

**County of Oakland
CLEMIS Fund
Statement of Net Position
September 30, 2022**

ASSETS

Current assets:

Cash and cash equivalents	\$ 4,538,566.01
Due from other governments	1,271,987.59
Accounts receivable	200,656.47
Accrued interest on investment	50,454.08
Prepaid items	825,727.05
Total current assets	<u>6,887,391.20</u>

Non-current assets:

Capital projects in progress	1,195,417.51
Equipment	14,368,116.88
Equipment - OAKVIDEO	1,518,164.93
Software	8,329,112.57
Less accumulated depreciation	<u>(23,284,999.36)</u>
Total capital assets (net of accumulated depreciation)	<u>2,125,812.53</u>
Total assets	<u>9,013,203.73</u>

LIABILITIES

Current liabilities:

Vouchers payable	237,410.24
Employee Expenses Payable	1,787.14
Accrued Payroll	75,061.42
Accounts Payable	192,161.52
Due to municipalities	567,396.00
Unearned revenue	342,800.13
Total current liabilities	<u>1,416,616.45</u>

NET POSITION

Net Investment in capital assets	2,125,812.53
Unrestricted - designated for projects	296,906.13
Unrestricted	5,173,868.62
Total net position	<u>\$ 7,596,587.28</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2022

	2022			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues						
Access Fees Non Oakland	996,615.00	15.19%	996,615.00	1,040,890.66	15.36%	44,275.66
Access Fees Oakland	353,400.00	5.39%	353,400.00	334,055.50	4.93%	(19,344.50)
CLEMIS Citation	320,000.00	4.88%	320,000.00	222,352.69	3.28%	(97,647.31)
CLEMIS Crash	650,000.00	9.90%	650,000.00	714,821.50	10.55%	64,821.50
CLEMIS Parking	1,000.00	0.02%	1,000.00	954.79	0.01%	(45.21)
Crime Mapping	14,952.00	0.23%	14,952.00	18,008.01	0.27%	3,056.01
In Car Terminals External	1,658,299.00	25.27%	1,658,299.00	1,877,825.00	27.70%	219,526.00
In Car Terminals Internal	263,654.00	4.02%	263,654.00	315,345.50	4.65%	51,691.50
Maintenance Contracts	630,740.00	9.61%	630,740.00	520,829.09	7.68%	(109,910.91)
OC Depts Operations	428,886.00	6.54%	428,886.00	499,195.20	7.36%	70,309.20
Parts and Accessories	6,000.00	0.09%	6,000.00	1,909.69	0.03%	(4,090.31)
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	6.10%	400,000.00	446,989.36	6.59%	46,989.36
Reimb General	188,697.00	2.88%	188,697.00	318,365.25	4.70%	129,668.25
Service Fees	650,000.00	9.90%	650,000.00	466,979.64	6.89%	(183,020.36)
Total operating revenue:	6,562,443.00	100.00%	6,562,443.00	6,778,521.88	100.00%	216,078.88
Operating expenses						
Salaries	3,044,015.00	46.39%	3,044,015.00	2,597,847.35	38.32%	446,167.65
Fringe benefits	1,377,571.00	20.99%	1,377,571.00	1,166,784.50	17.21%	210,786.50
Contractual services						
Charge Card Fee	100,000.00	1.52%	100,000.00	108,629.92	1.60%	(8,629.92)
Communications	1,000,000.00	15.24%	1,000,000.00	991,341.07	14.62%	8,658.93
Equipment Maintenance	320,000.00	4.88%	320,000.00	0.00	0.00%	320,000.00
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	818.60	0.01%	181.40
Indirect Costs	339,396.00	5.17%	339,396.00	477,227.00	7.04%	(137,831.00)
Logos Trademarks Intellect Prp	0.00	0.00%	0.00	525.00	0.01%	(525.00)
Membership Dues	2,000.00	0.03%	2,000.00	1,884.55	0.03%	115.45
Miscellaneous	0.00	0.00%	0.00	10.00	0.00%	(10.00)
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	1,706.67	0.03%	793.33
Printing	1,500.00	0.02%	1,500.00	0.00	0.00%	1,500.00
Professional Services	1,300,000.00	19.81%	1,300,000.00	1,518,664.03	22.40%	(218,664.03)
Rebillable Services	450,000.00	6.86%	450,000.00	529,974.52	7.82%	(79,974.52)
Software Rental Lease Purchase	150,000.00	2.29%	150,000.00	276,978.45	4.09%	(126,978.45)
Software Support Maintenance	1,577,501.00	24.04%	1,577,501.00	1,189,615.19	17.55%	387,885.81
Training	5,500.00	0.08%	5,500.00	3,988.51	0.06%	1,511.49
Travel and Conference	30,000.00	0.46%	30,000.00	9,823.82	0.14%	20,176.18
Workshops and Meeting	1,250.00	0.02%	1,250.00	0.00	0.00%	1,250.00
Total contractual services	5,280,897.00	80.47%	5,280,897.00	5,112,387.33	75.42%	168,509.67
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	0.34%	22,000.00	4,893.80	0.07%	17,106.20
Metered Postage	287.00	0.00%	287.00	4.50	0.00%	282.50
Office Supplies	2,500.00	0.04%	2,500.00	404.13	0.01%	2,095.87
Parts and Accessories	25,000.00	0.38%	25,000.00	8,432.77	0.12%	16,567.23
Printing Supplies	500.00	0.01%	500.00	0.00	0.00%	500.00
Total commodities	51,487.00	0.78%	51,487.00	13,735.20	0.20%	37,751.80
Depreciation						
Depreciation Equipment	1,751,094.00	26.68%	1,751,094.00	962,756.64	14.20%	788,337.36
Total depreciation	1,751,094.00	26.68%	1,751,094.00	962,756.64	14.20%	788,337.36

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2022

	2022			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Internal services						
Bldg Space Cost Allocation	78,460.00	1.20%	78,460.00	78,459.96	1.16%	0.04
Info Tech Development	566,419.00	8.63%	566,419.00	2,333,764.41	34.43%	(1,767,345.41)
Info Tech Operations	195,494.00	2.98%	195,494.00	203,953.24	3.01%	(8,459.24)
Insurance Fund	7,692.00	0.12%	7,692.00	7,775.04	0.11%	(83.04)
Motor Pool Fuel Charges	1,029.00	0.02%	1,029.00	1,058.85	0.02%	(29.85)
Motor Pool	3,556.00	0.05%	3,556.00	6,044.22	0.09%	(2,488.22)
Telephone Communications	24,696.00	0.38%	24,696.00	26,753.41	0.39%	(2,057.41)
Total internal services	877,346.00	13.37%	877,346.00	2,657,809.13	39.21%	(1,780,463.13)
Total operating expense	12,382,410.00	188.69%	12,382,410.00	12,511,320.15	184.57%	(128,910.15)
Operating income (loss)	(5,819,967.00)	-88.69%	(5,819,967.00)	(5,732,798.27)	-84.57%	87,168.73
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	4,140,781.00	63.10%	4,140,781.00	0.00	0.00%	(4,140,781.00)
Sale of Equipment	0.00	0.00%	0.00	579.00	0.01%	579.00
Income from Investments	35,000.00	0.53%	35,000.00	34,222.48	0.50%	(777.52)
Total nonoperating revenues (expenses)	4,175,781.00	63.63%	4,175,781.00	34,801.48	0.51%	(4,140,979.52)
Income (loss) before transfer	(1,644,186.00)	-25.05%	(1,644,186.00)	(5,697,996.79)	-84.06%	(4,053,810.79)
Transfers in	1,644,186.00	25.05%	1,644,186.00	1,644,186.00	24.26%	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	(4,053,810.79)	-59.80%	(4,053,810.79)
Net Position - beginning				11,650,398.07		
Net Position - ending				7,596,587.28		

**County of Oakland
Fire Records Management Fund
Statement of Net Position
September 30, 2022**

ASSETS

Current assets:

Cash and cash equivalents	\$ 731,791.58
Due from other governments	91,927.32
Accrued interest on investment	3,845.57
Accounts receivable	-
Prepaid Items	590.75
Total current assets	<u>828,155.22</u>

Noncurrent assets:

Equipment	125,141.91
Computer software	1,727,449.70
Less accumulated depreciation	<u>(1,259,377.40)</u>
Total capital assets (net of accumulated depreciation)	<u>593,214.21</u>
Total assets	<u>1,421,369.43</u>

LIABILITIES

Current liabilities:

Vouchers payable	-
Accrued Payroll	4,685.61
Accounts payable	17,093.20
Unearned Revenue	-
Total current liabilities	<u>21,778.81</u>

NET POSITION

Invested in capital assets, net of related debt	593,214.21
Unrestricted	<u>806,376.41</u>
Total net position	<u>\$ 1,399,590.62</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Nine Months Ended September 30, 2022

	2022			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Oakland County Participation Fees	\$ 174,310.00	59.75%	\$ 174,310.00	168,381.75	49.37%	\$ (5,928.25)
Out County Participation Fees	117,420.00	40.25%	117,420.00	172,719.67	50.63%	55,299.67
Total operating revenues	<u>291,730.00</u>	<u>100.00%</u>	<u>291,730.00</u>	<u>341,101.42</u>	<u>100.00%</u>	<u>49,371.42</u>
Operating expenses:						
Salaries	337,495.00	115.69%	337,495.00	241,487.43	70.80%	96,007.57
Fringe benefits	159,425.00	54.65%	159,425.00	111,196.59	32.59%	48,228.41
Contractual services:						
Communications	29,001.00	9.95%	29,001.00	0.00	0.00%	29,001.00
Equipment repairs and maintenance	1,000.00	0.34%	1,000.00	0.00	0.00%	1,000.00
Indirect costs	85,464.00	29.29%	85,464.00	76,491.00	22.43%	8,973.00
Personal mileage	1,000.00	0.34%	1,000.00	0.00	0.00%	1,000.00
Professional services	170,000.00	58.27%	170,000.00	132,947.63	38.97%	37,052.37
Software Support Maintenance	0.00	0.00%	0.00	950.33	0.27%	(950.33)
Travel and conference	4,000.00	1.37%	4,000.00	0.00	0.00%	4,000.00
Total contractual services	<u>290,465.00</u>	<u>99.56%</u>	<u>290,465.00</u>	<u>210,388.96</u>	<u>61.67%</u>	<u>80,076.04</u>
Commodities:						
Expendable equipment	7,000.00	2.39%	7,000.00	0.00	0.00%	7,000.00
Total commodities	<u>7,000.00</u>	<u>2.39%</u>	<u>7,000.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>7,000.00</u>
Depreciation:						
Equipment	303,739.00	104.12%	303,739.00	0.00	0.00%	303,739.00
Software	0.00	0.00%	0.00	263,650.72	77.29%	(263,650.72)
Total depreciation	<u>303,739.00</u>	<u>104.12%</u>	<u>303,739.00</u>	<u>263,650.72</u>	<u>77.29%</u>	<u>40,088.28</u>
Internal services:						
Info Tech-development	48,315.00	16.56%	48,315.00	113,585.43	33.30%	(65,270.43)
Info Tech-operations	51,204.00	17.55%	51,204.00	52,760.00	15.46%	(1,556.00)
Insurance fund	953.00	0.33%	953.00	963.27	0.28%	(10.27)
Telephone communications	541.00	0.19%	541.00	0.00	0.00%	541.00
Total internal services	<u>101,013.00</u>	<u>34.63%</u>	<u>101,013.00</u>	<u>167,308.70</u>	<u>49.04%</u>	<u>(66,295.70)</u>
Total operating expenses	<u>1,199,137.00</u>	<u>411.04%</u>	<u>1,199,137.00</u>	<u>994,032.40</u>	<u>291.39%</u>	<u>205,104.60</u>
Operating income (loss)	<u>(907,407.00)</u>	<u>-311.04%</u>	<u>(907,407.00)</u>	<u>(652,930.98)</u>	<u>-191.39%</u>	<u>254,476.02</u>
Nonoperating revenues (expenses):						
Planned use of balance	381,477.00	130.76%	381,477.00	0.00	0.00%	(381,477.00)
Income from investments	3,000.00	1.02%	3,000.00	3,609.27	1.06%	609.27
Total nonoperating revenues (expenses)	<u>384,477.00</u>	<u>131.78%</u>	<u>384,477.00</u>	<u>3,609.27</u>	<u>1.06%</u>	<u>(380,867.73)</u>
Income (loss) before transfers	<u>(522,930.00)</u>	<u>-179.26%</u>	<u>(522,930.00)</u>	<u>(649,321.71)</u>	<u>-190.33%</u>	<u>(126,391.71)</u>
Transfers in	522,930.00	179.25%	522,930.00	505,145.25	148.09%	(17,784.75)
Change in net assets	<u>\$ 0.00</u>	<u>-0.01%</u>	<u>\$ 0.00</u>	<u>(144,176.46)</u>	<u>-42.24%</u>	<u>\$ (144,176.46)</u>
Total net position - beginning				1,543,767.08		
Total net position - ending				<u>\$ 1,399,590.62</u>		

Radio Communications Fund
Statement of Net Position
September 30, 2022

ASSETS

Current assets:

Cash and cash equivalents	\$ 19,884,627.42
Accrued interest on investment	176,528.51
Due from other governments	16,554.84
Accounts receivable	1,084,504.94
Due from other funds	16,000.00
Inventories	58,197.42
Prepaid items	641,521.78
Total current assets	<u>21,877,934.91</u>

Non-current assets:

Capital projects in progress	42,540,894.62
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	<u>(49,458,174.73)</u>
Total capital assets (net of accumulated depreciation)	<u>43,522,467.42</u>
Total assets	<u>65,400,402.33</u>

LIABILITIES

Current liabilities:

Vouchers payable	59,378.13
Accrued Payroll	23,003.35
Due to Municipalities	21,354.72
Unearned revenue	13,900.00
Accounts payable	1,280,704.60
NC Bonds payable	13,150,000.00
NC Unamortized premium on bond	<u>2,715,407.47</u>
Total current liabilities	<u>17,263,748.27</u>
Total liabilities	<u>17,263,748.27</u>

NET POSITION

Net Investment in capital assets	43,522,467.42
Unrestricted-designated for projects	20,084,431.20
Unrestricted	4,614,186.64
Total net position	<u>\$ 48,136,654.06</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2022

	2022			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	364,227.68	3.68%	89,227.68
E 911 Surcharge	8,915,600.00	91.37%	8,915,600.00	9,220,236.61	93.03%	304,636.61
Leased Equipment	250,000.00	2.56%	250,000.00	225,645.86	2.28%	(24,354.14)
Outside Agencies	75,000.00	0.77%	75,000.00	60,631.32	0.61%	(14,368.68)
Parts and Accessories	221,828.00	2.27%	221,828.00	65,580.09	0.66%	(156,247.91)
Productive Labor	20,000.00	0.20%	20,000.00	7,425.00	0.07%	(12,575.00)
Reimb General	0.00	0.00%	0.00	6,699.00	0.07%	6,699.00
County Auction	0.00	0.00%	0.00	0.00	0.00%	0.00
Other revenue	0.00	0.00%	0.00	(39,745.18)	0.00%	0.00
Total operating revenue:	<u>9,757,428.00</u>	<u>100.00%</u>	<u>9,757,428.00</u>	<u>9,910,700.38</u>	<u>100.00%</u>	<u>153,272.38</u>
Operating expenses						
Salaries	855,535.00	8.77%	855,535.00	758,424.57	7.65%	97,110.43
Fringe benefits	400,997.00	4.11%	400,997.00	374,531.32	3.78%	26,465.68
Contractual services						
Acct Receivable Offset Refund	0.00	0.00%	0.00	(8.97)	0.00%	8.97
Auction Expense	0.00	0.00%	0.00	2.99	0.00%	(2.99)
Communications	1,200,000.00	12.30%	1,200,000.00	651,589.46	6.57%	548,410.54
Contracted Services	0.00	0.00%	0.00	3,600.00	0.04%	(3,600.00)
Electrical Service	70,000.00	0.72%	70,000.00	206,269.69	2.08%	(136,269.69)
Equipment Maintenance	275,000.00	2.82%	275,000.00	46,655.52	0.47%	228,344.48
Freight and Express	8,500.00	0.09%	8,500.00	2,028.30	0.02%	6,471.70
Indirect Costs	208,080.00	2.13%	208,080.00	142,382.00	1.44%	65,698.00
Laundry and Cleaning	700.00	0.01%	700.00	328.42	0.00%	371.58
Membership Dues	1,000.00	0.01%	1,000.00	0.00	0.00%	1,000.00
Personal Mileage	3,500.00	0.04%	3,500.00	0.00	0.00%	3,500.00
Printing	500.00	0.01%	500.00	300.00	0.00%	200.00
Prof Svc-Financial Consultant	0.00	0.00%	0.00	1,500.00	0.02%	(1,500.00)
Professional Services	200,000.00	2.05%	200,000.00	15,113.75	0.15%	184,886.25
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	1,000,000.00	10.25%	1,000,000.00	239,948.60	2.42%	760,051.40
Special Projects	40,000.00	0.41%	40,000.00	0.00	0.00%	40,000.00
Tower Charges	556,833.00	5.71%	556,833.00	730,188.03	7.37%	(173,355.03)
Training	75,000.00	0.77%	75,000.00	1,200.00	0.01%	73,800.00
Travel and Conference	22,500.00	0.23%	22,500.00	210.88	0.00%	22,289.12
Workshops and Meeting	100.00	0.00%	100.00	0.00	0.00%	100.00
Paging Agent Fees	0.00	0.00%	100.00	71.00	0.00%	100.00
Total contractual services	<u>3,692,213.00</u>	<u>37.84%</u>	<u>3,692,213.00</u>	<u>2,041,379.67</u>	<u>20.60%</u>	<u>1,650,833.33</u>
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	1,900.00	751.70	0.01%	1,148.30
Other Expendable Equipment	100,788.00	1.03%	100,788.00	(2,942.26)	-0.03%	103,730.26
Metered Postage	126.00	0.00%	126.00	0.00	0.00%	126.00
Office Supplies	5,000.00	0.05%	5,000.00	1,621.22	0.02%	3,378.78
Parts and Accessories	400,000.00	4.10%	400,000.00	236,459.80	2.39%	163,540.20
Shop Supplies	15,000.00	0.15%	15,000.00	7,158.36	0.07%	7,841.64
Small Tools	5,000.00	0.05%	5,000.00	450.65	0.00%	4,549.35
Total commodities	<u>527,814.00</u>	<u>5.41%</u>	<u>527,814.00</u>	<u>243,499.47</u>	<u>2.46%</u>	<u>284,314.53</u>
Depreciation						
Depreciation Structures	0.00	0.00%	0.00	11,226.04	0.11%	(11,226.04)
Depreciation Computer Equipment	0.00	0.00%	0.00	5,500.00	0.06%	(5,500.00)
Depreciation Equipment	228,973.00	2.35%	228,973.00	188,445.37	1.90%	40,527.63
Total depreciation	<u>228,973.00</u>	<u>2.35%</u>	<u>228,973.00</u>	<u>205,171.41</u>	<u>2.07%</u>	<u>23,801.59</u>
Internal services						
Bldg Space Cost Allocation	35,482.00	0.36%	35,482.00	35,481.96	0.36%	0.04
Info Tech CLEMIS	650,000.00	6.66%	650,000.00	452,579.86	4.57%	197,420.14
Info Tech Development	75,000.00	0.77%	75,000.00	252,395.00	2.55%	(177,395.00)
Info Tech Operations	239,074.00	2.45%	239,074.00	256,892.95	2.59%	(17,818.95)
Info Tech Managed Print Svcs	2,884.00	0.03%	2,884.00	1,271.70	0.01%	1,612.30
Insurance Fund	21,997.00	0.23%	21,997.00	50,031.23	0.50%	(28,034.23)
Maintenance Department Charges	35,000.00	0.36%	35,000.00	11,396.83	0.11%	23,603.17
Motor Pool Fuel Charges	6,077.00	0.06%	6,077.00	8,182.16	0.08%	(2,105.16)
Motor Pool	34,245.00	0.35%	34,245.00	27,242.42	0.27%	7,002.58
Telephone Communications	31,541.00	0.32%	31,541.00	38,234.48	0.39%	(6,693.48)
Total internal services	<u>1,131,300.00</u>	<u>11.59%</u>	<u>1,131,300.00</u>	<u>1,133,708.59</u>	<u>11.44%</u>	<u>(2,408.59)</u>
Total operating expense	<u>6,836,832.00</u>	<u>70.07%</u>	<u>6,836,832.00</u>	<u>4,756,715.03</u>	<u>48.00%</u>	<u>2,080,116.97</u>
Operating income (loss)	<u>2,920,596.00</u>	<u>29.93%</u>	<u>2,920,596.00</u>	<u>5,153,985.35</u>	<u>52.00%</u>	<u>2,233,389.35</u>
Nonoperating revenues (expenses)						
Interest Expense	0.00	0.00%	0.00	(97,312.78)	-0.98%	(97,312.78)
Income from investments	1,000,000.00	10.25%	1,000,000.00	114,468.88	1.16%	(885,531.12)

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended September 30, 2022

	2022			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Total nonoperating revenues (expenses)	1,000,000.00	10.25%	1,000,000.00	17,156.10	0.17%	(982,843.90)
Income (loss) before transfer	3,920,596.00	40.18%	3,920,596.00	5,171,141.45	52.18%	1,250,545.45
Transfers in	(8,000.00)	-0.08%	(8,000.00)	24,000.00	0.24%	32,000.00
Transfers out	(286,000.00)	-2.93%	(286,000.00)	(286,000.00)	-2.89%	0.00
Budgeted Equity Adjustments	2,735,496.00	28.04%	2,735,496.00	0.00	0.00%	(2,735,496.00)
Change in net position	3,626,596.00	37.17%	3,626,596.00	4,909,141.45	49.53%	1,282,545.45
Net Position - beginning				43,227,512.61		
Net Position - ending				<u>48,136,654.06</u>		