

Radio Communications Fund
Statement of Net Position
September 30, 2019

ASSETS

Current assets:

Cash and cash equivalents	\$ 26,539,286.89
Accrued interest on investment	257,527.08
Due from other governments	27,838.53
Accounts receivable	825,764.63
Inventories	188,632.86
Prepaid items	1,195,252.85
Total current assets	<u>29,034,302.84</u>

Non-current assets:

Capital projects in progress	4,038,822.56
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	<u>(45,947,203.23)</u>
Total capital assets (net of accumulated depreciation)	<u>8,531,366.86</u>
Total assets	<u>37,565,669.70</u>

LIABILITIES

Current liabilities:

Vouchers payable	94,338.56
Due to Municipalities	5,338.68
Due to Other Funds	5,181.00
Accounts payable	36,504.38
Total current liabilities	<u>141,362.62</u>
Total liabilities	<u>141,362.62</u>

NET POSITION

Net Investment in capital assets	8,531,366.86
Unrestricted-designated for projects	20,084,431.20
Unrestricted	8,808,509.02
Total net position	<u><u>\$ 37,424,307.08</u></u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2019

	2019			Year to Date		
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	Favorable (Unfavorable) Variance
Operating revenues						
Antenna Site Management	300,000.00	3.35%	300,000.00	311,930.51	3.60%	11,930.51
E 911 Surcharge	8,092,600.00	90.44%	8,092,600.00	7,725,702.55	89.05%	(366,897.45)
Leased Equipment	250,000.00	2.79%	250,000.00	292,099.90	3.37%	42,099.90
Outside Agencies	65,000.00	0.73%	65,000.00	78,099.64	0.90%	13,099.64
Parts and Accessories	220,492.00	2.46%	220,492.00	228,587.24	2.63%	8,095.24
Productive Labor	20,000.00	0.22%	20,000.00	39,241.77	0.45%	19,241.77
Total operating revenue:	8,948,092.00	100.00%	8,948,092.00	8,675,661.61	100.00%	(272,430.39)
Operating expenses						
Salaries	699,790.00	7.82%	699,790.00	755,964.40	8.71%	(56,174.40)
Fringe benefits	378,221.00	4.23%	378,221.00	352,884.83	4.07%	25,336.17
Contractual services						
Adj Prior Years Exp	0.00	0.00%	0.00	20,100.07	0.23%	(20,100.07)
Auction Expense	0.00	0.00%	0.00	4.12	0.00%	(4.12)
Communications	1,000,000.00	11.18%	1,000,000.00	831,842.14	9.59%	168,157.86
Contracted Services	0.00	0.00%	0.00	136,813.73	1.58%	(136,813.73)
Defense Atty Fees District	0.00	0.00%	0.00	0.00	0.00%	0.00
Electrical Service	100,000.00	1.12%	100,000.00	66,563.38	0.77%	33,436.62
Equipment Maintenance	325,000.00	3.63%	325,000.00	241,670.95	2.79%	83,329.05
Freight and Express	8,500.00	0.09%	8,500.00	3,597.56	0.04%	4,902.44
Indirect Costs	208,080.00	2.33%	208,080.00	192,082.50	2.21%	15,997.50
Laundry and Cleaning	700.00	0.01%	700.00	390.30	0.00%	309.70
Membership Dues	1,000.00	0.01%	1,000.00	0.00	0.00%	1,000.00
Office Fees	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal Mileage	3,500.00	0.04%	3,500.00	2,255.59	0.03%	1,244.41
Printing	500.00	0.01%	500.00	286.92	0.00%	213.08
Professional Services	650,000.00	7.28%	650,000.00	28,382.73	0.33%	621,617.27
Rebillable Services	500.00	0.01%	500.00	3,040.00	0.04%	(2,540.00)
Software Rental Lease Purchase	30,000.00	0.34%	30,000.00	0.00	0.00%	30,000.00
Software Support Maintenance	2,731,280.00	30.52%	2,731,280.00	239,948.71	2.77%	2,491,331.29
Special Projects	40,000.00	0.45%	40,000.00	6,350.00	0.07%	33,650.00
Tower Charges	525,615.00	5.87%	525,615.00	475,788.06	5.48%	49,826.94
Training	75,000.00	0.84%	75,000.00	76,643.40	0.88%	(1,643.40)
Travel and Conference	22,500.00	0.25%	22,500.00	0.00	0.00%	22,500.00
Workshops and Meeting	100.00	0.00%	100.00	0.00	0.00%	100.00
Total contractual services	5,722,275.00	63.95%	5,722,275.00	2,325,760.16	26.81%	3,396,514.84
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	1,900.00	2,492.08	0.03%	(592.08)
Other Expendable Equipment	131,494.00	1.47%	131,494.00	109,378.65	1.26%	22,115.35
Metered Postage	126.00	0.00%	126.00	154.74	0.00%	(28.74)
Office Supplies	5,000.00	0.06%	5,000.00	3,802.39	0.04%	1,197.61
Parts and Accessories	400,000.00	4.47%	400,000.00	442,579.10	5.10%	(42,579.10)
Shop Supplies	15,000.00	0.17%	15,000.00	16,480.75	0.19%	(1,480.75)
Small Tools	5,000.00	0.06%	5,000.00	6,613.42	0.08%	(1,613.42)
Total commodities	558,520.00	6.24%	558,520.00	581,501.13	6.70%	(22,981.13)
Depreciation						
Depreciation Tower Rights	0.00	0.00%	0.00	858,577.01	9.90%	(858,577.01)
Depreciation Structures	0.00	0.00%	0.00	1,294,353.52	14.92%	(1,294,353.52)
Depreciation Computer Equipment	0.00	0.00%	0.00	6,000.00	0.07%	(6,000.00)
Depreciation Equipment	3,969,862.00	44.37%	3,969,862.00	1,151,951.55	13.28%	2,817,910.45
Total depreciation	3,969,862.00	44.37%	3,969,862.00	3,310,882.08	38.16%	658,979.92
Internal services						
Bldg Space Cost Allocation	40,166.00	0.45%	40,166.00	38,222.04	0.44%	1,943.96
Info Tech CLEMIS	900,000.00	10.06%	900,000.00	275,279.11	3.17%	624,720.89
Info Tech Development	75,000.00	0.84%	75,000.00	74,796.25	0.86%	203.75
Info Tech Operations	260,936.00	2.92%	260,936.00	268,772.64	3.10%	(7,836.64)
Info Tech Managed Print Svcs	1,780.00	0.02%	1,780.00	1,457.94	0.02%	322.06
Insurance Fund	16,883.00	0.19%	16,883.00	17,819.62	0.21%	(936.62)
Maintenance Department Charges	35,000.00	0.39%	35,000.00	7,052.99	0.08%	27,947.01
Motor Pool Fuel Charges	7,898.00	0.09%	7,898.00	7,113.35	0.08%	784.65
Motor Pool	34,727.00	0.39%	34,727.00	24,874.10	0.29%	9,852.90
Telephone Communications	27,500.00	0.31%	27,500.00	28,577.91	0.33%	(1,077.91)
Total internal services	1,399,890.00	15.64%	1,399,890.00	743,965.95	8.58%	655,924.05
Total operating expense	8,758,696.00	97.88%	8,758,696.00	8,070,958.55	93.03%	687,737.45
Operating income (loss)	189,396.00	2.12%	189,396.00	604,703.06	6.97%	415,307.06

Nonoperating revenues (expenses)						
Planned Use of Balance	3,820,079.00	42.69%	3,820,079.00	0.00	0.00%	(3,820,079.00)
Income from investments	160,000.00	1.79%	160,000.00	643,781.22	7.42%	483,781.22
Gain on Sale of Equipment	0.00	0.00%	0.00	493.54	0.01%	493.54
Total nonoperating revenues (expenses)	<u>3,980,079.00</u>	<u>44.48%</u>	<u>3,980,079.00</u>	<u>644,274.76</u>	<u>7.43%</u>	<u>(3,335,804.24)</u>
Income (loss) before transfer	4,169,475.00	46.60%	4,169,475.00	1,248,977.82	14.40%	(2,920,497.18)
Transfers in	86,387.00	0.97%	86,387.00	54,000.00	0.62%	(32,387.00)
Transfers out	<u>(286,000.00)</u>	<u>-3.20%</u>	<u>(286,000.00)</u>	<u>(286,000.00)</u>	<u>-3.30%</u>	<u>0.00</u>
Change in net position	<u>3,969,862.00</u>	<u>44.37%</u>	<u>3,969,862.00</u>	<u>1,016,977.82</u>	<u>11.72%</u>	<u>(2,952,884.18)</u>
Net Position - beginning				<u>36,407,329.26</u>		
Net Position - ending				<u><u>37,424,307.08</u></u>		

RADIO COMMUNICATIONS - FUND 53600
Operating Transfers In - Fiscal Year 2019

Description	Amount
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res. 18-264 for Sheriff's contract with Commerce Township	8,000.00
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res. 19-047 for Sheriff's contract with Commerce Township	8,000.00
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res. 19-048 for Sheriff's contract with Lyon	8,000.00
To record transfers for FY2019 Michigan Indigent Defense Commission Grant Program Acceptance. per Commissioners' Resolution #19071 Schedule "A" dated 4/2/2019	-
To transfer from GF to the Radio Communication fund (#53600) for Security at the Courthouse-West Wing. per M.R. #19208 date 6/12/2019	10,500.00
To transfer from GF to Radio Communication fund (#53600) for Contract Amendment #1 for Law Enforcement Serv. in the Charter Township of Orion 2019-2021. per Commissioners' Resolution # 19241 dated 7/18/19	3,500.00
Transfer funds from GF to Radio Communications Fund, IT Fund & Motor Pool Fund per Commissioner's Resolution # 18449 dated 12/6/18 for Sheriff contract with the City of Pontiac 1/1/19-12/31/21	16,000.00
Total	\$ 54,000.00

RADIO COMMUNICATIONS - FUND 53600 Operating Transfers Out - Fiscal Year 2019

Description	Amount
Operating Transfer from Radio fund to Info Tech fund for 1st quarter FY 2019 OakNet operation costs. 1st Qtr Forecast Amendment to be included in the budget	\$ 59,000.00
Operating Transfer from Radio fund to Info Tech fund for 1st quarter FY 2019. Help Desk support. 1st Qtr Forecast Amendment to be included in the budget	12,500.00
Operating Transfer from Radio fund to Info Tech fund for 2nd quarter FY 2019 OakNet operation costs. 2nd Qtr Forecast Amendment to be included in the budget	59,000.00
Operating Transfer from Radio fund to Info Tech fund for 2nd quarter FY 2019. Help Desk support. 2nd Qtr Forecast Amendment to be included in the budget	12,500.00
Operating Transfer from Radio fund to Info Tech fund for 3rd quarter FY 2019 OakNet operation costs. 3rd Qtr Forecast Amendment to be included in the budget	59,000.00
Operating Transfer from Radio fund to Info Tech fund for 3rd quarter FY 2019. Help Desk support. 3rd Qtr Forecast Amendment to be included in the budget	12,500.00
Operating Transfer from Radio fund to Info Tech fund for 4th quarter FY 2019 OakNet operation costs. 4th Qtr Forecast Amendment to be included in the budget	59,000.00
Operating Transfer from Radio fund to Info Tech fund for 4th quarter FY 2019. Help Desk support. 4th Qtr Forecast Amendment to be included in the budget	12,500.00
Total	\$ 286,000.00

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding Radio Communications fund's 4th quarter Fiscal Year 2019 financial statements.

STATEMENT OF NET POSITION

- Radio Communications fund reports all monetary assets as Cash. Available cash is invested and managed by the Treasurer as a pool. The Treasurer’s Office allocates interest earned to the participating funds on a monthly basis.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer’s pool of investments; interest is paid when investments mature.
- Due from other governments is the amount due from municipalities for leased equipment.
- Accounts receivable includes E-911 operational surcharge revenue which is paid to the County quarterly. That amount is partially offset by annual payments in advance from antenna site co-locators.
- Inventories include parts and accessories used to maintain customer equipment and the radio system.
- Prepaid items include rent paid in advance per the lease agreements for co-location of radio system equipment and advanced maintenance contract payments.
- Capital projects in progress are the amounts expended through September 2019 for the Motorola County Public Safety Radio and the ESInet projects.
- Tower rights are the County's rights to co-locate equipment on towers constructed by the Radio fund on land owned by various municipalities. Ownership of the towers was transferred to the municipalities upon completion of construction in exchange for ongoing rights to place radio equipment on those towers.
- Vouchers payable and Accounts payable include expenses accrued through September 2019.
- Due to municipalities is the City of Novi’s share of lease payments for co-locators on Novi’s antenna site as set forth in the Board of Commissioners Resolution 98-291.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Revenues:

- E911 Surcharge - The Board of Commissioners’ Resolution 19-121 maintained the E-911 surcharge rate of \$0.42 for the period covering July 1, 2019 through June 30, 2020. The revenue reported for this quarter is based upon current estimated surcharge filings.
- Antenna site management revenue is for telecommunications companies that have contracted with Oakland County to place equipment on county-owned towers.
- Leased equipment revenue and Outside agency revenue are favorable due to more than anticipated non-public safety users of the system within Oakland County departments and outside agencies.
- Parts and Accessories favorability indicates higher than anticipated radio equipment repair requests from other outside agencies.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

- Productive labor revenue is higher than anticipated due to increased demand for service and reimbursement from CLEMIS for work performed by Radio technical staff on CLEMIS work orders.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (Cont'd)

Expenses:

- Salaries and Fringe Benefits are unfavorable due to vacancies and the need to overfill certain positions.
- Communications cost is favorable due to lower than anticipated cell tower connectivity costs. The budget for this line item includes the ISDN rate increase.
- Equipment maintenance cost is lower than expected due to the timing of services.
- Indirect cost expense is based on the County’s Indirect Cost allocation. It includes Human Resources, Payroll, Treasurer, Accounting, and Budgeting and Administrative services. The final allocation was established after adoption of the current budget.
- Professional services expense is favorable due to the timing of the ESInet and Radio replacement projects.
- Rebillable services are payments for parts and labor invoiced upon work completion.
- Software rental, lease purchase and software support maintenance is favorable due to the timing of the ESInet and Radio replacement projects.
- Special projects expense is favorable due to the timing of projects. The budget for this line item includes costs associated with tower maintenance such as painting.
- Tower charges represent payments for tower rental agreements.
- Training charges are slightly unfavorable due to timing of training for new projects.
- Travel and Conference are favorable as a result of no charges incurred during the year.
- Commodities overall are unfavorable due to an increase in radio equipment purchases.
- Internal service expense is favorable (overall) based on actual usage of county department services that fall below expectations.

Non-Operating Revenues and Expenses:

- Income from investments represents the portion of income from cash managed and allocated by the Treasurer’s Office.
- Transfers In includes: \$54,000 approved by the Board of Commissioners for additional radios needed for the Sheriff’s contracts with municipalities.
- Transfers Out includes: \$50,000 for Help Desk support and \$236,000 for OakNet operation costs, both provided by Information Technology.

County of Oakland
Fire Records Management Fund
Statement of Net Position
September 30, 2019

ASSETS

Current assets:

Cash and cash equivalents	\$ 414,952.12
Due from other governments	84,522.53
Accrued interest on investment	5,095.89
Accounts receivable	4,360.81
Prepaid expense	130.87
Total current assets	<u>509,062.22</u>

Noncurrent assets:

Capital projects in progress	1,138,319.25
Equipment	125,141.91
Computer software	409,195.95
Less accumulated depreciation	<u>(534,337.86)</u>
Total capital assets (net of accumulated depreciation)	<u>1,138,319.25</u>
Total assets	<u>1,647,381.47</u>

LIABILITIES

Current liabilities:

Vouchers payable	3,036.00
Accounts payable	<u>13,268.25</u>
Total current liabilities	<u>16,304.25</u>

NET POSITION

Invested in capital assets, net of related debt	1,138,319.25
Unrestricted	<u>492,757.97</u>
Total net position	<u>\$ 1,631,077.22</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2019

	2019			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Outside agencies	\$ 169,233.00	67.02%	\$ 169,233.00	\$ 163,137.26	55.51%	\$ (6,095.74)
Participation fees - non-Oakland agencies	68,390.00	27.08%	68,390.00	114,902.70	39.09%	46,512.70
Outside agencies-rebilled charges	14,899.00	5.90%	14,899.00	15,897.67	5.41%	998.67
Total operating revenues	<u>252,522.00</u>	<u>100.00%</u>	<u>252,522.00</u>	<u>293,937.63</u>	<u>100.01%</u>	<u>41,415.63</u>
Operating expenses:						
Salaries	295,950.00	117.20%	295,950.00	285,822.63	97.24%	10,127.37
Fringe benefits	161,186.00	63.83%	161,186.00	158,409.89	53.89%	2,776.11
Contractual services:						
Adj Prior Years Expense	0.00	0.00%	0.00	10,904.00	3.71%	(10,904.00)
Communications	29,000.00	11.49%	29,000.00	0.00	0.00%	29,000.00
Equipment repairs and maintenance	1,000.00	0.39%	1,000.00	0.00	0.00%	1,000.00
Indirect costs	85,464.00	33.84%	85,464.00	90,789.00	30.89%	(5,325.00)
Personal mileage	1,000.00	0.39%	1,000.00	0.00	0.00%	1,000.00
Professional services	40,000.00	15.84%	40,000.00	0.00	0.00%	40,000.00
Software support/maintenance	45,000.00	17.82%	45,000.00	56,146.20	19.10%	(11,146.20)
Travel and conference	4,000.00	1.58%	4,000.00	0.00	0.00%	4,000.00
Total contractual services	<u>205,464.00</u>	<u>81.35%</u>	<u>205,464.00</u>	<u>157,839.20</u>	<u>49.99%</u>	<u>58,528.80</u>
Commodities:						
Expendable equipment	7,000.00	2.77%	7,000.00	0.00	0.00%	7,000.00
Total commodities	<u>7,000.00</u>	<u>2.77%</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>7,000.00</u>
Depreciation:						
Equipment	239,973.00	95.03%	239,973.00	0.00	0.00%	239,973.00
Total depreciation	<u>239,973.00</u>	<u>95.03%</u>	<u>239,973.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>239,973.00</u>
Internal services:						
Info Tech-development	48,315.00	19.13%	48,315.00	384,507.85	130.81%	(336,192.85)
Info Tech-operations	58,839.00	23.30%	58,839.00	52,760.00	17.94%	6,079.00
Insurance fund	511.00	0.21%	511.00	549.73	0.19%	(38.73)
Telephone communications	663.00	0.27%	663.00	335.41	0.11%	327.59
Total internal services	<u>108,328.00</u>	<u>42.91%</u>	<u>108,328.00</u>	<u>438,152.99</u>	<u>149.05%</u>	<u>(329,824.99)</u>
Total operating expenses	<u>1,017,901.00</u>	<u>403.09%</u>	<u>1,017,901.00</u>	<u>1,040,224.71</u>	<u>350.17%</u>	<u>(11,419.71)</u>
Operating income (loss)	<u>(765,379.00)</u>	<u>-303.09%</u>	<u>(765,379.00)</u>	<u>(746,287.08)</u>	<u>-250.16%</u>	<u>29,995.92</u>
Nonoperating revenues (expenses):						
Planned use of balance	254,680.00	100.85%	254,680.00	0.00	0.00%	(254,680.00)
Income from investments	3,000.00	1.18%	3,000.00	13,145.76	4.47%	10,145.76
Total nonoperating revenues (expenses)	<u>257,680.00</u>	<u>102.03%</u>	<u>257,680.00</u>	<u>13,145.76</u>	<u>4.47%</u>	<u>(244,534.24)</u>
Income (loss) before transfers	<u>(507,699.00)</u>	<u>-201.06%</u>	<u>(507,699.00)</u>	<u>(733,141.32)</u>	<u>-245.69%</u>	<u>(225,442.32)</u>
Transfers in	507,699.00	201.06%	507,699.00	489,411.78	166.50%	(18,287.22)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	<u>\$ 0.00</u>	<u>0.00%</u>	<u>\$ 0.00</u>	<u>(243,729.54)</u>	<u>-79.19%</u>	<u>\$ (243,729.54)</u>
Total net position - beginning				<u>1,874,806.76</u>		

FIRE RECORDS MANAGEMENT - FUND 53100 Operating Transfers In - Fiscal Year 2019

Description	Amount
Budgeted Operating Transfer from General fund to Fire Records Management fund for 1st quarter FY 2019 operating support	\$ 119,204.52
Budgeted Operating Transfer from General fund to Fire Records Management fund for 2nd quarter FY 2019 operating support	\$109,645.05
Budgeted Operating Transfer from General fund to Fire Records Management fund for 3rd quarter FY 2019 operating support	131,706.09
Budgeted Operating Transfer from General fund to Fire Records Management fund for 4th quarter FY 2018 operating support	128,856.12
Total	<u>\$ 489,411.78</u>

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

Following are some comments regarding Fire Records Management Fund's 4th quarter FY 2019 financial statements.

STATEMENT OF NET ASSETS

- Fire Records Management fund reports all monetary assets as Cash. Available cash is invested and managed by the Treasurer as a pool. Participating funds receive interest earnings based on their percentage of the invested daily cash balance each month.
- Due from other governments is the amount due from member agencies for quarterly participation and communication costs.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer’s pool of investments; interest is paid when investments mature.
- Prepaid expense is the amount paid in advance for contracted software support and licenses.
- Noncurrent assets are the servers and software packages. Capital projects in progress is the effort to date on the new FRMS system being written on the CLEMIS CAD platform. All capitalized equipment and software are fully depreciated. Fire Records Management fund has a fixed asset capitalization threshold of \$5,000 as an Enterprise fund.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Outside agencies revenue is the amount billed to Oakland County agencies. Billing starts when a fire department is operational. The fund billed 32 Oakland County agencies for participation during the 4th quarter of FY 2019.
- Participation fees - non-Oakland agencies is the amount billed to municipalities and agencies located outside of Oakland County. The fund billed 16 non-Oakland County users during the 4th quarter of FY 2019.
- Outside agencies - rebilled charges are the amounts billed to member agencies for their portion of the County’s communication cost for data lines, software license, and software maintenance costs.
- Planned use of balance represents the amount that offsets total revenue in order to balance Fire Records Management fund’s FY 2019 budget per Fiscal Services management.
- Income from investments is favorable due to increase in cash balance available for investments during the 4th quarter.
- Transfers in includes an amount budgeted and received from the General fund quarterly for operating support for Oakland County agencies.

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS (Cont'd)

Expenses:

- Salary & Fringe benefit variances are favorable due to unfilled positions, lower than anticipated on-call payroll, and overtime.
- Adjusted Prior Years expense is unfavorable due to IT Development charges that should not have been capitalized in a prior year.
- Equipment repairs and maintenance is favorable since there have been no server maintenance incidents in the past quarter.
- Indirect cost expense is based on the County’s Indirect Cost allocation. It includes Human Resources, Payroll, Treasurer, Accounting, Budgeting, and Administrative services. The final allocation was established after adoption of the current budget.
- Personal mileage is favorable due to no on-site service calls requiring the use of a personal vehicle through the 4th quarter.
- Professional service expense is favorable due to the capitalization of the ‘CLEMIS Fire Integrated Records System’ (CFIRS) project.
- Software support is unfavorable due to maintenance costs incurred from Zoll Data Systems.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is favorable due to the timing of equipment purchases made by tech support for maintaining the system.
- Depreciation expense is favorable due to FRMS projects still in the implementation phase rather than operational as projected at the time of the budget process.
- Internal service expense is unfavorable overall based on actual usage that falls above expectations and unbudgeted costs for IT Development for the FRMS Rewrite project.

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2019**

ASSETS

Current assets:

Cash and cash equivalents	\$	10,783,240.84
Due from other governments		922,167.73
Due from other funds		9,616.80
Accounts receivable		157,441.75
Accrued interest on investment		82,844.92
Prepaid items		765,287.22
Total current assets		<u>12,720,599.26</u>

Non-current assets:

Capital projects in progress		531,252.29
Equipment		12,124,742.68
Equipment - 911		
Equipment - OAKVIDEO		1,518,371.55
Software		8,339,366.87
Less accumulated depreciation		<u>(20,205,308.90)</u>
Total capital assets (net of accumulated depreciation)		<u>2,308,424.49</u>
Total assets		<u>15,029,023.75</u>

LIABILITIES

Current liabilities:

Vouchers payable		322,222.39
Accounts Payable		171,359.01
Due to municipalities		344,080.00
Due to other funds		184,421.54
Unearned revenue		350,456.85
Total current liabilities		<u>1,372,539.79</u>

NET POSITION

Net Investment in capital assets		2,308,424.49
Unrestricted - designated for projects		572,741.65
Unrestricted		10,775,317.82
Total net position	\$	<u>13,656,483.96</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2019

	2019			Year to Date			Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue		
Operating revenues							
Access Fees Non Oakland	837,353.00	13.26%	837,353.00	885,416.52	14.29%	48,063.52	
Access Fees Oakland	318,995.00	5.05%	318,995.00	328,658.88	5.30%	9,663.88	
CLEMIS Citation	235,000.00	3.72%	235,000.00	333,954.86	5.39%	98,954.86	
CLEMIS Crash	450,000.00	7.13%	450,000.00	655,524.50	10.58%	205,524.50	
CLEMIS Parking	10,412.00	0.16%	10,412.00	1,237.40	0.02%	(9,174.60)	
Crime Mapping	14,952.00	0.24%	14,952.00	16,177.60	0.26%	1,225.60	
In Car Terminals External	1,658,299.00	26.26%	1,658,299.00	1,695,710.00	27.36%	37,411.00	
In Car Terminals Internal	256,039.00	4.05%	256,039.00	281,978.50	4.55%	25,939.50	
Maintenance Contracts	630,740.00	9.99%	630,740.00	635,643.82	10.26%	4,903.82	
OC Depts Operations	408,886.00	6.47%	408,886.00	440,978.72	7.11%	32,092.72	
Parts and Accessories	6,000.00	0.10%	6,000.00	8,308.55	0.13%	2,308.55	
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00	
Rebilled Charges	400,000.00	6.33%	400,000.00	347,317.17	5.60%	(52,682.83)	
Reimb General	188,697.00	2.99%	188,697.00	314,594.50	5.08%	125,897.50	
Service Fees	900,000.00	14.25%	900,000.00	251,301.36	4.05%	(648,698.64)	
FOIA Fees	0.00	0.00%	0.00	50.00	0.00%	50.00	
Sale of Equipment	0.00	0.00%	0.00	1,336.97	0.02%	1,336.97	
Total operating revenue:	6,315,573.00	100.00%	6,315,573.00	6,198,189.35	100.00%	(117,383.65)	
Operating expenses							
Salaries	2,228,650.00	35.29%	2,228,650.00	1,995,597.31	32.20%	233,252.69	
Fringe benefits	1,209,089.00	19.14%	1,209,089.00	1,008,711.04	16.27%	200,377.96	
Contractual services							
Auction Expense	0.00	0.00%	0.00	17.81	0.00%	(17.81)	
Bank Charges	150,000.00	2.38%	150,000.00	42,814.32	0.69%	107,185.68	
Charge Card Fee	0.00	0.00%	0.00	48,380.14	0.78%	(48,380.14)	
Communications	1,000,000.00	15.83%	1,000,000.00	785,421.64	12.67%	214,578.36	
Equipment Maintenance	300,000.00	4.75%	300,000.00	82,227.90	1.33%	217,772.10	
Freight and Express	250.00	0.00%	250.00	0.00	0.00%	250.00	
Garbage and Rubbish Disposal	0.00	0.00%	0.00	976.00	0.02%	(976.00)	
Indirect Costs	339,396.00	5.37%	339,396.00	278,744.00	4.50%	60,652.00	
Membership Dues	2,000.00	0.03%	2,000.00	2,283.14	0.04%	(283.14)	
Personal Mileage	2,500.00	0.04%	2,500.00	226.78	0.00%	2,273.22	
Printing	1,500.00	0.02%	1,500.00	0.00	0.00%	1,500.00	
Professional Services	1,100,000.00	17.42%	1,100,000.00	1,500,162.47	24.20%	(400,162.47)	
Rebillable Services	450,000.00	7.13%	450,000.00	511,486.87	8.25%	(61,486.87)	
Software Rental Lease Purchase	150,000.00	2.38%	150,000.00	1,391.82	0.02%	148,608.18	
Software Support Maintenance	1,200,000.00	19.00%	1,200,000.00	1,489,199.02	24.03%	(289,199.02)	
Training	1,500.00	0.02%	1,500.00	3,607.18	0.06%	(2,107.18)	
Travel and Conference	10,000.00	0.16%	10,000.00	21,817.35	0.35%	(11,817.35)	
Workshops and Meeting	1,250.00	0.02%	1,250.00	322.67	0.01%	927.33	
Total contractual services	4,708,396.00	74.55%	4,708,396.00	4,769,079.11	76.94%	(60,683.11)	

Commodities

Dry Goods and Clothing	1,200.00	0.02%	1,200.00	353.70	0.01%	846.30
Other Expendable Equipment	22,000.00	0.35%	22,000.00	61,096.53	0.99%	(39,096.53)
Metered Postage	287.00	0.00%	287.00	1,447.38	0.02%	(1,160.38)
Office Supplies	2,500.00	0.04%	2,500.00	1,750.87	0.03%	749.13
Parts and Accessories	25,000.00	0.40%	25,000.00	13,146.21	0.21%	11,853.79
Printing Supplies	500.00	0.01%	500.00	0.00	0.00%	500.00
Total commodities	51,487.00	0.82%	51,487.00	77,794.69	1.26%	(26,307.69)

Depreciation

Depreciation Equipment	1,915,871.00	30.34%	1,915,871.00	709,552.12	11.45%	1,206,318.88
Total depreciation	1,915,871.00	30.34%	1,915,871.00	709,552.12	11.45%	1,206,318.88

Internal services

Bldg Space Cost Allocation	51,504.00	0.82%	51,504.00	49,010.40	0.79%	2,493.60
Info Tech Development	417,934.00	6.62%	417,934.00	421,046.16	6.79%	(3,112.16)
Info Tech Operations	224,716.00	3.56%	224,716.00	201,535.49	3.25%	23,180.51
Info Tech Managed Print Svcs	16.00	0.00%	16.00	146.10	0.00%	(130.10)
Insurance Fund	4,387.00	0.07%	4,387.00	4,719.98	0.08%	(332.98)
Motor Pool Fuel Charges	2,328.00	0.04%	2,328.00	1,469.76	0.02%	858.24
Motor Pool	8,061.00	0.13%	8,061.00	3,189.06	0.05%	4,871.94
Telephone Communications	20,942.00	0.33%	20,942.00	21,577.81	0.35%	(635.81)
Total internal services	729,888.00	11.56%	729,888.00	702,694.76	11.34%	27,193.24
Total operating expense	10,843,581.00	171.70%	10,843,581.00	9,263,429.03	149.45%	1,580,151.97
Operating income (loss)	(4,528,008.00)	-71.70%	(4,528,008.00)	(3,065,239.68)	-49.45%	1,462,768.32

Nonoperating revenues (expenses)

Planned Use of Fund Balance	3,018,063.00	47.79%	3,018,063.00	0.00	0.00%	(3,018,063.00)
Gain on Sale of Equipment	0.00	0.00%	0.00	142.86	0.00%	142.86
Income from Investments	35,000.00	0.55%	35,000.00	251,386.65	4.06%	216,386.65
Total nonoperating revenues (expenses)	3,053,063.00	48.34%	3,053,063.00	251,529.51	4.06%	(2,801,533.49)
Income (loss) before transfer	(1,474,945.00)	-23.35%	(1,474,945.00)	(2,813,710.17)	-45.40%	(1,338,765.17)
Transfers in	1,853,501.00	29.35%	1,853,501.00	1,869,079.46	26.93%	(184,421.54)
Transfers out	378,556.00	5.99%	378,556.00	(378,556.00)	-6.11%	(757,112.00)
Change in net position	378,556.00	5.99%	378,556.00	(1,523,186.71)	-24.57%	(1,523,186.71)

Net Position - beginning
Net Position - ending

Net Position - beginning	15,179,670.67
Net Position - ending	13,656,483.96

COUNTY OF OAKLAND
CLEMIS FUND
FINANCIAL REPORT AS OF SEPTEMBER 30, 2019

STATEMENT OF NET POSITION

ASSETS

Current Assets:	
Cash - Operating	\$ 10,783,240.84
Due from other governments	922,167.73
Due from other funds	9,616.80
Accounts Receivable	157,441.75
Accrued Interest on Investments	82,844.92
Prepaid Expenses	765,287.22
Total Current Assets	<u>12,720,599.26</u>
Non-current Assets:	
Property and Equipment at Cost:	
Capital Projects in progress	531,252.29
Equipment	12,124,742.68
Equipment - OAK VIDEO	1,518,371.55
Software	8,339,366.87
Accumulated Depreciation	(20,205,308.90)
Property and Equipment - Net	<u>2,308,424.49</u>
TOTAL ASSETS	<u>15,029,023.75</u>

LIABILITIES

Current Liabilities:	
Vouchers Payable	322,222.39
Accounts Payable	171,359.01
Due to municipalities	344,080.00
Due to other funds	184,421.54
Unearned Revenue	350,456.85
Total Current Liabilities	<u>1,372,539.79</u>

NET POSITION

Net invested in capital assets	2,308,424.49
Unrestricted-designated for projects	572,471.65
Unrestricted	10,960,009.36
Total Net Position	<u>\$ 13,840,905.50</u>

STATEMENT OF OPERATIONS

	Total Operations	CLEMIS Operations	OakVideo Operations
Operating Revenues:			
Access fees-Non-Oakland County Users	\$ 885,416.52	\$ 885,416.52	
Access fees-Police Dept/Other in Oakland	328,658.88	328,658.88	
CLEMIS Citation	333,954.86	333,954.86	
CLEMIS Crash	655,524.50	655,524.50	
CLEMIS Parking	1,237.40	1,237.40	
Crime Mapping	16,177.60	16,177.60	
In Car Terminals-All Other	1,695,710.00	1,695,710.00	
In Car Terminals-OC Sheriff	281,978.50	281,978.50	
Maintenance Contracts - Mugshot Capture Station	322,500.00	322,500.00	
Maintenance Contracts - LiveScan	313,143.82	313,143.82	
OC Depts Operations	440,978.72	440,978.72	
Parts and accessories	8,308.55	8,308.55	
Productive Labor	-	-	
Rebilled Charges	347,317.17	347,317.17	
Reimb General	314,594.50	314,594.50	
Service Fees	251,301.36	251,301.36	
FOIA Fees	50.00	50.00	
Gain of Equipment	1,336.97	1,336.97	
Sal on Sale of Equipment	142.86	142.86	
Income from Investments	251,386.65	232,343.37	19,043.28
Operating Transfers In	1,659,079.46	1,289,079.46	400,000.00
Operating Transfers Out	(378,556.00)	(378,556.00)	
TOTAL REVENUES	<u>7,740,242.32</u>	<u>7,321,199.04</u>	<u>419,043.28</u>
Operating Expenses:			
Salaries	1,985,597.31	1,794,018.90	201,578.41
Fringe Benefits	1,008,711.04	895,632.87	113,078.17
Auction Expense	17.81	17.81	
Bank Charges	91,194.46	91,194.46	
Communications	785,421.64	785,421.64	
Equipment Repairs & Maintenance	82,227.90	82,227.90	
Freight and Express	-	-	
Garbage and rubbish disposal	976.00	976.00	
Indirect Costs	278,744.00	278,744.00	
Membership Dues & Publications	2,283.14	2,283.14	
Personal Mileage	189.43	189.43	
Printing	-	-	
Professional Services	1,500,162.47	1,500,162.47	
Reliable Services	511,486.87	511,486.87	
Software Rental Lease Purchase	1,391.82	1,391.82	
Software Support/Maintenance	1,489,199.02	1,489,199.02	
Training	3,607.18	3,607.18	
Travel and Conference	21,817.35	21,817.35	
Workshops and Meeting	322.67	322.67	
Dry Goods and Clothing	353.70	353.70	
Other Expendable Equipment	61,096.53	61,096.53	
Metered Postage	1,447.38	1,447.38	
Office Supplies	1,750.87	1,750.87	
Parts & Accessories	13,146.21	13,139.33	6.88
Printing Supplies	-	-	
Depreciation	709,552.12	708,468.71	1,083.41
Bldg. Space Cost Allocation	49,010.40	49,010.40	
Info. Tech. - Development	421,046.16	421,046.16	
Info. Tech. - Operations	201,535.49	201,535.49	

Info Tech Managed Print Svcs	146.10	146.10	
Insurance Fund	4,719.98	4,239.09	480.89
Motor Pool Fuel Charges	1,469.76	1,469.76	
Motor Pool	3,189.06	3,189.06	
Telephone Communications	21,577.81	21,577.81	
TOTAL EXPENSES	<u>9,253,429.03</u>	<u>8,947,163.92</u>	<u>316,265.11</u>
NET INCOME (LOSS)	(1,523,186.71)	(1,625,964.89)	102,778.17
NET ASSETS, October 1, 2018	15,179,670.67	-	\$ 931,740.58
NET ASSETS, June 30, 2019	<u>\$ 13,656,483.96</u>	<u>\$ -</u>	<u>\$ 1,034,518.75</u>

Proof (Investment Income Calculations):

Net Assets, June 30, 2019	\$ 13,656,483.96		\$ 1,034,518.75
Investment Income	(251,386.65)		(19,043.28)
Total Net Assets (less Inv Income) NALL	\$ 13,405,097.31		\$ 1,015,475.47
NALLOV / NALL			
Investment Income	0.075752935	Percent NA for Oak Video	
Oak Video portion of investment income	<u>251,386.65</u>		
	19,043.28		

CLEMIS - FUND 53500 Operating Transfers In - Fiscal Year 2019
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Description	Amount
Budgeted Operating Transfer from General fund to CLEMIS fund for 1st quarter FY 2019 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 1st quarter FY 2019 OakVideo operating support.	100,000.00
Budgeted Operating Transfer from General fund to CLEMIS fund for 2nd quarter FY 2019 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 2nd quarter FY 2019 OakVideo operating support.	100,000.00
Budgeted Operating Transfer from General fund to CLEMIS fund for 3rd quarter FY 2019 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 3rd quarter FY 2019 OakVideo operating support.	100,000.00
MIDC transfer to CLEMIS fund for 3rd quarter FY19	209,315.00
Budgeted Operating Transfer from General fund to CLEMIS fund for 4th quarter FY 2019 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 4th quarter FY 2019 OakVideo operating support.	100,000.00
MIDC - to correct transfer out in JE311122 and JE324120 for 4th quarter FY 2019.	(184,421.54)
Total	<u>\$ 1,669,079.46</u>

CLEMIS FUND 53500
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding CLEMIS fund’s 4th quarter FY2019 financial statements.

STATEMENT OF NET POSITION

- CLEMIS fund reports all monetary assets as Cash. Available cash is invested, managed and distributed by the Treasurer’s Office.
- Due from other governments and accounts receivable include CLEMIS member fees and Crash charges through September 2019.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer’s pool of investments; interest is paid when investments mature.
- Prepaid items are amounts paid in advance for contracted hardware and software support.
- Capital projects in progress are the amounts expended through September 2019 for the SAN Project and Mugshot Upgrade project.
- Vouchers payable and Accounts payable include expenses accrued through September 2019.
- Due to municipalities is the amount of revenue sharing for Citation and Crash through September 2019 that will be distributed to participating CLEMIS agencies.
- Due from other funds is the amount owed from the Michigan Indigent Defense Commission Grant (MIDC) for technology support.
- Unearned revenue includes amounts billed in advance for LiveScan maintenance, Mugshot investigative software maintenance and LeadsOnline.
- Unrestricted – designated for projects is the balance of funds received for future expenditures pertaining to the E911 system (\$215,319.86), Jail Management System (\$171,968.27), and Michigan Indigent Defense Commission (\$185,453.52).

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITON

Revenues:

- Access Fees revenue is for membership usage fees based upon the user’s actual FTE count. A positive variance indicates an actual FTE count is higher than anticipated.
- CLEMIS Citation revenue is generated from the electronic citation system.
- CLEMIS Crash revenue is favorable due to higher than anticipated online purchase of accident/crash reports.
- CLEMIS Parking is an application used by member agencies to issue parking citations via hand-held devices.
- In-car terminals External revenue is user MDC participation fees based upon the user’s actual MDC count multiplied by a per unit rate.
- In-car terminals Internal revenue is the Oakland County Departments MDC participation fee based upon an actual MDC count. Those departments include Sheriff’s Office, Prosecutors, and Animal Control.
- Maintenance Contracts include both Mugshot and Livescan fees.
- OC Departments Operations revenue is based on the actual FTE count for the OCSD and other OC non-emergency departments that utilize CLEMIS services.
- Rebilled charges are for the rebilling of LeadsOnline and connectivity costs billed to Tier 2.5 and 3.0 agencies. This revenue source is offset by the Rebillable services expense.

CLEMIS FUND 53500
Fiscal Year 2019 – 4th Quarter
Brief Explanation of “Actuals”

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION (Cont'd)

Revenues (cont):

- Reimbursement general is favorable due to higher than anticipated billings for CLEMIS billable staff supporting Sheriff Projects and Radio through September 2019.
- Service fees are lower than anticipated for amounts charged to Radio fund for MDC/CAD/911 support and telecommunication costs for Oakland County agencies.

Expenses:

- Salaries and Fringe benefits are favorable due to unfilled positions, lower than anticipated on-call payroll, and overtime.
- Bank charges and Credit card fees are favorable due to PayPal service costs which are lower than anticipated. The service allows on-line processing and payment of CLEMIS Citation and Crash transactions.
- Communications expense is favorable due to lower than anticipated connectivity costs.
- Equipment maintenance expense is favorable due to anticipated contract increases not implemented at this time.
- Indirect costs expense is based upon the County's indirect cost allocation. It includes Human Resources, Payroll, Treasurer, Accounting, Budgeting, and Administrative services. The final allocation was established after adoption of the current budget.
- Professional services expense is unfavorable primarily due to the utilization of contractors for various CLEMIS projects; these costs are offset by favorability in salaries and fringe benefits.
- Rebillable services expense is partially offset by Rebilled charges revenue.
- Software rental lease purchase and Software support maintenance expenses combined are unfavorable due to the timing of software purchases.
- Travel and Conference and Training together are unfavorable due to increased training efforts for staff members.
- Other expendable equipment includes hardware under the capitalization threshold of \$5,000. The unfavorable variance is attributable to the timing of related purchases.
- Depreciation expense is favorable due to capital projects not yet finalized and placed into service.
- Internal service charges are favorable, due to the timing of projects requiring the assistance of the Information Technology Department.

Non-Operating Revenues and Expenses:

- Income from Investments is the income allocated and distributed by the Treasurer's Office.
- Transfers in year to date includes: \$1,244,186 from the General fund for operational support, \$400,000 from the General fund for OakVideo operational support, and \$24,893 for the 2019 Michigan Indigent Defense Commission Grant (per Commissioners' Resolution #19071 Schedule "A" 4/2/19).
- Transfers out year to date includes: \$378,556 to the PWO Fund to establish IT CLEMIS Remodeling project (per Commissioner's Resolution #18444 dated 12/6/18).