

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2021**

ASSETS

Current assets:

Cash and cash equivalents	\$ 7,868,858.29
Due from other governments	1,093,486.49
Accounts receivable	258,904.65
Accrued interest on investment	48,310.26
Prepaid items	522,935.05
Total current assets	<u>9,792,494.74</u>

Non-current assets:

Capital projects in progress	1,195,417.51
Equipment	14,358,949.53
Equipment - OAKVIDEO	1,518,164.93
Software	8,329,112.57
Less accumulated depreciation	<u>(22,322,242.72)</u>
Total capital assets (net of accumulated depreciation)	<u>3,079,401.82</u>
Total assets	<u>12,871,896.56</u>

LIABILITIES

Current liabilities:

Vouchers payable	163,591.43
Accrued payroll	61,553.90
Accounts Payable	155,151.70
Due to municipalities	469,446.00
Unearned revenue	371,755.46
Total current liabilities	<u>1,221,498.49</u>

NET POSITION

Net Investment in capital assets	3,079,401.82
Unrestricted - designated for projects	296,906.13
Unrestricted	8,274,090.12
Total net position	<u>\$ 11,650,398.07</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2021

	2021			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	13.32%	837,353.00	1,004,262.39	14.92%	166,909.39
Access Fees Oakland	319,157.00	5.08%	319,157.00	353,714.50	5.25%	34,557.50
CLEMIS Citation	240,000.00	3.82%	240,000.00	380,987.11	5.66%	140,987.11
CLEMIS Crash	650,000.00	10.34%	650,000.00	529,314.00	7.86%	(120,686.00)
CLEMIS Parking	1,000.00	0.02%	1,000.00	1,655.39	0.02%	655.39
Crime Mapping	14,952.00	0.24%	14,952.00	16,982.87	0.25%	2,030.87
In Car Terminals External	1,658,299.00	26.38%	1,658,299.00	1,849,950.00	27.48%	191,651.00
In Car Terminals Internal	260,372.00	4.14%	260,372.00	307,414.00	4.57%	47,042.00
Maintenance Contracts	630,740.00	10.03%	630,740.00	634,764.34	9.43%	4,024.34
OC Depts Operations	428,886.00	6.82%	428,886.00	471,365.79	7.00%	42,479.79
Parts and Accessories	6,000.00	0.10%	6,000.00	1,097.37	0.02%	(4,902.63)
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	6.36%	400,000.00	434,109.31	6.45%	34,109.31
Reimb General	188,697.00	3.00%	188,697.00	240,288.75	3.57%	51,591.75
Service Fees	650,000.00	10.34%	650,000.00	505,640.18	7.51%	(144,359.82)
FOIA Fees	0.00	0.00%	0.00	660.00	0.01%	660.00
Sale of Equipment	0.00	0.00%	0.00	35.60	0.00%	35.60
Total operating revenue:	6,285,656.00	100.00%	6,285,656.00	6,732,241.60	100.00%	446,585.60
Operating expenses						
Salaries	2,773,033.00	44.12%	2,773,033.00	2,409,760.77	35.79%	363,272.23
Fringe benefits	1,416,276.00	22.53%	1,416,276.00	1,145,055.26	17.01%	271,220.74
Contractual services						
Adj Prior Years Exp	0.00	0.00%	0.00	(261,131.38)	-3.88%	261,131.38
Auction Expense	0.00	0.00%	0.00	6.61	0.00%	(6.61)
Charge Card Fee	100,000.00	1.59%	100,000.00	106,774.57	1.59%	(6,774.57)
Communications	1,000,000.00	15.91%	1,000,000.00	923,583.58	13.72%	76,416.42
Contracted Services	168,000.00	2.67%	168,000.00	83,750.00	1.24%	84,250.00
Equipment Maintenance	320,000.00	5.09%	320,000.00	282,901.00	4.20%	37,099.00
Freight and Express	250.00	0.00%	250.00	0.00	0.00%	250.00
Garbage and Rubbish Disposal	1,000.00	0.02%	1,000.00	62.00	0.00%	938.00
Indirect Costs	339,396.00	5.40%	339,396.00	420,489.00	6.25%	(81,093.00)
Membership Dues	2,000.00	0.03%	2,000.00	1,884.55	0.03%	115.45
Periodicals Books Publ Sub	0.00	0.00%	0.00	1,200.00	0.02%	(1,200.00)
Personal Mileage	2,500.00	0.04%	2,500.00	343.56	0.01%	2,156.44
Printing	1,500.00	0.02%	1,500.00	0.00	0.00%	1,500.00
Professional Services	1,300,000.00	20.68%	1,300,000.00	1,870,178.86	27.78%	(570,178.86)
Rebillable Services	450,000.00	7.16%	450,000.00	504,303.50	7.49%	(54,303.50)
Software Rental Lease Purchase	150,000.00	2.39%	150,000.00	15,688.94	0.23%	134,311.06
Software Support Maintenance	1,573,509.00	25.03%	1,573,509.00	1,360,034.89	20.20%	213,474.11
Training	5,500.00	0.09%	5,500.00	902.45	0.01%	4,597.55
Travel and Conference	30,000.00	0.48%	30,000.00	3,898.69	0.06%	26,101.31
Uncollectable Accts Receivable	0.00	0.00%	0.00	3,813.50	0.06%	(3,813.50)
Workshops and Meeting	1,250.00	0.02%	1,250.00	0.00	0.00%	1,250.00
Total contractual services	5,444,905.00	86.62%	5,444,905.00	5,318,684.32	79.00%	126,220.68
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	0.35%	22,000.00	158,991.73	2.36%	(136,991.73)
Metered Postage	287.00	0.00%	287.00	16.10	0.00%	270.90
Office Supplies	2,500.00	0.04%	2,500.00	110.89	0.00%	2,389.11
Parts and Accessories	25,000.00	0.40%	25,000.00	1,560.69	0.02%	23,439.31
Printing Supplies	500.00	0.01%	500.00	0.00	0.00%	500.00
Total commodities	51,487.00	0.82%	51,487.00	160,679.41	2.39%	(109,192.41)
Depreciation						
Depreciation Equipment	1,265,802.00	20.14%	1,265,802.00	1,327,660.66	19.72%	(61,858.66)
Total depreciation	1,265,802.00	20.14%	1,265,802.00	1,327,660.66	19.72%	(61,858.66)

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2021

	2021			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Internal services						
Bldg Space Cost Allocation	85,272.00	1.36%	85,272.00	85,272.00	1.27%	0.00
Info Tech Development	676,654.00	10.77%	676,654.00	371,862.68	5.52%	304,791.32
Info Tech Operations	192,975.00	3.07%	192,975.00	201,436.00	2.99%	(8,461.00)
Info Tech Managed Print Svcs	0.00	0.00%	0.00	0.21	0.00%	(0.21)
Insurance Fund	8,005.00	0.13%	8,005.00	8,123.71	0.12%	(118.71)
Motor Pool Fuel Charges	1,356.00	0.02%	1,356.00	1,004.74	0.01%	351.26
Motor Pool	3,241.00	0.05%	3,241.00	3,476.92	0.05%	(235.92)
Telephone Communications	24,696.00	0.39%	24,696.00	23,215.50	0.34%	1,480.50
Total internal services	992,199.00	15.79%	992,199.00	694,391.76	10.31%	297,807.24
Total operating expense	11,943,702.00	190.02%	11,943,702.00	11,056,232.18	164.23%	887,469.82
Operating income (loss)	(5,658,046.00)	-90.02%	(5,658,046.00)	(4,323,990.58)	-64.23%	1,334,055.42
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	3,728,360.00	59.32%	3,728,360.00	0.00	0.00%	(3,728,360.00)
Gain on Sale of Equipment	0.00	0.00%	0.00	273.80	0.00%	273.80
Loss on Sale of Equipment	0.00	0.00%	0.00	(4,264.01)	-0.06%	(4,264.01)
Income from Investments	35,000.00	0.56%	35,000.00	57,975.19	0.86%	22,975.19
Total nonoperating revenues (expenses)	3,763,360.00	59.87%	3,763,360.00	53,984.98	0.80%	(3,709,375.02)
Income (loss) before transfer	(1,894,686.00)	-30.14%	(1,894,686.00)	(4,270,005.60)	-63.43%	(2,375,319.60)
Transfers in	1,894,686.00	30.14%	1,894,686.00	1,894,686.00	28.14%	0.00
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net position	0.00	0.00%	0.00	(2,375,319.60)	-35.28%	(2,375,319.60)
Net Position - beginning				14,025,717.67		
Net Position - ending				11,650,398.07		

CLEMIS FUND 53500
Fiscal Year 2021 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding CLEMIS fund’s 4th quarter FY2021 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.
- 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 for the Mugshot Upgrade project, the MIDC project, the JMS project, and the Oracle Database Upgrade project.
- Vouchers payable and Accounts payable include expenses accrued.
- Due to municipalities is the amount of revenue sharing for Citation and Crash 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 (\$81,586.27).

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

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 the online purchase of accident/crash reports.
- CLEMIS Parking is an application used by member agencies to issue parking citations via hand-held devices. The low 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 2021 – 4th Quarter
Brief Explanation of “Actuals”

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

Revenues (cont):

- Reimbursement general is the billing for CLEMIS billable staff supporting Sheriff Projects and Radio.
- Service fees are 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 includes unfilled positions, low on-call payroll and overtime, and has additional costs related to the COVID-19 pandemic.
- Adjusted prior years expense includes reclassification of expenses that were not adjusted in previous fiscal years.
- Charge card fees include PayPal service costs. The service allows on-line processing and payment of CLEMIS Citation and Crash transactions.
- Communications expense includes connectivity costs.
- 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.
- Personal mileage is low due to less need for travel during COVID-19 pandemic.
- Professional services expense includes high utilization of contractors for various CLEMIS projects; these costs are offset by salaries and fringe benefits.
- Rebillable services expense is partially offset by Rebilled charges revenue.
- Software rental lease purchase and Software support maintenance expenses combined includes the purchase of software and reclassing of prior year expenses.
- Travel and Conference and Training together are low due to a decrease in training efforts for staff members this quarter.
- Uncollectable accounts receivable includes write-offs of uncollected debt.
- Other expendable equipment includes hardware under the capitalization threshold of \$5,000.
- Depreciation expense includes capital projects that have been finalized and placed into service.
- Internal service charges include 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 \$250,500.00 for the Public Safety Transparency Dashboard project (per Commissioner's Resolution #20559 dated 11/19/2020).

**County of Oakland
Fire Records Management Fund
Statement of Net Position
September 30, 2021**

ASSETS

Current assets:

Cash and cash equivalents	\$ 670,975.20
Due from other governments	86,206.57
Accrued interest on investment	3,566.40
Accounts receivable	<u>(3,633.42)</u>
Total current assets	<u>757,114.75</u>

Noncurrent assets:

Capital projects in progress	-
Equipment	125,141.91
Computer software	1,727,449.70
Less accumulated depreciation	<u>(995,726.68)</u>
Total capital assets (net of accumulated depreciation)	<u>856,864.93</u>
Total assets	<u>1,613,979.68</u>

LIABILITIES

Current liabilities:

Vouchers payable	51,337.30
Accrued payroll	4,594.68
Accounts payable	<u>14,280.62</u>
Total current liabilities	<u>70,212.60</u>

NET POSITION

Invested in capital assets, net of related debt	856,864.93
Unrestricted	<u>686,902.15</u>
Total net position	<u>\$ 1,543,767.08</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended September 30, 2021

	2021			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Oakland County Participation Fees	\$ 169,233.00	59.75%	\$ 169,233.00	157,758.50	51.17%	\$ (11,474.50)
Out County Participation Fees	114,000.00	40.25%	114,000.00	150,583.50	48.83%	36,583.50
Total operating revenues	<u>283,233.00</u>	<u>100.00%</u>	<u>283,233.00</u>	<u>308,342.00</u>	<u>100.00%</u>	<u>25,109.00</u>
Operating expenses:						
Salaries	319,650.00	112.86%	319,650.00	267,665.86	86.81%	51,984.14
Fringe benefits	170,034.00	60.03%	170,034.00	136,887.15	44.39%	33,146.85
Contractual services:						
Communications	4,000.00	1.42%	4,000.00	0.00	0.00%	4,000.00
Equipment repairs and maintenance	1,000.00	0.35%	1,000.00	0.00	0.00%	1,000.00
Indirect costs	85,464.00	30.17%	85,464.00	19,365.00	6.29%	66,099.00
Personal mileage	1,000.00	0.35%	1,000.00	0.00	0.00%	1,000.00
Professional services	40,000.00	14.12%	40,000.00	122,128.62	39.60%	(82,128.62)
Software support/maintenance	45,000.00	15.88%	45,000.00	0.00	0.00%	45,000.00
Travel and conference	4,000.00	1.41%	4,000.00	0.00	0.00%	4,000.00
Uncollectable Accts Receivable	-	0.00%	-	0.24	0.00%	(0.24)
Total contractual services	<u>180,464.00</u>	<u>63.70%</u>	<u>180,464.00</u>	<u>141,493.86</u>	<u>45.89%</u>	<u>38,970.14</u>
Commodities:						
Expendable equipment	7,000.00	2.47%	7,000.00	0.00	0.00%	7,000.00
Total commodities	<u>7,000.00</u>	<u>2.47%</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>7,000.00</u>
Depreciation:						
Equipment	261,126.00	92.19%	261,126.00	0.00	0.00%	261,126.00
Software	0.00	0.00%	0.00	280,610.84	91.01%	(280,610.84)
Total depreciation	<u>261,126.00</u>	<u>92.19%</u>	<u>261,126.00</u>	<u>280,610.84</u>	<u>91.01%</u>	<u>(19,484.84)</u>
Internal services:						
Info Tech-development	48,315.00	17.06%	48,315.00	31,103.74	10.09%	17,211.26
Info Tech-operations	50,544.00	17.84%	50,544.00	52,760.00	17.11%	(2,216.00)
Insurance fund	992.00	0.36%	992.00	1,006.86	0.33%	(14.86)
Telephone communications	541.00	0.20%	541.00	503.58	0.16%	37.42
Total internal services	<u>100,392.00</u>	<u>35.46%</u>	<u>100,392.00</u>	<u>85,374.18</u>	<u>27.69%</u>	<u>15,017.82</u>
Total operating expenses	<u>1,038,666.00</u>	<u>366.71%</u>	<u>1,038,666.00</u>	<u>912,031.89</u>	<u>295.79%</u>	<u>126,634.11</u>
Operating income (loss)	<u>(755,433.00)</u>	<u>-266.71%</u>	<u>(755,433.00)</u>	<u>(603,689.89)</u>	<u>-195.79%</u>	<u>151,743.11</u>
Nonoperating revenues (expenses):						
Planned use of balance	244,734.00	86.40%	244,734.00	0.00	0.00%	(244,734.00)
Income from investments	3,000.00	1.05%	3,000.00	3,378.58	1.10%	378.58
Total nonoperating revenues (expenses)	<u>247,734.00</u>	<u>87.45%</u>	<u>247,734.00</u>	<u>3,378.58</u>	<u>1.10%</u>	<u>(244,355.42)</u>
Income (loss) before transfers	<u>(507,699.00)</u>	<u>-179.26%</u>	<u>(507,699.00)</u>	<u>(600,311.31)</u>	<u>-194.69%</u>	<u>(92,612.31)</u>
Transfers in	507,699.00	179.25%	507,699.00	473,275.50	153.49%	(34,423.50)
Change in net assets	<u>\$ 0.00</u>	<u>-0.01%</u>	<u>\$ 0.00</u>	<u>(127,035.81)</u>	<u>-41.20%</u>	<u>\$ (127,035.81)</u>
Total net position - beginning				<u>1,670,802.89</u>		
Total net position - ending				<u>\$ 1,543,767.08</u>		

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2021 – 4th Quarter
Brief Explanation of “Actuals”

Following are some comments regarding Fire Records Management Fund's 4th quarter FY 2021 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:

- Oakland County Participation Fees 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.
- Participation fees - non-Oakland agencies is the amount billed to municipalities and agencies located outside of Oakland County. The fund billed 20 non-Oakland County users.
- Planned use of balance represents the amount that offsets total revenue to balance Fire Records Management fund’s budget per Fiscal Services management.
- Income from investments is the cash balance available for investments.
- 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 2021 – 4th Quarter
Brief Explanation of “Actuals”

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

Expenses:

- Salary & Fringe benefits include unfilled positions.
- Equipment repairs and maintenance is low due to no server maintenance incidents.
- 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 low due to no on-site service calls requiring the use of a personal vehicle.
- Professional service is high due to the completion and capitalization of the CFIRs project. All contractors utilized by the fund will now be charged directly to expense.
- Software support is low due to ending the maintenance costs incurred from Zoll Data Systems.
- Travel and conference expense is low due to cost-cutting efforts.
- Expendable equipment expense is low due to the timing of equipment purchases made by tech support for maintaining the system.
- Depreciation expense includes the capitalization of completed CFIRs project.
- Internal service expense is low overall based on actual usage that falls below expectations and unbudgeted costs for IT Development for the FRMS Rewrite project did not go up.

Radio Communications Fund
Statement of Net Position
September 30, 2021

ASSETS

Current assets:

Cash and cash equivalents	\$ 21,501,607.07
Accrued interest on investment	167,985.47
Due from other governments	32,731.37
Accounts receivable	1,299,694.00
Inventories	124,313.00
Prepaid items	943,669.44
Total current assets	<u>24,070,000.35</u>

Non-current assets:

Capital projects in progress	35,736,090.74
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	<u>(49,253,003.32)</u>
Total capital assets (net of accumulated depreciation)	<u>36,922,834.95</u>
Total assets	<u>60,992,835.30</u>

LIABILITIES

Current liabilities:

Vouchers payable	37,443.12
Accrued Payroll	16,921.52
Due to Municipalities	21,354.72
Accrued Interest payable	287,833.00
Unearned Revenues	13,900.00
Current - Bonds payable	990,000.00
Accounts payable	251,558.64
NC Bonds payable	13,150,000.00
NC Unamortized premium on bond	2,996,311.69
Total current liabilities	<u>17,765,322.69</u>
Total liabilities	<u>17,765,322.69</u>

NET POSITION

Net Investment in capital assets	36,922,834.95
Unrestricted-designated for projects	20,084,431.20
Unrestricted	<u>(13,779,753.54)</u>
Total net position	<u>\$ 43,227,512.61</u>

**County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2021**

	2021			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	350,327.68	3.37%	75,327.68
E 911 Surcharge	8,915,600.00	91.37%	8,915,600.00	9,507,955.97	91.58%	592,355.97
Leased Equipment	250,000.00	2.56%	250,000.00	307,403.50	2.96%	57,403.50
Outside Agencies	75,000.00	0.77%	75,000.00	77,856.32	0.75%	2,856.32
Parts and Accessories	221,828.00	2.27%	221,828.00	118,000.80	1.14%	(103,827.20)
Productive Labor	20,000.00	0.20%	20,000.00	18,027.00	0.17%	(1,973.00)
Sale of Equipment	0.00	0.00%	0.00	2,311.01	0.02%	2,311.01
Total operating revenue:	9,757,428.00	100.00%	9,757,428.00	10,381,882.28	100.00%	624,454.28
Operating expenses						
Salaries	840,988.00	8.62%	840,988.00	745,205.20	7.18%	95,782.80
Fringe benefits	429,205.00	4.40%	429,205.00	390,698.14	3.76%	38,506.86
Contractual services						
Auction Expense	0.00	0.00%	0.00	46.22	0.00%	(46.22)
Bond Issuing Cost	0.00	0.00%	0.00	0.00	0.00%	0.00
Communications	1,100,000.00	11.27%	1,100,000.00	629,675.95	6.07%	470,324.05
Contracted Services	0.00	0.00%	0.00	3,600.00	0.03%	(3,600.00)
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	124,900.55	1.20%	(54,900.55)
Equipment Maintenance	275,000.00	2.82%	275,000.00	55,837.42	0.54%	219,162.58
Freight and Express	8,500.00	0.09%	8,500.00	2,101.07	0.02%	6,398.93
Indirect Costs	208,080.00	2.13%	208,080.00	176,964.00	1.70%	31,116.00
Laundry and Cleaning	700.00	0.01%	700.00	361.80	0.00%	338.20
Membership Dues	1,000.00	0.01%	1,000.00	96.00	0.00%	904.00
Paying Agents Fee Contractual	0.00	0.00%	0.00	71.00	0.00%	(71.00)
Personal Mileage	3,500.00	0.04%	3,500.00	0.00	0.00%	3,500.00
Printing	500.00	0.01%	500.00	0.00	0.00%	500.00
Professional Services	342,000.00	3.51%	342,000.00	93,110.00	0.90%	248,890.00
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	300,000.00	3.07%	300,000.00	239,948.60	2.31%	60,051.40
Special Projects	40,000.00	0.41%	40,000.00	0.00	0.00%	40,000.00
Tower Charges	540,615.00	5.54%	540,615.00	557,953.41	5.37%	(17,338.41)
Training	75,000.00	0.77%	75,000.00	0.00	0.00%	75,000.00
Travel and Conference	22,500.00	0.23%	22,500.00	0.00	0.00%	22,500.00
Uncollectable Accts Receivable	0.00	0.00%	0.00	152.34	0.00%	(152.34)
Workshops and Meeting	100.00	0.00%	100.00	0.00	0.00%	100.00
Total contractual services	3,017,995.00	30.93%	3,017,995.00	1,884,818.36	18.15%	1,133,176.64
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	1,900.00	2,082.64	0.02%	(182.64)
Other Expendable Equipment	100,788.00	1.03%	100,788.00	5,721,300.05	55.11%	(5,620,512.05)
Metered Postage	126.00	0.00%	126.00	0.00	0.00%	126.00
Office Supplies	5,000.00	0.05%	5,000.00	3,561.78	0.03%	1,438.22
Parts and Accessories	400,000.00	4.10%	400,000.00	204,968.96	1.97%	195,031.04
Shop Supplies	15,000.00	0.15%	15,000.00	26,738.25	0.26%	(11,738.25)
Small Tools	5,000.00	0.05%	5,000.00	4,533.70	0.04%	466.30
Total commodities	527,814.00	5.41%	527,814.00	5,963,185.38	57.44%	(5,435,371.38)
Depreciation						
Depreciation Tower Rights	0.00	0.00%	0.00	0.00	0.00%	0.00
Depreciation Structures	0.00	0.00%	0.00	11,298.45	0.11%	(11,298.45)
Depreciation Computer Equipment	0.00	0.00%	0.00	6,000.00	0.06%	(6,000.00)
Depreciation Equipment	680,741.00	6.98%	680,741.00	643,443.01	6.20%	37,297.99
Total depreciation	680,741.00	6.98%	680,741.00	660,741.46	6.36%	19,999.54
Internal services						
Bldg Space Cost Allocation	27,929.00	0.29%	27,929.00	27,929.04	0.27%	(0.04)
Drain Equipment	0.00	0.00%	0.00	28,175.58	0.27%	(28,175.58)
Info Tech CLEMIS	650,000.00	6.66%	650,000.00	505,640.18	4.87%	144,359.82
Info Tech Development	208,000.00	2.13%	208,000.00	147,742.25	1.42%	60,257.75
Info Tech Operations	235,993.00	2.42%	235,993.00	255,538.00	2.46%	(19,545.00)
Info Tech Managed Print Svcs	2,884.00	0.03%	2,884.00	1,265.85	0.01%	1,618.15
Insurance Fund	20,863.00	0.21%	20,863.00	21,252.12	0.20%	(389.12)
Maintenance Department Charges	35,000.00	0.36%	35,000.00	8,915.01	0.09%	26,084.99
Motor Pool Fuel Charges	6,107.00	0.06%	6,107.00	5,715.95	0.06%	391.05
Motor Pool	26,461.00	0.27%	26,461.00	31,365.41	0.30%	(4,904.41)
Telephone Communications	31,540.00	0.32%	31,540.00	29,324.98	0.28%	2,215.02
Total internal services	1,244,777.00	12.76%	1,244,777.00	1,062,864.37	10.24%	181,912.63
Total operating expense	6,741,520.00	69.09%	6,741,520.00	10,707,512.91	103.14%	(3,965,992.91)
Operating income (loss)	3,015,908.00	30.91%	3,015,908.00	(325,630.63)	-3.14%	(3,341,538.63)
Nonoperating revenues (expenses)						
Interest Expense	0.00	0.00%	0.00	(415,644.18)	-4.00%	(415,644.18)

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2021

	2021			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Income from investments	300,000.00	3.07%	300,000.00	170,026.98	1.64%	(129,973.02)
Total nonoperating revenues (expenses)	300,000.00	3.07%	300,000.00	(245,617.20)	-2.37%	(545,617.20)
Income (loss) before transfer	3,315,908.00	33.98%	3,315,908.00	(571,247.83)	-5.50%	(3,887,155.83)
Transfers in	4,646,980.00	47.63%	4,646,980.00	4,646,980.00	44.76%	0.00
Transfers out	(286,000.00)	-2.93%	(286,000.00)	(286,000.00)	-2.75%	0.00
Budgeted Equity Adjustments	7,676,888.00	78.68%	7,676,888.00	0.00	0.00%	(7,676,888.00)
Change in net position	7,676,888.00	78.68%	7,676,888.00	3,789,732.17	36.50%	(3,887,155.83)
Net Position - beginning				39,437,780.44		
Net Position - ending				43,227,512.61		

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2021 – 4th Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding Radio Communications fund's 4th quarter Fiscal Year 2021 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 June 2021 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 2021.
- 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 contracts with Oakland County to place equipment on county-owned towers.
- Leased equipment revenue and Outside agency revenue is high due to more than anticipated non-public safety users of the system within Oakland County departments and outside agencies.
- Parts and Accessories indicates lower than anticipated radio equipment repair requests from other outside agencies.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2021 – 4th Quarter
Brief Explanation of “Actuals”

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

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

Expenses:

- Salaries and Fringe Benefits is high due to lower than anticipated overtime, on-call hours and un-filled positions.
- Communications cost is high due to lower than anticipated cell tower connectivity costs. The budget for this line item includes the ISDN rate increase.
- Equipment maintenance cost is high due to lower than expected 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 high 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 high due to the timing of the ESInet and Radio replacement projects.
- Special projects expense is high 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.
- Travel and Conference and Training together are high due to a decrease in training efforts for staff members related to the new Radio project.
- Commodities overall are low due to an increase in radio equipment purchases.
- Internal service expense overall is 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 Out includes: \$50,000 for Help Desk support and \$236,000 for OakNet operation costs, both provided by Information Technology.