

Radio Communications Fund
Statement of Net Position
September 30, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 37,707,141.07
Accrued interest on investment	232,701.84
Due from other governments	20,181.98
Accounts receivable	789,034.71
Inventories	164,859.03
Prepaid items	1,051,506.68
Total current assets	39,965,425.31

Non-current assets:

Capital projects in progress	16,579,482.18
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	(48,592,261.86)
Total capital assets (net of accumulated depreciation)	18,426,967.85
Total assets	58,392,393.16

LIABILITIES

Current liabilities:

Vouchers payable	247,690.98
Accrued Payroll	11,356.24
Due to Municipalities	5,338.68
Accrued Interest payable	253,261.55
Current - Bonds payable	985,000.00
Accounts payable	34,749.36
NC Bonds payable	14,140,000.00
NC Unamortized premiun on bond	3,277,215.91
Total current liabilities	18,954,612.72
Total liabilities	18,954,612.72

NET POSITION

Net Investment in capital assets	18,426,967.85
Unrestricted-designated for projects	20,084,431.20
Unrestricted	926,381.39
Total net position	\$ 39,437,780.44

**County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 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%	275,000.00	323,349.24	3.32%	48,349.24
E 911 Surcharge	8,915,600.00	91.47%	8,915,600.00	8,974,252.26	92.10%	58,652.26
Leased Equipment	250,000.00	2.56%	250,000.00	254,901.68	2.62%	4,901.68
Outside Agencies	65,000.00	0.67%	65,000.00	80,263.18	0.82%	15,263.18
Parts and Accessories	221,828.00	2.28%	221,828.00	93,422.60	0.96%	(128,405.40)
Productive Labor	20,000.00	0.21%	20,000.00	17,166.73	0.18%	(2,833.27)
Sale of Equipment	0.00	0.00%	0.00	352.00	0.00%	352.00
Total operating revenue:	9,747,428.00	100.00%	9,747,428.00	9,743,727.69	100.00%	(3,700.31)
Operating expenses						
Salaries	811,324.00	8.32%	811,324.00	747,651.32	7.67%	63,672.68
Fringe benefits	411,713.00	4.22%	411,713.00	378,582.79	3.89%	33,130.21
Contractual services						
Auction Expense	0.00	0.00%	0.00	5.92	0.00%	(5.92)
Bond Issuing Cost	0.00	0.00%	0.00	98,001.30	1.01%	(98,001.30)
Communications	1,100,000.00	11.29%	1,100,000.00	652,995.01	6.70%	447,004.99
Contracted Services	0.00	0.00%	0.00	2,700.00	0.03%	(2,700.00)
Defense Atty Fees District	0.00	0.00%	0.00	0.00	0.00%	0.00
Electrical Service	70,000.00	0.72%	70,000.00	113,893.13	1.17%	(43,893.13)
Equipment Maintenance	275,000.00	2.82%	275,000.00	35,525.92	0.36%	239,474.08
Freight and Express	8,500.00	0.09%	8,500.00	2,231.07	0.02%	6,268.93
Indirect Costs	208,080.00	2.13%	208,080.00	233,782.00	2.40%	(25,702.00)
Laundry and Cleaning	700.00	0.01%	700.00	523.31	0.01%	176.69
Membership Dues	1,000.00	0.01%	1,000.00	94.00	0.00%	906.00
Personal Mileage	3,500.00	0.04%	3,500.00	1,118.04	0.01%	2,381.96
Printing	500.00	0.01%	500.00	0.00	0.00%	500.00
Professional Services	200,000.00	2.05%	200,000.00	170,714.18	1.75%	29,285.82
Rebillable Services	500.00	0.01%	500.00	0.00	0.00%	500.00
Software Rental Lease Purchase	30,000.00	0.31%	30,000.00	0.00	0.00%	30,000.00
Software Support Maintenance	490,219.00	5.03%	490,219.00	239,948.60	2.46%	250,270.40
Special Projects	40,000.00	0.41%	40,000.00	0.00	0.00%	40,000.00
Tower Charges	525,615.00	5.39%	525,615.00	487,490.76	5.00%	38,124.24
Training	585,956.00	6.01%	585,956.00	316,628.40	3.25%	269,327.60
Travel and Conference	22,500.00	0.23%	22,500.00	7,874.47	0.08%	14,625.53
Workshops and Meeting	100.00	0.00%	100.00	0.00	0.00%	100.00
Total contractual services	3,562,170.00	36.54%	3,562,170.00	2,363,526.11	24.26%	1,198,643.89
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	1,900.00	1,881.18	0.02%	18.82
Other Expendable Equipment	237,673.00	2.44%	237,673.00	91,650.92	0.94%	146,022.08
Metered Postage	126.00	0.00%	126.00	0.00	0.00%	126.00
Office Supplies	5,000.00	0.05%	5,000.00	4,434.64	0.05%	565.36
Parts and Accessories	400,000.00	4.10%	400,000.00	243,372.53	2.50%	156,627.47
Shop Supplies	15,000.00	0.15%	15,000.00	29,084.43	0.30%	(14,084.43)
Small Tools	5,000.00	0.05%	5,000.00	5,058.06	0.05%	(58.06)
Total commodities	664,699.00	6.82%	664,699.00	375,481.76	3.85%	289,217.24
Depreciation						
Depreciation Tower Rights	0.00	0.00%	0.00	643,932.79	6.61%	(643,932.79)
Depreciation Structures	0.00	0.00%	0.00	973,589.80	9.99%	(973,589.80)
Depreciation Computer Equipment	0.00	0.00%	0.00	6,000.00	0.06%	(6,000.00)
Depreciation Equipment	3,224,643.00	33.08%	3,224,643.00	1,021,536.04	10.48%	2,203,106.96
Total depreciation	3,224,643.00	33.08%	3,224,643.00	2,645,058.63	27.15%	679,584.37
Internal services						
Bldg Space Cost Allocation	25,797.00	0.26%	25,797.00	25,797.00	0.26%	0.00
Info Tech CLEMIS	698,242.00	7.16%	698,242.00	1,006,374.92	10.33%	(308,132.92)
Info Tech Development	136,940.00	1.40%	136,940.00	144,045.50	1.48%	(7,105.50)
Info Tech Operations	263,115.00	2.70%	263,115.00	246,340.00	2.53%	16,775.00
Info Tech Managed Print Svcs	1,987.00	0.02%	1,987.00	1,938.98	0.02%	48.02
Insurance Fund	19,163.00	0.20%	19,163.00	18,442.65	0.19%	720.35
Maintenance Department Charges	35,000.00	0.36%	35,000.00	13,087.89	0.13%	21,912.11
Motor Pool Fuel Charges	7,600.00	0.08%	7,600.00	4,647.14	0.05%	2,952.86
Motor Pool	29,900.00	0.31%	29,900.00	28,836.84	0.30%	1,063.16
Telephone Communications	32,921.00	0.34%	32,921.00	29,634.62	0.30%	3,286.38
Total internal services	1,250,665.00	12.83%	1,250,665.00	1,519,145.54	15.59%	(268,480.54)
Total operating expense	9,925,214.00	101.82%	9,925,214.00	8,029,446.15	82.41%	1,895,767.85
Operating income (loss)	(177,786.00)	-1.82%	(177,786.00)	1,714,281.54	17.59%	1,892,067.54
Nonoperating revenues (expenses)						
Interest Expense	0.00	0.00%	0.00	(159,626.81)	-1.64%	(159,626.81)
Income from investments	250,000.00	2.56%	250,000.00	508,404.24	5.22%	258,404.24
Total nonoperating revenues (expenses)	250,000.00	2.56%	250,000.00	348,777.43	3.58%	98,777.43
Income (loss) before transfer	72,214.00	0.74%	72,214.00	2,063,058.97	21.17%	1,990,844.97

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2020

	2020			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Transfers in	240,000.00	2.46%	240,000.00	236,500.12	2.43%	(3,499.88)
Transfers out	(286,000.00)	-2.93%	(286,000.00)	(286,000.00)	-2.94%	0.00
Budgeted Equity Adjustments	26,214.00	0.27%	26,214.00	0.00	0.00%	(26,214.00)
Change in net position	<u>26,214.00</u>	<u>0.27%</u>	<u>26,214.00</u>	<u>2,013,559.09</u>	<u>20.67%</u>	<u>1,987,345.09</u>
Net Position - beginning				<u>37,424,221.35</u>		
Net Position - ending				<u><u>39,437,780.44</u></u>		

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

<u>Description</u>	<u>Amount</u>
Transfer funds from GF to Radio Communications Fund, Motor Pool Fund and IT Fund. per Commissioner's Resolution # 19338 dated 10/23/19 for Sheriff contract with the Charter Township of Oxford 2019-2021	16,000.00
Transfer funds from GF to Radio Communications Fund & Motor Pool Fund. per Commissioner's Resolution # 19403 dated 12/12/19 for Sheriff contract with the Charter Township of Independence 2019-2021	8,000.00
Transfer funds from GF to Radio Communications Fund, Motor Pool Fund and IT Fund. per Commissioner's Resolution # 20021 dated 1/22/20 for Sheriff contract with the Township of Addison 2019- 2021	8,000.00
Transfer funds from GF to Radio Communications Fund, Motor Pool Fund and IT Fund. per Commissioner's Resolution # 20024 dated 1/22/20 for Sheriff contract with the City of Pontiac 2019 - 2021	4,500.00
To close WO C138 - Radio Coverage Enhancement, C172 - Probate CT Window Frost, and C170 - LED Sign Removal Per the PWO Closure memo dated 1-15-20	0.12
Transfer funds from Non-Departmental GF to the Radio Communications Fund for the planned Children's Village radio replacement proj. per Misc Resolution # 20185 dated 6/4/2020	200,000.00
Total \$	<u><u>236,500.12</u></u>

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

Description	Amount
Operating Transfer from Radio fund to Info Tech fund for 1st quarter FY 2020 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 2020. 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 1st quarter FY 2020 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 1st quarter FY 2020. 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 1st quarter FY 2020 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 1st quarter FY 2020. 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 1st quarter FY 2020 OakNet operation costs. 4 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 2020. Help Desk support. 4th Qtr Forecast Amendment to be included in the budget	12,500.00
Total	<u><u>\$286,000.00</u></u>

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2020 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding Radio Communications fund's 4th 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 September 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 September 2020.
- Current Bonds payable and NC bonds payable is the recording 2020A New Debt Issue which covers part of the Subscriber Radio Units as part of the P25 Astro Radio System.
- NC Unamortized Premium on Bond is 4 months amortization premium on debt 2020A for Proprietary Funds.
- 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.
- Accrued Payroll is for Non Grants from Workday system for 9/26 through 10/9/20 payout on 10/16/20.
- Accrued Interest Payable is accrue interest on Radio Fund 2020A Debt which covers part of the Subscriber Radio Units as part of the P25 Astro Radio System.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Revenues:

- E911 Surcharge 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.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2020 – 4th Quarter
Brief Explanation of “Actuals”

- 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.

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

- Parts and Accessories unfavorability indicates lower than anticipated radio equipment repair requests from other outside agencies.
- Productive labor revenue is lower than anticipated due to decreased demand for service and reimbursement from CLEMIS for work performed by Radio technical staff on CLEMIS work orders.

Expenses:

- Salaries and Fringe Benefits are favorable due to 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.
- 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 favorable 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 favorable due to a decrease in radio equipment purchases, parts and repairs.
- Internal service expense is unfavorable (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: \$240,000 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, 2020**

ASSETS

Current assets:

Cash and cash equivalents	\$ 535,183.78
Due from other governments	76,088.56
Accrued interest on investment	4,685.01
Accounts receivable	2,967.83
Prepaid expense	0.00
Total current assets	<u>618,925.18</u>

Noncurrent assets:

Capital projects in progress	60,022.08
Equipment	125,141.91
Computer software	1,614,382.45
Less accumulated depreciation	<u>(715,115.84)</u>
Total capital assets (net of accumulated depreciation)	<u>1,084,430.60</u>
Total assets	<u>1,703,355.78</u>

LIABILITIES

Current liabilities:

Vouchers payable	647.50
Accrued Payrol	4,984.26
Accounts payable	<u>26,921.13</u>
Total current liabilities	<u>32,552.89</u>

NET POSITION

Invested in capital assets, net of related debt	1,084,430.60
Unrestricted	<u>586,372.29</u>
Total net position	<u>\$ 1,670,802.89</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Twelve Months Ended September 30, 2020

	2020				Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Allotment	Actual	Percent of Revenue	
Operating revenues:							
Oakland County Participation Fees	\$ 169,233.00	67.02%	\$ 169,233.00	\$ 0.67	163,177.15	55.79%	\$ (6,055.85)
Out County Participation Fees	68,390.00	27.08%	68,390.00	0.27	129,312.90	44.21%	60,922.90
Agency Rebill Charges	14,899.00	5.90%	14,899.00	0.06	0.00	0.00%	(14,899.00)
Total operating revenues	252,522.00	100.00%	252,522.00	1.00	292,490.05	100.00%	39,968.05
Operating expenses:							
Salaries	301,330.00	119.33%	301,330.00	1.19	295,662.46	101.09%	5,667.54
Fringe benefits	163,613.00	64.79%	163,613.00	0.65	158,426.38	54.16%	5,186.62
Contractual services:							
Communications	29,001.00	11.49%	29,001.00	0.11	0.00	0.00%	29,001.00
Equipment repairs and maintenance	1,000.00	0.39%	1,000.00	0.00	0.00	0.00%	1,000.00
Indirect costs	85,464.00	33.84%	85,464.00	0.34	0.00	0.00%	85,464.00
Personal mileage	1,000.00	0.39%	1,000.00	0.00	0.00	0.00%	1,000.00
Professional services	40,000.00	15.84%	40,000.00	0.16	38,440.50	13.14%	1,559.50
Software support/maintenance	45,000.00	17.82%	45,000.00	0.18	130.87	0.04%	44,869.13
Travel and conference	4,000.00	1.58%	4,000.00	0.02	0.00	0.00%	4,000.00
Total contractual services	205,465.00	81.35%	205,465.00	0.81	38,571.37	13.18%	166,893.63
Commodities:							
Expendable equipment	7,000.00	2.77%	7,000.00	0.03	0.00	0.00%	7,000.00
Total commodities	7,000.00	2.77%	7,000.00	0.03	0.00	0.00%	7,000.00
Depreciation:							
Equipment	239,974.00	95.03%	239,974.00	0.95	0.00	0.00%	239,974.00
Software	0.00	0.00%	0.00	0.00	180,777.98	61.81%	(180,777.98)
Total depreciation	239,974.00	0.00%	239,974.00	0.95	180,777.98	61.81%	59,196.02
Internal services:							
Info Tech-development	48,315.00	19.13%	48,315.00	0.19	22,566.69	7.72%	25,748.31
Info Tech-operations	56,834.00	22.50%	56,834.00	0.23	52,760.00	18.03%	4,074.00
Insurance fund	283.00	0.12%	283.00	0.00	378.53	0.13%	(95.53)
Telephone communications	208.00	0.09%	208.00	-	501.38	0.17%	(293.38)
Total internal services	105,640.00	41.84%	105,640.00	0.42	76,206.60	26.05%	29,433.40
Total operating expenses	1,023,022.00	310.08%	1,023,022.00	4.05	749,644.79	256.29%	273,377.21
Operating income (loss)	(770,500.00)	-210.08%	(770,500.00)	(3.05)	(457,154.74)	-156.29%	313,345.26
Nonoperating revenues (expenses):							
Planned use of balance	259,801.00	102.88%	259,801.00	1.03	0.00	0.00%	(259,801.00)
Income from investments	3,000.00	1.18%	3,000.00	0.01	7,348.96	2.51%	4,348.96
Total nonoperating revenues (expense)	262,801.00	104.06%	262,801.00	1.04	7,348.96	2.51%	(255,452.04)
Income (loss) before transfers	(507,699.00)	-106.02%	(507,699.00)	(2.01)	(449,805.78)	-153.78%	57,893.22
Transfers in	507,699.00	201.05%	507,699.00	2.01	489,531.45	167.37%	(18,167.55)
Change in net assets	\$ 0.00	95.03%	\$ 0.00	\$ 0.00	39,725.67	13.59%	\$ 39,725.67
Total net position - beginning					1,631,077.22		
Total net position - ending					\$ 1,670,802.89		

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
Budgeted Operating Transfer from General fund to Fire Records Management fund for 3rd quarter FY 2020 operating support	\$ 95,111.22
Budgeted Operating Transfer from General fund to Fire Records Management fund for 4th quarter FY 2020 operating support	\$ 132,939.78
Total	<u>\$ 489,531.45</u>

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2020 – 4th Quarter
Brief Explanation of “Actuals”

Following are some comments regarding Fire Records Management Fund's 4th 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.
- 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:

- Participation Fees - Oakland County 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 4th quarter of FY 2020.
- Participation fees - non Oakland County agencies revenue is the amount billed to municipalities and agencies located outside of Oakland County. The fund billed 19 non-Oakland County users during the 4th 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 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 2020 – 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. 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 4th 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 overall due to timing of capitalization differs from projections 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 Net Position
September 30, 2020**

ASSETS

Current assets:

Cash and cash equivalents	\$ 9,809,051.67
Due from other governments	1,028,441.29
Due from other funds	7,687.21
Accounts receivable	183,191.23
Accrued interest on investment	65,250.41
Prepaid items	759,303.65
Total current assets	<u>11,852,925.46</u>

Non-current assets:

Capital projects in progress	1,489,894.45
Equipment	14,216,672.23
Equipment - OAKVIDEO	1,543,964.93
Software	8,339,366.87
Less accumulated depreciation	<u>(21,428,126.38)</u>
Total capital assets (net of accumulated depreciation)	<u>4,161,772.10</u>
Total assets	<u>16,014,697.56</u>

LIABILITIES

Current liabilities:

Vouchers payable	352,345.58
Accounts Payable	698,304.21
Accrued Payroll	37,244.24
Due to municipalities	508,237.00
Due to other funds	7,663.00
Unearned revenue	385,185.86
Total current liabilities	<u>1,988,979.89</u>

NET POSITION

Net Investment in capital assets	4,161,772.10
Unrestricted - designated for projects	358,004.34
Unrestricted	9,505,941.23
Total net position	<u>\$ 14,025,717.67</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 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%	837,353.00	967,587.32	13.76%	130,234.32
Access Fees Oakland	319,157.00	5.16%	319,157.00	343,106.66	4.88%	23,949.66
CLEMIS Citation	240,000.00	3.88%	240,000.00	278,476.17	3.96%	38,476.17
CLEMIS Crash	550,000.00	8.89%	550,000.00	552,869.00	7.86%	2,869.00
CLEMIS Parking	10,412.00	0.17%	10,412.00	969.04	0.01%	(9,442.96)
Crime Mapping	14,952.00	0.24%	14,952.00	16,500.00	0.23%	1,548.00
In Car Terminals External	1,658,299.00	26.79%	1,658,299.00	1,777,282.00	25.28%	118,983.00
In Car Terminals Internal	259,868.00	4.20%	259,868.00	300,029.50	4.27%	40,161.50
Maintenance Contracts	630,740.00	10.19%	630,740.00	638,330.59	9.08%	7,590.59
OC Depts Operations	423,886.00	6.85%	423,886.00	450,875.97	6.41%	26,989.97
Parts and Accessories	6,000.00	0.10%	6,000.00	272.88	0.00%	(5,727.12)
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	6.46%	400,000.00	448,440.01	6.38%	48,440.01
Reimb General	188,697.00	3.05%	188,697.00	248,792.50	3.54%	60,095.50
Service Fees	650,000.00	10.50%	650,000.00	1,006,374.92	14.32%	356,374.92
Sale of Equipment	0.00	0.00%	0.00	250.03	0.00%	250.03
Total operating revenue:	6,189,564.00	100.00%	6,189,564.00	7,030,156.59	100.00%	840,592.59
Operating expenses						
Salaries	2,546,740.00	41.15%	2,546,740.00	2,079,673.35	29.58%	467,066.65
Fringe benefits	1,364,685.00	22.05%	1,364,685.00	1,051,234.59	14.95%	313,450.41
Contractual services						
Advertising	0.00	0.00%	0.00	1,200.00	0.02%	(1,200.00)
Bank Charges	150,000.00	2.42%	150,000.00	0.00	0.00%	150,000.00
Charge Card Fee	0.00	0.00%	0.00	88,705.82	1.26%	(88,705.82)
Communications	1,000,000.00	16.16%	1,000,000.00	894,128.95	12.72%	105,871.05
Equipment Maintenance	300,000.00	4.85%	300,000.00	160,033.50	2.28%	139,966.50
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	25.60	0.00%	(25.60)
Indirect Costs	339,396.00	5.48%	339,396.00	329,885.00	4.69%	9,511.00
Logos Trademarks Intellect Prp	0.00	0.00%	0.00	125.00	0.00%	(125.00)
Membership Dues	2,000.00	0.03%	2,000.00	1,882.55	0.03%	117.45
Personal Mileage	2,500.00	0.04%	2,500.00	381.68	0.01%	2,118.32
Printing	1,500.00	0.02%	1,500.00	0.00	0.00%	1,500.00
Professional Services	1,100,000.00	17.77%	1,100,000.00	1,656,389.88	23.56%	(556,389.88)
Rebillable Services	450,000.00	7.27%	450,000.00	526,284.36	7.49%	(76,284.36)
Software Rental Lease Purchase	150,000.00	2.42%	150,000.00	30,037.01	0.43%	119,962.99
Software Support Maintenance	1,611,261.00	26.03%	1,611,261.00	1,393,540.85	19.82%	217,720.15
Training	1,500.00	0.02%	1,500.00	5,500.04	0.08%	(4,000.04)
Travel and Conference	30,000.00	0.48%	30,000.00	13,330.25	0.19%	16,669.75
Workshops and Meeting	1,250.00	0.02%	1,250.00	12.98	0.00%	1,237.02
Total contractual services	5,139,657.00	83.04%	5,139,657.00	5,101,463.47	72.57%	39,393.53
Commodities						
Dry Goods and Clothing	1,200.00	0.02%	1,200.00	0.00	0.00%	1,200.00
Other Expendable Equipment	22,000.00	0.36%	22,000.00	623,287.17	8.87%	(601,287.17)
Metered Postage	287.00	0.00%	287.00	14.41	0.00%	272.59
Office Supplies	2,500.00	0.04%	2,500.00	285.85	0.00%	2,214.15
Parts and Accessories	25,000.00	0.40%	25,000.00	5,527.40	0.08%	19,472.60
Printing Supplies	500.00	0.01%	500.00	0.00	0.00%	500.00
Total commodities	51,487.00	0.83%	51,487.00	629,114.83	8.95%	(577,627.83)
Depreciation						
Depreciation Equipment	711,764.00	11.50%	711,764.00	1,240,549.09	17.65%	(528,785.09)
Total depreciation	711,764.00	11.50%	711,764.00	1,240,549.09	17.65%	(528,785.09)

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 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%	77,433.00	77,433.00	1.10%	0.00
Info Tech Development	530,180.00	8.57%	530,180.00	324,970.13	4.62%	205,209.87
Info Tech Operations	241,041.00	3.89%	241,041.00	201,436.00	2.87%	39,605.00
Info Tech Managed Print Svcs	0.00	0.00%	0.00	(141.99)	0.00%	141.99
Insurance Fund	5,848.00	0.09%	5,848.00	6,846.12	0.10%	(998.12)
Motor Pool Fuel Charges	1,700.00	0.03%	1,700.00	978.37	0.01%	721.63
Motor Pool	4,000.00	0.06%	4,000.00	2,886.38	0.04%	1,113.62
Telephone Communications	23,296.00	0.38%	23,296.00	22,949.74	0.33%	346.26
Total internal services	883,498.00	14.27%	883,498.00	637,357.75	9.07%	246,140.25
Total operating expense	10,697,831.00	172.84%	10,697,831.00	10,739,393.08	152.76%	(41,562.08)
Operating income (loss)	(4,508,267.00)	-72.84%	(4,508,267.00)	(3,709,236.49)	-52.76%	799,030.51
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	2,689,491.00	43.45%	2,689,491.00	0.00	0.00%	(2,689,491.00)
Gain on Sale of Equipment	0.00	0.00%	0.00	125.00	0.00%	125.00
Income from Investments	35,000.00	0.57%	35,000.00	187,788.56	2.67%	152,788.56
Capital Contributions	0.00	0.00%	0.00	2,114,444.52	30.08%	2,114,444.52
Total nonoperating revenues (expenses)	2,724,491.00	44.02%	2,724,491.00	2,302,358.08	32.75%	(422,132.92)
Income (loss) before transfer	(1,783,776.00)	-28.82%	(1,783,776.00)	(1,406,878.41)	-20.01%	376,897.59
Transfers in	1,783,676.00	28.82%	1,783,676.00	1,776,112.12	25.26%	(7,563.88)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net position	(100.00)	0.00%	(100.00)	369,233.71	5.25%	369,333.71
Net Position - beginning				13,656,483.96		
Net Position - ending				14,025,717.67		

CLEMIS - FUND 53500
Operating Transfers In - Fiscal Year 2020

Description	Amount
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)
Budgeted Operating Transfer from General fund to CLEMIS fund for 3rd quarter FY 2020 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 3rd quarter FY 2020 OakVideo operating support.	\$ 100,000.00
Budgeted Operating Transfer from General fund to CLEMIS fund for 4th quarter FY 2020 operating support.	\$ 311,046.50
Budgeted Operating Transfer from General fund to CLEMIS fund for 4th quarter FY 2020 OakVideo operating support.	\$ 100,000.00
Record CARES Act revenue due to CLEMIS fund 53500 due from GF 10100 for period 05/01/20 thru 09/30/20 Transfer	\$ 99.12
To adjust for the transfer out from FY2019 MIDC Contract Extensions to CLEMIS for the actual CLEMIS expenditures at 9/30/20	\$ (7,663.00)
Total	<u>\$ 1,776,112.12</u>

CLEMIS FUND 53500
Fiscal Year 2020 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding CLEMIS fund’s 4th 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 September 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 September 2020 for the SAN Project, Mugshot Upgrade project, the MIDC project, the JMS project, and the Oracle Database Upgrade project.
- Vouchers payable and Accounts payable include expenses accrued through September 2020.
- Due to municipalities is the amount of revenue sharing for Citation and Crash through September 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 (\$61,098.21).

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, an increase most likely due to lessening of COVID-19 restrictions.
- 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 – 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 2020.
- Service fees are higher 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.
- 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 lower than anticipated contract rates.
- 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 favorable due to a decrease in training efforts for staff members this quarter.
- 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 unfavorable due to capital projects that have been 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: \$1,244,186.00 from the General fund for operational support, \$400,000 from the General fund for OakVideo operational support, and \$131,827.00 for the 2019 Michigan Indigent Defense Commission Grant (per FY2019 MIDC Grant contract extension).
- Capital contributions were favorable due to the Radio CAD Upgrade project being finalized and put into service.