

Blue Ridge Juvenile Detention Commission Meeting
Thursday, February 12, 2026 @ 10:30 AM
Blue Ridge Juvenile Detention Conference Room
195 Peregory Lane, Charlottesville VA 22902

- I. Call to Order
- II. Rotation of Chairperson
- III. Matters from the Public
- IV. Meeting Minutes –September 11, 2025
- V. Old Business
- VI. New Business
 - Annual Adoption of Policy Governing Remote (Electronic) Meeting Participation and Meetings Held Solely Through Electronic Means
 - BRJD Policy P-86 Update
 - FY25 Reports of the External Auditor
 - FY26 December YTD Unaudited Financial Report
 - FY27 Proposed Budget
 - Reserve Funding Request – Professional Development and Security System Upgrade
- VII. Matters from Director
- VIII. Matters from Commission Members
- IX. Matters from Commission Attorney
- X. Adjournment

Blue Ridge Juvenile Detention Commission Meeting
September 11, 2025

A scheduled meeting of the Blue Ridge Juvenile Detention Commission was held on September 11, 2025 @ 10:30 AM in the conference room at Blue Ridge Juvenile Detention, 195 Peregrine Lane, Charlottesville VA.

Members Attending: Kaki Dimock, County of Albemarle; Ashley Reynolds Marshall, City of Charlottesville @ 10:45 AM; Sam McLearen, County of Culpeper; Eric Dahl, County of Fluvanna;

Others Attending: Jay Boland, Jodi Dillow, Jeff Gore, Ann Shawver

I. Call to Order

The meeting was called to order by Mr. Dahl at 10:35 AM.

II. Public

None

III. Meeting Minutes

A motion was offered by Ms. Dimock and seconded by Mr. McLearen, to approve the July 10, 2025 meeting minutes. The motion was approved by a 3-0 voice call vote.

IV. Old Business

None.

V. New Business

- FY25 Unaudited Financial Report – Mr. Boland and Ms. Shawver presented and discussion followed.

VI. Matters from Director

Mr. Boland gave an update to the Commission on the following items:

- Staff vacancies – 3 Resident Advisors; Chief of Security
- Senator Marsden continues to propose the closure of 7 juvenile facilities
- New Encartele contract for resident phones and tablet data
- C-Tech training has begun for CPP residents
- BRJD Principal Tanner Boyle will work with residents to build a small putt putt golf course on site @ BRJD

VII. Matters from Commission Members

None

VIII. Matters from Commission Attorney

None

IX. Closed Session

At 11:05 AM a motion was offered by Ms. Dimock and seconded by Mr. Dahl that the Commission go into Closed Session pursuant to Section 2.2-3711(A) 1 of the Code of Virginia to consider a personnel matter (performance evaluation of the BRJD Director). The motion was carried by a 4-0 voice call vote.

At 11:55 AM the Commission reconvened into open session and a motion was immediately offered by Ms. Dimock and seconded by Mr. McLearn that the Commission certify by a recorded vote that to the best of each member's knowledge, only public business matters lawfully exempted from the open meeting requirements of the Virginia Freedom of Information Act and identified in the motion authorizing closed session were heard, discussed or considered in closed session:

Albemarle County	Yes
Charlottesville	Yes
Culpeper	Yes
Fluvanna County	Yes

A motion was offered by Mr. Dahl and seconded by Mr. McLearn, to increase the Director's salary to \$120,000 effective next pay period. The motion was approved by a 4-0 voice call vote.

X. The meeting adjourned @ 11:55 AM.

Respectfully submitted,
Jodi L. Dillow, Recording Secretary

**Blue Ridge Juvenile Detention Commission
Policy Governing Remote (Electronic) Meeting Participation and
Meetings Held Solely Through Electronic Means**

Virginia Code §§ 2.2-3708.2 and 2.2-3708.3 allow Commission members to participate in a Commission meeting electronically provided certain conditions are met. State law requires that the Commission adopt a written policy before members can do so and requires such policy to be adopted at least once annually. This policy also applies to any committee created by the Commission to advise it. The Policy Governing Remote (Electronic) Meeting Participation and Meetings Held Solely Through Electronic Means of the Bue Ridge Juvenile Detention Commission (“Commission”) shall be as follows:

A. Remote Participation by Commission Members When Quorum Physically Assembled

1. Personal Matter. A member of the Commission may participate in a meeting through electronic communication from a remote location that is not open the public due to a personal matter if:

- a. On or before the day of the meeting, the member notifies the chair of the Commission that such member is unable to attend the meeting due to a personal matter and identifies with specificity the nature of the personal matter.
- b. A quorum of the Commission is physically present at the location of the meeting, and a majority of the quorum votes by motion to approve the electronic participation. The motion to approve the participation shall include the specific nature of the personal matter and the remote location from which the member is participating. The motion and the vote shall be included in the minutes of the meeting.
- c. If the motion is denied because it would otherwise violate this policy, the motion and vote shall also be included in the minutes of the meeting.
- d. Such participation by any member shall be limited each calendar year to two meetings or 25 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater.

2. Disability or Medical Condition. A member may participate in a meeting through electronic communication due to (i) a temporary or permanent disability or other medical condition that prevents the member from attending the meeting or (ii) a family member’s medical condition that requires the member to provide care for such family member, thereby preventing the member’s attendance, or the member is a caregiver who must provide care for a person with a disability at the time the public meeting is being held thereby preventing the member's physical attendance. if:

- a. The member notifies the chair of the Commission prior to the meeting that the member is unable to attend the meeting due to a temporary or permanent disability or other medical condition that prevents the member's physical attendance. The specific nature of the disability or medical condition does not have to be disclosed.
- b. A quorum of the Commission is physically present at the location of the meeting, and a majority of the quorum votes by motion to approve the electronic participation. However, for purposes of determining whether a quorum is physically assembled, an individual member of the Commission who is a person with a disability as defined in Virginia Code § 51.5-40.1 and uses remote participation, and an individual member of the Commission who is a caregiver for a person with a disability and uses remote participation, count toward the quorum as if the individual was physically present. The motion to approve the participation shall include the fact that there is a temporary or permanent physical or other medical condition or a family member's medical condition requiring the member's care that prevents the member from attending and the remote location from which the member is participating. The motion and vote shall be recorded in the minutes of the meeting.
- c. If the motion is denied because it would otherwise violate this policy, the motion and vote shall also be recorded in the minutes of the meeting.
- d. Participation under this provision is not limited to a certain number of times per year.
- e. "Caregiver" means an adult who provides care for a person with a disability as defined in Virginia Code § 51.5-40.1. A caregiver shall be either related by blood, marriage, or adoption to or the legally appointed guardian of the person with a disability for whom he is caring.

3. Distance from Meeting. A member of the Commission may participate in a meeting through electronic communication from a remote location that is not open to the public if:

- a. The member notifies the chair of the Commission prior to the meeting that such member's principal residence is more than 60 miles from the meeting location identified in the required notice for such meeting.
- b. A quorum of the Commission is physically assembled at one primary or central meeting location and a majority of the quorum votes by motion to approve the electronic participation.
- c. If participation by a member through electronic communication means is approved pursuant to this section, the Commission shall record in its minutes that the member participated through electronic communication means due to the distance between the member's principal residence and the meeting location.
- d. If the motion is denied because it would otherwise violate this policy, the motion and vote shall also be recorded in the minutes of the meeting.

4. This policy shall not prohibit or restrict any individual member of the Commission who is participating in an all-virtual meeting or who is using remote participation from voting on matters before the Commission.

B. State of Emergency Declared: Meetings Without Quorum Physically Assembled

Pursuant to Virginia Code § 2.2-3708.2, the Commission may meet by electronic communication means without a quorum physically assembled at one location when the Governor has declared a state of emergency pursuant to Virginia Code § 44-146.17 or the member locality where the Commission is to meet has declared a local state of emergency pursuant to Virginia Code § 44-146.21, provided that (i) the catastrophic nature of the declared emergency makes it impracticable or unsafe to assemble a quorum in a single location and (ii) the purpose of the meeting is provide for the continuity of operations of the Commission or the discharge of the Commission's lawful purposes, duties, and responsibilities. In so convening a public meeting, the Commission shall:

1. Give public notice using the best available method given the nature of the emergency, which notice shall be given contemporaneously with the notice provided to Commission members;
2. Make arrangements for public access to such meeting through electronic communication means, including videoconferencing; and
3. Provide the public with the opportunity to comment at such meeting when public comment is customarily received by the Commission. In such instance, the Commission shall make arrangements for the voice of the remote participant to be heard by all persons present at the meeting location.
4. The nature of the emergency, the fact that the meeting was held by electronic means, and the type of electronic communications means by which the meeting was held shall be stated in the minutes.

C. All-Virtual Public Meetings

An “all-virtual public” meeting is a meeting conducted by the Commission, using electronic communication means, during which all members participate remotely, and public access is provided through electronic communication means. Virginia Code § 2.2-3708.3 authorizes the Commission to hold all-virtual public meetings for any regularly scheduled or special meeting provided the following criteria are met:

1. The meeting notice shall indicate whether the meeting will be an in-person or all-virtual public meeting. The notice shall also include a statement that notifies the public that the method by which the Commission chooses to meet will not be changed unless the Commission provides a new meeting notice;

2. Public access shall be provided via electronic communication means;
3. The electronic communication means used shall allow the public to hear all Commission members participating in the all-virtual public meeting and, when audio-visual technology is available, to see the Commission members as well. When audio-visual technology is available, a member of a Commission shall, for purposes of a quorum, be considered absent from any portion of the meeting during which visual communication with the member is voluntarily disconnected or otherwise fails or during which audio communication involuntarily fails;
4. A phone number or other live contact information shall be provided to alert the Commission if the audio or video transmission of the meeting provided by the Commission fails. The Commission shall monitor the designated means of communication during the meeting and take a recess until public access is restored if the transmission fails for the public;
5. A copy of the proposed agenda and, unless exempt, all materials furnished to the Commission members for the meeting shall be made available to the public in electronic format at the same time that such materials are provided to the Commission members;
6. The public shall be afforded the opportunity to comment through electronic means, including by way of written comments, at those public meetings when public comment is customarily received;
7. No more than two members of the Commission shall be together in any one remote location unless that remote location is open to the public to physically access it;
8. If a closed session is held during an all-virtual public meeting, the meeting shall be reopened to the public before the public body votes to certify the closed portion of the meeting;
9. The Commission shall not convene an all-virtual public meeting (i) more than two times per calendar year or 50 percent of the meetings held per calendar year rounded up to the next whole number, whichever is greater, or (ii) consecutively with another all-virtual public meeting; and
10. Minutes of all-virtual public meetings held by electronic communication means shall be taken as required by Virginia Code § 2.2-3707 and include the fact that the meeting was held by electronic communication means and the type of electronic communication means by which the meeting was held.

Strict Application. This policy governing BRJDC Commission meetings held through electronic communications and member remote participation by electronic means shall be applied strictly and uniformly, without exception, to the entire membership and without regard to the identity of

the member requesting remote participation or the matters that will be considered or voted on at the meeting.

This policy was updated and (re)adopted by the Blue Ridge Juvenile Detention Commission at its meeting on _____, 2025 and became effective immediately upon adoption.

By:

BRJDC Chair

Attest:

BRJDC Secretary

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<u>AGENDA TITLE:</u> Update to BRJD Policy P-86 Leave Program	<u>AGENDA DATE:</u> February 12, 2026
<u>SUBJECT/PROPOSAL/REQUEST:</u> Update BRJD Policy P-86 Leave Program to Mirror Albemarle County	<u>FORMAL AGENDA ACTION:</u> Yes
<u>STAFF CONTACTS:</u> Jay Boland	<u>ATTACHMENTS:</u> No <u>REVIEWED BY:</u>

PURPOSE:

The purpose of this Executive Summary is to request Commission approval of proposed updates to BRJD Policy P-86 (Leave Program). The recommended revisions modernize the agency's bereavement and parental leave provisions to align more closely with Albemarle County's current practices, promote consistency and clarity, and enhance BRJD's ability to recruit and retain qualified staff.

BACKGROUND:

BRJD's existing leave policy contains provisions related to bereavement and parental leave that are more limited and, in some cases, less clear than those used by comparable local government partners. As workforce expectations and competitive employment practices continue to evolve, the current policy structure places BRJD at a disadvantage when competing for and retaining staff, particularly in situations involving significant family events.

The proposed updates revise bereavement leave to provide a defined amount of paid leave per occurrence for the death of an immediate family member, eliminating the need for employees to rely on accrued sick leave for compensation during that time. The revisions also clarify the definition of immediate family, documentation expectations, and the handling of multiple occurrences.

Additionally, the proposed policy formally establishes a paid parental leave benefit for eligible, non-probationary employees following the birth or adoption of a child. This benefit is structured to run concurrently with applicable federal or state leave programs, does not replace Family and Medical Leave protections, and must be taken consecutively beginning immediately after the qualifying event.

Collectively, these changes are intended to provide clearer guidance to employees and supervisors, ensure equitable and consistent application of leave benefits, and better align BRJD's personnel policies with those of Albemarle County and other regional partners.

RECOMMENDATION:

It is my recommendation that the Commission approve the proposed updates to BRJD Policy P-86 Leave Program as presented. Approval will align BRJD's leave practices with Albemarle County, improve employee support during critical life events, and strengthen the organization's overall personnel policy framework.

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<u>AGENDA TITLE:</u> FY25 Reports of the External Auditor	<u>AGENDA DATE:</u> February 12, 2026
<u>SUBJECT/PROPOSAL/REQUEST:</u>	<u>FORMAL AGENDA:</u> <u>ACTION:</u> No <u>INFORMATION:</u> Yes
<u>STAFF CONTACTS:</u> Ann Shawver, Financial Consultant	<u>CONSENT AGENDA:</u> <u>ACTION:</u> No <u>INFORMATION:</u>
	<u>ATTACHMENTS:</u> Yes

Brown, Edwards and Company, LLP (Brown Edwards) has issued reports dated December 29, 2025 on the Blue Ridge Juvenile Detention Commission (Commission) for the fiscal year ending June 30, 2025 as follows:

- Financial Report
- Comments on Internal Control and Other Suggestions for Your Consideration (“Management Letter”)
- Required Communication with Those Charged with Governance

A summary of each of these published reports follows.

Financial Report

This report contains the audited financial statements and two audit reports. The first auditor’s report, found on pages 1 – 4, is a report on the *Audit of the Financial Statements*. This report includes an unmodified (the best) opinion on the fair presentation of the financial statements. It addresses both managements and the auditor’s responsibilities for the financial statements, and discusses elements of the financial statements on which the auditors do not express an opinion. Finally, this report discloses the fact that Brown Edwards issued another report as required by Government Auditing Standards.

The second auditor’s report, found on pages 37 – 41, is the report on *Internal Control Over Financial Reporting and on Compliance and Others Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. This report explains that the auditor considered the Commission’s internal control over financial reporting as it designed audit procedures appropriate for expressing an opinion on the financial statements. The report explained that the auditors’ procedures were not performed to express an opinion on the effectiveness of the Commission’s internal control. Accordingly, the auditors did not express an opinion on the effectiveness of the Commission’s internal control.

The report then described deficiencies in internal control, defining both the material weakness and the significant deficiency. A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The audit identified a finding considered to be a material weakness. On page 40, the audit cites *Material Audit Adjustment* as a material weakness. Specifically, the audit detected an account payable that has not been accrued to FY25. The auditors included the following recommendation:

We recommend implementing procedures to ensure that proper cutoff of accounts payable is evaluated at year end.

Albermarle County, which serves as fiscal agent for the Commission, offered this planned corrective action:

We are reviewing invoices after year end more closely, so they are appropriately presented in future years.

This financial report further explained that the auditors also performed tests of compliance with certain provisions of laws, regulations, contracts and grant agreements. The auditors did not express an opinion on compliance with those provisions. However, the results of those tests disclosed no instances of noncompliance or other matters required to be reported under *Government Auditing Standards*.

In the *Summary Schedule of Prior Year Audit Findings*, found on page 41, the auditors reported that the finding pertaining to Capital Asset Reporting were no longer applicable in fiscal year 2025 as a result of control improvements implemented by the County. The finding was considered a Significant Deficiency in fiscal year 2023 and a material weakness in fiscal year 2024.

Financial Results

The Schedule of Revenues, Expenses and Changes in Net Position, found on page 6 of the report, presents a decrease in net position of \$23,860. This report is presented using the accrual method of accounting. The Schedule of Revenues and Expenditures – Operating Fund, Budgetary Basis, found on pages 33 through 35 of the report presents an excess of revenues over expenditures of \$202,657. This is presented using the modified accrual method of accounting and is fairly consistent with the Commission's budgetary method

which is used for tracking reserve balances. A reconciliation between the accrual and budgetary methods of reporting is shown on page 36 of the financial statements. The accounting for capital assets and long-term liabilities lead to the differences in modified accrual and full accrual performance.

At the Commission meeting on September 11, 2025, unaudited FY25 financial statements were presented and estimated an increase in reserves of \$177,958. Upon finalization of the audit, this amount is now \$198,435, an improvement of \$20,777. The change is mostly due to a more conservative estimate of final capital investment by the Commission's financial consultant (\$14,000 variance) and the use of an overly conservative amount (\$6,000 variance) for accrued legal services.

Inclusive of the FY25 results, the Commission's reserves total \$1,671,639 and are 31% of both the FY26 amended and FY27 recommended budget.

Management Letter

This letter is issued by the external auditors to communicate comments and suggestions. The following suggestion was included in the letter dated December 29, 2025:

- **Material Audit Adjustment (Material Weakness)** – as previously described, the auditors noted: As part of our audit, we proposed a significant adjustment related to accounts payable. This adjustment was based on a payable incorrectly being recorded in the future year when it is related to fiscal year 2025. We suggest management implement procedures to ensure that proper cutoff of payables is evaluated at year end.
- **Capital Asset Reporting (Material Weakness)** – also as previously described, the auditors described this prior year finding and stated that the comment is no longer applicable in the current year.
- **New GASB Pronouncements** – the auditors cited a number of statements of the Governmental Accounting Standards Board (GASB) which may impact the Commission in coming periods. Commission management, along with its fiscal agent Albemarle County, with the assistance of its financial consultant, will ensure compliance with each applicable standard. Two standards are effective for FY26, GASB Statement 103, *Financial Reporting Model Improvements* and GASB Statement 104, Disclosure of Certain Capital Assets. Both may have a slight impact on the financial statements of the Commission but are not expected to have a significant impact. The auditors cited some other GASB projects that are in progress. As GASB standards are adopted, their effective dates are known and impact can be evaluated.

Required Communication with those Charged with Governance

This communication is provided to provide the Commission with information about the auditors' responsibilities under generally accepted auditing standards and government auditing standards. It addresses management responsibilities, the use of estimates, and cites some of the most sensitive financial statement disclosures (capital assets, pension and other post-employment benefits). The report goes on to address a number of other matters of importance to an independent audit. Management's representation letter, also dated December 29, 2025, is included in the report.

Recommendations: None at this time.



Blue Ridge Juvenile Detention Commission Charlottesville, Virginia

Financial Report

June 30, 2025



BROWNEDWARDS
certified public accountants

Blue Ridge Juvenile Detention Commission

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Introductory Section

Blue Ridge Juvenile Detention Commission

Commission Members

Albemarle County

Kaki Dimock, Chief Human Services Officer

City of Charlottesville

Ashley Reynolds Marshall, Deputy City Manager for Social Equity

Culpeper County

Sam McLearen, County Administrator

Fluvanna County

Eric Dahl, County Administrator

Greene County

Cathy Schafrik, County Administrator



Financial Section

Independent Auditor's Report

To the Members of
Blue Ridge Juvenile Detention Commission
Charlottesville, Virginia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Blue Ridge Juvenile Detention Commission, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Blue Ridge Juvenile Detention Commission's basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Blue Ridge Juvenile Detention Commission, as of June 30, 2025, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and *Specifications for Audits of Authorities, Boards and Commissions* issued by the Auditor of Public Accounts of the Commonwealth of Virginia. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Blue Ridge Juvenile Detention Commission and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Note 16 to the financial statements, in 2025, the Commission adopted new accounting guidance, GASB Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair

presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Blue Ridge Juvenile Detention Commission's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Blue Ridge Juvenile Detention Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Blue Ridge Juvenile Detention Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that schedules related to pension and OPEB funding as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management, and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Report on Summarized Comparative Information

We have previously audited the Commission's 2024 financial statements, and our report dated December 19, 2024, expressed an unmodified opinion on those financial statements. The 2024 financial information is provided for comparative purposes only. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Blue Ridge Juvenile Detention Commission's basic financial statements. The accompanying budgetary schedules are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2025, on our consideration of the Blue Ridge Juvenile Detention Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Blue Ridge Juvenile Detention Commission's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blue Ridge Juvenile Detention Commission's internal control over financial reporting and compliance.

Brown, Edwards & Company, S.C.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
December 29, 2025



Basic Financial Statements

Blue Ridge Juvenile Detention Commission

Statement of Net Position

June 30, 2025

(With Comparative Amounts for 2024)

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents (Note 4)	\$ 2,395,936	\$ 2,217,755
Accounts receivable	-	4,623
Due from other governments (Note 5)	95,074	13,844
Prepaid items	7,303	22,973
Total current assets	<u>2,498,313</u>	<u>2,259,195</u>
NONCURRENT ASSETS		
Net pension asset (Note 8)	-	117,911
Capital assets, net of accumulated depreciation (Note 6)	<u>5,270,124</u>	<u>5,477,107</u>
Total noncurrent assets	<u>5,270,124</u>	<u>5,595,018</u>
Total assets	<u>7,768,437</u>	<u>7,854,213</u>
DEFERRED OUTFLOWS OF RESOURCES		
OPEB-related items (Notes 9, 10, 11)	119,088	145,043
Pension-related items (Note 8)	<u>275,605</u>	<u>106,083</u>
Total deferred outflows of resources	<u>394,693</u>	<u>251,126</u>
Total assets and deferred outflows of resources	<u>\$ 8,163,130</u>	<u>\$ 8,105,339</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 151,016	\$ 128,418
Compensation payable	130,319	112,236
Compensated absences - current portion (Note 7)	242,610	42,430
Subscription liability due within one year (Note 7)	<u>4,150</u>	<u>-</u>
Total current liabilities	<u>528,095</u>	<u>283,084</u>
NONCURRENT LIABILITIES		
Net Pension liability (Note 8)	\$ 24,612	\$ -
Net OPEB liability (Notes 10, 11)	102,218	104,580
Total OPEB liability (Note 9)	301,961	279,405
Compensated absences - net of current portion (Note 7)	192,993	381,867
Subscription liability due in more than one year (Note 7)	<u>13,760</u>	<u>-</u>
Total noncurrent liabilities	<u>635,544</u>	<u>765,852</u>
Total liabilities	<u>1,163,639</u>	<u>1,048,936</u>
DEFERRED INFLOWS OF RESOURCES		
OPEB-related items (Note 9, 10, 11)	166,180	215,436
Pension-related items (Note 8)	<u>136,713</u>	<u>120,509</u>
Total deferred inflows of resources	<u>302,893</u>	<u>335,945</u>
NET POSITION		
Investment in capital assets	5,252,214	5,477,107
Restricted - net pension asset	-	117,911
Unrestricted	<u>1,444,384</u>	<u>1,125,440</u>
Total net position	<u>6,696,598</u>	<u>6,720,458</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 8,163,130</u>	<u>\$ 8,105,339</u>

The Notes to Financial Statements are an integral part of this statement.

Blue Ridge Juvenile Detention Commission

Statement of Revenues, Expenses, and Changes in Net Position

For the Year Ended June 30, 2025
(With Comparative Amounts for 2024)

	2025	2024
OPERATING REVENUES		
FROM LOCAL SOURCES		
Charges for services	\$ 3,534,244	\$ 3,611,689
Miscellaneous	14,056	16,105
Recovered costs	64,951	42,700
INTERGOVERNMENTAL		
State	1,124,955	1,105,927
Federal	46,640	54,463
Total operating revenues	<u>4,784,846</u>	<u>4,830,884</u>
OPERATING EXPENSES		
Compensation and related items	3,564,274	3,226,978
Contractual	434,261	395,050
Other charges	576,570	502,808
Depreciation and amortization	351,998	305,032
Total operating expenses	<u>4,927,103</u>	<u>4,429,868</u>
Total operating income (loss)	<u>(142,257)</u>	<u>401,016</u>
NON-OPERATING REVENUES (EXPENSES)		
Interest income	119,143	120,975
Interest expense	(746)	-
Loss on disposal of assets	-	(20,050)
Total nonoperating revenues	<u>118,397</u>	<u>100,925</u>
Change in net position	<u>(23,860)</u>	<u>501,941</u>
NET POSITION, Beginning of year, as restated (Note 16)	<u>6,720,458</u>	<u>6,218,517</u>
NET POSITION, End of year	<u>\$ 6,696,598</u>	<u>\$ 6,720,458</u>

Blue Ridge Juvenile Detention Commission

Statement of Cash Flows

Year ended June 30, 2025
(With Comparative Amounts for 2024)

	2025	2024
OPERATING ACTIVITIES		
Receipts from customers	\$ 4,708,239	\$ 4,880,910
Payments to suppliers	(972,563)	(838,569)
Payments to and for employees	(3,548,786)	(3,428,997)
Net cash flows provided by operating activities	<u>186,890</u>	<u>613,344</u>
INVESTING ACTIVITIES		
Interest income	<u>119,143</u>	<u>120,975</u>
CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(122,884)	(294,216)
Interest payments	(746)	-
Principal payments	(4,222)	-
Net cash flows used in capital and related financing activities	<u>(127,852)</u>	<u>(294,216)</u>
Net change in cash and cash equivalents	178,181	440,103
CASH AND CASH EQUIVALENTS, Beginning of year	<u>2,217,755</u>	<u>1,777,652</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 2,395,936</u>	<u>\$ 2,217,755</u>
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	\$ (142,257)	\$ 401,016
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation and amortization	351,998	305,032
Excess of employer contributions over pension expense	(10,795)	(149,898)
Excess of employer contributions over other postemployment benefits expense	(3,107)	(34,465)
Non-cash impact of implementation of GASB Statement 101	-	(97,845)
Changes in operating assets and deferred outflows of resources:		
Prepaid items	15,670	(17,896)
Due from other governments	(42,019)	52,548
Accounts receivable	(34,587)	(2,523)
Changes in operating liabilities and deferred inflows of resources:		
Accounts payable and accrued liabilities	22,598	77,186
Compensation payable	18,083	6,525
Compensated absences	11,306	(11,079)
Net cash provided by operating activities	<u>\$ 186,890</u>	<u>\$ 528,601</u>
NONCASH CAPITAL ACTIVITY		
Subscription assets acquired through subscription liability	<u>\$ 22,131</u>	<u>\$ -</u>

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Note 1 – Financial Reporting Entity

Blue Ridge Juvenile Detention Commission (the “Commission”) was created in October 1998 by the City of Charlottesville and the Counties of Albemarle, Fluvanna and Greene to finance, construct, equip, maintain, and operate a regional juvenile detention facility. The Commission is a jointly governed organization of the member jurisdictions. The Commission commenced operations on July 14, 2002. In fiscal year 2008, the County of Culpeper joined the Commission.

Note 2 – Operating Activities

The detention facility consists of 40 detention beds. The members are assessed a pro-rata share of the operating expenses in proportion to their respective use of the facility for each detainee they commit to the Commission’s custody. The operating charges are to be collected in advance at the beginning of each quarter of each fiscal year based on the operating member percentages established by the member’s respective usage during the preceding three fiscal years. Member jurisdictions may be entitled to an adjustment at year-end based on actual performance. In FY24 and FY25, the Commission decided not to refund positive budget-based performance to member jurisdictions, but instead for this to be retained by the Commission to build reserves in accordance with the Commission’s financial policies. Charges to nonmember jurisdictions will be based upon an established per diem charge as the Commission may deem advisable for the care, maintenance, and subsistence of their detainees. The Commonwealth of Virginia may provide capital and/or operating expense reimbursement grants to the Commission. These funds are subject to the provisions of any bond indenture or financing documents requiring specific application of such funds.

Note 3 – Summary of Signification Accounting Policies

Basis of Accounting

The Commission operates as an enterprise fund and its accounts are maintained on the accrual basis of accounting. Under this method, revenues are recognized when earned, and expenses are recorded as liabilities when incurred, without regard to receipt or payment of cash.

Cash and Cash Equivalents

The Commission’s cash and cash equivalents consist of demand deposits, certificates of deposit, overnight repurchase agreements and short-term U.S. Governmental obligations, with an original maturity of three months or less, all of which are readily convertible to known amounts of cash.

Capital Assets

Capital assets are capitalized at cost in the year the expenditure is incurred. The Commission’s policy is to capitalize assets whose cost equals or exceeds \$5,000 and have an estimated useful life greater than one year. Donated capital assets are valued at their acquisition value on the date donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Buildings and improvements	40 years
Equipment and vehicles	5 years

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Subscriptions

Right-to-use subscription assets are amortized over the shorter of the contract term or useful life of the underlying asset. In contracts where a purchase option is reasonably certain of being exercised, the asset is amortized over the useful life, unless the underlying asset is nondepreciable in which the asset is not amortized.

Operating and Non-operating Revenues and Expenses

Operating revenues and expenses are defined as those items that result from providing services and include all transactions and events, which are not capital and related financing, noncapital financing or investing activities. Non-operating revenues are defined as grants, investment, and other income. Non-operating expenses are defined as capital and noncapital-related financing and other expenses.

Compensated Absences

The Commission recognizes a liability for compensated absences for leave time that (1) has been earned for service previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – annual leave and compensatory time and sick leave. The liability for compensated absences includes salary-related benefits, where applicable.

Annual Leave and compensatory time – Employees of the Commission are granted annual leave in varying amounts based on years of service. In the event of termination, an employee is reimbursed for accumulated annual and compensatory leave in full.

Sick Leave – Employees of the Commission are granted sick leave, which accumulates but is not paid out upon an employee's separation of employment. The amount of sick leave that can be accumulated and carried to future years for employees is capped based on their classification as a Plan 1, Plan 2, or Hybrid employee in Virginia Retirement System (VRS). The Commission uses a three-year look-back period to estimate the amount of sick leave that has been earned and will be used as sick leave over the employee's service period.

Net Position

Net Position is the difference between a) assets and deferred outflows of resources and b) liabilities and deferred inflows of resources. Net investment in capital assets represents capital assets, less accumulated depreciation, less any outstanding debt related to the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position.

Net Position Flow Assumption

Sometimes the Commission will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Commission's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Pensions and Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension liability (asset) and net Virginia Retirement System (“VRS”) related OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and to OPEB, and pension and OPEB expense, information about the fiduciary net position of the Commission’s Retirement Plan and net position of the VRS GLI Plan and the additions to/deductions from the Commission’s Retirement Plan’s and VRS OBEP Plans’ fiduciary net position have been determined on the same basis as they were reported by the VRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. The Commission has several items that qualify for reporting in this category. It is comprised of certain items related to the measurement of the net pension liability (asset) and net OPEB liabilities and contributions to the pension and OPEB plans made during the current year and subsequent to the net pension asset and net OPEB liability measurement date. For more detailed information on these items, reference the related notes.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has several items that qualify for reporting in this category. Certain items related to the measurement of the net pension liability (asset) and net OPEB liabilities are reported as deferred inflows of resources. For more detailed information on these items, reference the related notes.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Comparative Amounts

Comparative amounts are presented for informational purposes only.

Note 4 – Deposits and Investments

Deposits with banks are covered by the Federal Deposit Insurance Corporation (FDIC) and collateralized in accordance with the Virginia Security for Public Deposits Act (the “Act”) Section 2.2-4400 et. seq. of the *Code of Virginia*. Under the Act, banks and savings institutions holding public deposits in excess of the amount insured by the FDIC must pledge collateral to the Commonwealth of Virginia Treasury Board. Financial Institutions may choose between two collateralization methodologies and depending upon that choice, will pledge collateral that ranges in the amounts from 50% to 130% excess deposits. Accordingly, all deposits are considered fully collateralized.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

The Commission's cash and cash equivalents are a part of the pooled cash and investments of the County of Albemarle, Virginia, the fiscal agent for the Commission. At year-end, all of the County's deposits with banks were covered by depository insurance or collateralized in accordance with the Virginia Security for Public Deposits Act. Deposits covered by the Act are considered insured since the State Treasury Board is authorized to make assessments against other member institutions that hold public deposits. At year-end the County investments were only of the type of securities authorized by the laws of the Commonwealth of Virginia.

Note 5 – Due From Other Governments

Amounts due from other governments are as follows:

Due from other governments:		
Commonwealth of Virginia		\$ 37,200
Member localities		57,874
Total		<u>\$ 95,074</u>

Note 6 – Capital Assets

Changes in capital assets are summarized below:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 417,115	\$ -	\$ -	\$ 417,115
Total capital assets not being depreciated	<u>417,115</u>	<u>-</u>	<u>-</u>	<u>417,115</u>
Capital assets being depreciated/amortized:				
Building and improvements	10,470,076	66,709	-	10,536,785
Equipment	918,274	56,175	371,749	602,700
Vehicles	168,640	-	70,801	97,839
Subscription asset	-	22,131	-	22,131
Total capital assets being depreciated/amortized:	<u>11,556,990</u>	<u>145,015</u>	<u>442,550</u>	<u>11,259,455</u>
Accumulated depreciation/amortization:				
Buildings and improvements	5,683,098	282,131	-	5,965,229
Equipment	645,260	65,441	371,749	338,952
Vehicles	168,640	-	70,801	97,839
Subscription asset	-	4,426	-	4,426
Total accumulated depreciation/amortization	<u>6,496,998</u>	<u>351,998</u>	<u>442,550</u>	<u>6,406,446</u>
Capital assets being depreciated/amortized, net	<u>5,059,992</u>	<u>(206,983)</u>	<u>-</u>	<u>4,853,009</u>
Net capital assets	<u>\$ 5,477,107</u>	<u>\$ (206,983)</u>	<u>\$ -</u>	<u>\$ 5,270,124</u>

Depreciation and amortization expense was \$351,998 for 2025.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Note 7 – Long-Term Obligations

The following is a summary of long-term obligations transactions of the Commission for the year ended June 30, 2025:

	Beginning Balance*	Increases/ Issuances	Decreases/ Retirements	Ending Balance	Amounts Due Within One Year
Compensated absences**	\$ 424,297	\$ 11,306	\$ -	\$ 435,603	\$ 242,610
Subscription liability	-	22,131	4,221	17,910	4,150
Total	\$ 424,297	\$ 33,437	\$ 4,221	\$ 453,513	\$ 246,760

*The beginning balance of compensated absences was restated as a result of GASB 101. See Note 16.

**The change in compensated absences above is a net change for the year.

Subscriptions

Annual requirements to amortize subscription liabilities and related interest are as follows:

Years Ending June 30,	Subscription Liabilities	
	Principal	Interest
2026	\$ 4,150	\$ 819
2027	4,361	607
2028	4,583	385
2029	4,816	152
	\$ 17,910	\$ 1,963

In July 2024, the Commission entered into a 60-month subscription for the use of OMNIA Master Contract. An initial subscription liability was recorded in the amount of \$22,131. As of June 30, 2025, the value of the subscription liability is \$17,910, and the value of the short-term subscription liability is \$4,150. The Commission is required to make quarterly fixed payments of \$1,242. The subscription has an interest rate of 5.0%. The estimated useful life was 60 months as of the contract commencement. The value of the right to use asset as of June 30, 2025 of \$22,131 with accumulated amortization of \$4,426.

Note 8 – Defined Benefit Pension Plan

Plan Description

All full-time, salaried permanent employees of the Blue Ridge Juvenile Detention Commission, (the “Political Subdivision”) are automatically covered by the VRS Retirement Plan upon employment. This multi-employer cost-sharing plan is administered by the Virginia Retirement System (the “System”) along with plans for other employer groups in the Commonwealth of Virginia. Members earn one month of service credit for each month they are employed and for which they and their employer pay contributions to VRS. Members are eligible to purchase prior service, based on specific criteria as defined in the *Code of Virginia*, as amended. Eligible prior service that may be purchased includes prior public service, active military service, certain periods of leave, and previously refunded service.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

The System administers three different benefit structures for covered employees – Plan 1, Plan 2, and Hybrid. Each of these benefit structures has a different eligibility criteria. The specific information for each plan and the eligibility for covered groups within each plan are available at:

- <https://www.varetire.org/members/benefits/defined-benefit/plan1.asp>,
- <https://www.varetire.org/members/benefits/defined-benefit/plan2.asp>,
- <https://www.varetirement.org/hybrid.html>.

Employees Covered by Benefit Terms

As of the June 30, 2023, actuarial valuation, the following employees were covered by the benefit terms of the pension plan:

	Number
Inactive members or their beneficiaries currently receiving benefits	12
Inactive members:	
Vested inactive members	10
Non-vested inactive members	42
Inactive members active elsewhere in VRS	26
Total inactive members	78
Active members	44
Total covered employees	134

Contributions

The contribution requirement for active employees is governed by §51.1-145 of the *Code of Virginia*, as amended, but may be impacted as a result of funding options provided to political subdivisions by the Virginia General Assembly. Employees are required to contribute 5.00% of their compensation toward their retirement.

The political subdivision's contractually required contribution rate for the year ended June 30, 2025, was 4.02% of covered employee compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2023.

This rate, when combined with employee contributions, was expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the political subdivision were \$98,892 and \$106,083 for the years ended June 30, 2025 and 2024, respectively.

The defined contributions component of the Hybrid plan includes member and employer mandatory and voluntary contributions. The Hybrid plan member must contribute a mandatory rate of 1% of their covered payroll. The employer must also contribute a mandatory rate of 1% of this covered payroll, which totaled \$12,576 for the year ended June 30, 2025. Hybrid plan members may also elect to contribute an additional voluntary rate of up to 4% of their covered payroll; which would require the employer a mandatory additional contribution rate of up to 2.5%. This additional employer mandatory contribution totaled \$9,305 for the year ended June 30, 2025. The total Hybrid plan participant covered payroll totaled \$1,699,048 for the year ended June 30, 2025.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Net Pension Liability

The net pension liability is calculated separately for each employer and represents that particular employer's total pension liability determined in accordance with GASB Statement No. 68, less that employer's fiduciary net position. For political subdivisions, the net pension liability was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of June 30, 2023, rolled forward to the measurement date of June 30, 2024.

Actuarial Assumptions

The total pension liability for General Employees and Public safety employees with Hazardous Duty Benefits in the Political Subdivision's Retirement Plan was based on an actuarial valuation as of June 30, 2023, using the Entry Age Normal actuarial cost method and the following assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024.

Inflation	2.50%
General Employees – Salary increases, including inflation	3.50 – 5.35%
Public Safety Employees with hazardous duty benefits – Salary increases, including inflation	3.50% - 4.75%
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates: General employees – 15 to 20% of deaths are assumed to be service-related. Public Safety Employees – 45% to 70% of deaths are assumed to be service-related. Mortality is projected using the applicable Pub-2010 Mortality Table and a Modified MP-2020 Improvement Scale with various setbacks or set forwards for both males and females.

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016 through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study are as follows:

General Employees – Largest 10 – Non-Hazardous Duty and All Others (Non 10 Largest): Updated mortality table; adjusted retirement rates to better-fit experience; adjusted withdrawal rates to better-fit experience at each year age and service through 9 years of service; no change to disability rates; no change to salary scale; no change to line of duty disability; and no change to discount rate.

Public Safety Employees – Largest 10 – Hazardous Duty and All Others (Non 10 Largest): Updated mortality table; adjusted retirement rate to better-fit experience and increased final retirement age to 70; decreased rates of withdrawal; no change to disability rates; no changes to salary scale; no change to line of duty disability; and no change to discount rate.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Long-Term Expected Rate of Return

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted-Average Long-Term Expected Rate of Return
Public equity	32.00%	6.70%	2.14%
Fixed income	16.00	5.40	0.86
Credit strategies	16.00	8.10	1.30
Real assets	15.00	7.20	1.08
Private equity	15.00	8.70	1.31
PIP – Private Investment Partnership	1.00	8.00	0.08
Diversifying Strategies	6.00	5.80	0.35
Cash	2.00	3.00	0.06
Leverage	(3.00)	3.50	(0.11)
Total	100.00%		7.07%
			7.07%

*Expected arithmetic nominal return

- * The above allocation provides for a one-year return of 7.07% (includes 2.50% inflation assumption). However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected rate of return for the System, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.10%, including expected inflation of 2.50%. On June 15, 2023, the VRS Board elected a long-term rate of 6.75%, which is roughly at the 45th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.14%, including expected inflation of 2.50%.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Consistent with the phased-in funding provided by the General Assembly for state and teacher employer contributions, Political Subdivisions were also provided with an opportunity to use an alternate employer contribution rate. For the year ended June 30, 2024, the alternate rate was the employer contribution rate was 100% of the actuarially determined employer contribution rate from the June 30, 2023, actuarial valuations. From July 1, 2024 on, participating employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Changes in Net Pension Liability (Asset)

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) – (b)
Balances at June 30, 2023	\$ 4,599,754	\$ 4,717,665	\$ (117,911)
Changes for the year:			
Services cost	173,981	-	173,981
Interest	316,475	-	316,475
Difference between expected and actual experience	313,700	-	313,700
Contributions – employer	-	98,545	(98,545)
Contributions - employee	-	103,660	(103,660)
Net investment income	-	462,087	(462,087)
Benefit payments, including refunds of employee contributions	(170,430)	(170,430)	-
Administrative expenses	-	(2,767)	2,767
Other changes	-	108	(108)
Net Changes	633,726	491,203	142,523
Balances at June 30, 2024	<u>\$ 5,233,480</u>	<u>\$ 5,208,868</u>	<u>\$ 24,612</u>

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the net pension liability of the political subdivision using the discount rate of 6.75%, as well as what the political subdivision's net pension liability (asset) would be if it was calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1.00% Decrease (5.75%)	Current Discount Rate (6.75%)	1.00% Increase (7.75%)
Political subdivision's net pension liability (asset)	\$ 802,403	\$ 24,612	\$ (596,829)

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended June 30, 2025, the political subdivision recognized pension expense of \$80,559. At June 30, 2025, the political subdivision reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 176,713	\$ 7,370
Net difference between projected earnings on pension plan investments	-	129,343
Employer contributions subsequent to the measurement date	98,892	-
Total	\$ 275,605	\$ 136,713

The \$98,892 reported as deferred outflows of resources related to pensions resulting from the political subdivision's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Asset in the Fiscal Year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	Effect on Pension Expense
2026	\$ 20,826
2027	74,242
2028	(26,534)
2029	(28,534)
2030	-
Thereafter	-

Pension Plan Data

Information about the VRS Political Subdivision Retirement Plans is also available in the separately issued VRS 2024 *Annual Comprehensive Financial Report* (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 9 – Other Postemployment Benefits Liability – Local Plan

Plan Description

Commission employees are eligible for the Albemarle County Voluntary Early Retirement Incentive Program (VERIP), a single-employer defined benefit plan. VERIP benefits are paid monthly for a period of five years or until age 65, whichever comes first. In addition to the monthly stipend, the Commission will pay an amount equivalent to its annual contribution toward medical insurance. Participants may accept it as a cash payment or apply it toward the cost of the continuation of the Commissions medical/dental benefits. To be eligible, employees must meet the age and service criteria for reduced VRS retirement and be a current employee at least 50 years of age and have been employed by the Commission in a

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

benefits-eligible position for 10 of the last 13 years prior to retirement. Benefits are provided by the Commission through the Plan, which is administered via participation in the County administered VERIP plan. Assets in this plan are not administered through a trust.

The current funding policy is to pay benefits directly from general assets on a pay-as-you-go basis, meaning contributions are not tied to covered payroll or salaries. The funding requirements are established and may be amended by the County Board of Supervisors.

Benefits Provided

Postemployment benefits provided to eligible retirees include medical, dental, and life insurance. The benefits that are provided for active employees are the same for eligible retirees, spouses and dependents of eligible retirees. Retirees pay 100% of spousal premiums. Coverage ceases when retirees reach the age of 65. Surviving spouses are not allowed access to the plan.

Employees Covered by Benefit Terms

Information regarding covered employees is available in the County's separately issued 2025 Annual Comprehensive Financial Report (ACFR).

Summary of Significant Accounting Policies

The Commission does not pre-fund benefits; therefore, no assets are accumulated in a trust fund. The funding policy is to pay benefits directly from general assets on a pay-as-you-go basis. The funding requirements are established and may be amended by the County Board of Supervisors.

Investment policies, contribution policies, actuarial assumptions, rates of return, discount rates and other information regarding the plan is provided in the County's 2025 Annual Comprehensive Financial Report.

Net OPEB Liability

At June 30, 2025, the Commission reported a liability of \$301,961 for its proportionate share of the collective net VERIP OPEB liability. The collective net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation as of January 1, 2024, rolled forward to June 30, 2025. The Commission's proportion of the collective net OPEB liability was based on a projection of the Commission's long-term share of contributions of the OPEB plan relative to the projected contributions of all participating employers. At June 30, 2025, the Commission's proportionate share of the County's OPEB plan was 1.05%.

Actuarial Assumptions and Other Inputs

Information regarding actuarial assumptions and the discount rate is available in the separately issued County's 2025 Annual Comprehensive Financial Report (ACFR).

Blue Ridge Juvenile Detention Commission

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June 30, 2025

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Commission, as well as what the total OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.97%) or one percentage point higher (4.97%) than the current discount rate:

	1.00% Decrease (2.97%)	Current Discount Rate (3.97%)	1.00% Increase (4.97%)
Total OPEB liability	\$ 322,078	\$ 301,961	\$ 282,938

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the Commission, as well as what the total OPEB liability would be if it was calculated using healthcare cost trend rates that are one percentage point lower (3.04%) or one percentage point higher (5.04%) than the current healthcare cost trend rates:

	1.00% Decrease (3.04%)	Current Healthcare Cost Trend Rates (4.04%)	1.00% Increase (5.04%)
Total OPEB liability	\$ 271,536	\$ 301,961	\$ 337,057

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2025, the Commission recognized OPEB expense of \$21,886. At June 30, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,599	\$ 87,603
Change in assumptions	6,012	51,850
Change in proportion	68,113	-
Total	\$ 82,724	\$ 139,453

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending	Effect on OPEB Expense
2026	\$ (11,948)
2027	(6,711)
2028	(23,053)
2029	(15,020)
2030	3
Thereafter	-

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

OPEB Plan Fiduciary Net Position

Detailed information about the OPEB plan is available in the separately issued County Annual Comprehensive Financial Report (ACFR).

Note 10 – Other Postemployment Benefits Liability – Virginia Retirement System Plans

In addition to their participation in the pension plans offered through the VRS, the Commission also participates in one cost-sharing other postemployment benefit plan, described as follows.

Plan Description

Group Life Insurance Program

All full-time teachers and employees of political subdivisions are automatically covered by the VRS Group Life Insurance (GLI) Program upon employment.

In addition to the Basic GLI Benefit, members are also eligible to elect additional coverage for themselves, as well as a spouse or dependent children through the Optional GLI Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the GLI Program OPEB.

Specific information for the GLI is available at <https://www.varetire.org/benefits-and-programs/benefits/life-insurance/>.

The GLI is administered by the VRS along with pensions and other OPEB plans for public employer groups in the Commonwealth of Virginia. It is considered a multiple-employer, cost-sharing plan.

Contributions

Contributions to the VRS OPEB programs were based on actuarially determined rates from actuarial valuations as of June 30, 2023. The actuarially determined rates were expected to finance the cost of benefits earned by employees during the year, with an additional amount to fund any unfunded accrued liability, with the exception of GLI which was also

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

combined with employee contributions. Specific details related to the contributions for the VRS OPEB programs are as follows:

Group Life Insurance Program

Governed by:

Code of Virginia 51.1-506 and 51.1-508 and may be impacted as a result of funding provided to school divisions and governmental agencies by the Virginia General Assembly.

Total rate:

1.18% of covered employee compensation. Rate allocated 60/40; 0.71% employee and 0.47% employer. Employers may elect to pay all or part of the employee contribution.

June 30, 2025 Contribution

\$11,562

June 30, 2024 Contribution

\$12,696

OPEB Liabilities, OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

The net OPEB liabilities were measured as of June 30, 2024, and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by an actuarial valuation performed as of June 30, 2023, and rolled forward to the measurement date of June 30, 2024. The covered employer's proportion of the net OPEB liabilities were based on the covered employer's actuarially determined employer contributions for the year ended June 30, 2024, relative to the total of the actuarially determined employer contributions for all participating employers.

Group Life Insurance Program

June 30, 2025, proportionate share of liability	\$102,218
June 30, 2024, proportion	0.0092%
June 30, 2023, proportion	0.0087%
June 30, 2025, benefit	(\$469)

Since there was a change in proportionate share between measurement dates, a portion of the OPEB expense was related to deferred amount from changes in proportion.

At June 30, 2025, the Commission reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources.

Blue Ridge Juvenile Detention Commission

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June 30, 2025

Group Life Insurance Program

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,122	\$ 2,497
Change in assumptions	583	5,066
Net difference between projected and actual earnings on OPEB plan investments	-	8,616
Change in proportion	8,097	10,548
Employer contributions subsequent to the measurement date	11,562	-
Total	\$ 36,364	\$ 26,727

The deferred outflows of resources related to OPEB resulting from the Commission's contributions subsequent to the measurement date will be recognized as a reduction of the Net OPEB Liability in the Fiscal Year ending June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense in future reporting periods as follows:

Group Life Insurance Program

Year Ending	Effect on OPEB	
		Expense
2026	\$ (7,664)	
2027	215	
2028	219	
2029	2,923	
2030	2,382	
Thereafter	-	

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the following assumptions based on an actuarial valuation date of June 30, 2023, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2024:

Inflation	2.50%
Salary increases, including inflation:	
• Locality – general employees	3.50 – 5.35%
• Locality – hazardous duty employees	3.50 – 4.75%
Investment rate of return, net of expenses, Including inflation	6.75%

Mortality rates used for the various VRS OPEB plans are the same as those used for the actuarial valuations of the VRS pension plans. The mortality rates are discussed in detail at Note 8.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Net OPEB Liabilities

The net OPEB liabilities represent each program's total OPEB liability determined in accordance with GASB Statement No. 74, less the associated fiduciary net position. As of the measurement date of June 30, 2024, net OPEB liability amounts for the various VRS OPEB programs are as follows (amounts expressed in thousands):

	Group Life Insurance Program
Total OPEB liability	\$ 4,196,055
Plan fiduciary net position	3,080,133
Employers' net OPEB liability	1,115,922
Plan fiduciary net position as a percentage of total OPEB liability	73.41%

The total liability is calculated by the VRS actuary and each plan's fiduciary net position is reported in the VRS financial statements. The net OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the VRS notes to the financial statements and required supplementary information.

Long-Term Expected Rate of Return

Group Life Insurance Program

The long-term expected rate of return on VRS investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in Note 8.

Discount Rate

The discount rate used to measure the GLI OPEB liabilities was 6.75%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Guidance and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board of Trustees and the member rate. Through the fiscal year ending June 30, 2024, the rate contributed by the employer for the OPEB liabilities will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 113% of the actuarially determined contribution rate for GLI. From July 1, 2024 on, participating employers are assumed to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the OPEB plans' fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore, the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total OPEB liability.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liabilities of the Blue Ridge Juvenile Detention Commission, as well as what the net OPEB liabilities would be if it was calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current discount rate:

	1.00% Decrease (5.75%)	Current Discount Rate (6.75%)	1.00% Increase (7.75%)
GLI Net OPEB liability	\$ 158,963	\$ 102,218	\$ 56,376

OPEB Plan Fiduciary Net Position

Information about the various VRS OPEB plan fiduciary net position is available in the separately issued VRS 2024 *Annual Comprehensive Financial Report* (Annual Report). A copy of the 2024 VRS Annual Report may be downloaded from the VRS website at <http://www.varetire.org/Pdf/Publications/2024-annual-report.pdf>, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA, 23218-2500.

Note 11 – Summary of the Net OPEB Liabilities, Deferred Outflows of Resources, and Deferred Inflows of Resources

	OPEB Plans			
	Deferred Outflows	Deferred Inflows	Net OPEB Liability	OPEB Expense (Benefit)
Group Life Insurance Program	\$ 36,364	\$ 26,727	\$ 102,218	\$ (469)
Local Plan	82,724	139,453	301,961	21,886
	\$ 119,088	\$ 166,180	\$ 404,179	\$ 21,417

Note 12 – Risk Management

The Commission insures for the risk of loss through the purchase of insurance through commercial insurance carriers and through participation in public interest risk pools.

The Commission continues to carry commercial insurance for all other risks of losses. During the last three fiscal years, settled claims from these risks have not exceeded commercial coverage.

Note 13 – Fiscal Agent

The County of Albemarle serves as fiscal agent for the Commission. As a part of the fiscal agent agreement, the County provides treasury, accounting, purchasing and personnel services for the Commission.

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

Note 14 – Litigation

At June 30, 2025, there were no matters of litigation involving the Commission, which would materially affect the Commission's position should any court decisions on pending matters not be favorable.

Note 15 – Detainee Cost Per Diem

The Commission's detainee days totaled 6,499 for the year ended June 30, 2025. Costs incurred in the operation of the Commission are as follows:

Total operating expenditures per budgetary basis	\$ 4,700,584
Less:	
Charges to others for detainee care and other sources	(989,286)
Reimbursed expenditures from the Commonwealth	(1,124,955)
Net cost to participant localities	<u>\$ 2,586,343</u>
Total detainee days for participant localities	<u>6,499</u>
Actual local cost per diem	<u>\$ 397.96</u>

Note 16 – Restatement of Beginning Net Position

For the year ended June 30, 2025, the Commission adopted GASB Statement No. 101, *Compensated Absences*, which requires liabilities for compensated absence to be recognized when leave has been earned and may be paid in future reporting periods. Implementation of the statement requires a restatement of net position in the earliest year presented. The Commission's restatement of net position is summarized below.

Net Position, July 1, 2023, as previously reported	\$ 6,537,411
Effects on adopting GASB 101	(318,894)
Net position, July 1, 2023, as restated	<u>\$ 6,218,517</u>
Net Position, July 1, 2024, as previously reported	\$ 7,026,250
Effects on adopting GASB 101	(305,792)
Net position, July 1, 2024, as restated	<u>\$ 6,720,458</u>

Note 17 – New Accounting Standards

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability as well as addresses certain application issues. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This statement requires certain information regarding capital assets to be presented by major class. Certain types of capital assets are to be

Blue Ridge Juvenile Detention Commission

Notes to Financial Statements

June 30, 2025

disclosed separately in the capital assets note disclosures required by Statement No. 34. The requirements of this Statement are effective for reporting periods beginning after June 15, 2025.

Management has not determined the effects these new GASB Statements may have on prospective financial statements.



Required Supplementary Information

Blue Ridge Juvenile Detention Commission

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

For the Measurement Dates of June 30, 2015 through June 30, 2024

	Plan Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
TOTAL PENSION LIABILITY										
Service Cost	\$ 173,981	\$ 144,035	\$ 127,908	\$ 171,717	\$ 180,117	\$ 189,110	\$ 172,652	\$ 166,421	\$ 184,344	\$ 177,119
Interest	316,475	299,766	293,891	265,811	231,305	208,240	187,199	167,047	161,204	152,459
Differences between expected and actual experience	313,700	(41,650)	(164,638)	(111,700)	242,220	59,398	45,276	136,044	(47,090)	(22,146)
Changes in assumptions	-	-	-	116,516	-	126,316	(96,834)	(60,722)	-	-
Benefit payments, including refunds of employee contributions	(170,430)	(198,687)	(173,798)	(134,726)	(150,136)	(87,289)	-	(144,984)	(284,987)	(80,025)
Refund of contributions	-	-	-	-	-	(24,950)	-	-	-	-
Net change in total pension liability	\$ 633,726	\$ 203,464	\$ 83,363	\$ 307,618	\$ 503,506	\$ 470,825	\$ 308,293	\$ 263,806	\$ 13,471	\$ 227,407
Total pension liability - beginning	<u>4,599,754</u>	<u>4,396,290</u>	<u>4,312,927</u>	<u>4,005,309</u>	<u>3,501,803</u>	<u>3,030,978</u>	<u>2,722,685</u>	<u>2,458,879</u>	<u>2,445,408</u>	<u>2,218,001</u>
Total pension liability - ending (a)	\$ 5,233,480	\$ 4,599,754	\$ 4,396,290	\$ 4,312,927	\$ 4,005,309	\$ 3,501,803	\$ 3,030,978	\$ 2,722,685	\$ 2,458,879	\$ 2,445,408
PLAN FIDUCIARY NET POSITION										
Contributions - employer	\$ 98,545	\$ 106,893	\$ 98,894	\$ 102,842	\$ 83,172	\$ 86,711	\$ 88,764	\$ 81,943	\$ 107,724	\$ 112,081
Contributions - employee	103,660	103,207	82,507	87,283	93,005	95,649	95,918	87,889	82,927	86,383
Net investment income (loss)	462,087	288,680	(6,623)	949,153	63,706	208,898	207,143	297,908	36,471	108,003
Benefit payments, including refunds of employee contributions	(170,430)	(198,687)	(173,798)	(134,726)	(150,136)	(87,289)	(96,834)	(144,984)	(284,987)	(80,025)
Refund of contributions	-	-	-	-	-	(24,950)	-	-	-	-
Administrative expense	(2,767)	(2,800)	(2,715)	(2,242)	(2,091)	(1,928)	(1,679)	(1,653)	(1,546)	(1,335)
Other	108	117	104	91	(77)	(133)	(190)	(270)	(18)	(23)
Net change in plan fiduciary net position	\$ 491,203	\$ 297,410	\$ (1,631)	\$ 1,002,401	\$ 87,579	\$ 276,958	\$ 293,122	\$ 320,833	\$ (59,429)	\$ 225,084
Plan fiduciary net position - beginning	<u>4,717,665</u>	<u>4,420,255</u>	<u>4,421,886</u>	<u>3,419,485</u>	<u>3,331,906</u>	<u>3,054,948</u>	<u>2,761,826</u>	<u>2,440,993</u>	<u>2,500,422</u>	<u>2,275,338</u>
Plan fiduciary net position - ending (b)	\$ 5,208,868	\$ 4,717,665	\$ 4,420,255	\$ 4,421,886	\$ 3,419,485	\$ 3,331,906	\$ 3,054,948	\$ 2,761,826	\$ 2,440,993	\$ 2,500,422
Commission's net pension liability (asset) - ending (a) - (b)	\$ 24,612	\$ (117,911)	\$ (23,965)	\$ (108,959)	\$ 585,824	\$ 169,897	\$ (23,970)	\$ (39,141)	\$ 17,886	\$ (55,014)
Plan fiduciary net position as a percentage of the total pension liability	99.53%	102.56%	100.55%	102.53%	85.37%	95.15%	100.79%	101.44%	99.27%	102.25%
Covered payroll	\$ 2,347,386	\$ 2,053,448	\$ 1,804,585	\$ 1,882,878	\$ 1,978,222	\$ 2,018,447	\$ 2,007,385	\$ 1,819,607	\$ 1,733,722	\$ 1,744,886
Commission's net pension liability (asset) as a percentage of covered payroll	1.05%	-5.74%	-1.33%	-5.79%	29.61%	8.42%	-1.19%	-2.15%	1.03%	-3.15%

The plan years above are reported in the entity's financial statements in the fiscal year following the plan year - i.e., plan year 2015 information was presented in the entity's fiscal year 2016 financial report.

Blue Ridge Juvenile Detention Commission

Schedule of Pension Contributions

June 30, 2025

Entity Fiscal Year Ended June 30	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	\$ 98,892	\$ 98,892	\$ -	\$ 2,460,010	4.02%
2024	106,083	106,083	-	2,347,386	4.52%
2023	90,448	90,448	-	2,053,448	4.40%
2022	99,714	99,714	-	1,804,585	5.53%
2021	103,464	103,464	-	1,882,878	5.49%
2020	83,876	83,876	-	1,978,222	4.24%
2019	86,890	86,890	-	2,018,447	4.30%
2018	95,150	95,150	-	2,007,385	4.74%
2017	86,249	86,249	-	1,819,607	4.74%
2016	112,692	112,692	-	1,733,722	6.50%

* Excludes contributions (mandatory and match on voluntary) to the defined contribution portion of the Hybrid plan.

The covered payroll amounts above are for the Commission's fiscal year - i.e. the covered payroll on which required contributions were based for the same year.

Blue Ridge Juvenile Detention Commission

Schedule of Commission's Share of Total/Net OPEB Liability

June 30, 2025

Plan Fiscal Year Ended June 30	Employer's Proportion of the Total/Net OPEB Liability	Employer's Proportionate Share of the Total/Net OPEB Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Total/Net OPEB Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total/Net OPEB Liability
Virginia Retirement System - Group Life Insurance					
2024	0.0092%	\$ 102,218	\$ 2,351,059	4.35%	73.41%
2023	0.0087%	104,580	2,053,448	5.09%	69.30%
2022	0.0083%	99,940	1,804,585	5.54%	67.21%
2021	0.0091%	106,182	1,882,878	5.64%	67.45%
2020	0.0096%	160,375	1,978,269	8.11%	52.64%
2019	0.0103%	167,609	2,018,447	8.30%	52.00%
2018	0.0106%	161,000	2,007,385	8.02%	51.22%
2017	0.0987%	148,000	1,819,607	8.13%	48.86%
County of Albemarle Local Plan					
2024	1.0500%	\$ 301,961	N/A	N/A	1.05%
2023	1.0500%	279,405	N/A	N/A	1.05%
2022	0.9900%	381,021	N/A	N/A	0.99%
2021	0.9400%	416,749	N/A	N/A	0.94%
2020	0.7100%	330,013	N/A	N/A	0.71%
2019	0.7100%	302,480	N/A	N/A	0.71%
2018	0.7500%	324,350	N/A	N/A	0.75%
2017	0.7500%	308,518	N/A	N/A	0.75%

Schedule is intended to show information for 10 years. Information prior to the 2017 valuation is not available. However, additional years will be included as they become available.

The covered payroll amounts above are for the measurement period, which is the twelve months prior to the entity's fiscal year.

Blue Ridge Juvenile Detention Commission

Schedule of OPEB Contributions

June 30, 2025

Entity Fiscal Year Ended June 30	Contractually Required Contribution	Contributions in Relation to Contractually Required Contribution	Contribution Deficiency (Excess)	Employer's Covered Payroll	Contributions as a Percentage of Covered Payroll
Virginia Retirement System - Group Life Insurance					
2025	\$ 11,562	\$ 11,562	\$ -	\$ 2,460,010	0.47%
2024	12,696	12,696	-	2,351,059	0.54%
2023	11,089	11,089	-	2,053,448	0.54%
2022	9,745	9,745	-	1,804,585	0.54%
2021	10,168	10,168	-	1,882,878	0.54%
2020	10,287	10,287	-	1,978,269	0.52%
2019	10,496	10,496	-	2,018,447	0.52%
2018	10,519	10,519	-	2,007,385	0.52%
2017	9,462	9,462	-	1,819,607	0.52%
2016	8,322	8,322	-	1,733,722	0.48%

County of Albemarle Local Plan

Data is not disclosed for the Commission's proportion of the Local Plan because the plan is funded on a pay-as-you-go basis. As such, this plan does not have contractual contribution requirements.

Blue Ridge Juvenile Detention Commission

Notes to Required Supplementary Information

June 30, 2025

Note 1 – Changes of Benefit Terms

Pension

There have been no actuarially material changes to the Virginia Retirement System (System) benefit provisions since the prior actuarial valuation.

Other Postemployment Benefits (OPEB)

There have been no actuarially material changes to the System benefit provisions since the prior actuarial valuation.

Note 2 – Changes of Assumptions

The actuarial assumptions used in the June 30, 2023, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Largest 10 - Non-Hazardous Duty:

- Update mortality table to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better-fit experience for Plan 1; set separate rates based on experience for Plan2/Hybrid; changed final retirement age from 75 to 80 for all.
- Adjusted withdrawal rates to better-fit experience at each year age and service through 9 years of service.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

Largest 10 – Hazardous Duty/Public Safety Employees:

- Update mortality table to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better-fit experience and changed final retirement age from 65 to 70.
- Decreased withdrawal rates.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

All Others (Non 10 Largest) – Non-Hazardous Duty:

- Update mortality table to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better fit experience for Plan 1; set separate rates based on experience for Plan2/Hybrid; changed final retirement age from 75 to 80 for all.
- Adjusted withdrawal rates to better fit experience at each year age and service through 9 years of service.

Blue Ridge Juvenile Detention Commission

Notes to Required Supplementary Information

June 30, 2025

- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.

All Others (Non 10 Largest) – Hazardous Duty/Public Safety Employees:

- Update mortality table to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020.
- Adjusted retirement rates to better-fit experience and changed final retirement age from 65 to 70.
- Decreased withdrawal rates and changed from rates based on age and service to rates based on service only to better-fit experience and to be more consistent with Locals Largest 10 Hazardous Duty.
- No change to disability rates.
- No change to salary scale.
- No change to line of duty rates.
- No change to discount rate.



Other Supplementary Information

Blue Ridge Juvenile Detention Commission

Schedule of Revenues and Expenditures - Operating Fund Budgetary Basis For the Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Charges for services:				
Care of detainees:				
County of Albemarle	\$ 580,250	\$ 580,250	\$ 580,250	\$ -
City of Charlottesville	1,165,591	1,165,591	1,165,591	-
County of Greene	254,496	254,496	254,496	-
County of Fluvanna	223,956	223,956	223,956	-
County of Culpeper	320,665	320,665	320,665	-
Community Placement Program	950,000	963,836	989,286	25,450
Total charges for services	3,494,958	3,508,794	3,534,244	25,450
Miscellaneous:				
Other	9,000	9,000	14,056	5,056
Recovered costs:				
Region Ten	8,000	8,000	25,200	17,200
Other	30,000	30,000	39,751	9,751
Total recovered costs	38,000	38,000	64,951	26,951
Intergovernmental:				
Commonwealth of Virginia:				
Other	<u>947,772</u>	<u>1,118,119</u>	<u>1,124,955</u>	<u>6,836</u>
Total Commonwealth of Virginia	<u>947,772</u>	<u>1,118,119</u>	<u>1,124,955</u>	<u>6,836</u>
Federal government:				
USDA	<u>40,000</u>	<u>40,000</u>	<u>46,640</u>	<u>6,640</u>
Total intergovernmental	<u>987,772</u>	<u>1,158,119</u>	<u>1,171,595</u>	<u>13,476</u>
Total revenues	<u>4,529,730</u>	<u>4,713,913</u>	<u>4,784,846</u>	<u>70,933</u>
EXPENDITURES				
Compensation and related items:				
Salaries and wages	2,691,097	2,691,097	2,701,820	(10,723)
Fringes:				
Social Security and Medicare taxes	212,678	212,678	200,292	12,386
Retirement	144,855	144,855	128,856	15,999
Health insurance	482,232	482,232	433,261	48,971
Dental insurance	10,560	10,560	9,080	1,480
Life insurance	35,509	35,509	29,028	6,481
Workers' compensation	35,000	35,000	34,986	14
Other expenditures	32,718	32,718	29,546	3,172
Total Compensation and related items	<u>3,644,649</u>	<u>3,644,649</u>	<u>3,566,869</u>	<u>77,780</u>

Blue Ridge Juvenile Detention Commission

Schedule of Revenues and Expenditures - Operating Fund Budgetary Basis

For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
EXPENDITURES:				
Contractual:				
Legal	36,000	36,000	30,000	6,000
Professional services	30,000	30,000	23,861	6,139
Health services	15,000	15,000	7,334	7,666
Audit	7,000	7,000	6,200	800
Repairs and maintenance	45,000	45,000	71,226	(26,226)
Maintenance contracts	153,000	153,000	151,338	1,662
Printing and binding	1,000	1,000	91	909
Advertising	2,000	2,000	467	1,533
Refuse collection	4,000	4,000	4,200	(200)
Administration fees	133,681	133,681	133,681	-
Other contractual	7,000	7,000	5,863	1,137
Total contractual	433,681	433,681	434,261	(580)
Other charges:				
Data processing	35,000	35,000	28,688	6,312
Electrical	65,000	65,000	68,789	(3,789)
Heating	16,000	16,000	18,200	(2,200)
Water and sewer	15,000	15,000	31,428	(16,428)
Postal services	1,000	1,000	15	985
Telecommunications	27,000	27,000	21,620	5,380
Fire insurance	36,000	36,000	37,391	(1,391)
Training - Academy	5,500	5,500	3,629	1,871
Travel - subsistence	5,000	5,000	8,593	(3,593)
Miscellaneous	7,300	7,300	2,264	5,036
Dues and memberships	1,500	1,500	1,809	(309)
Materials and supplies	3,500	3,500	3,929	(429)
Office supplies	8,500	8,500	10,017	(1,517)
Food supplies	137,500	137,500	179,060	(41,560)
Medical and lab supplies	15,000	15,000	18,935	(3,935)
Laundry and janitorial supplies	20,000	20,000	17,303	2,697
Linen supplies	2,000	2,000	-	2,000
Uniforms - residents	6,000	6,000	3,423	2,577
Repair and maintenance supplies	12,000	12,000	11,946	54
Vehicle and equipment fuel	3,000	3,000	1,777	1,223
Vehicle and equipment repairs	3,000	3,000	4,354	(1,354)
Lease/rent equipment	7,000	7,000	3,061	3,939
Police supplies	3,000	3,000	4,436	(1,436)
Uniforms and apparel	7,000	7,000	5,648	1,352
Books and subscriptions	1,000	1,000	254	746
Education and recreation supplies	15,000	15,000	10,064	4,936
Recreation supplies	5,000	5,000	3,389	1,611
Copy expense	600	600	413.00	187
Regional jail	18,000	18,000	18,900	(900)
Curry school	5,000	5,000	-	5,000
Total other charges	486,400	486,400	519,335	(32,935)

Blue Ridge Juvenile Detention Commission

Schedule of Revenues and Expenditures - Operating Fund Budgetary Basis For the Year Ended June 30, 2025

	Original Budget	Amended Budget	Actual	Variance Positive (Negative)
EXPENDITURES: (Continued)				
Capital outlay:				
Machinery and equipment	15,000	150,463	121,569	28,894
Furniture and fixtures	<u>10,000</u>	<u>67,922</u>	<u>58,552</u>	<u>9,370</u>
Total capital outlay	<u>25,000</u>	<u>218,385</u>	<u>180,121</u>	<u>38,264</u>
Total expenditures	4,589,730	4,783,115	4,700,586	82,529
NET OPERATING INCOME (LOSS)	<u>(60,000)</u>	<u>(69,202)</u>	<u>84,260</u>	<u>153,462</u>
NON-OPERATING REVENUES (EXPENSES):				
Interest income	60,000	60,000	119,143	59,143
Interest expense	<u>-</u>	<u>-</u>	<u>(746)</u>	<u>(746)</u>
Total non-operating revenue (expenses)	<u>60,000</u>	<u>60,000</u>	<u>118,397</u>	<u>58,397</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>\$ (9,202)</u>	<u>\$ 202,657</u>	<u>\$ 211,859</u>

Blue Ridge Juvenile Detention Commission

Reconciliation of the Schedule of Revenues and Expenditures - Operating Fund Budgetary Basis to the Statement of Revenues, Expenses, and Changes in Net Position For the Year Ended June 30, 2025

Reconciliation of excess revenues over expenditures to changes in net position per the Statement of Revenues, Expenses, and Changes in Net Position:	\$ 202,657
Excess of revenues over expenses per budgetary basis schedule	
Additions to capital assets	122,884
Depreciation and amortization expense	(351,998)
Change in compensated absences	(11,306)
Change in pension-related items	10,794
Change in OPEB-related items	<u>3,107</u>
Changes in net position, per statement of revenues, expenses, and changes in net position	<u>\$ (23,862)</u>



Compliance Section



Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Honorable Members of the
Blue Ridge Juvenile Detention Commission
Charlottesville, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Authorities, Boards, and Commissions*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the Blue Ridge Juvenile Detention Commission (the "Commission") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 29, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Blue Ridge Juvenile Detention Commission's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing our opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. **We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses, as Item 2025-001, that we consider to be a material weakness.**

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Commission's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Commission's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Commission's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brown, Edwards & Company, S.C.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia

December 29, 2025

Blue Ridge Juvenile Detention Commission

Summary of Compliance Matters

June 30, 2025

As more fully described in the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, we performed tests of the Commission's compliance with certain provisions of laws, regulations, contracts, and grants shown below.

State Compliance Matters

Code of Virginia:

Cash and Investment Laws

Conflict of Interest Act

Local Retirement Systems

Procurement Laws

Uniform Disposition of Unclaimed Property Act

Blue Ridge Juvenile Detention Commission

Schedule of Findings and Responses

June 30, 2025

A – Financial Statement Audit

2025-001: *Material Audit Adjustment (Material Weakness)*

Condition

Accounts payable did not include a transaction for fiscal year 2025, the year the services were provided and the year the liability should have been accrued.

Criteria

Accounts payable reporting is a key accounting function with substantial impacts on the annual reporting of the Commission. Liabilities should be documented appropriately in accordance with cutoff. Additionally, controls should be in place to properly identify and record accounts payable in the correct fiscal year.

Cause

Turnover in key personnel and those tasked with overseeing the financial reporting of the Commission created additional work to accurately record information.

Effect

A material audit adjustment was made to correct accounts payable and expenses for the fiscal year 2025.

Recommendation

We recommend implementing procedures to ensure that proper cutoff of accounts payable is evaluated at year end.

Views of Responsible Officials and Planned Corrective Action

We are reviewing invoices after year end more closely, so they are appropriately presented in future fiscal years.

Blue Ridge Juvenile Detention Commission

Summary Schedule of Prior Year Audit Findings

June 30, 2024

A – Financial Statement Audit

2024-001: *Capital Asset Reporting (Material Weakness)*

Condition

Capital asset listings and information needed to populate year-end entries were not effectively retained and recorded as a part of the audit process. We identified unrecorded capital assets that were material to the financial statements as a result of our audit procedures. Additionally, capital asset listings had to be used to adjust and make entries for accuracy in the current year and to clean up balances.

Recommendation

We recommend reviewing the roles and responsibilities that are present between the Commission and its fiscal agent in order to effectively provide a control system that aids in addressing the reporting of government-wide activity that exists. In doing so, the County and Commission can better adhere to existing procedures and effectively combine resources so that these balances are reported each year.

Current Status

No longer applicable in 2025.

2023-001: *Capital Asset Reporting (Significant Deficiency)*

Condition

Capital asset listings and information needed to populate year-end entries were not effectively retained and recorded as a part of the audit process. Additionally, the process of tracking and recording right-of-use assets and liabilities for leases and subscription-based information technology agreements could be improved so that the accounting ledger and financial reporting process accurately and materially reflect GASB Statements No. 87 and 96.

Recommendation

We recommend reviewing the roles and responsibilities that are present between the Commission and its fiscal agent in order to effectively provide a control system that aids in addressing the reporting of government-wide activity that exists. In doing so, the County and Commission can better adhere to existing procedures and effectively combine resources so that these balances are reported each year.

Current Status

No longer applicable in 2025.



Blue Ridge Juvenile Detention Commission

Comments on Internal Control and Other
Suggestions for Your Consideration

June 30, 2025



BROWNEDWARDS
certified public accountants

Blue Ridge Juvenile Detention Commission

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Independent Auditor's Report on Comments and Suggestions

To the Blue Ridge Juvenile Detention Commission
Charlottesville, Virginia

In planning and performing our audit of the financial statements of the Blue Ridge Juvenile Detention Commission (the "Commission") as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in circumstances for the purpose of expressing our opinion on the financial statements and to comply with any other applicable standards, such as *Government Auditing Standards*, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

If material weaknesses or significant deficiencies were identified during our procedures they are appropriately designated as such in this report. Additional information on material weaknesses or significant deficiencies and compliance and other matters is included in the ***Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*** which should be read in conjunction with this report.

Additionally, during our audit, we may have become aware of certain other matters that provide opportunities for improving your financial reporting system and/or operating efficiency. Such comments and suggestions regarding these matters, if any, are also included in the attached report, but are not designated as a material weakness or significant deficiency. Since our audit is not designed to include a detail review of all systems and procedures, these comments should not be considered as being all-inclusive of areas where improvements might be achieved. We also have included information on accounting and other matters that we believe is important enough to merit consideration by management

and those charged with governance. It is our hope that our suggestions will be taken in the constructive light in which they are offered.

We have already discussed these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

This communication is intended solely for the information and use of the Blue Ridge Juvenile Detention Commission, management, and the appropriate state and federal regulatory agencies, and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Edwards & Company, S.C.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
December 29, 2025

Blue Ridge Juvenile Detention Commission

Current Year Comments and Suggestions

June 30, 2025

Material Audit Adjustment (Material Weakness)

As part of our audit, we proposed a significant adjustment related to accounts payable. This adjustment was based on a payable incorrectly being recorded in the future year when it is related to fiscal year 2025. We suggest management implement procedures to ensure that proper cutoff of payables is evaluated at year end.

Blue Ridge Juvenile Detention Commission

Prior Year Comments and Suggestions

June 30, 2024

Capital Asset Reporting (Material Weakness)

The Commission did not retain adequate capital asset documentation. Procedures should not only be in place to identify and report capital assets on a year-to-year basis, but make recurring adjustments related to depreciation, potential disposals or impairment, and ensure appropriate retention of capitalized assets. A control structure should be developed between the Commission and the County that effectively records, tracks, and reports on capital assets. Additionally, this process should be extended to ensure that all lease and subscription arrangements, are accurately identified, recorded, and reported for external reporting. Because these balances are not kept as formal entries made in the general ledger, they are inherently more likely to be overlooked or lack proper treatment.

Current Status: This comment is no longer applicable in the current year.

Blue Ridge Juvenile Detention Commission

Accounting and Other Matters

June 30, 2025

New GASB Pronouncements

In this section, we would like to make you aware of certain confirmed and potential changes that are on the horizon that may affect your financial reporting and audit.

The GASB issued **Statement No. 103, *Financial Reporting Model Improvements***, in April 2024. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis: This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items: This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position: This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Blue Ridge Juvenile Detention Commission

Accounting and Other Matters

June 30, 2025

Major Component Unit Information: This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information: This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

The GASB issued **Statement No. 104, Disclosure of Certain Capital Asset**, in September 2024. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with **Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements**, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with **Statement No. 96, Subscription-Based Information Technology Arrangements**, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

Blue Ridge Juvenile Detention Commission

Accounting and Other Matters

June 30, 2025

Current GASB Projects

GASB currently has a variety of projects in process. Some of these projects are discussed below.

Going Concern Uncertainties and Severe Financial Stress. The objective of this project is to address issues related to disclosures regarding going concern uncertainties and severe financial stress. The project will consider (1) improvements to existing guidance for going concern considerations to address diversity in practice and clarify the circumstances under which disclosure is appropriate, (2) developing a definition of severe financial stress and criteria for identifying when governments should disclose their exposure to severe financial stress, and (3) what information about a government's exposure to severe financial stress is necessary to disclose. This project is currently in the initial deliberations period.

Implementation Guidance Update - 2025. The objective of this project is to update implementation guidance for additional issues that come to the attention of the staff. This project will result in the issuance of an Implementation Guide when sufficient need exists for new or improved guidance and the Board does not object to its issuance. All updates are incorporated into the Codification of Governmental Accounting and Financial Reporting Standards and the Comprehensive Implementation Guide, as appropriate. This project is currently in the preliminary views period.

Infrastructure Assets. The objective of this project is to address issues related to accounting and financial reporting for infrastructure assets. The project would evaluate standards-setting options related to reporting infrastructure assets to make information (1) more comparable across governments and more consistent over time, (2) more useful for making decisions and assessing government accountability, (3) more relevant to assessments of a government's economic condition, and (4) better reflect the capacity of those assets to provide service and how that capacity may change over time. This project is currently in the preliminary views re-deliberation period.

Revenue and Expense Recognition. The objective of this project is to develop a comprehensive application model for the classification, recognition, and measurement of revenues and expenses. The purpose for developing a comprehensive model is (1) to improve the information regarding revenues and expenses that users need to make decisions and assess accountability, (2) to provide guidance regarding exchange and exchange-like transactions that have not been specifically addressed, (3) to evaluate revenue and expense recognition in the context of the conceptual framework, and (4) to address application issues identified in practice, based upon the results of the pre-agenda research on revenue for exchange and exchange-like transactions. This project is currently in the preliminary views re-deliberations period.

Subsequent Events. The objective of this project is to improve the accounting and financial reporting for subsequent events. The project will reexamine existing requirements related to subsequent events in ***Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards***, to address issues related to (1) confusion about and challenges associated with applying the existing standards, (2) inconsistency in practice in the information provided about subsequent events, and (3) the usefulness of the information provided about subsequent events. This project is currently in the exposure draft period.

Required Communication with Those Charged with Governance

To the Blue Ridge Juvenile Detention Commission
Charlottesville, Virginia

We have audited the financial statements of the Blue Ridge Juvenile Detention Commission hereafter referred to as the “Commission” for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 30, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Commission are described in Note 3 to the financial statements. As described in Note 16 to the financial statements, the Commission adopted new accounting standard for 2025: GASB Statement No. 101, *Compensated Absences*; the cumulative effect of the accounting change is presented as of the beginning of the year. We noted no transactions entered into by Commission during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Commission’s financial statements were:

- The useful lives of capital assets are based on management’s knowledge and judgment, which is based on history.
- The net pension liability and other post-employment benefits liabilities are based on actuarial studies provided by an actuary engaged by the Virginia Retirement System or by the County’s external actuarial firm.
- Liabilities for compensated absences are based on management’s historical analysis of the usage of leave by current and previous employees.
- The discount rate used to determine the subscription liabilities and related assets are based on management’s consideration of financing a comparable asset over a similar term.

We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements include those related to:

- Capital assets, pension, and other post-employment liabilities.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following audit adjustment was proposed, which was recorded by the Commission, indicates a matter that had a significant effect on the Commission's financial reporting process.

- An entry was made to record accounts payable totaling \$54,998 with a corresponding increase to machine & equipment expense.

There were no uncorrected misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 29, 2025, a copy of which is attached.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Blue Ridge Juvenile Detention Commission's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the

consultant has all relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Blue Ridge Juvenile Detention Commission's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to required supplementary information, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the budget to actual schedule, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Significant Risks of Material Misstatement

In our previous communication to you dated June 30, 2025, we described significant risks of material misstatement we identified during our audit planning. Since that time, we also identified the following significant risks that we are required to communicate to you:

- Capital assets: risk related to the possibility of unrecorded capital assets that remain in expense accounts.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Blue Ridge Juvenile Detention Commission and is not intended to be, and should not be, used by anyone other than these specified parties.

Brown, Edwards & Company, S.C.P.

CERTIFIED PUBLIC ACCOUNTANTS

Harrisonburg, Virginia
December 29, 2025



Blue Ridge Juvenile Detention

Jay Boland, Director

December 29, 2025

Brown, Edwards & Company, L.L.P.
1909 Financial Drive
Harrisonburg, Virginia 22801

This representation letter is provided in connection with your audits of the financial statements of the Blue Ridge Juvenile Detention Commission (the "Commission") as of June 30, 2025 and 2024, and the respective changes in financial position and cash flows for the years then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of December 29, 2025 the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 3, 2025, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure in accordance with GAAP
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.

- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) You have proposed adjusting journal entries that have been posted to the entity's accounts. We are in agreement with those adjustments.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed.
- 11) We have provided the planning communication letter to all members of those charged with governance as requested.

Information Provided

- 12) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 13) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - Management,
 - Employees who have significant roles in internal control,
 - Service organizations used by the entity, or
 - Others where the fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 18) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 19) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions, including any side agreements.

Government--specific

- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have a process to track the status of audit findings and recommendations.

- 22) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 23) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 24) The entity has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 25) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 26) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 27) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 28) We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 29) We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 30) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
- 31) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 32) As part of your audit, you assisted with preparation of the financial statements and related notes, certain nonaudit journal entries, and the Joint Activity 110 Form. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; accept responsibility for the results of the services; and ensured that the entity's data and records are complete and received sufficient information to oversee the services; and ensured that the entity's data and records are complete and received sufficient information to oversee the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 33) The entity has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 34) The entity has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 35) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 36) The financial statements include all fiduciary activities required by GASBS No. 84, as amended.
- 37) The financial statements properly classify all funds and activities, in accordance with GASBS No. 34, as amended.
- 38) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

- 39) Components of net position (net investment in capital assets; restricted; and unrestricted), and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 40) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 41) Provisions for uncollectible receivables have been properly identified and recorded.
- 42) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 43) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 44) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 45) Special and extraordinary items are appropriately classified and reported, if applicable.
- 46) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.
- 47) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 48) Capital assets have been evaluated for impairment as a result of significant and unexpected decline in service utility.
- 49) We believe that the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.
- 50) We have not completed the process of evaluating the impact that will result from adopting new Governmental Accounting Standards Board Statements (GASBS) that are not yet effective, as discussed in the notes to financial statements. The entity is therefore unable to disclose the impact that adopting these Statements will have on its financial position and the results of its operations when the Statements are adopted.
- 51) We agree with the findings of specialists in evaluating the pension and OPEB liabilities and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.
- 52) We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 53) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 54) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 55) With respect to the supplementary information on which an in-relation-to opinion is issued.
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to

you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

56) With respect to the Introductory Section, which is considered Other Information

a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.

b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

57) Expenditures of federal awards were below the \$750,000 threshold in the audit period, and we were not required to have an audit in accordance with the Uniform Guidance.

58) We reaffirm the representations made to you in our letter dated December 19, 2024 regarding your audit for the fiscal year ended June 30, 2024.

Signature: Jay Blue
Title: Director, BRJD

Signature: CFG
Title: Attn: Bremo County

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<u>AGENDA TITLE:</u> December FY26 YTD Financial Report (Unaudited)	<u>AGENDA DATE:</u> February 12, 2026
<u>SUBJECT/PROPOSAL/REQUEST:</u>	<u>FORMAL AGENDA:</u> <u>INFORMATION:</u> XXX <u>ACTION:</u> No
<u>STAFF CONTACTS:</u> Ann Harrity Shawver, CPA, PLLC	<u>ATTACHMENTS:</u> Yes <u>REVIEWED BY:</u>

Summary:

This report presents condensed financial information through December 31, 2025 along with a projection of results for the year as a whole and the positive or negative performance that will result. Both the adopted and currently amended budget are presented due to the significant increase of \$247,000 in the expenditure budget related to the carryforward of purchase orders outstanding at June 30, 2025. Following Commission review, some of those budget amendments need to be adjusted downward, and Albemarle County will be processing those changes during the month of February.

Through December 31, 2025, revenues are in excess of expenditures by \$612,000. The projected FY26 amount of revenue in excess of expenditures is currently \$247,000. As the fiscal year comes to a close, projections will be refined and updated. Analysis of significant revenue and expenditure trends are as follows:

Revenues through December have achieved 54% of the total revenue estimate, ahead of the 50% expected after six months of the fiscal year:

- Community Placement Program (CPP) funding from the Department of Juvenile Justice (DJJ) is aided by strong placements. This funding is expected to exceed the estimate for the year by \$100,000.
- Interest earnings continue to be bolstered by strong interest rates obtained by County of Albemarle managed investments. A budgetary surplus of \$28,000 is projected.
- Other revenue is expected to exceed the estimate with insurance recoveries contributing to the positive variance.
- The USDA funding will underperform against the revenue estimate by \$27,000 since the program has been discontinued.

Expenditures through December are 41% of the budget, well below the 50% expected after six months of activity:

- Salaries and benefits comprise more than 80% of the adopted budget. This category is projected to fall \$341,000 below budget. The Chief of Security position was vacant for a time following retirement and five to six resident advisor positions have been vacant this fiscal year. In addition, the two new food service positions have not yet been filled. The budget anticipates vacancy savings of \$134,000 (approximately two positions) and the current level of vacancies has produced excess positive variance.

- Contractual and professional services are projected to fall approximately \$9,000 below budget. This category includes audit, accounting, legal, health and other professional services. Legal services were budgeted at an amount higher than the annual contract.
- Resident food, medical and supplies reflect a positive variance at present but a pending correction to the budget is expected to bring this performance in line with budget.
- The facility maintenance and utilities budget is also pending a correction which is likely to reduce or eliminate the positive variance currently reflected.
- Other operating costs are expected to produce a positive budgetary variance due to spending on office and administrative expenses, materials and supplies below budget.
- The capital outlay category is anticipated to slightly exceed budget with furniture and fixture costs higher than anticipated when the budget was adopted.

Recommendations: None at this time.

Blue Ridge Juvenile Detention Commission
Statement of Revenues, Expenditures and Changes in Net Position
Six Months Ended December 31, 2025
(Unaudited)

Category	FY26 Dec			% Budget		FY26 Positive/ (Negative)	
	YTD (Unaudited)	FY26 Budget as Adopted	FY26 Budget as Amended*	Recognized			
				(Target 50%)	FY26 Projection		
Member jurisdiction contributions	1,620,457	2,882,093	2,882,093	56%	2,882,093	-	
Community Placement Program (CPP) funding of the DJJ	563,535	1,000,000	1,000,000	56%	1,100,000	100,000	
Department of Juvenile Justice (DJJ) Block Grant funding	558,560	1,141,207	1,141,207	49%	1,141,208	1	
USDA	13,324	40,000	40,000	33%	13,324	(26,676)	
Interest	50,287	60,000	60,000	84%	88,000	28,000	
Recovered cost - compensation	-	30,000	30,000	0%	30,000	-	
Other revenue	10,736	31,000	31,000	35%	35,026	4,026	
Total revenues	2,816,899	5,184,300	5,184,300	54%	5,289,651	105,351	
Salaries and benefits	1,688,877	4,183,400	4,200,355	40%	3,859,244	341,111	
Administrative support - County and ACRJ	79,466	168,999	172,824	46%	170,466	2,358	
Contractual and professional services	35,659	82,000	86,553	41%	77,497	9,056	
Resident food, medical and supplies	85,116	198,000	228,884	37%	216,649	12,235	
Facility maintenance and utilities	191,880	360,000	486,292	39%	468,984	17,308	
Insurance	38,762	40,000	40,000	97%	38,762	1,238	
Other operating costs	59,890	126,301	121,464	49%	114,892	6,572	
Capital outlay	24,881	25,600	94,452	26%	96,422	(1,970)	
Total expenditures	2,204,531	5,184,300	5,430,824	41%	5,042,916	387,908	
Change in net position	612,368	-	(246,524)		246,735	493,259	

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<p><u>AGENDA TITLE:</u> FY27 Proposed Budget</p> <p><u>SUBJECT/PROPOSAL/REQUEST:</u></p> <p><u>STAFF CONTACTS:</u> Ann Harrity Shawver, CPA, PLLC</p>	<p><u>AGENDA DATE:</u> February 12, 2026</p> <p><u>FORMAL AGENDA:</u> <u>INFORMATION:</u> XXX <u>ACTION:</u> Yes</p> <p><u>ATTACHMENTS:</u> Yes</p> <p><u>REVIEWED BY:</u></p>
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The total budget for FY27 is proposed at **\$5,313,385** which reflects an increase of 4% or \$182,495 over the FY26 adopted budget. The comments which follow will provide a comparison of the FY27 recommended budget to the FY26 adopted budget.

Revenues

- The revenue estimate for interest earnings of \$69,000 is \$9,000 higher than the adopted estimate for FY26 of \$60,000 but conservative in light of the projected FY26 performance of \$88,000. This revenue estimate was prepared by Albemarle County.
- An increase in the Department of Juvenile Justice (DJJ) Block Grant is incorporated, based on information furnished by the department. This adds \$54,971 to the revenue estimate compared with the FY26 budget. Information provided by the DJJ is subject to revision.
- The revenue estimate for Community Placement Program (CPP) from the DJJ has increased \$97,200 compared to FY26 to reflect the current contract and trends in placements.
- A decrease is anticipated in phone system but an increase in Region Ten revenues more than offsets this. The USDA funding has been discontinued, resulting in a loss of \$40,000 in expected funding.
- Revenues from member jurisdictions are determined by subtracting all other forms of revenue from total budgeted expenses. In total, member contributions are proposed to increase 0.2% in FY27 or \$5,214.
- Three-year average occupancy is applied to determine the required contribution from each member:

Locality	FY26 Adopted Budget	FY27 Preliminary Budget (1/15/26)	FY27 Recommended Budget (2/12/26)	FY26 to FY27 \$ Increase/ (Decrease)
Albemarle	\$ 729,170	\$ 884,342	\$ 840,206	\$ 111,036
Charlottesville	1,340,172	1,224,707	1,163,585	(176,587)
Culpeper	302,620	443,690	421,547	118,927
Fluvanna	302,620	382,911	363,801	61,181
Greene	207,511	103,325	98,168	(109,343)
Total	\$ 2,882,093	\$ 3,038,975	\$ 2,887,307	\$ 5,214

Compensation of \$4,291,126 reflects an increase of 3% or \$110,726. The main items contributing to the change in compensation are as follows:

- A salary increase of 3% effective July 1, 2026. This also impacts salary-based items such as employer FICA and VRS retirement. The salary budget is increasing by only 1% as a result of staff turnover and lower or stable salaries for incoming personnel compared to the FY26 adopted budget.
- Vacancy savings of \$134,000 are again incorporated into the budget using a contra-expense account
- An increase of 16% in the employer share of employee medical insurance, based on information provided by Albemarle County. This follows increased costs experienced during FY25 based on health care cost trends. The employer share of medical insurance for employees is increasing approximately \$140,000 compared to FY26. While the FY26 budget included funding of an infusion of nearly \$100,000 to the self-insured health insurance fund, the FY27 budget does not require such an infusion.
- The VRS retirement contribution rate to the defined benefit plan remains fairly stable at 4.09%, up slightly from the 4.02% rate currently in effect.
- Workers' compensation costs are expected to increase based on the most recent renewal.

Operating Expenses of \$997,259 reflect an increase of 2% or \$18,359. While individual line items may be increasing or decreasing, this overall change is relatively small. A few notable increases are as follows:

- Maintenance contracts will increase \$4,000 related to the HVAC contract renewal
- The fiscal agent fee of 3% of budget paid to Albemarle County will increase \$3,760 along with growth in the budget
- Utility costs are budgeted \$7,000 higher than in FY26 based on current trends
- Property insurance is expected to increase \$2,000 based on renewal trends

Operating Capital of \$25,000 is consistent with the FY26 adopted budget.

- Capital projects can vary from year to year based on planned projects and replacement needs.
- Budgeting of \$15,000 and \$10,000 for machinery and equipment and furniture and fixtures, respectively, allows for some capital investment in each area annually.

Recommendation: Adopt the FY27 budget in the amount of \$5,313,385.

Blue Ridge Juvenile Detention Commission								
Recommended Budget								
Fiscal Year 2027								
Account Name	Object	FY24*	FY25*	FY26 Adopted Budget	FY26 Budget as Amended	FY26 Projected (Using Dec YTD)	FY27 Recommended Budget	\$ Change vs FY26 Adopted Budget
Revenues:								
Interest	150101	120,975	119,143	60,000	60,000	88,000	69,000	9,000
Other Jurisdictions	160501	31,719	-	-	-	-	-	-
Albemarle	160503	390,047	580,250	729,170	729,170	729,170	840,206	111,036
Charlottesville	160502	1,150,008	1,165,591	1,340,172	1,340,172	1,340,172	1,163,585	(176,587)
Culpeper	160539	382,498	320,665	302,620	302,620	302,620	421,547	118,927
Fluvanna	160507	271,775	223,956	302,620	302,620	302,620	363,801	61,181
Greene	160505	322,103	254,496	207,511	207,511	207,511	98,168	(109,343)
Phone System	160527	14,718	13,854	15,000	15,000	5,000	7,500	(7,500)
Miscellaneous Revenues	189900	1,387	202	-	-	-	-	-
Region Ten	181315	14,700	25,200	15,000	15,000	25,200	25,200	10,200
Recovered Cost - Compensation	190222	28,000	30,000	30,000	30,000	30,000	30,000	-
Insurance Recoveries	190800	-	9,751			4,826	-	-
State Per Diem	231001	5,100	7,150	1,000	1,000	-	1,000	-
Department of Juvenile Justice Block Grant	240426	1,100,827	1,117,805	1,141,207	1,141,207	1,141,208	1,196,178	54,971
Community Placement Program (CPP) of the DJJ	240435	1,063,539	989,286	1,000,000	1,000,000	1,100,000	1,097,200	97,200
US Dept. of Agriculture	330610	54,463	46,640	40,000	40,000	13,324	-	(40,000)
Total Revenues		4,951,859	4,903,989	5,184,300	5,184,300	5,289,651	5,313,385	182,495
Combined								
Compensation:								
Salaries	110000	2,485,978	2,542,659	2,875,842	2,875,842	2,552,680	2,903,063	27,221
Vacancy savings	119998	-	-	(134,000)	(134,000)	-	(134,000)	-
Overtime wages/Holiday Pay	120000	100,162	119,108	110,000	110,000	138,342	122,000	12,000
Pay exceptions	120400	793	1,193	2,000	2,000	2,243	2,000	-
Part-time wages	130000	22,078	25,209	25,000	25,000	19,606	25,000	-
Hazard pay	160070	33	-	-	-	-	-	-
Accrued annual leave	160904	(11,079)	11,306	-	-	-	-	-
FICA (7.65%)	210000	194,435	200,293	230,329	230,329	203,790	233,329	3,000
VRS Retirement	221000	102,752	98,897	115,607	115,607	105,108	118,730	3,123
VLDP (disability)	221500	6,053	6,170	7,701	7,701	6,433	13,135	5,434
VRS Hybrid	222110	16,651	21,882	19,655	19,655	23,658	24,075	4,420
Early retirement VREP	223000	17,773	8,079	18,000	18,000	11,194	18,000	-
Health insurance	231000	396,502	433,262	690,819	790,490	563,554	831,266	140,447
Healthcare fund infusion		-	-	99,671	-	99,671	-	(99,671)
Dental insurance	232000	8,680	9,080	11,040	11,040	8,976	10,560	(480)
HSA contribution	233000	13,198	15,176	14,328	14,328	14,986	24,192	9,864
VRS group life	241000	31,342	29,028	33,408	33,408	30,853	30,776	(2,632)
Unemployment insurance	260000	90	10	1,000	1,000	1,000	1,000	-

* Prepared using the Schedule of Revenues and Expenditures on the Budgetary Basis

Blue Ridge Juvenile Detention Commission									
Recommended Budget									
Fiscal Year 2027									
Account Name	Object	FY24*	FY25*	FY26 Adopted Budget	FY26 Budget as Amended	FY26 Projected (Using Dec YTD)	FY27 Recommended Budget	\$ Change vs FY26 Adopted Budget	
Workers' compensation	270000	27,650	34,976	35,000	51,955	37,500	43,000	8,000	
Leave payouts	280100	5,250	8,103	10,000	10,000	24,000	10,000	-	
Clothing allowance	281000	-	8,200	9,000	9,000	9,000	9,000	-	
Total rewards	282040	6,100	5,550	6,000	6,000	3,650	6,000	-	
Total Compensation		3,424,443	3,578,181	4,180,400	4,197,355	3,856,244	4,291,126	110,726	
Operating expenses:									
Professional Services	310000	17,280	23,861	25,000	27,053	31,500	25,000	-	
Health services	311000	4,776	7,334	10,000	10,000	5,011	8,000	(2,000)	
Wellness program	311004	23,702	3,459	4,000	4,000	3,986	4,000	-	
Prof services - legal	312100	30,000	30,000	36,000	38,500	30,000	30,000	(6,000)	
Prof services - audit	312800	11,546	6,200	7,000	7,000	7,000	7,000	-	
R&M - Office Equipment		258	-	-	-	-	-	-	
R&M Buildings	331200	50,631	71,226	60,000	60,000	60,000	65,000	5,000	
R&M - vehicles	331500	418	-	-	-	-	-	-	
Maint contract - equip	332100	108,965	118,361	116,000	228,015	206,638	120,000	4,000	
Maint contract - buildings & Grounds	332200	10,056	32,977	30,000	33,895	30,656	25,000	(5,000)	
Printing & Binding	350000	-	91	500	500	-	-	(500)	
Advertising	360000	1,696	467	2,000	2,000	1,361	2,000	-	
Employee physicals	382010	3,560	2,404	3,000	3,000	2,842	4,000	1,000	
Contract - refuse	390002	3,825	4,200	4,000	4,000	5,017	5,500	1,500	
Contract - fiscal agent 3% of budget	390003	128,336	133,681	150,999	150,999	150,999	154,759	3,760	
Data processing	410000	31,161	28,688	40,000	40,138	40,138	40,000	-	
Electrical service	510121	73,553	68,789	72,000	73,655	73,655	72,000	-	
Gas service	510200	13,906	18,200	14,000	21,240	21,242	16,000	2,000	
Water & sewer	510300	21,251	31,428	20,000	20,861	23,674	25,000	5,000	
Postal services	520100	700	15	500	500	1,000	500	-	
Telecommunications	520300	20,510	21,620	25,000	25,625	26,170	25,000	-	
Property/Auto Insurance	530200	34,723	37,392	40,000	40,000	40,000	42,000	2,000	
Training	550402	2,087	3,629	5,500	5,500	5,872	8,000	2,500	
Travel - subsistence	550600	6,417	8,593	6,000	6,000	6,000	6,000	-	
Curry School Grant	563401	-	-	5,000	5,000	5,000	5,000	-	
Miscellaneous	580000	62	280	1,001	1,001	1,001	1,000	(1)	
Dues & memberships	580100	1,504	1,809	1,500	1,500	1,600	2,000	500	
Employee recognition	580501	1,999	-	3,000	3,000	3,000	3,000	-	
Materials & supplies	600000	3,534	3,929	3,500	3,500	2,560	3,500	-	
Office supplies	600100	9,130	10,017	9,000	9,000	7,336	10,000	1,000	
Food supplies	600200	144,880	177,279	165,000	190,884	190,884	165,000	-	
Expenses ACRJ & BRJD	600210	18,000	18,900	18,000	21,825	19,467	19,000	1,000	

* Prepared using the Schedule of Revenues and Expenditures on the Budgetary Basis

Blue Ridge Juvenile Detention Commission									
Recommended Budget									
Fiscal Year 2027									
Account Name	Object	FY24*	FY25*	FY26 Adopted Budget	FY26 Budget as Amended	FY26 Projected (Using Dec YTD)	FY27 Recommended Budget	\$ Change vs FY26 Adopted Budget	
Meals for Meetings	600260	2,676	1,781	2,500	2,500	6,450	5,000	2,500	
Agricultural supplies	600300	1,264	1,697	2,000	2,000	258	1,500	(500)	
Medical & Pharmaceutical	600400	16,823	18,935	16,000	16,000	10,222	18,000	2,000	
Pharmaceutical drugs	600402	-	-	-	1,000	-	-	-	
Laundry & janitorial supplies	600500	17,033	17,303	20,000	20,000	19,132	18,000	(2,000)	
Linen supplies	600600	344	-	1,000	1,000	1,000	1,000	-	
Resident clothing	600650	5,310	3,423	6,000	6,000	5,895	6,000	-	
R&M supplies	600700	8,319	11,946	13,000	13,000	17,871	13,000	-	
Vehicle & equip fuel	600800	2,418	1,777	3,000	3,000	1,883	3,000	-	
Vehicle & equip supplies	600900	1,143	4,354	3,000	3,000	2,178	3,000	-	
Security supplies	601000	993	4,436	3,000	3,000	411	3,000	-	
Uniforms & apparel - employees	601100	3,126	5,648	7,000	7,000	2,584	7,000	-	
Books & subscriptions	601200	432	254	1,000	10,000	500	1,000	-	
Resident Education	601300	8,194	10,064	10,000	5,000	9,148	10,000	-	
Recreation Supplies & Equipment	601320	4,862	3,389	5,000	-	2,497	5,000	-	
Other operating supplies	601400	315	280	800	800	-	500	(300)	
Copy supplies	601700	-	413	600	600	-	500	(100)	
Lease/Rent Equipment	800805	7,338	3,059	7,500	7,526	7,850	8,500	1,000	
Total Operating Expenses		859,057	953,588	978,900	1,139,617	1,091,487	997,259	18,359	
Operating Capital:									
Machinery & equipment	800101	9,000	121,569	15,000	83,852	83,852	15,000	-	
Furniture & fixtures	800201	324,017	58,552	10,000	10,000	12,571	10,000	-	
Total Operating Capital		333,017	180,121	25,000	93,852	96,422	25,000	-	
Total Expenses		4,616,517	4,711,890	5,184,300	5,430,824	5,044,153	5,313,385	129,085	
Excess of Revenues Over Expenses		335,342	192,099	-	(246,524)	245,498	-	53,410	

Blue Ridge Juvenile Detention Commission

FY27 Recommended Member Contributions

	FY26 Adopted		FY27 Recommended		FY26 Adopted to FY27	
	3 Yr %	\$ Allocation	3 Yr %	\$ Allocation	Recommended	Variance in Allocation
					\$ Change	% Change
Albemarle	25.3%	729,170	29.1%	840,206	111,036	15.2%
Charlottesville	46.5%	1,340,172	40.3%	1,163,585	(176,587)	-13.2%
Culpeper	10.5%	302,620	14.6%	421,547	118,927	39.3%
Fluvanna	10.5%	302,620	12.6%	363,801	61,181	20.2%
Greene	7.2%	207,511	3.4%	98,168	(109,343)	-52.7%
Total	100.0%	2,882,093	100.0%	2,887,307	5,214	0.2%

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<u>AGENDA TITLE:</u> Reserve Funding Request – Professional Development Staff Coaching Program	<u>AGENDA DATE:</u> February 12, 2026
<u>SUBJECT/PROPOSAL/REQUEST:</u> Requesting \$27,900 to implement 6-month staff coaching program	<u>FORMAL AGENDA ACTION:</u> Yes
<u>STAFF CONTACTS:</u> Jay Boland	<u>ATTACHMENTS:</u> No <u>REVIEWED BY:</u>

PURPOSE:

This Executive Summary requests approval of \$27,900 in one-time operational reserve funding to implement the Ignite the Dream Staff Coaching Program, a 6-month, in-person coaching initiative designed specifically for staff working in juvenile correctional settings. The program focuses on strengthening staff resilience, communication, leadership, and wellness in order to reduce burnout, support staff retention, and enhance the overall organizational culture and impact on youth.

BACKGROUND:

During the Director's most recent performance evaluation, a key goal identified was to continuously improve staff experience and professional development opportunities, including partnering with an experienced external consultant to provide structured, actionable support for staff wellness and organizational growth.

Ignite the Dream Staff Coaching, provided by Cell Dreamer Academy, has been successfully implemented in multiple juvenile detention centers across Virginia and beyond. The program facilitator is a trauma-informed professional coach with direct experience working with correctional staff and has presented at several Virginia Juvenile Detention Association (VJDA) events. The program is intentionally designed to address the unique challenges faced by juvenile justice professionals, including secondary trauma, compassion fatigue, high-stress decision-making, and workforce sustainability.

The coaching model integrates group coaching, restorative practices, and leadership development to support staff in building emotional resilience, improving communication and collaboration, strengthening restorative approaches, and reconnecting with purpose in their work with justice-involved youth.

RECOMMENDATION:

Approval is requested for appropriation of one-time funding in the amount of \$27,900 from operational reserves to account 4500-3-33205-433200-1003-0000-00000-00000-550402 to implement the Ignite the Dream Staff Coaching Program. This investment supports staff well-being, professional growth, and organizational stability while directly aligning with leadership goals related to staff experience, retention, and long-term effectiveness.

BLUE RIDGE JUVENILE DETENTION COMMISSION

EXECUTIVE SUMMARY

<p><u>AGENDA TITLE:</u> Reserve Funding Request – Security System Upgrade</p> <p><u>SUBJECT/PROPOSAL/REQUEST:</u> Requesting \$26,502 to upgrade the current security control system.</p> <p><u>STAFF CONTACTS:</u> Jay Boland</p>	<p><u>AGENDA DATE:</u> February 12, 2026</p> <p><u>FORMAL AGENDA ACTION:</u> Yes</p> <p><u>ATTACHMENTS:</u> Yes (1)</p> <p><u>REVIEWED BY:</u></p>
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PURPOSE:

This Executive Summary presents a request for \$26,502 in one-time operational reserve funding to upgrade the existing Wonderware/Aveva Security Control and Data Acquisition (SCADA) system to the latest supported version. This upgrade is necessary to improve system reliability, functionality, and overall security controls within the facility.

BACKGROUND:

BRJD's security infrastructure consists of two primary components. The first is the camera surveillance system, which received a critical upgrade in 2024. The second component is the Wonderware/Aveva SCADA system, which controls the facility's intercoms and electronic access controls for all secure doors, including housing pods, individual rooms, control room touchscreen operations, and access points to non-secure areas.

The current Wonderware/Aveva system, both hardware and software, is significantly outdated and no longer fully supported. As a result, we have begun experiencing functional issues, including touchscreen responsiveness problems in housing pods and failures in the "call-up" feature within Master Control. This feature automatically displays the correct camera view when an individual activates a door intercom to request access and is essential for maintaining efficient operations and ensuring timely, informed access decisions.

The continued degradation of this system poses operational inefficiencies and, more importantly, increases risk to staff safety, resident supervision, overall facility security, and public safety.

RECOMMENDATION:

Approval is requested for appropriation of one-time funding in the amount of \$26,502 from operational reserves to account 4500-3-33208-433200-1003-0000-00000-00000-800100 to complete the installation and upgrade of the Wonderware/Aveva Security Control and Data Acquisition system.



10402 Lakeridge Pkwy, Suite 300
Ashland, VA 23005
Wayne Potter - 804-804-8698

Blue Ridge Juvenile Detention

Aveva InTouch Upgrade

17 October 2025

Contact:

Jay Boland

Phone:

434-326-7147

Business / Owner:

Blue Ridge Juvenile Detention

Email:

bolandja@brjd.org

Pavion will provide the following scope of work:

Upgrade the existing Aveva InTouch SCADA (Supervisory Control and Data Acquisition) system to the latest supported version to enhance system reliability and security controls.

Cage Code: 0F4N9

DUNS: 053380457

DCJS: 11-3672

Project Proposal VASCUPP C0002287

Item #	Manufacturer	Qty	Model	Description	MSRP -25% Pricing on Equipment	
Equipment						
1		1		Control Room Workstations		
2		2		Hard Disk Replacement for Control Room Workstations		
3		2		Windows 11 Pro for Control Room Workstations		
4		2	InTch-05-U-231	Upg, AVEVA InTouch HMI 2023 R2 Workstation 10K Tag with I/O SN 1579183, 1579184		
5		1	CFSTANDRDN-WW	Customer FIRST - Standard - WW HMI SCADA		
6		1		Pod Workstations		
7		2		Hard Disk Replacement for Pod Workstations		
8		4		Windows 11 Pro for Pod Workstations		
9		4	InTch-04-U-231	Upg, AVEVA InTouch HMI 2023 R2 Workstation 1K Tag with I/O SN 1579185,1579186,1579187,1579188		
Labor						
L1	Pavion	78	\$95.10 Per Hour	Lead Tech (L)		
L3	Pavion	8	\$95.10 Per Hour	Proj Management (M)		

Summary of : InTouch Upgrade

Totals

Equipment \$17,461.50

Services \$9,040.46

Project Total, Excl Tax

\$26,501.96

Payment Terms : Net-30, on approved credit

Purchase Order #	Date of Acceptance
Tax Exempt ID #	Print Name & Title
Options Selected	Authorized Signature

Project Proposal

Email Signed Proposal to: awells@pavion.com

Contract Terms: Maintenance support will be provided as detailed in the customer-selected Basic, Plus, or Elite maintenance plan which begins upon substantial project completion. All parts shall be free of any manufacturer defects and carry the specified manufacturer material warranty. Customer agrees that if payment is not made as specified in the conditions portion of this contract, they will pay interest at 3% per month plus reasonable fees needed in the collection of past due invoices. All price quotes reflect payments by cash, check, or wire transfer. Payment by credit card or other methods may incur additional charges that will be added to the invoice. Cancellation by customer will result in charges for labor, material restocking fees, and shipping. If customer is tax-exempt, they must provide the necessary identification number next to their acceptance of this proposal.

If customer is not tax-exempt, they assume all liability associated with the appropriate tax unless included in this proposal. All work is to be completed in a workman-like manner according to standard practices. Any alteration or deviation from this quote resulting in additional costs will be executed only upon approved written order. All agreements are contingent upon strikes, accidents, or delays beyond our control. Customer is to carry fire tornado and all necessary insurance. For a period of one year following the date of any order under this agreement, neither Pavion nor customer shall directly solicit employment or hire any employee of the other who is directly involved in the performance of this agreement. This proposal may be withdrawn by us if not accepted within 07 days. Material is FOB destination.