

October 14, 2021

To: Oklahoma County Criminal Justice Authority
From: Mark McCubbin, CFO

The income statement for the OCCJA for August 2021 is attached.

REVENUE

Total income in August was \$3,036,000 compared to budget of \$3,082,000 (- \$46,000 to budget).

- Reimbursement from the Oklahoma Department of Corrections was \$161,300. This is identical to budget as the August DOC billing was already completed when the budget was being finalized.
- Telephone revenue of \$112,000 was \$7,800 ahead of the monthly minimum guarantee of \$104,200.
- Commissary revenue of \$57,300 finished \$3,200 over budget.
- Boarding income from local municipalities was only \$4,600 in August. This is \$39,300 under budget and is substantially all of the unfavorable revenue variance for the month. The contract with the City of Oklahoma City is expected to be finalized soon, and a catch-up billing for July and August will be issued upon execution of the new contract.

EXPENSES

Total expenses for July were \$3,576,000 compared to budget of \$3,629,000 (- \$53,000 to budget).

- Salaries, Wages & Benefits totaled \$1,831,000 in August compared to budget of \$1,861,000 (- \$30,000 to plan).
- Utility expense totaled \$96,600 for the month which was \$9,500 over budget. Costs for steam and chilled water were almost \$15,000 over budget for the month, partially offset by the water bill coming in \$7,600 under budget. August's water bill was \$7,400 compared to \$44,700 in August of last year, and the OCDC continues to see significant monthly savings as a result of the recent completion of the water management project.
- Detainee Onsite Medical Care of \$678,000 is comprised of our monthly payment of \$643,000 to Turn Key Health for comprehensive medical services at the OCDC, plus \$35,000 for Covid testing kits.
- Detainee Prescription & Offsite Medical Care was \$61,000 in August, a favorable variance of \$74,000 to the budget of \$135,000.

- Kitchen Supplies were \$10,600 over budget for the month, the purchase of foam trays and cups to expedite meal delivery to detainees.
- Janitorial Supplies were \$18,000 over plan in August, representing significant purchases of latex gloves, disinfectant and sanitizer.
- Detainee Food was just over \$200,000 this month, \$25,000 over budget. Weekly meal counts have been consistent recently. There were five weeks in the August billing cycle which is the reason for the unfavorable variance.
- Professional Services – Legal was \$19,000 under budget in August and Professional Services – Auditing & Accounting was \$8,500 under budget.
- The first installment of \$316,382 was paid in August to Willo Lock for the lock installation project approved last fiscal year.

SUMMARY

For the month of August, the OCDC operated a net loss of \$540,000 versus a budgeted loss of \$547,000 for a favorable variance to budget of \$6,500.

The final draft of the FY22 budget will be presented at the November meeting of the Trust. The OCDC had a significant operating surplus last fiscal year which will be used to help fund operations in FY21-22. Part of that surplus was \$923,000 received last year for the Willo lock project – the funds were received last year but will be expended in this budget year.