & Administrative	\$ 228,485
Payroll & Benefits	\$ 325,802
Depreciation	\$ 33,931
Total Operating Expenses	<u>1,111,600</u>

Operating Income (Loss)	<u>\$ 603,234</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 603,234</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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 147,204

Total Operating Revenues 147,204

Operating Expenses:

Cost of Goods Sold \$ 55,597

General & Administrative \$ 18,960

Payroll & Benefits \$ 67,373

Depreciation \$ -

Total Operating Expenses 141,930

Operating Income (Loss) \$ 5,274

Retirements \$ -

Income (Loss) Before Transfers \$ 5,274

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 1,268,738

Total Operating Revenues 1,268,738

Operating Expenses:

Cost of Goods Sold \$ 358,804

General & Administrative \$ 51,797

Payroll & Benefits \$ 93,032

Depreciation \$ 7,359

Total Operating Expenses 510,992

Operating Income (Loss) \$ 757,746

Retirements \$ -

Income (Loss) Before Transfers \$ 757,746

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 85,591

Total Operating Revenues 85,591

Operating Expenses:

Cost of Goods Sold \$ 25,311

General & Administrative \$ 21,360

Payroll & Benefits \$ 69,266

Depreciation \$ 7,720

Total Operating Expenses 123,656

Operating Income (Loss) \$ (38,066)

Retirements \$ -

Income (Loss) Before Transfers \$ (38,066)

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 67,128

Total Operating Revenues 67,128

Operating Expenses:

Cost of Goods Sold \$ 5,232

General & Administrative \$ 15,650

Payroll & Benefits \$ 6,135

Depreciation \$ 1,156

Total Operating Expenses 28,173

Operating Income (Loss) \$ 38,955

Retirements \$ -

Income (Loss) Before Transfers \$ 38,955

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 146,174
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Total Operating Revenues	<u>146,174</u>
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Operating Expenses:

Cost of Goods Sold	\$ 78,439
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General & Administrative	\$ 120,718
--------------------------	------------

Payroll & Benefits	\$ 89,996
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Depreciation	\$ 17,696
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Total Operating Expenses	<u>306,849</u>
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Operating Income (Loss)	<u>\$ (160,675)</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ (160,675)</u></u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

Huttonsville Correctional Center

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

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



Huttonsville CC&J Furniture Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 494,526

Total Operating Revenues 494,526

Operating Expenses:

Cost of Goods Sold \$ 270,283

General & Administrative \$ 70,970

Payroll & Benefits \$ 194,735

Depreciation \$ 6,060

Total Operating Expenses 542,048

Operating Income (Loss) \$ (47,523)

Retirements \$ -

Income (Loss) Before Transfers \$ (47,523)

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 seventeen 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 Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 1,150,144
Total Operating Revenues	<u>1,150,144</u>

Operating Expenses:

Cost of Goods Sold	\$ 713,077
General & Administrative	\$ 11,736
Payroll & Benefits	\$ 129,634
Depreciation	\$ 4,848
Total Operating Expenses	<u>859,296</u>

Operating Income (Loss) \$ 290,848

Retirements \$ (231)

Income (Loss) Before Transfers \$ 290,617

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 426,905
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Total Operating Revenues	<u>426,905</u>
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Operating Expenses:

Cost of Goods Sold	\$ 340,166
--------------------	------------

General & Administrative	\$ 1,299
--------------------------	----------

Payroll & Benefits	\$ 43,211
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Depreciation	\$ -
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Total Operating Expenses	<u>384,676</u>
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Operating Income (Loss)	<u>\$ 42,229</u>
-------------------------	------------------

Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 42,229</u></u>
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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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 539,877

Total Operating Revenues 539,877

Operating Expenses:

Cost of Goods Sold \$ 233,827

General & Administrative \$ 2,372

Payroll & Benefits \$ 43,211

Depreciation \$ 3,917

Total Operating Expenses 283,327

Operating Income (Loss) \$ 256,550

Retirements \$ -

Income (Loss) Before Transfers \$ 256,550

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	183,362
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Total Operating Revenues		<u>183,362</u>
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Operating Expenses:

Cost of Goods Sold	\$	139,085
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General & Administrative	\$	8,066
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Payroll & Benefits	\$	43,211
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Depreciation	\$	931
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Total Operating Expenses		<u>191,293</u>
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Operating Income (Loss)	\$	<u>(7,931)</u>
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Retirements	\$	(231)
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Income (Loss) Before Transfers	\$	<u>(8,162)</u>
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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 four shops at this location. We employ 3 civilian staff and 36 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.



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.



Northern Correctional Facility
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	866,336
Total Operating Revenues		<u>866,336</u>

Operating Expenses:

Cost of Goods Sold	\$	435,315
General & Administrative	\$	246,368
Payroll & Benefits	\$	307,678
Depreciation	\$	42,428
Total Operating Expenses		<u>1,031,790</u>

Operating Income (Loss)	\$	<u>(165,454)</u>
Retirements	\$	(7,821)
Income (Loss) Before Transfers	\$	<u>(173,275)</u>

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

Unaudited For Management Purposes Only

Northern Correctional Facility Print Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 668,849

Total Operating Revenues 668,849

Operating Expenses:

Cost of Goods Sold \$ 382,137

General & Administrative \$ 234,956

Payroll & Benefits \$ 185,585

Depreciation \$ 33,956

Total Operating Expenses 836,634

Operating Income (Loss) \$ (167,785)

Retirements \$ (7,821)

Income (Loss) Before Transfers \$ (175,606)

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 79,088

Total Operating Revenues 79,088

Operating Expenses:

Cost of Goods Sold \$ 5,951

General & Administrative \$ 1,650

Payroll & Benefits \$ 30,523

Depreciation \$ -

Total Operating Expenses 38,124

Operating Income (Loss) \$ 40,964

Retirements \$ -

Income (Loss) Before Transfers \$ 40,964

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 17,090

Total Operating Revenues 17,090

Operating Expenses:

Cost of Goods Sold \$ 514

General & Administrative \$ 3,705

Payroll & Benefits \$ 30,523

Depreciation \$ 2,540

Total Operating Expenses 37,282

Operating Income (Loss) \$ (20,193)

Retirements \$ -

Income (Loss) Before Transfers \$ (20,193)

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

Unaudited For Management Purposes Only

NCF Embroidery Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 101,309

Total Operating Revenues 101,309

Operating Expenses:

Cost of Goods Sold \$ 46,714

General & Administrative \$ 6,058

Payroll & Benefits \$ 61,047

Depreciation \$ 5,932

Total Operating Expenses 119,750

Operating Income (Loss) \$ (18,441)

Retirements \$ -

Income (Loss) Before Transfers \$ (18,441)

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 CC&J Inmate Clothing
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	277,364
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Total Operating Revenues		<u>277,364</u>
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Operating Expenses:

Cost of Goods Sold	\$	147,933
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General & Administrative	\$	34,073
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Payroll & Benefits	\$	143,909
--------------------	----	---------

Depreciation	\$	7,152
--------------	----	-------

Total Operating Expenses		<u>333,067</u>
--------------------------	--	----------------

Operating Income (Loss)	\$	<u>(55,704)</u>
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Retirements	\$	(9,391)
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Income (Loss) Before Transfers	\$	<u>(65,095)</u>
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The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

St. Mary's Correctional Center

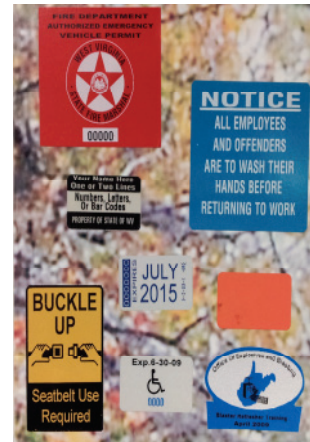
St. Mary's Correctional Center is located in St. Mary's, West Virginia. This location has four shops with two civilian employees and twenty-seven inmate workers.

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



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.



Saint Mary's Correctional Center & Jail
Statement of Revenues, Expenses, & Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 1,412,540
Total Operating Revenues	<u>1,412,540</u>

Operating Expenses:

Cost of Goods Sold	\$ 1,036,299
General & Administrative	\$ 14,950
Payroll & Benefits	\$ 149,591
Depreciation	\$ 5,391
Total Operating Expenses	<u>1,206,230</u>

Operating Income (Loss)	<u>\$ 206,310</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 206,310</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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ 980,629

Total Operating Revenues 980,629

Operating Expenses:

Cost of Goods Sold \$ 787,341

General & Administrative \$ 5,035

Payroll & Benefits \$ 49,443

Depreciation \$ 3,787

Total Operating Expenses 845,605

Operating Income (Loss) \$ 135,024

Retirements \$ -

Income (Loss) Before Transfers \$ 135,024

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$ 295,643
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Total Operating Revenues	<u>295,643</u>
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Operating Expenses:

Cost of Goods Sold	\$ 173,481
--------------------	------------

General & Administrative	\$ 2,095
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Payroll & Benefits	\$ 47,490
--------------------	-----------

Depreciation	\$ -
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Total Operating Expenses	<u>223,065</u>
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Operating Income (Loss)	<u>\$ 72,577</u>
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Retirements	\$ -
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Income (Loss) Before Transfers	<u><u>\$ 72,577</u></u>
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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
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	136,269
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Total Operating Revenues		<u>136,269</u>
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Operating Expenses:

Cost of Goods Sold	\$	75,477
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General & Administrative	\$	7,820
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Payroll & Benefits	\$	52,658
--------------------	----	--------

Depreciation	\$	1,604
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Total Operating Expenses		<u>137,560</u>
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Operating Income (Loss)	\$	<u>(1,291)</u>
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Retirements	\$	-
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Income (Loss) Before Transfers	\$	<u>(1,291)</u>
---------------------------------------	-----------	-----------------------

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
For the Year Ended June 30, 2022

Operating Revenues:

Sales \$ (69,541)

Total Operating Revenues (69,541)

Operating Expenses:

Cost of Goods Sold \$ 73,026

General & Administrative \$ -

Payroll & Benefits \$ -

Depreciation \$ 284

Total Operating Expenses 73,310

Operating Income (Loss) \$ (142,851)

Retirements \$ -

Income (Loss) Before Transfers \$ (142,851)

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 CC&J Inmate Clothing/Upholstery Shop
Statement of Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	658,640
		<hr/>
Total Operating Revenues		658,640 <hr/>

Operating Expenses:

Cost of Goods Sold	\$	277,898
General & Administrative	\$	20,420
Payroll & Benefits	\$	161,817
		<hr/>
Depreciation	\$	5,419
		<hr/>
Total Operating Expenses		465,554 <hr/>

Operating Income (Loss)	\$	193,086 <hr/>
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Retirements	\$	(846)
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Income (Loss) Before Transfers	\$	192,240<hr/><hr/>
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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 Revenues, Expenses, and Changes in Fund Assets
For the Year Ended June 30, 2022

Operating Revenues:

Sales	\$	223,976
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Total Operating Revenues		<u>223,976</u>
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Operating Expenses:

Cost of Goods Sold	\$	-
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General & Administrative	\$	-
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Payroll & Benefits	\$	81,676
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Depreciation	\$	-
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Total Operating Expenses		<u>81,676</u>
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Operating Income (Loss)	\$	<u>142,301</u>
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Retirements	\$	-
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Income (Loss) Before Transfers	\$	<u>142,301</u>
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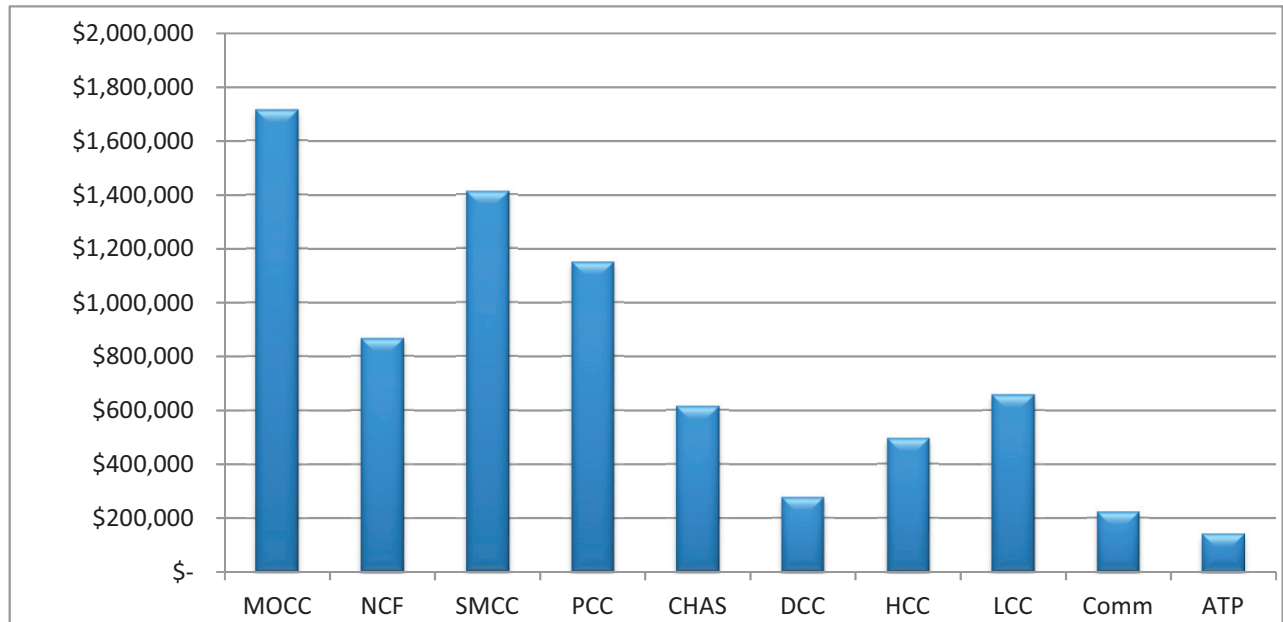
The accompanying notes are an integral part of the financial statements.

Unaudited For Management Purposes Only

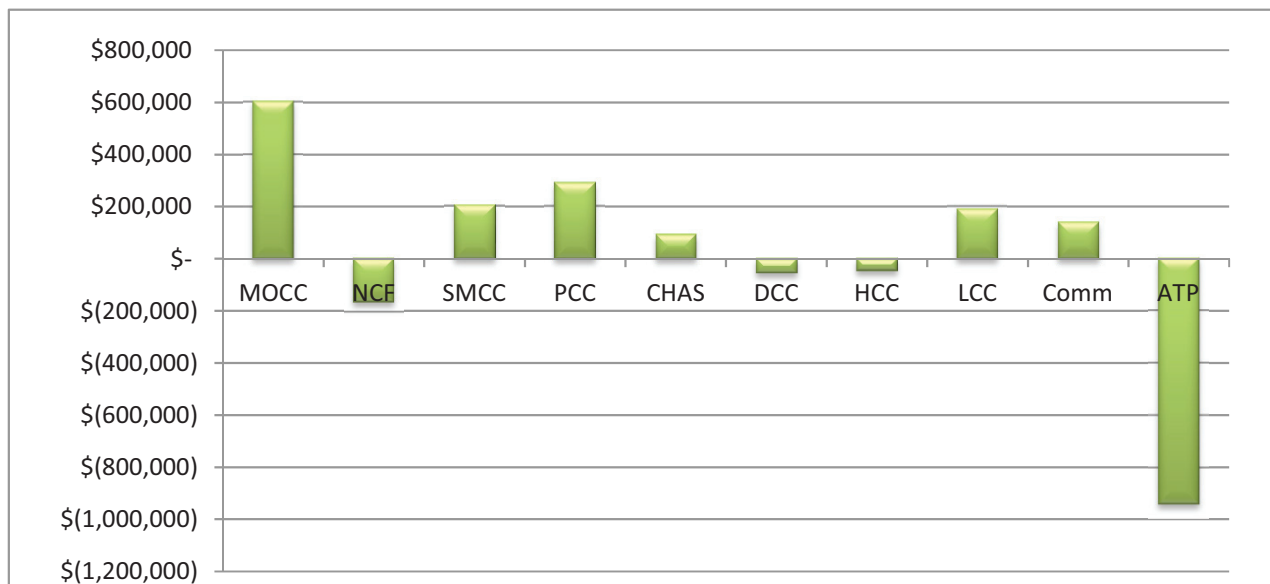
WVCI-Stats/Graphs

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

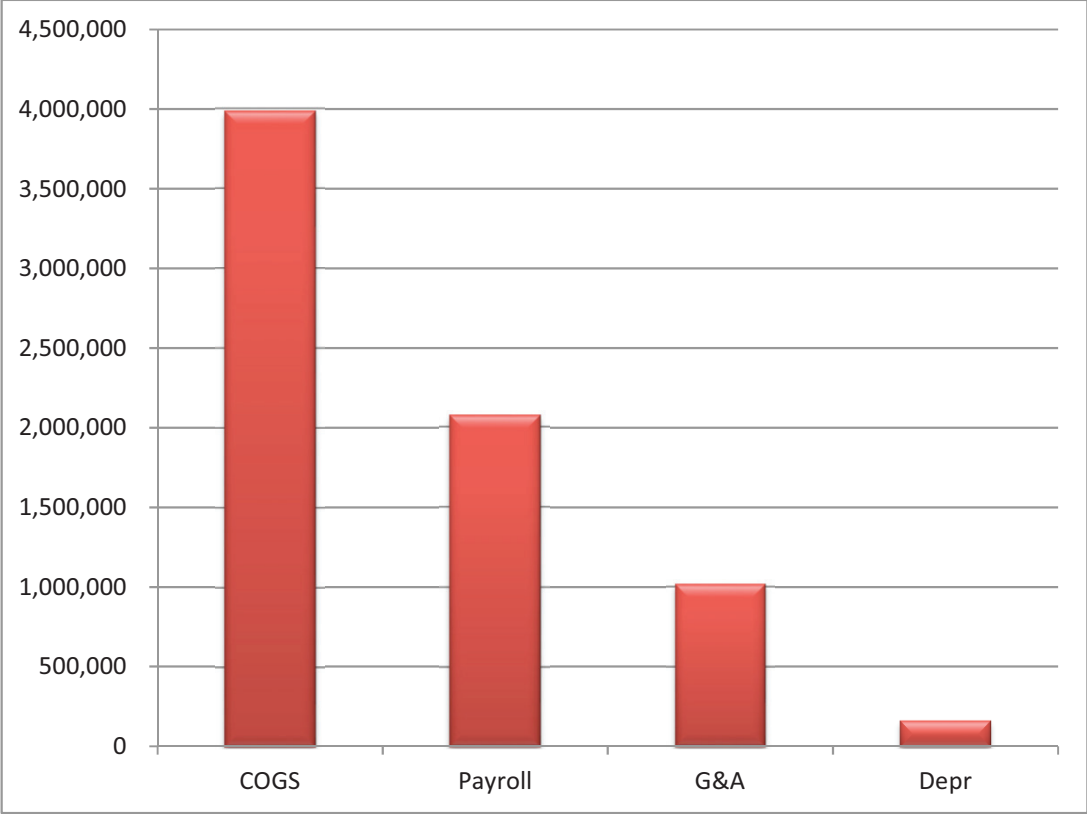
Revenues By Location



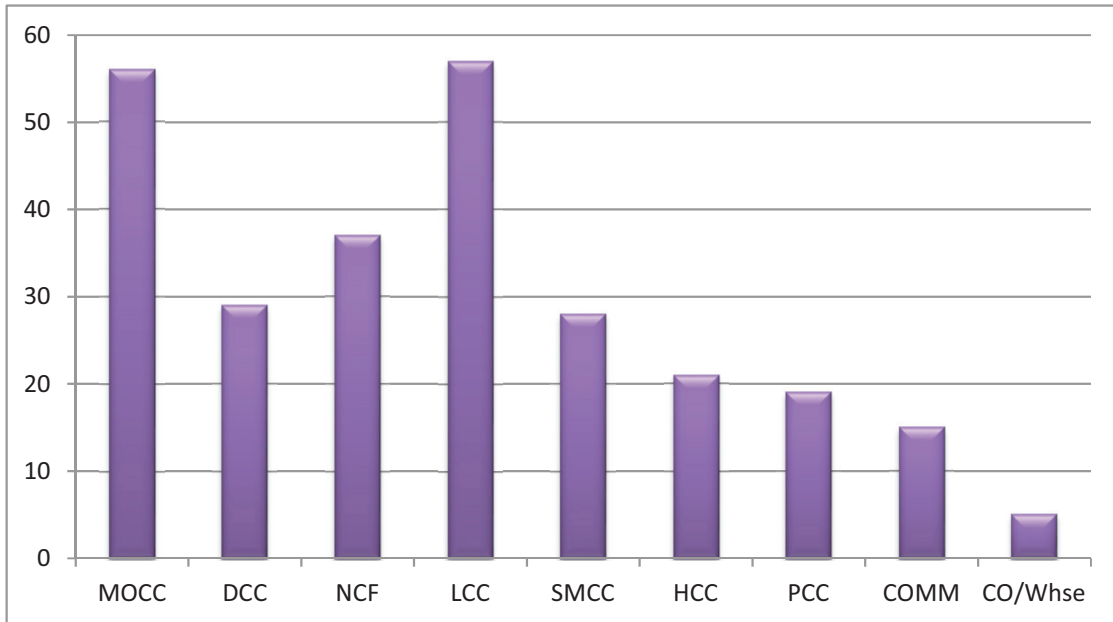
Profit By Location



Expense \$ By Type



Inmate Headcount By Location



\$ - Inmates Pay By Location

