

Income Statement Comparison YTD to Budget

|                 |                                 | FY 24-25            | FY 24-25            |                    |
|-----------------|---------------------------------|---------------------|---------------------|--------------------|
|                 |                                 | BUDGET              | YTD                 | DIFFERENCE         |
|                 | <u>REVENUE</u>                  |                     |                     |                    |
|                 |                                 |                     |                     |                    |
|                 | General Fund, Oklahoma County   | \$29,718,120        | \$29,718,120        | \$0                |
|                 | General Fund, Health Premiums   | \$4,008,360         | \$4,008,360         | \$0                |
|                 | FY24 Carryover                  | \$2,509,571         | \$2,509,571         | \$0                |
|                 | Prisoner Boarding, State        | \$1,320,000         | \$1,415,126         | \$95,126           |
|                 | Jail Phone                      | \$1,440,000         | \$1,220,459         | (\$219,541)        |
|                 | ARPA Reimbursement              | \$590,658           | \$888,103           | \$297,445          |
|                 | Commissary                      | \$660,000           | \$496,237           | (\$163,763)        |
|                 | Contract Board, City            | \$558,000           | \$1,866,722         | \$1,308,722        |
|                 | Social Security                 | \$60,000            | \$46,600            | (\$13,400)         |
|                 | Fees & Reimbursements           | \$192,000           | \$420,035           | \$228,035          |
|                 | Incarceration Fees              | \$3,000             | \$2,576             | (\$424)            |
|                 | Bail Bond Fee                   | \$900               | \$145,539           | \$144,639          |
|                 | Miscellaneous Fees              | \$18,000            | \$10,746            | (\$7,254)          |
|                 | Donations                       | \$0                 | \$0                 | \$0                |
|                 | Interest                        | \$54,000            | \$80,569            | \$26,569           |
|                 |                                 |                     |                     |                    |
|                 | <b>TOTAL REVENUE:</b>           | <b>\$41,132,609</b> | <b>\$42,828,763</b> | <b>\$1,696,154</b> |
|                 |                                 |                     |                     |                    |
|                 |                                 |                     |                     |                    |
| <u>G/L Acct</u> | <u>EXPENSE</u>                  |                     |                     |                    |
|                 |                                 |                     |                     |                    |
| 51010           | FT Salaries and Wages           | \$14,033,222        | \$15,842,241        | \$1,809,019        |
| 51020           | PT Salaries and Wages           | \$288,000           | \$698,519           | \$410,519          |
| 51030           | Overtime Salaries               | <u>\$1,076,100</u>  | <u>\$1,438,891</u>  | <u>\$362,791</u>   |
| <b>51000</b>    | <b>Total Salary &amp; Wages</b> | <b>\$15,397,322</b> | <b>\$17,979,651</b> | <b>\$2,582,329</b> |
|                 |                                 |                     |                     |                    |
| 52010           | FICA and Medicare (7.65%)       | \$1,177,895         | \$1,326,762         | \$148,867          |
| 52032           | Retirement (12%)                | \$1,813,119         | \$1,648,793         | (\$164,326)        |
| 52040           | Unemployment                    | \$30,000            | \$78,317            | \$48,317           |
| 52045           | Health, Dental & Life Insurance | <u>\$4,008,360</u>  | <u>\$4,008,360</u>  | <u>\$0</u>         |
| <b>52000</b>    | <b>Total Fringe Benefits</b>    | <b>\$7,029,374</b>  | <b>\$7,062,232</b>  | <b>\$32,858</b>    |
|                 |                                 |                     |                     |                    |
| 53020           | Mileage Allowance               | \$2,400             | \$1,861             | (\$539)            |
| 53030           | Lodging                         | \$15,000            | \$6,341             | (\$8,659)          |
| 53040           | Meals                           | \$5,400             | \$8,324             | \$2,924            |
| 53060           | Registration Fees               | \$13,200            | \$16,771            | \$3,571            |
| 53070           | Airfare                         | \$3,000             | \$4,118             | \$1,118            |
| 53080           | Incidentals                     | <u>\$0</u>          | <u>\$590</u>        | \$590              |
| <b>53000</b>    | <b>Total Travel</b>             | <b>\$39,000</b>     | <b>\$38,005</b>     | <b>(\$995)</b>     |
|                 |                                 |                     |                     |                    |
| 54011           | Postage                         | \$660               | \$746               | \$86               |
| 54013           | Advertising                     | \$14,400            | \$12,409            | (\$1,991)          |
| 54014           | Financial Service               | \$10,800            | \$11,089            | \$289              |
| 54016           | License & Permit Fees           | \$4,200             | \$5,795             | \$1,595            |

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|       |   |             |             |               |
|-------|---|-------------|-------------|---------------|
| 54017 | Membership                              | \$8,100     | \$1,399     | (\$6,701)     |
| 54019 | Insurance: Cyber                        | \$26,739    | \$26,739    | (\$0)         |
| 54020 | Insurance: Workers Compensation         | \$838,677   | \$1,220,085 | \$381,408     |
| 54021 | Telecommunications Svcs                 | \$250,800   | \$285,241   | \$34,441      |
| 54022 | Utilities-Gas                           | \$39,000    | \$21,392    | (\$17,608)    |
| 54023 | Utilities-Electric                      | \$480,000   | \$360,429   | (\$119,571)   |
| 54024 | Utilities-Sewer & Water                 | \$240,000   | \$240,064   | \$64          |
| 54026 | Utilities-Other                         | \$720,000   | \$591,808   | (\$128,192)   |
| 54029 | Transportation                          | \$1,800     | \$3,993     | \$2,193       |
| 54030 | Subscriptions                           | \$60,000    | \$123,624   | \$63,624      |
| 54035 | Bottled Water                           | \$6,900     | \$7,752     | \$852         |
| 54036 | Detainee Onsite Medical Care            | \$8,184,000 | \$3,021,240 | (\$5,162,760) |
| 54037 | Detainee Rx & Offsite Medical Care      | \$840,000   | \$3,401,309 | \$2,561,309   |
| 54045 | Parking Fees                            | \$3,276     | \$3,728     | \$452         |
| 54048 | Parking Card Deposit                    | \$0         | \$60        | \$60          |
| 54108 | Equipment-Telecommunications            | \$32,400    | \$21,334    | (\$11,066)    |
| 54109 | Equipment-Other                         | \$3,000     | \$908       | (\$2,092)     |
| 54113 | Software Annual License                 | \$14,400    | \$52,234    | \$37,834      |
| 54155 | Telecommunication Supplies              | \$36,000    | \$208,960   | \$172,960     |
| 54156 | Bldg & Grounds-Maintenance              | \$624,000   | \$510,086   | (\$113,914)   |
| 54157 | Equipment Maintenance                   | \$0         | \$0         | \$0           |
| 54158 | Computer/Copier Maintenance             | \$228,000   | \$211,970   | (\$16,030)    |
| 54162 | Equipment Repair                        | \$4,800     | \$21,092    | \$16,292      |
| 54165 | Vehicle Repair                          | \$33,600    | \$30,040    | (\$3,560)     |
| 54173 | Solid Waste                             | \$162,000   | \$88,770    | (\$73,230)    |
| 54201 | Food                                    | \$120,000   | \$162,784   | \$42,784      |
| 54202 | Kitchen Supplies                        | \$168,000   | \$95,295    | (\$72,705)    |
| 54203 | Medical Supplies                        | \$14,400    | \$107,382   | \$92,982      |
| 54205 | Training Supplies                       | \$24,000    | \$78,909    | \$54,909      |
| 54208 | Lab Supplies                            | \$3,000     | \$5,361     | \$2,361       |
| 54211 | Motor Vehicle Fuel-Unleaded             | \$19,200    | \$11,395    | (\$7,805)     |
| 54218 | Janitorial Supplies                     | \$120,000   | \$82,711    | (\$37,289)    |
| 54221 | Recreation Supplies                     | \$0         | \$362       | \$362         |
| 54301 | Uniform & Wearing Apparel               | \$66,000    | \$117,258   | \$51,258      |
| 54302 | Safety Supplies                         | \$48,000    | \$24,385    | (\$23,615)    |
| 54303 | Detainee Clothing                       | \$91,200    | \$177,902   | \$86,702      |
| 54304 | Detainee Toiletries                     | \$108,000   | \$102,268   | (\$5,732)     |
| 54305 | Detainee Bedding/Textiles               | \$168,000   | \$112,477   | (\$55,523)    |
| 54306 | Detainee Commissary Resale Supply       | \$0         | \$0         | \$0           |
| 54307 | Detainee Food                           | \$2,040,000 | \$2,292,214 | \$252,214     |
| 54310 | Indigent Detainee Supplies              | \$33,600    | \$38,215    | \$4,615       |
| 54351 | Office Supplies                         | \$57,600    | \$116,944   | \$59,344      |
| 54355 | Paper                                   | \$16,200    | \$14,698    | (\$1,502)     |
| 54451 | Professional Services-Legal             | \$336,000   | \$344,771   | \$8,771       |
| 54452 | Prof Svc - Auditing & Accounting        | \$81,600    | \$39,220    | (\$42,380)    |
| 54453 | Professional Services-Medical           | \$14,400    | \$16,026    | \$1,626       |
| 54455 | Prof Service- Transportation Deputies   | \$792,000   | \$780,437   | (\$11,563)    |
| 54014 | Prof Service - County Clerk Secretarial | \$21,600    | \$21,600    | \$0           |
| 54014 | Prof Service - Treasurer Services       | \$16,571    | \$16,571    | (\$0)         |

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|              |   |                     |                     |                    |
|--------------|---|---------------------|---------------------|--------------------|
| 54455        | Prof Service - MIS/IT                     | \$0                 | \$0                 | \$0                |
| 54014        | Prof Service - Benefit Services           | \$34,501            | \$34,501            | \$0                |
| 54455        | Prof Service - Other                      | \$398,000           | \$1,918,771         | \$1,520,771        |
| 54458        | Prof Service-Training & Educat            | \$28,800            | \$17,521            | (\$11,279)         |
| 54459        | Copier Charges                            | \$98,400            | \$89,456            | (\$8,944)          |
| 54532        | Workers Comp Other                        | <u>\$0</u>          | <u>\$0</u>          | <u>\$0</u>         |
| <b>54000</b> | <b>Total Maintenance &amp; Operations</b> | <b>\$17,786,624</b> | <b>\$17,303,730</b> | <b>(\$482,894)</b> |
|              |   |                     |                     |                    |
| 55070        | Bldg & Grounds (Gate)                     | \$0                 | \$0                 | \$0                |
| 55070        | Bldg & Grounds                            | \$0                 | \$0                 | \$0                |
| 55080        | Computers                                 | \$0                 | \$0                 | \$0                |
| 55200        | Telecommunications Equipment              | \$428,646           | \$465,155           | \$36,509           |
| 55250        | Safety Equipment                          | \$0                 | \$0                 | \$0                |
| 55310        | Kitchen Equipment                         | \$0                 | \$13,776            | \$13,776           |
| 55260        | Kitchen Equipment (dishwasher lease)      | \$33,000            | \$56,061            | \$23,061           |
| 55270        | Medical Equipment                         | \$0                 | \$0                 | \$0                |
| 55290        | Training Equipment                        | \$0                 | \$0                 | \$0                |
| 55330        | Other Equipment (laundry lease)           | <u>\$97,440</u>     | <u>\$97,440</u>     | <u>\$0</u>         |
| <b>55000</b> | <b>Total Capital</b>                      | <b>\$559,086</b>    | <b>\$632,432</b>    | <b>\$73,346</b>    |
|              |   |                     |                     |                    |
|              |   |                     |                     |                    |
|              | <b>TOTAL EXPENSE:</b>                     | <b>\$40,811,406</b> | <b>\$43,016,050</b> | <b>\$2,204,644</b> |
|              |   |                     |                     |                    |
|              | <b>NET INCOME (LOSS):</b>                 | <b>\$321,203</b>    | <b>(\$187,287)</b>  |                    |