

**South Carolina Department of Juvenile Justice
Fixed and Variable Costing Reporting FY 2014-2015 Actual Expenditures
Legislative Oversight Reporting – November 16, 2015**

The South Carolina Department of Juvenile Justice was requested to provide fixed and variable cost information to our legislative oversight committee representative as part of the extensive review that has been undertaken on how the agency has spent the funds provided to us through all funding sources.

The attached spreadsheet is presented as a very high level analysis in response to the request of our cost breakdown between fixed and variable based solely on if the cost center is directly involved or not involved with juveniles that have either been placed or served in one of the many programs/activities provided by the agency to youth within our state. Those cost centers directly involved with juveniles are reported as a variable cost, while those that are not directly involved have been reported as a fixed cost. Please note that even by grouping cost centers in this manner, there are individual cost lines within a cost center that may be of a different nature than the nature assigned overall to the cost center. An example of this would be utilities cost for our evaluation centers and dietary operations that are located throughout the state. The associated utility cost for these areas would be more representative of a fixed cost though the expense is currently recorded in the cost center that falls under a cost center that is being reported as variable.

The attached report does contain additional details, however I have attempted to summarize the data as follows, though please note that this data is based on actual cost, excluding capital purchases:

Total Agency Actual Cost for Fiscal Year 2014 – 2015:	\$118,464,468
Total Agency Fixed Actual Cost Fiscal Year 2014 – 2015:	\$26,562,788
Total Agency Variable Actual Cost Fiscal Year 2014 – 2015:	\$91,901,680

Please note that cost center noted as being a variable cost under most programs and/or sub-programs would only be impacted significantly from a reduction standpoint if the program or center was ended or closed and would not be impacted based on other fluctuations in the number of juveniles placed or served.