

Radio Communications Fund
Statement of Net Position
March 31, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 16,999,861.89
Accrued interest on investment	212,173.44
Due from other governments	17,519.20
Accounts receivable	799,953.83
Inventories	188,632.86
Prepaid items	985,894.47
Total current assets	<u>19,204,035.69</u>

Non-current assets:

Capital projects in progress	16,458,105.68
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	<u>(47,589,565.35)</u>
Total capital assets (net of accumulated depreciation)	<u>19,308,287.86</u>
Total assets	<u>38,512,323.55</u>

LIABILITIES

Current liabilities:

Vouchers payable	26,697.18
Due to Municipalities	5,338.68
Accounts payable	4,004.16
Total current liabilities	<u>36,040.02</u>
Total liabilities	<u>36,040.02</u>

NET POSITION

Net Investment in capital assets	19,308,287.86
Unrestricted-designated for projects	20,084,431.20
Unrestricted	(916,435.53)
Total net position	<u>\$ 38,476,283.53</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Six Months Ended March 31, 2020

	2020			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues						
Antenna Site Management	275,000.00	2.82%	137,500.00	0.00	0.00%	(137,500.00)
E 911 Surcharge	8,915,600.00	91.47%	4,457,800.00	4,344,861.29	90.27%	(112,938.71)
Leased Equipment	250,000.00	2.56%	125,000.00	364,897.82	7.58%	239,897.82
Outside Agencies	65,000.00	0.67%	32,500.00	40,217.76	0.84%	7,717.76
Parts and Accessories	221,828.00	2.28%	110,914.00	55,112.39	1.14%	(55,801.61)
Productive Labor	20,000.00	0.21%	10,000.00	7,932.73	0.16%	(2,067.27)
Sale of Equipment	0.00	0.00%	0.00	296.00	0.01%	296.00
Total operating revenue:	<u>9,747,428.00</u>	<u>100.00%</u>	<u>4,873,714.00</u>	<u>4,813,317.99</u>	<u>100.00%</u>	<u>(60,396.01)</u>
Operating expenses						
Salaries	811,324.00	8.32%	405,662.00	391,626.84	8.14%	14,035.16
Fringe benefits	411,713.00	4.22%	205,856.50	195,247.22	4.06%	10,609.28
Contractual services						
Auction Expense	0.00	0.00%	0.00	5.92	0.00%	(5.92)
Communications	1,100,000.00	11.29%	550,000.00	279,909.35	5.82%	270,090.65
Contracted Services	0.00	0.00%	0.00	900.00	0.02%	(900.00)
Electrical Service	70,000.00	0.72%	35,000.00	40,079.66	0.83%	(5,079.66)
Equipment Maintenance	275,000.00	2.82%	137,500.00	35,525.92	0.74%	101,974.08
Freight and Express	8,500.00	0.09%	4,250.00	1,245.71	0.03%	3,004.29
Indirect Costs	208,080.00	2.13%	104,040.00	116,891.00	2.43%	(12,851.00)
Laundry and Cleaning	700.00	0.01%	350.00	354.83	0.01%	(4.83)
Membership Dues	1,000.00	0.01%	500.00	188.00	0.00%	312.00
Personal Mileage	3,500.00	0.04%	1,750.00	1,118.04	0.02%	631.96
Printing	500.00	0.01%	250.00	0.00	0.00%	250.00
Professional Services	200,000.00	2.05%	100,000.00	84,107.00	1.75%	15,893.00
Rebillable Services	500.00	0.01%	250.00	0.00	0.00%	250.00
Software Rental Lease Purchase	30,000.00	0.31%	15,000.00	0.00	0.00%	15,000.00
Software Support Maintenance	1,000,000.00	10.26%	500,000.00	119,974.30	2.49%	380,025.70
Special Projects	40,000.00	0.41%	20,000.00	0.00	0.00%	20,000.00
Tower Charges	525,615.00	5.39%	262,807.50	242,047.39	5.03%	20,760.11
Training	75,000.00	0.77%	37,500.00	316,628.40	6.58%	(279,128.40)
Travel and Conference	22,500.00	0.23%	11,250.00	7,874.47	0.16%	3,375.53
Workshops and Meeting	100.00	0.00%	50.00	0.00	0.00%	50.00
Total contractual services	<u>3,560,995.00</u>	<u>36.53%</u>	<u>1,780,497.50</u>	<u>1,246,849.99</u>	<u>25.90%</u>	<u>533,647.51</u>
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	950.00	1,158.20	0.02%	(208.20)
Other Expendable Equipment	100,788.00	1.03%	50,394.00	515.00	0.01%	49,879.00
Metered Postage	126.00	0.00%	63.00	0.00	0.00%	63.00
Office Supplies	5,000.00	0.05%	2,500.00	3,356.15	0.07%	(856.15)
Parts and Accessories	400,000.00	4.10%	200,000.00	131,821.94	2.74%	68,178.06
Shop Supplies	15,000.00	0.15%	7,500.00	19,465.25	0.40%	(11,965.25)
Small Tools	5,000.00	0.05%	2,500.00	4,493.01	0.09%	(1,993.01)
Total commodities	<u>527,814.00</u>	<u>5.41%</u>	<u>263,907.00</u>	<u>160,809.55</u>	<u>3.34%</u>	<u>103,097.45</u>
Depreciation						
Depreciation Tower Rights	0.00	0.00%	0.00	429,288.48	8.92%	(429,288.48)
Depreciation Structures	0.00	0.00%	0.00	647,176.56	13.45%	(647,176.56)
Depreciation Computer Equipment	0.00	0.00%	0.00	3,000.00	0.06%	(3,000.00)
Depreciation Equipment	3,224,643.00	33.08%	1,612,321.50	562,897.08	11.69%	1,049,424.42
Total depreciation	<u>3,224,643.00</u>	<u>33.08%</u>	<u>1,612,321.50</u>	<u>1,642,362.12</u>	<u>34.12%</u>	<u>(30,040.62)</u>
Internal services						
Bldg Space Cost Allocation	25,797.00	0.26%	12,898.50	12,898.50	0.27%	0.00
Info Tech CLEMIS	698,242.00	7.16%	349,121.00	59,173.26	1.23%	289,947.74
Info Tech Development	75,000.00	0.77%	37,500.00	71,055.00	1.48%	(33,555.00)
Info Tech Operations	263,115.00	2.70%	131,557.50	123,170.00	2.56%	8,387.50
Info Tech Managed Print Svcs	1,987.00	0.02%	993.50	1,441.95	0.03%	(448.45)
Insurance Fund	19,163.00	0.20%	9,581.50	15,752.03	0.33%	(6,170.53)
Maintenance Department Charges	35,000.00	0.36%	17,500.00	5,207.62	0.11%	12,292.38
Motor Pool Fuel Charges	7,600.00	0.08%	3,800.00	2,983.08	0.06%	816.92
Motor Pool	29,900.00	0.31%	14,950.00	14,317.16	0.30%	632.84
Telephone Communications	32,921.00	0.34%	16,460.50	14,548.53	0.30%	1,911.97
Total internal services	<u>1,188,725.00</u>	<u>12.20%</u>	<u>594,362.50</u>	<u>320,547.13</u>	<u>6.66%</u>	<u>273,815.37</u>
Total operating expense	<u>9,725,214.00</u>	<u>99.77%</u>	<u>4,862,607.00</u>	<u>3,957,442.85</u>	<u>82.22%</u>	<u>905,164.15</u>
Operating income (loss)	<u>22,214.00</u>	<u>0.23%</u>	<u>11,107.00</u>	<u>855,875.14</u>	<u>17.78%</u>	<u>844,768.14</u>
Nonoperating revenues (expenses)						
Planned Use of Balance	(15,728.00)	-0.16%	(7,864.00)	0.00	0.00%	7,864.00
Income from investments	250,000.00	2.56%	125,000.00	302,686.92	6.29%	177,686.92
Total nonoperating revenues (expenses)	<u>234,272.00</u>	<u>2.40%</u>	<u>117,136.00</u>	<u>302,686.92</u>	<u>6.29%</u>	<u>185,550.92</u>
Income (loss) before transfer	256,486.00	2.63%	128,243.00	1,158,562.06	24.07%	1,030,319.06
Transfers in	40,000.00	0.41%	20,000.00	36,500.12	0.76%	16,500.12
Transfers out	(286,000.00)	-2.93%	(143,000.00)	(143,000.00)	-2.97%	0.00

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Six Months Ended March 31, 2020

	2020			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Change in net position						
Net Position - beginning	10,486.00	0.11%	5,243.00	1,052,062.18	21.86%	1,046,819.18
Net Position - ending				37,424,221.35		
				<u>38,476,283.53</u>		

RADIO COMMUNICATIONS - FUND 53600
Operating Transfers In - Fiscal Year 2020

<u>Description</u>	<u>Amount</u>
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res. 19-338 for Sheriff's contract with Oxford	16,000.00
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res 19-403 Charter Township of Independence	8,000.00
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res 20-021 Township of Addison	8,000.00
Transfer from the General Fund, Sheriff's Dept. to Radio Communications Fund per Res 20-024 City of Pontiac	4,500.00
	Total \$ <u>36,500.00</u>

RADIO COMMUNICATIONS - FUND 53600
Operating Transfers Out - Fiscal Year 2020

<u>Description</u>	<u>Amount</u>
Operating Transfer from Radio fund to Info Tech fund for 1st quarter FY 2020 OakNet operation costs. 1st Qtr Forcast Amendment to be included in the budget	\$ 59,000.00
Operating Transfer from Radio fund to Info Tech fund for 1st quarter FY 2020. Help Desk support. 1st Qtr Forcast Amendment to be included in the budget	12,500.00
Operating Transfer from Radio fund to Info Tech fund for 2nd quarter FY 2020 OakNet operation costs. 2nd Qtr Forcast Amendment to be included in the budget	\$ 59,000.00
Operating Transfer from Radio fund to Info Tech fund for 2nd quarter FY 2020. Help Desk support. 2nd Qtr Forcast Amendment to be included in the budget	12,500.00
Total	<u>\$ 143,000.00</u>

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2020 – 2nd Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding Radio Communications fund's 2nd quarter Fiscal Year 2020 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 March 2020 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 March 2020.
- 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 is unfavorable indicates lower than anticipated radio equipment repair requests from other outside agencies.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2020 – 2nd Quarter
Brief Explanation of “Actuals”

- Productive labor revenue is lower than anticipated due to a decrease in 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 favorable due to lower than anticipated overtime, on-call hours and un-filled 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.
- Contracted services are for leased space at the Oakland County International Airport.
- 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 is unfavorable due to an increase in training efforts for staff members related to the new Radio project.
- Travel and Conference is favorable due to timing of conferences.
- 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: \$36,500 representing a component of the \$40,000 approved by the Board of Commissioners for additional radios needed for the Sheriff’s contracts with municipalities.
- Transfers Out includes: \$25,000 for Help Desk support and \$118,000 for OakNet operation costs, both provided by Information Technology.

County of Oakland
Fire Records Management Fund
Statement of Net Position
March 31, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 491,123.31
Due from other governments	67,761.63
Accrued interest on investment	4,558.05
Accounts receivable	6,408.19
Prepaid expense	0.00
Total current assets	<u>569,851.18</u>

Noncurrent assets:

Capital projects in progress	1,205,186.50
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>1,205,186.50</u>
Total assets	<u>1,775,037.68</u>

LIABILITIES

Current liabilities:

Vouchers payable	10,944.00
Accounts payable	12,977.25
Total current liabilities	<u>23,921.25</u>

NET POSITION

Invested in capital assets, net of related debt	1,205,186.50
Unrestricted	545,929.93
Total net position	<u>\$ 1,751,116.43</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Six Months Ended March 31, 2020

	2020			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%	\$ 84,616.50	87,160.15	61.27%	\$ 2,543.65
Participation fees - non-Oakland agencies	68,390.00	27.08%	34,195.00	56,685.37	39.84%	22,490.37
Outside agencies-rebilled charges	14,899.00	5.90%	7,449.50	(1,572.75)	-1.11%	(9,022.25)
Total operating revenues	<u>252,522.00</u>	<u>100.00%</u>	<u>126,261.00</u>	<u>142,272.77</u>	<u>100.00%</u>	<u>16,011.77</u>
Operating expenses:						
Salaries	301,330.00	119.33%	150,665.00	147,261.53	103.51%	3,403.47
Fringe benefits	163,613.00	64.79%	81,806.50	80,104.09	56.30%	1,702.41
Contractual services:						
Communications	29,001.00	11.49%	14,500.50	0.00	0.00%	14,500.50
Equipment repairs and maintenance	1,000.00	0.39%	500.00	0.00	0.00%	500.00
Indirect costs	85,464.00	33.84%	42,732.00	0.00	0.00%	42,732.00
Personal mileage	1,000.00	0.39%	500.00	0.00	0.00%	500.00
Professional services	40,000.00	15.84%	20,000.00	12,204.00	8.57%	7,796.00
Software support/maintenance	45,000.00	17.82%	22,500.00	130.87	0.09%	22,369.13
Travel and conference	4,000.00	1.58%	2,000.00	0.00	0.00%	2,000.00
Total contractual services	<u>205,465.00</u>	<u>81.35%</u>	<u>102,732.50</u>	<u>12,334.87</u>	<u>8.66%</u>	<u>90,397.63</u>
Commodities:						
Expendable equipment	7,000.00	2.77%	3,500.00	0.00	0.00%	3,500.00
Total commodities	<u>7,000.00</u>	<u>2.77%</u>	<u>3,500.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>3,500.00</u>
Depreciation:						
Equipment	239,974.00	95.03%	119,987.00	0.00	0.00%	119,987.00
Total depreciation	<u>239,974.00</u>	<u>95.03%</u>	<u>119,987.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>119,987.00</u>
Internal services:						
Info Tech-development	48,315.00	19.13%	24,157.50	21,407.12	15.05%	2,750.38
Info Tech-operations	56,834.00	22.50%	28,417.00	26,380.00	18.54%	2,037.00
Insurance fund	283.00	0.12%	141.50	151.61	0.11%	(10.11)
Telephone communications	208.00	0.09%	104.00	250.68	0.18%	(146.68)
Total internal services	<u>105,640.00</u>	<u>41.84%</u>	<u>52,820.00</u>	<u>48,189.41</u>	<u>33.88%</u>	<u>4,630.59</u>
Total operating expenses	<u>1,023,022.00</u>	<u>405.11%</u>	<u>511,511.00</u>	<u>287,889.90</u>	<u>202.35%</u>	<u>223,621.10</u>
Operating income (loss)	<u>(770,500.00)</u>	<u>-305.11%</u>	<u>(385,250.00)</u>	<u>(145,617.13)</u>	<u>-102.35%</u>	<u>239,632.87</u>
Nonoperating revenues (expenses):						
Planned use of balance	259,801.00	102.88%	129,900.50	0.00	0.00%	(129,900.50)
Income from investments	3,000.00	1.18%	1,500.00	4,175.89	2.94%	2,675.89
Total nonoperating revenues (expenses)	<u>262,801.00</u>	<u>104.06%</u>	<u>131,400.50</u>	<u>4,175.89</u>	<u>2.94%</u>	<u>(127,224.61)</u>
Income (loss) before transfers	<u>(507,699.00)</u>	<u>-201.05%</u>	<u>(253,849.50)</u>	<u>(141,441.24)</u>	<u>-99.41%</u>	<u>112,408.26</u>
Transfers in	507,699.00	201.05%	253,849.50	261,480.45	183.79%	7,630.95
Change in net assets	\$ 0.00	0.00%	\$ 0.00	120,039.21	84.38%	\$ 120,039.21
Total net position - beginning				<u>1,631,077.22</u>		
Total net position - ending				<u>\$ 1,751,116.43</u>		

FIRE RECORDS MANAGEMENT - FUND 53100
Operating Transfers In - Fiscal Year 2020

Description	Amount
Budgeted Operating Transfer from General fund to Fire Records Management fund for 1st quarter FY 2020 operating support	\$ 129,407.40
Budgeted Operating Transfer from General fund to Fire Records Management fund for 2nd quarter FY 2020 operating support	\$ 132,073.05
Total	<u>\$ 261,480.45</u>

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2020 – 2nd Quarter
Brief Explanation of “Actuals”

Following are some comments regarding Fire Records Management Fund's 2nd quarter FY 2020 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. The last of the Zoll Data Systems maintenance support was paid off this quarter and is no longer being renewed.
- 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 2nd quarter of FY 2020.
- Participation fees - non-Oakland agencies is the amount billed to municipalities and agencies located outside of Oakland County. The fund billed 18 non-Oakland County users during the 2nd quarter of FY 2020.
- 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. These charges are no longer being billed; they have been discontinued.
- Planned use of balance represents the amount that offsets total revenue in order to balance Fire Records Management fund's FY 2020 budget per Fiscal Services management.
- Income from investments is favorable due to increase in cash balance available for investments during the 2nd 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 2020 – 2nd 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. Though there has been higher than anticipated on-call payroll, and overtime due to the COVID-19 pandemic.
- 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 is established after adoption of the current budget and adjusted as needed.
- Personal mileage is favorable due to no on-site service calls requiring the use of a personal vehicle through the 2nd quarter.
- Professional service expense is favorable due to the capitalization of the ‘CLEMIS Fire Integrated Records System’ (CFIRS) project.
- Software support is favorable due to ending the 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 favorable overall based on actual usage that falls below expectations and unbudgeted costs for IT Development for the FRMS Rewrite project did not go up.

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses and Changes in Net Position
For th Six Months Ended March 31, 2020

	2020			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	13.53%	418,676.50	475,563.77	15.45%	56,887.27
Access Fees Oakland	319,157.00	5.16%	159,578.50	163,354.94	5.31%	3,776.44
CLEMIS Citation	240,000.00	3.88%	120,000.00	162,775.75	5.29%	42,775.75
CLEMIS Crash	550,000.00	8.89%	275,000.00	325,377.50	10.57%	50,377.50
CLEMIS Parking	10,412.00	0.17%	5,206.00	520.15	0.02%	(4,685.85)
Crime Mapping	14,952.00	0.24%	7,476.00	8,250.00	0.27%	774.00
In Car Terminals External	1,658,299.00	26.79%	829,149.50	875,263.00	28.44%	46,113.50
In Car Terminals Internal	259,868.00	4.20%	129,934.00	147,416.50	4.79%	17,482.50
Maintenance Contracts	630,740.00	10.19%	315,370.00	318,629.17	10.35%	3,259.17
OC Depts Operations	423,886.00	6.85%	211,943.00	223,822.26	7.27%	11,879.26
Parts and Accessories	6,000.00	0.10%	3,000.00	272.88	0.01%	(2,727.12)
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	6.46%	200,000.00	202,378.18	6.58%	2,378.18
Reimb General	188,697.00	3.05%	94,348.50	114,990.50	3.74%	20,642.00
Service Fees	650,000.00	10.50%	325,000.00	59,173.26	1.92%	(265,826.74)
Total operating revenue:	6,189,564.00	100.00%	3,094,782.00	3,077,787.86	100.00%	(16,994.14)
Operating expenses						
Salaries	2,546,740.00	41.15%	1,273,370.00	1,001,407.68	32.54%	271,962.32
Fringe benefits	1,364,685.00	22.05%	682,342.50	513,913.05	16.70%	168,429.45
Contractual services						
Advertising	0.00	0.00%	0.00	1,200.00	0.04%	(1,200.00)
Bank Charges	150,000.00	2.42%	75,000.00	0.00	0.00%	75,000.00
Charge Card Fee	0.00	0.00%	0.00	42,406.38	1.38%	(42,406.38)
Communications	1,000,000.00	16.16%	500,000.00	445,652.63	14.48%	54,347.37
Equipment Maintenance	300,000.00	4.85%	150,000.00	160,033.50	5.20%	(10,033.50)
Freight and Express	250.00	0.00%	125.00	0.00	0.00%	125.00
Garbage and Rubbish Disposal	0.00	0.00%	0.00	25.60	0.00%	(25.60)
Indirect Costs	339,396.00	5.48%	169,698.00	164,942.50	5.36%	4,755.50
Logos Trademarks Intellect Prp	0.00	0.00%	0.00	125.00	0.00%	(125.00)
Membership Dues	2,000.00	0.03%	1,000.00	1,692.55	0.05%	(692.55)
Periodicals Books Publ Sub	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal Mileage	2,500.00	0.04%	1,250.00	286.23	0.01%	963.77
Printing	1,500.00	0.02%	750.00	0.00	0.00%	750.00
Professional Services	1,100,000.00	17.77%	550,000.00	678,911.99	22.06%	(128,911.99)
Rebillable Services	450,000.00	7.27%	225,000.00	290,448.60	9.44%	(65,448.60)
Software Rental Lease Purchase	150,000.00	2.42%	75,000.00	3,564.63	0.12%	71,435.37
Software Support Maintenance	1,410,000.00	22.78%	705,000.00	652,997.61	21.22%	52,002.39
Training	1,500.00	0.02%	750.00	5,500.04	0.18%	(4,750.04)
Travel and Conference	30,000.00	0.48%	15,000.00	13,661.20	0.44%	1,338.80
Workshops and Meeting	1,250.00	0.02%	625.00	12.98	0.00%	612.02
Total contractual services	4,938,396.00	79.79%	2,469,198.00	2,461,461.44	79.98%	8,936.56
Commodities						
Dry Goods and Clothing	1,200.00	0.02%	600.00	0.00	0.00%	600.00
Other Expendable Equipment	248,000.00	4.01%	124,000.00	(7,029.54)	-0.23%	131,029.54
Metered Postage	287.00	0.00%	143.50	6.81	0.00%	136.69
Office Supplies	2,500.00	0.04%	1,250.00	264.37	0.01%	985.63
Parts and Accessories	25,000.00	0.40%	12,500.00	5,053.09	0.16%	7,446.91
Printing Supplies	500.00	0.01%	250.00	0.00	0.00%	250.00
Total commodities	277,487.00	4.48%	138,743.50	(1,705.27)	-0.06%	140,448.77
Depreciation						
Depreciation Equipment	711,764.00	11.50%	355,882.00	318,751.78	10.36%	37,130.22
Total depreciation	711,764.00	11.50%	355,882.00	318,751.78	10.36%	37,130.22

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses and Changes in Net Position
For the Six Months Ended March 31, 2020

	2020			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Internal services						
Bldg Space Cost Allocation	77,433.00	1.25%	38,716.50	38,716.50	1.26%	0.00
Info Tech Development	417,934.00	6.75%	208,967.00	118,977.83	3.87%	89,989.17
Info Tech Operations	241,041.00	3.89%	120,520.50	100,718.00	3.27%	19,802.50
Info Tech Managed Print Svcs	0.00	0.00%	0.00	(142.77)	0.00%	142.77
Insurance Fund	5,848.00	0.09%	2,924.00	2,807.54	0.09%	116.46
Motor Pool Fuel Charges	1,700.00	0.03%	850.00	758.03	0.02%	91.97
Motor Pool	4,000.00	0.06%	2,000.00	1,746.76	0.06%	253.24
Telephone Communications	23,296.00	0.38%	11,648.00	11,422.93	0.37%	225.07
Total internal services	<u>771,252.00</u>	<u>12.46%</u>	<u>385,626.00</u>	<u>275,004.82</u>	<u>8.94%</u>	<u>110,621.18</u>
Total operating expense	<u>10,610,324.00</u>	<u>171.42%</u>	<u>5,305,162.00</u>	<u>4,568,833.50</u>	<u>148.45%</u>	<u>736,328.50</u>
Operating income (loss)	<u>(4,420,760.00)</u>	<u>-71.42%</u>	<u>(2,210,380.00)</u>	<u>(1,491,045.64)</u>	<u>-48.45%</u>	<u>719,334.36</u>
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	2,689,491.00	43.45%	1,344,745.50	0.00	0.00%	(1,344,745.50)
Income from Investments	35,000.00	0.57%	17,500.00	116,944.58	3.80%	99,444.58
Total nonoperating revenues (expenses)	<u>2,724,491.00</u>	<u>44.02%</u>	<u>1,362,245.50</u>	<u>116,944.58</u>	<u>3.80%</u>	<u>(1,245,300.92)</u>
Income (loss) before transfer	<u>(1,696,269.00)</u>	<u>-27.41%</u>	<u>(848,134.50)</u>	<u>(1,374,101.06)</u>	<u>-44.65%</u>	<u>(525,966.56)</u>
Transfers in	1,783,676.00	28.82%	891,838.00	961,583.00	31.24%	69,745.00
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net position	<u>87,407.00</u>	<u>1.41%</u>	<u>43,703.50</u>	<u>(412,518.06)</u>	<u>-13.40%</u>	<u>(456,221.56)</u>
Net Position - beginning				<u>13,656,483.96</u>		
Net Position - ending				<u>13,243,965.90</u>		

COUNTY OF OAKLAND
CLEMIS FUND
FINANCIAL REPORT AS OF MARCH 31, 2020

STATEMENT OF NET POSITION

ASSETS	
Current Assets:	
Cash - Operating	\$ 10,608,807.37
Due from other governments	1,106,288.54
Due from other funds	-
Accounts Receivable	140,657.76
Accrued Interest on Investments	64,772.39
Prepaid Expenses	541,481.35
Total Current Assets	<u>12,462,007.41</u>
Non-current Assets:	
Property and Equipment at Cost:	
Capital Projects in progress	599,935.99
Equipment	12,145,552.68
Equipment - OAK VIDEO	1,518,371.55
Software	8,339,366.87
Accumulated Depreciation	<u>(20,524,060.68)</u>
Property and Equipment - Net	2,079,166.41
TOTAL ASSETS	<u>14,541,173.82</u>
LIABILITIES	
Current Liabilities:	
Vouchers Payable	176,351.28
Accounts Payable	188,256.50
Due to municipalities	508,197.00
Due to other funds	-
Unearned Revenue	424,403.14
Total Current Liabilities	<u>1,297,207.92</u>
NET POSITION	
Net invested in capital assets	2,079,166.41
Unrestricted-designated for projects	445,760.85
Unrestricted	10,719,038.64
Total Net Position	<u><u>\$ 13,243,965.90</u></u>

STATEMENT OF OPERATIONS

	Total Operations	CLEMIS Operations	OakVideo Operations
Operating Revenues:			
Access fees-Non-Oakland County Users	\$ 475,563.77	\$ 475,563.77	
Access fees-Police Depts/Other in Oakland	163,354.94	163,354.94	
CLEMIS Citation	162,775.75	162,775.75	
CLEMIS Crash	325,377.50	325,377.50	
CLEMIS Parking	520.15	520.15	
Crime Mapping	8,250.00	8,250.00	
In Car Terminals-All Other	875,263.00	875,263.00	
In Car Terminals-OC Sheriff	147,416.50	147,416.50	
Maintenance Contracts - MugsShot Capture Station	162,000.00	162,000.00	
Maintenance Contracts - Livescan	156,629.17	156,629.17	
OC Depts Operations	223,822.26	223,822.26	
Parts and accessories	272.88	272.88	
Productive Labor	-	-	
Rebilled Charges	202,378.18	202,378.18	
Reimb General	114,990.50	114,990.50	
Service Fees	59,173.26	59,173.26	
Sale of Equipment	-	-	
Gain on Sale of Equipment	-	-	
Income from Investments	116,944.58	107,456.23	9,488.35
Operating Transfers In	961,583.00	761,583.00	200,000.00
Operating Transfers Out	-	-	-
TOTAL REVENUES	<u>4,156,315.44</u>	<u>3,946,827.09</u>	<u>209,488.35</u>
Operating Expenses:			
Salaries	1,001,407.68	892,189.40	109,218.28
Fringe Benefits	513,913.05	454,055.38	59,857.67
Advertising	1,200.00	1,200.00	
Bank Charges	42,406.38	42,406.38	
Communications	445,652.63	445,652.63	
Equipment Repairs & Maintenance	160,033.50	160,033.50	
Freight and Express	-	-	
Garbage and rubbish disposal	25.60	25.60	
Indirect Costs	164,942.50	164,942.50	
Logos Trademarks Intellect Prp	125.00	125.00	
Membership Dues & Publications	1,692.55	1,692.55	
Personal Mileage	286.23	286.23	
Printing	-	-	
Professional Services	678,911.99	678,911.99	
Rebillable Services	290,448.60	290,448.60	
Software Rental Lease Purchase	3,564.63	3,564.63	
Software Support/Maintenance	652,997.61	652,997.61	
Training	5,500.04	5,500.04	
Travel and Conference	13,661.20	13,661.20	
Workshops and Meeting	12.98	12.98	
Dry Goods and Clothing	-	-	
Other Expendable Equipment	(7,029.54)	(7,149.50)	119.96
Metered Postage	6.81	6.81	
Office Supplies	264.37	264.37	
Parts & Accessories	5,053.09	5,053.09	
Printing Supplies	-	-	
Depreciation	318,751.78	318,751.78	
Bldg. Space Cost Allocation	38,716.50	38,716.50	
Info. Tech. - Development	118,977.83	118,977.83	

Info. Tech. - Operations	100,718.00	100,718.00	
Info Tech Managed Print Svcs	(142.77)	(142.77)	
Insurance Fund	2,807.54	2,551.46	256.08
Motor Pool Fuel Charges	758.03	758.03	
Motor Pool	1,746.76	1,746.76	
Telephone Communications	11,422.93	11,422.93	
TOTAL EXPENSES	<u>4,568,833.50</u>	<u>4,399,381.51</u>	<u>169,451.99</u>

NET INCOME (LOSS)	(412,518.06)	(452,554.42)	40,036.36
NET ASSETS, October 1, 2019	13,656,483.96	\$ 12,621,965.24	\$ 1,034,518.72
NET ASSETS, March 31, 2020	<u>\$ 13,243,965.90</u>	<u>\$ 12,169,410.82</u>	<u>\$ 1,074,555.08</u>

Proof (Investment Income Calculations):

Net Assets, March 31, 2020	\$ 13,243,965.90	\$ 1,074,555.08
Investment Income	(116,944.58)	(9,488.35)
Total Net Assets (less inv income) NALL	\$ 13,127,021.32	\$ 1,065,066.73

NALLOV / NALL	0.081135446	Percent NA for Oak Video
Investment Income	116,944.58	
Oak Video portion of investment income	9,488.35	

CLEMIS - FUND 53500
Operating Transfers In - Fiscal Year 2020

<u>Description</u>	<u>Amount</u>
MIDC--> to transfer MIDC funds back to FACMG and CLEMIS for FY2019 MIDC Grant Contract Extension	\$ 147,822.74
Budgeted Operating Transfer from General fund to CLEMIS fund for 1st quarter FY 2020 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 1st quarter FY 2020 OakVideo operating support.	\$ 100,000.00
Budgeted Operating Transfer from General fund to CLEMIS fund for 2nd quarter FY 2020 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 2nd quarter FY 2020 OakVideo operating support.	\$ 100,000.00
To adjust the 10/31/29 transfer-out balance of FY2019 MIDC contract extension (MR#20009).	\$ (8,332.74)
Total	<u><u>\$ 961,583.00</u></u>

CLEMIS FUND 53500
Fiscal Year 2020 – 2nd Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding CLEMIS fund’s 2nd quarter FY2020 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 March 2020.
- 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 March 2020 for the SAN Project and Mugshot Upgrade project.
- Vouchers payable and Accounts payable include expenses accrued through March 2020.
- Due to municipalities is the amount of revenue sharing for Citation and Crash through March 2020 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), Jail Management System (\$81,586.27), and Michigan Indigent Defense Commission (\$148,854.72).

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. The negative variance is due to the application being phased out soon.
- 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 2020 – 2nd 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 March 2020.
- Service fees are lower than anticipated for amounts charged to Radio fund for MDC/CAD/911 support and telecommunication costs for Oakland County agencies.

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

Expenses:

- Salaries and Fringe benefits are favorable, even with additional costs related to the COVID-19 pandemic, due to unfilled positions, lower than anticipated on-call payroll, and overtime.
- Advertising is unfavorable due to purchase of magazine ads this quarter.
- 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 unfavorable due to contract increases.
- 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 is established after adoption of the current budget and adjusted as needed.
- 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 favorable due to the timing of software purchases.
- Travel and Conference and Training together are unfavorable due to an increase in training efforts for staff members.
- Other expendable equipment includes hardware under the capitalization threshold of \$5,000. The favorable 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: \$622,093.00 from the General fund for operational support, \$200,000 from the General fund for OakVideo operational support, and \$139,490.00 for the 2019 Michigan Indigent Defense Commission Grant (per FY2019 MIDC Grant contract extension).