

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

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 11,208,251.25
Due from other governments	890,388.67
Accounts receivable	158,642.03
Accrued interest on investment	74,408.09
Prepaid items	655,951.81
Total current assets	<u>12,987,641.85</u>

Non-current assets:

Capital projects in progress	531,252.29
Equipment	12,143,012.38
Equipment - OAKVIDEO	1,518,371.55
Software	8,339,366.87
Less accumulated depreciation	<u>(20,083,161.77)</u>
Total capital assets (net of accumulated depreciation)	<u>2,448,841.32</u>
Total assets	<u>15,436,483.17</u>

**LIABILITIES**

Current liabilities:

Vouchers payable	81,819.22
Accounts Payable	511,247.89
Due to municipalities	441,366.00
Unearned revenue	370,187.43
Total current liabilities	<u>1,404,620.54</u>

**NET POSITION**

Net Investment in capital assets	2,448,841.32
Unrestricted - designated for projects	387,288.13
Unrestricted	11,195,733.18
Total net position	<u>\$ 14,031,862.63</u>

**County of Oakland**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Nine Months Ended June 30, 2019**

	2019			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
				1,500.24		
Operating revenues						
Access Fees Non Oakland	837,353.00	13.26%	628,014.75	643,356.12	13.90%	15,341.37
Access Fees Oakland	318,995.00	5.05%	239,246.25	246,494.16	5.33%	7,247.91
CLEMIS Citation	235,000.00	3.72%	176,250.00	245,057.06	5.29%	68,807.06
CLEMIS Crash	450,000.00	7.13%	337,500.00	488,200.00	10.55%	150,700.00
CLEMIS Parking	10,412.00	0.16%	7,809.00	795.65	0.02%	(7,013.35)
Crime Mapping	14,952.00	0.24%	11,214.00	11,602.60	0.25%	388.60
In Car Terminals External	1,658,299.00	26.26%	1,243,724.25	1,241,641.00	26.83%	(2,083.25)
In Car Terminals Internal	256,039.00	4.05%	192,029.25	208,407.00	4.50%	16,377.75
Maintenance Contracts	630,740.00	9.99%	473,055.00	474,555.24	10.25%	1,500.24
OC Depts Operations	408,886.00	6.47%	306,664.50	329,067.59	7.11%	22,403.09
Parts and Accessories	6,000.00	0.10%	4,500.00	6,874.72	0.15%	2,374.72
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	6.33%	300,000.00	263,126.31	5.68%	(36,873.69)
Reimb General	188,697.00	2.99%	141,522.75	262,698.25	5.68%	121,175.50
Service Fees	900,000.00	14.25%	675,000.00	205,813.06	4.45%	(469,186.94)
FOIA Fees	0.00	0.00%	0.00	50.00	0.00%	50.00
Sale of Equipment	0.00	0.00%	0.00	830.37	0.02%	830.37
Total operating revenue:	<u>6,315,573.00</u>	<u>100.00%</u>	<u>4,736,679.75</u>	<u>4,628,569.13</u>	<u>100.00%</u>	<u>(108,110.62)</u>
Operating expenses						
Salaries	<u>2,228,850.00</u>	<u>35.29%</u>	<u>1,671,637.50</u>	<u>1,503,690.65</u>	<u>32.49%</u>	<u>167,946.85</u>
Fringe benefits	<u>1,209,089.00</u>	<u>19.14%</u>	<u>906,816.75</u>	<u>759,280.34</u>	<u>16.40%</u>	<u>147,536.41</u>
Contractual services						
Auction Expense	0.00	0.00%	0.00	17.81	0.00%	(17.81)
Bank Charges	150,000.00	2.38%	112,500.00	42,814.32	0.93%	69,685.68
Charge Card Fee	0.00	0.00%	0.00	23,755.54	0.51%	(23,755.54)
Communications	1,000,000.00	15.83%	750,000.00	630,142.92	13.61%	119,857.08
Equipment Maintenance	300,000.00	4.75%	225,000.00	82,227.90	1.78%	142,772.10
Freight and Express	250.00	0.00%	187.50	0.00	0.00%	187.50
Garbage and Rubbish Disposal	0.00	0.00%	0.00	976.00	0.02%	(976.00)
Indirect Costs	339,396.00	5.37%	254,547.00	209,058.00	4.52%	45,489.00
Membership Dues	2,000.00	0.03%	1,500.00	2,283.14	0.05%	(783.14)
Personal Mileage	2,500.00	0.04%	1,875.00	163.56	0.00%	1,711.44
Printing	1,500.00	0.02%	1,125.00	0.00	0.00%	1,125.00
Professional Services	1,100,000.00	17.42%	825,000.00	1,098,373.73	23.73%	(273,373.73)
Rebillable Services	450,000.00	7.13%	337,500.00	364,424.07	7.87%	(26,924.07)
Software Rental Lease Purchase	150,000.00	2.38%	112,500.00	1,391.82	0.03%	111,108.18
Software Support Maintenance	1,200,000.00	19.00%	900,000.00	1,145,821.40	24.76%	(245,821.40)
Training	1,500.00	0.02%	1,125.00	2,887.30	0.06%	(1,762.30)
Travel and Conference	10,000.00	0.16%	7,500.00	18,685.70	0.40%	(11,185.70)
Workshops and Meeting	1,250.00	0.02%	937.50	322.67	0.01%	614.83
Total contractual services	<u>4,708,396.00</u>	<u>74.55%</u>	<u>3,531,297.00</u>	<u>3,623,345.88</u>	<u>78.28%</u>	<u>(92,048.88)</u>
Commodities						
Dry Goods and Clothing	1,200.00	0.02%	900.00	353.70	0.01%	546.30
Other Expendable Equipment	22,000.00	0.35%	16,500.00	27,869.44	0.60%	(11,369.44)
Metered Postage	287.00	0.00%	215.25	1,407.53	0.03%	(1,192.28)
Office Supplies	2,500.00	0.04%	1,875.00	1,543.29	0.03%	331.71
Parts and Accessories	25,000.00	0.40%	18,750.00	11,456.00	0.25%	7,294.00
Printing Supplies	500.00	0.01%	375.00	0.00	0.00%	375.00
Total commodities	<u>51,487.00</u>	<u>0.82%</u>	<u>38,615.25</u>	<u>42,629.96</u>	<u>0.92%</u>	<u>(4,014.71)</u>
Depreciation						
Depreciation Equipment	<u>1,915,871.00</u>	<u>30.34%</u>	<u>1,436,903.25</u>	<u>546,997.12</u>	<u>11.82%</u>	<u>889,906.13</u>
Total depreciation	<u>1,915,871.00</u>	<u>30.34%</u>	<u>1,436,903.25</u>	<u>546,997.12</u>	<u>11.82%</u>	<u>889,906.13</u>

County of Oakland  
CLEMIS Fund  
Statement of Revenues, Expenses, and Changes in Net Position  
For the Nine Months Ended June 30, 2019

	2019			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Internal services						
Bldg Space Cost Allocation	51,504.00	0.82%	38,628.00	38,628.00	0.83%	0.00
Info Tech Development	417,934.00	6.62%	313,450.50	341,195.48	7.37%	(27,744.98)
Info Tech Operations	224,716.00	3.56%	168,537.00	151,176.49	3.27%	17,360.51
Info Tech Managed Print Svcs	16.00	0.00%	12.00	1.53	0.00%	10.47
Insurance Fund	4,387.00	0.07%	3,290.25	3,290.25	0.07%	0.00
Motor Pool Fuel Charges	2,328.00	0.04%	1,746.00	1,073.62	0.02%	672.38
Motor Pool	8,061.00	0.13%	6,045.75	2,378.28	0.05%	3,667.47
Telephone Communications	20,942.00	0.33%	15,706.50	15,459.60	0.33%	246.90
Total internal services	729,888.00	11.56%	547,416.00	553,203.25	11.95%	(5,787.25)
Total operating expense	10,843,581.00	171.70%	8,132,685.75	7,029,147.20	151.86%	1,103,538.55
Operating income (loss)	(4,528,008.00)	-71.70%	(3,396,006.00)	(2,400,578.07)	-51.86%	995,427.93
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	3,018,063.00	47.79%	2,263,547.25	0.00	0.00%	(2,263,547.25)
Gain on Sale of Equipment	0.00	0.00%	0.00	60.23	0.00%	60.23
Income from Investments	35,000.00	0.55%	26,250.00	188,811.30	4.08%	162,561.30
Total nonoperating revenues (expenses)	3,053,063.00	48.34%	2,289,797.25	188,871.53	4.08%	(2,100,925.72)
Income (loss) before transfer	(1,474,945.00)	-23.35%	(1,106,208.75)	(2,211,706.54)	-47.78%	(1,105,497.79)
Transfers in	1,853,501.00	29.35%	1,390,125.75	1,442,454.50	31.16%	52,328.75
Transfers out	378,556.00	5.99%	283,917.00	(378,556.00)	-8.18%	(662,473.00)
Change in net position	378,556.00	5.99%	283,917.00	(1,147,808.04)	-24.80%	(1,053,169.04)
Net Position - beginning				15,179,670.67		
Net Position - ending				14,031,862.63		

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

STATEMENT OF NET POSITION

ASSETS	
Current Assets:	
Cash - Operating	\$ 11,209,927.05
Due from other governments	890,388.67
Accounts Receivable	159,642.03
Accrued Interest on Investments	74,408.09
Prepaid Expenses	654,694.96
Total Current Assets	12,998,060.80
Non-current Assets:	
Property and Equipment at Cost:	
Capital Projects in progress	531,252.29
Equipment	12,143,012.28
Equipment - OAK VIDEO	1,518,371.55
Software	8,339,366.87
Accumulated Depreciation	(20,083,161.17)
Property and Equipment - Net	2,498,641.52
TOTAL ASSETS	15,496,702.32

LIABILITIES

Current Liabilities:	
Vouchers Payable	81,819.22
Accounts Payable	511,247.89
Due to municipalities	441,366.00
Unearned Revenue	370,187.43
Total Current Liabilities	1,404,620.54
NET POSITION	
Net invested in capital assets	2,448,841.32
Unrestricted-designated for projects	387,288.13
Unrestricted	11,196,152.13
Total Net Position	\$ 14,032,281.58

STATEMENT OF OPERATIONS

	Total Operations	CLEMIS Operations	Oak/Video Operations
Operating Revenues:			
Access fees-Non-Oakland County Users	\$ 643,356.12	\$ 643,356.12	
Access fees-Police Depts/Other in Oakland	246,494.16	246,494.16	
CLEMIS Citation	245,057.05	245,057.05	
CLEMIS Crash	488,200.00	488,200.00	
CLEMIS Parking	795.55	795.55	
Crime Mapping	11,602.60	11,602.60	
In Car Terminals-All Other	1,241,641.00	1,241,641.00	
In Car Terminals-OC Sheriff	208,407.00	208,407.00	
Maintenance Contracts - Mugshtol Capture Station	240,000.00	240,000.00	
Maintenance Contracts - LiveScan	234,555.24	234,555.24	
OC Depts Operations	329,087.59	329,087.59	
Parts and accessories	6,874.72	6,874.72	
Productive Labor	-	-	
Reimbud Charges	263,126.31	263,126.31	
Reimbud General	262,698.25	262,698.25	
Service Fees	205,813.06	205,813.06	
FOIA Fees	50.00	50.00	
Sale of Equipment	830.37	830.37	
Gain on Sale of Equipment	60.23	60.23	
Income from Investments	188,811.30	177,926.49	10,884.81
Operating Transfers In	1,442,454.50	1,342,454.50	100,000.00
Operating Transfers Out	(378,558.00)	(378,558.00)	
TOTAL REVENUES	5,981,339.16	5,770,494.35	110,884.81
Operating Expenses:			
Salaries	1,503,690.65	1,354,212.70	149,477.95
Fringe Benefits	759,280.34	675,702.29	83,578.05
Auction Expense	17.81	17.81	
Bank Charges	66,569.86	66,569.86	
Communications	630,142.92	630,142.92	
Equipment Repairs & Maintenance	82,227.90	82,227.90	
Freight and Express	-	-	
Garbage and rubbish disposal	976.00	976.00	
Indirect Costs	209,058.00	209,058.00	
Membership Dues & Publications	2,283.14	2,283.14	
Personal Mileage	163.56	163.56	
Printing	-	-	
Professional Services	1,098,373.73	1,098,373.73	
Reliable Services	364,424.07	364,424.07	
Software Rental Lease Purchase	1,391.82	1,391.82	
Software Support/Maintenance	1,145,821.40	1,145,821.40	
Training	2,887.30	2,887.30	
Travel and Conference	18,685.70	18,685.70	
Workshops and Meeting	322.67	322.67	
Dry Goods and Clothing	353.70	353.70	
Other Expendable Equipment	27,869.44	27,869.44	
Mailed Postage	1,407.53	1,407.53	
Office Supplies	1,343.29	1,343.29	
Parts & Accessories	11,456.00	11,456.00	
Printing Supplies	-	-	
Depreciation	546,997.12	546,861.97	135.15
Bldg. Space Cost Allocation	38,628.00	38,628.00	
Info. Tech. - Development	341,195.48	341,195.48	
Info. Tech. - Operations	151,176.49	151,176.49	
Info Tech Managed Print Svcs	1.53	1.53	
Insurance Fund	3,290.25	2,955.00	335.25
Motor Pool Fuel Charges	1,073.62	1,073.62	
Motor Pool	2,378.28	2,378.28	
Motor Pool	15,459.60	15,459.60	
Telephone Communications	7,025,147.20	6,795,620.80	233,526.40
TOTAL EXPENSES	(1,147,808.04)	(1,025,166.45)	(122,641.59)
NET INCOME (LOSS)	15,179,670.67	14,247,830.09	931,740.58
NET ASSETS, October 1, 2018	\$ 14,031,862.63	\$ 13,222,763.64	\$ 809,098.99
NET ASSETS, June 30, 2019	\$ 14,031,862.63	\$ 13,222,763.64	\$ 809,098.99

Proof Investment Income Calculations:

Net Assets, June 30, 2019	\$ 14,031,862.63		\$ 809,098.99
Investment Income	(186,811.30)		(10,884.81)
Total Net Assets (less inv income) NALI	\$ 13,843,051.33		\$ 798,214.18
Net Assets, June 30, 2019	0.057661722	Percent NA for Oak Video	
Investment Income	186,811.30		
Oak Video portion of investment income	10,887.18		

**CLEMIS FUND 53500**  
**Fiscal Year 2019 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

Listed below are comments regarding CLEMIS fund’s 3rd 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 June 2019.
- Prepaid items are amounts paid in advance for contracted hardware and software support.
- Capital projects in progress are the amounts expended through June 2019 for the SAN Project and Mugshot Upgrade project.
- Vouchers payable and Accounts payable include expenses accrued through June 2019.
- Due to municipalities is the amount of revenue sharing for Citation and Crash through June 2019 that will be distributed to participating CLEMIS agencies.
- 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) and Jail Management System (\$171,968.27).

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.
- Reimbursement general is favorable due to higher than anticipated billings for CLEMIS billable staff supporting Sheriff Projects and Radio through June 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.

**CLEMIS FUND 53500**  
**Fiscal Year 2019 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

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

**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 unfavorable, 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: \$933,139.50 from the General fund for operational support, \$300,000 from the General fund for OakVideo operational support, and \$209,315 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).

**Radio Communications Fund**  
**Statement of Net Position**  
**June 30, 2019**

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 30,024,184.86
Accrued interest on investment	235,319.88
Due from other governments	27,053.96
Accounts receivable	1,124,926.65
Inventories	257,632.31
Prepaid items	1,414,286.02
Total current assets	<u>33,083,403.68</u>

Non-current assets:

Capital projects in progress	4,799,468.16
Tower rights	8,585,770.20
Equipment	27,937,929.57
Structures	12,944,790.99
Less accumulated depreciation	<u>(45,121,266.60)</u>
Total capital assets (net of accumulated depreciation)	<u>9,146,692.32</u>
Total assets	<u>42,230,096.00</u>

**LIABILITIES**

Current liabilities:

Vouchers payable	3,864,076.68
Due to Municipalities	5,338.68
Unearned Revenue	40,828.63
Accounts payable	269,657.68
Total current liabilities	<u>4,179,901.67</u>
Total liabilities	<u>4,179,901.67</u>

**NET POSITION**

Net Investment in capital assets	9,146,692.32
Unrestricted-designated for projects	23,973,102.03
Unrestricted	4,930,399.98
Total net position	<u>\$ 38,050,194.33</u>

**County of Oakland**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Nine Months Ended June 30, 2019**

	2019			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues						
Antenna Site Management	300,000.00	3.35%	225,000.00	271,101.88	4.04%	46,101.88
E 911 Surcharge	8,092,600.00	90.44%	6,069,450.00	5,968,205.21	89.01%	(101,244.79)
Leased Equipment	250,000.00	2.79%	187,500.00	190,701.64	2.84%	3,201.64
Outside Agencies	65,000.00	0.73%	48,750.00	58,295.44	0.87%	9,545.44
Parts and Accessories	220,492.00	2.46%	165,369.00	185,171.00	2.76%	19,802.00
Productive Labor	20,000.00	0.22%	15,000.00	31,775.63	0.47%	16,775.63
Total operating revenue:	8,948,092.00	100.00%	6,711,069.00	6,705,250.80	100.00%	(5,818.20)
Operating expenses						
Salaries	699,790.00	7.82%	524,842.50	553,667.88	8.26%	(28,825.38)
Fringe benefits	378,221.00	4.23%	283,665.75	258,630.53	3.86%	25,035.22
Contractual services						
Adj Prior Years Exp	0.00	0.00%	0.00	20,100.07	0.30%	(20,100.07)
Communications	1,000,000.00	11.18%	750,000.00	311,645.15	4.65%	438,354.85
Contracted Services	0.00	0.00%	0.00	54,305.18	0.81%	(54,305.18)
Defense Atty Fees District	0.00	0.00%	0.00	810.46	0.01%	(810.46)
Electrical Service	100,000.00	1.12%	75,000.00	52,221.44	0.78%	22,778.56
Equipment Maintenance	325,000.00	3.63%	243,750.00	151,469.29	2.26%	92,280.71
Freight and Express	8,500.00	0.09%	6,375.00	1,973.30	0.03%	4,401.70
Indirect Costs	208,080.00	2.33%	156,060.00	144,066.25	2.15%	11,993.75
Laundry and Cleaning	700.00	0.01%	525.00	323.79	0.00%	201.21
Membership Dues	1,000.00	0.01%	750.00	0.00	0.00%	750.00
Office Fees	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal Mileage	3,500.00	0.04%	2,625.00	1,633.19	0.02%	991.81
Printing	500.00	0.01%	375.00	286.92	0.00%	88.08
Professional Services	650,000.00	7.26%	487,500.00	64,281.55	0.96%	423,218.45
Rebillable Services	500.00	0.01%	375.00	3,040.00	0.05%	(2,665.00)
Software Rental Lease Purchase	30,000.00	0.34%	22,500.00	0.00	0.00%	22,500.00
Software Support Maintenance	2,731,280.00	30.52%	2,048,460.00	0.00	0.00%	2,048,460.00
Special Projects	40,000.00	0.45%	30,000.00	0.00	0.00%	30,000.00
Tower Charges	525,615.00	5.87%	394,211.25	360,407.22	5.37%	33,804.03
Training	75,000.00	0.84%	56,250.00	0.00	0.00%	56,250.00
Travel and Conference	22,500.00	0.25%	16,875.00	0.00	0.00%	16,875.00
Workshops and Meeting	100.00	0.00%	75.00	0.00	0.00%	75.00
Total contractual services	5,722,275.00	63.95%	4,291,706.25	1,166,563.81	17.40%	3,125,142.44
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	1,425.00	2,492.08	0.04%	(1,067.08)
Other Expendable Equipment	131,494.00	1.47%	98,620.50	87,026.99	1.30%	11,593.51
Metered Postage	126.00	0.00%	94.50	154.74	0.00%	(60.24)
Office Supplies	5,000.00	0.06%	3,750.00	2,560.73	0.04%	1,189.27
Parts and Accessories	400,000.00	4.47%	300,000.00	240,562.85	3.59%	59,437.15
Shop Supplies	15,000.00	0.17%	11,250.00	8,712.29	0.13%	2,537.71
Small Tools	5,000.00	0.06%	3,750.00	4,861.07	0.07%	(1,111.07)
Total commodities	558,520.00	6.24%	418,890.00	346,370.75	5.17%	72,519.25
Depreciation						
Depreciation Tower Rights	0.00	0.00%	0.00	643,932.99	9.60%	(643,932.99)
Depreciation Structures	0.00	0.00%	0.00	970,765.20	14.48%	(970,765.20)
Depreciation Computer Equipment	0.00	0.00%	0.00	4,500.00	0.07%	(4,500.00)
Depreciation Equipment	3,969,862.00	44.37%	2,977,396.50	865,747.26	12.91%	2,111,649.24
Total depreciation	3,969,862.00	44.37%	2,977,396.50	2,484,945.45	37.06%	492,451.05
Internal services						
Bldg Space Cost Allocation	40,166.00	0.45%	30,124.50	30,124.53	0.45%	(0.03)
Info Tech CLEMIS	900,000.00	10.06%	675,000.00	229,790.81	3.43%	445,209.19



**County of Oakland**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Nine Months Ended June 30, 2019**

	2019			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Info Tech Development	75,000.00	0.84%	56,250.00	44,862.50	0.67%	11,387.50
Info Tech Operations	260,936.00	2.92%	195,702.00	184,441.42	2.75%	11,260.58
Info Tech Managed Print Svcs	1,780.00	0.02%	1,335.00	1,457.94	0.02%	(122.94)
Insurance Fund	16,883.00	0.19%	12,662.25	16,032.99	0.24%	(3,370.74)
Maintenance Department Charges	35,000.00	0.39%	26,250.00	5,636.83	0.08%	20,613.17
Motor Pool Fuel Charges	7,898.00	0.09%	5,923.50	5,109.06	0.08%	814.44
Motor Pool	34,727.00	0.39%	26,045.25	18,750.74	0.28%	7,294.51
Telephone Communications	27,500.00	0.31%	20,625.00	21,347.72	0.32%	(722.72)
Total internal services	1,399,890.00	15.64%	1,049,917.50	557,554.54	8.32%	492,362.96
Total operating expense	8,758,696.00	97.88%	6,569,022.00	5,367,732.96	80.05%	1,201,289.04
Operating income (loss)	189,396.00	2.12%	142,047.00	1,337,517.84	19.95%	1,195,470.84
Nonoperating revenues (expenses)						
Planned Use of Balance	3,820,079.00	42.69%	2,865,059.25	0.00	0.00%	(2,865,059.25)
Income from investments	160,000.00	1.79%	120,000.00	480,166.20	7.16%	360,166.20
Gain on Sale of Equipment	0.00	0.00%	0.00	0.03	0.00%	0.03
Total nonoperating revenues (expenses)	3,980,079.00	44.48%	2,985,059.25	480,166.23	7.16%	(2,504,893.02)
Income (loss) before transfer	4,169,475.00	46.60%	3,127,106.25	1,817,684.07	27.11%	(1,309,422.18)
Transfers in	86,387.00	0.97%	64,790.25	39,681.00	0.59%	(25,109.25)
Transfers out	(286,000.00)	-3.20%	(214,500.00)	(214,500.00)	-3.20%	0.00
Change in net position	3,969,862.00	44.37%	2,977,396.50	1,642,865.07	24.50%	(1,334,531.43)
Net Position - beginning				36,407,329.26		
Net Position - ending				<u>38,050,194.33</u>		

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2019 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

Listed below are comments regarding Radio Communications fund's 3rd 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.
- 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 June 2019 for the Motorola County Public Safety Radio project.
- 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 June 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:**

- The Board of Commissioners’ Resolution 19-121 maintained the E-911 surcharge rate of \$0.36 for the period covering July 1, 2018 through June 30, 2019. 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.
- The favorable variance for Parts and Accessories indicates higher than anticipated radio equipment repair requests from other outside agencies.
- 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.

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2019 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

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

**Expenses:**

- Salaries and Fringe Benefits are unfavorable primarily due to higher than anticipated on-call hours.
- Communications cost is favorable due to lower than anticipated cell tower connectivity costs. The budget for this line item includes ISDN rate increase.
- Equipment maintenance 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 project.
- Rebillable services are payments for parts and labor to be invoiced upon work completion.
- Software rental, lease purchase and software support maintenance is favorable due to the timing of the ESInet project.
- 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 favorable due to timing of training for new projects.
- Travel and Conference are favorable as a result of no charges incurred during the third quarter.
- Commodities overall are favorable due to a decrease 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: \$39,681.00 approved by the Board of Commissioners for additional radios needed for the Sheriff’s contracts with municipalities.
- Transfers Out includes: \$37,500 for Help Desk support and \$177,000 for OakNet operation costs, both provided by Information Technology.

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

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 378,849.89
Due from other governments	82,376.79
Accrued interest on investment	4,803.34
Accounts receivable	2,894.06
Prepaid expense	205.53
Total current assets	<u>469,129.61</u>

Noncurrent assets:

Capital projects in progress	1,064,737.75
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>1,064,737.75</u>
Total assets	<u>1,533,867.36</u>

**LIABILITIES**

Current liabilities:

Accounts payable	<u>26,385.00</u>
Total current liabilities	<u>26,385.00</u>

**NET POSITION**

Invested in capital assets, net of related debt	1,064,737.75
Unrestricted	442,744.61
Total net position	<u>\$ 1,507,482.36</u>

**County of Oakland**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Position**  
**For the Nine Months Ended June 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%	\$ 126,924.75	\$ 120,185.22	55.15%	\$ (6,739.53)
Participation fees - non-Oakland agencies	68,390.00	27.08%	51,292.50	87,325.99	40.06%	36,033.49
Outside agencies-rebilled charges	14,899.00	5.90%	11,174.25	10,426.92	4.79%	(747.33)
Total operating revenues	<u>252,522.00</u>	<u>100.00%</u>	<u>189,391.50</u>	<u>217,938.13</u>	<u>100.00%</u>	<u>28,546.63</u>
Operating expenses:						
Salaries	295,950.00	117.20%	221,962.50	212,696.71	97.60%	9,265.79
Fringe benefits	161,186.00	63.83%	120,889.50	118,434.73	54.34%	2,454.77
Contractual services:						
Adj Prior Years Revenue	0.00	0.00%	0.00	0.00	0.00%	0.00
Communications	29,000.00	11.49%	21,750.00	0.00	0.00%	21,750.00
Equipment repairs and maintenance	1,000.00	0.39%	750.00	0.00	0.00%	750.00
Indirect costs	85,464.00	33.84%	64,098.00	66,091.75	31.25%	(3,993.75)
Personal mileage	1,000.00	0.39%	750.00	0.00	0.00%	750.00
Professional services	40,000.00	15.84%	30,000.00	40,231.00	18.45%	(10,231.00)
Software rental lease purchase	0.00	0.00%	0.00	1,302.37	0.59%	(1,302.37)
Software support/maintenance	45,000.00	17.82%	33,750.00	54,769.17	25.13%	(21,019.17)
Travel and conference	4,000.00	1.58%	3,000.00	0.00	0.00%	3,000.00
Total contractual services	<u>205,464.00</u>	<u>81.35%</u>	<u>154,098.00</u>	<u>164,394.29</u>	<u>75.42%</u>	<u>(10,296.29)</u>
Commodities:						
Expendable equipment	7,000.00	2.77%	5,250.00	0.00	0.00%	5,250.00
Total commodities	<u>7,000.00</u>	<u>2.77%</u>	<u>5,250.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>5,250.00</u>
Depreciation:						
Equipment	239,973.00	95.03%	179,979.75	0.00	0.00%	179,979.75
Total depreciation	<u>239,973.00</u>	<u>95.03%</u>	<u>179,979.75</u>	<u>0.00</u>	<u>0.00%</u>	<u>179,979.75</u>
Internal services:						
Info Tech-development	48,315.00	19.13%	36,236.25	421,155.90	193.25%	(384,919.65)
Info Tech-operations	58,839.00	23.30%	44,129.25	39,570.00	18.15%	4,559.25
Insurance fund	511.00	0.21%	383.25	383.25	0.18%	0.00
Telephone communications	663.00	0.27%	497.25	197.86	0.09%	299.39
Budgeted Equity Adjustments	-	0.00%	-	0.00	0.00%	-
Total internal services	<u>108,328.00</u>	<u>42.91%</u>	<u>81,246.00</u>	<u>461,307.01</u>	<u>211.67%</u>	<u>(380,061.01)</u>
Total operating expenses	<u>1,017,901.00</u>	<u>403.09%</u>	<u>763,425.75</u>	<u>956,832.74</u>	<u>439.03%</u>	<u>(193,406.99)</u>
Operating income (loss)	<u>(765,379.00)</u>	<u>-303.09%</u>	<u>(574,034.25)</u>	<u>(738,894.61)</u>	<u>-339.03%</u>	<u>(164,860.36)</u>
Nonoperating revenues (expenses):						
Planned use of balance	254,680.00	100.85%	191,010.00	0.00	0.00%	(191,010.00)
Income from investments	3,000.00	1.18%	2,250.00	11,014.55	5.05%	8,764.55
Total nonoperating revenues (expenses)	<u>257,680.00</u>	<u>102.03%</u>	<u>193,260.00</u>	<u>11,014.55</u>	<u>5.05%</u>	<u>(182,245.45)</u>
Income (loss) before transfers	<u>(507,699.00)</u>	<u>-201.06%</u>	<u>(380,774.25)</u>	<u>(727,880.06)</u>	<u>-333.98%</u>	<u>(347,105.81)</u>
Transfers in	507,699.00	201.06%	380,774.25	360,555.66	165.44%	(20,218.59)
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>(367,324.40)</u>	<u>-168.54%</u>	<u>\$ (367,324.40)</u>
Total net position - beginning				<u>1,874,806.76</u>		
Total net position - ending				<u>\$ 1,507,482.36</u>		

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2019 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

Following are some comments regarding Fire Records Management Fund's 3rd 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 31 Oakland County agencies for participation during the 3rd 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 3rd 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 3rd 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 – 3rd 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.
- 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 3rd quarter.
- Professional service expense is slightly unfavorable 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.