

**County of Oakland
CLEMIS Fund
Statement of Net Position
December 30, 2023**

ASSETS

Current assets:

Cash and cash equivalents	\$ 4,553,358.40
Due from other governments	1,444,764.45
Accounts receivable	205,814.72
Accrued interest on investment	48,108.61
Prepaid items	539,806.04
Total current assets	6,791,852.22

Non-current assets:

Capital projects in progress	1,980,236.46
Equipment	14,357,381.75
Equipment - OAKVIDEO	1,746,468.48
Software	8,329,112.57
Less accumulated depreciation	(23,811,928.39)
Total capital assets (net of accumulated depreciation)	2,601,270.87
Total assets	9,393,123.09

LIABILITIES

Current liabilities:

Vouchers payable	230,514.38
Employee expenses payable	201.55
Accounts Payable	66,910.84
Due to municipalities	637,415.00
Unearned revenue	466,067.87
Total current liabilities	1,401,109.64

NET POSITION

Net Investment in capital assets	2,601,270.87
Unrestricted - designated for projects	296,906.13
Unrestricted	5,093,836.45
Total net position	\$ 7,992,013.45

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended December 31, 2023

	2024			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues						
Access Fees Non Oakland	1,058,000.00	14.50%	264,500.00	272,057.36	15.54%	7,557.36
Access Fees Oakland	369,280.00	5.06%	92,320.00	78,912.00	4.51%	(13,408.00)
CLEMIS Citation	236,656.00	3.24%	59,164.00	55,435.65	3.17%	(3,728.35)
CLEMIS Crash	849,230.00	11.64%	212,307.50	198,661.00	11.35%	(13,646.50)
CLEMIS Parking	1,030.00	0.01%	257.50	0.00	0.00%	(257.50)
Crime Mapping	19,174.00	0.26%	4,793.50	3,725.00	0.21%	(1,068.50)
In Car Terminals External	1,928,686.00	26.44%	482,171.50	470,060.50	26.86%	(12,111.00)
In Car Terminals Internal	339,949.00	4.66%	84,987.25	78,768.00	4.50%	(6,219.25)
Maintenance Contracts	630,740.00	8.65%	157,685.00	154,593.85	8.83%	(3,091.15)
OC Depts Operations	499,195.00	6.84%	124,798.75	128,490.66	7.34%	3,691.91
Parts and Accessories	3,357.00	0.05%	839.25	2,996.64	0.17%	2,157.39
Productive Labor	200.00	0.00%	0.00	0.00	0.00%	0.00
Rebilled Charges	400,000.00	5.48%	100,000.00	128,000.58	7.31%	28,000.58
Reimb General	310,240.00	4.25%	77,560.00	58,637.50	3.35%	(18,922.50)
Service Fees	650,000.00	8.91%	162,500.00	119,496.01	6.83%	(43,003.99)
FOIA Fee	0.00	0.00%	0.00	461.56	0.03%	461.56
Total operating revenue:	<u>7,295,737.00</u>	<u>100.00%</u>	<u>1,823,934.25</u>	<u>1,750,296.31</u>	<u>100.00%</u>	<u>(73,637.94)</u>
Operating expenses						
Salaries	<u>3,138,372.79</u>	<u>43.02%</u>	<u>784,593.20</u>	<u>586,245.62</u>	<u>33.49%</u>	<u>198,347.58</u>
Fringe benefits	<u>1,490,326.14</u>	<u>20.43%</u>	<u>372,581.54</u>	<u>276,894.64</u>	<u>15.82%</u>	<u>95,686.90</u>
Contractual services						
Charge Card Fee	100,000.00	1.37%	25,000.00	19,278.10	1.10%	5,721.90
Communications	1,000,000.00	13.71%	250,000.00	209,448.84	11.97%	40,551.16
Contracted Services	0.00	0.00%	0.00	0.00	0.00%	0.00
Employee In-Service Training	0.00	0.00%	0.00	0.00	0.00%	0.00
Equipment Maintenance	320,000.00	4.39%	80,000.00	0.00	0.00%	80,000.00
Freight and Express	250.00	0.00%	62.50	0.00	0.00%	62.50
Garbage and Rubbish Disposal	1,000.00	0.01%	250.00	29.20	0.00%	220.80
Indirect Costs	477,227.00	6.54%	119,306.75	86,825.75	4.96%	32,481.00
Logos Trademarks Intellect Prp	1,050.00	0.01%	262.50	0.00	0.00%	262.50
Membership Dues	2,000.00	0.03%	500.00	90.00	0.01%	410.00
Periodicals Books Publ Sub	1,200.00	0.02%	300.00	0.00	0.00%	300.00
Personal Mileage	3,000.00	0.04%	750.00	0.00	0.00%	750.00
Printing	0.00	0.00%	0.00	0.00	0.00%	0.00
Professional Services	1,217,493.00	16.69%	304,373.25	293,161.85	16.75%	11,211.40
Rebillable Services	535,402.00	7.34%	133,850.50	54,207.85	3.10%	79,642.65
Software Rental Lease Purchase	450,000.00	6.17%	112,500.00	66,249.91	3.79%	46,250.09
Software Support Maintenance	1,547,501.00	21.21%	386,875.25	365,578.15	20.89%	21,297.10
Training	5,500.00	0.08%	1,375.00	0.00	0.00%	1,375.00
Travel and Conference	30,000.00	0.41%	7,500.00	1,542.07	0.09%	5,957.93
Workshops and Meeting	1,250.00	0.02%	312.50	0.00	0.00%	312.50
Total contractual services	<u>5,692,873.00</u>	<u>78.03%</u>	<u>1,423,218.25</u>	<u>1,096,411.72</u>	<u>62.64%</u>	<u>326,806.53</u>
Commodities						
Dry Goods and Clothing	600.00	0.01%	150.00	0.00	0.00%	150.00
Other Expendable Equipment	150,000.00	2.06%	37,500.00	0.00	0.00%	37,500.00
Material and Supplies	0.00	0.00%	0.00	0.00	0.00%	0.00
Metered Postage	287.00	0.00%	71.75	19.00	0.00%	52.75
Office Supplies	2,500.00	0.03%	625.00	45.78	0.00%	579.22
Parts and Accessories	25,000.00	0.34%	6,250.00	651.57	0.04%	5,598.43
Printing Supplies	500.00	0.01%	125.00	0.00	0.00%	125.00
Total commodities	<u>178,887.00</u>	<u>2.45%</u>	<u>44,721.75</u>	<u>716.35</u>	<u>0.04%</u>	<u>44,005.40</u>
Capital Outlay						
Computer Equipment	0.00	0.00%	0.00	0.00	0.00%	0.00
Total commodities	<u>206,887.00</u>	<u>2.84%</u>	<u>51,721.75</u>	<u>0.00</u>	<u>0.00%</u>	<u>51,721.75</u>
Depreciation						
Depreciation Equipment	1,676,712.74	22.98%	419,178.19	89,252.00	5.10%	329,926.19
Total depreciation	<u>1,676,712.74</u>	<u>22.98%</u>	<u>419,178.19</u>	<u>89,252.00</u>	<u>5.10%</u>	<u>329,926.19</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended December 31, 2023

	2024			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Internal services						
Bldg Space Cost Allocation	94,026.15	1.29%	23,506.54	23,506.53	1.34%	0.01
Info Tech Development	566,419.00	7.76%	141,604.75	147,065.31	8.40%	(5,460.56)
Info Tech Operations	546,494.00	7.49%	136,623.50	52,211.83	2.98%	84,411.67
Insurance Fund	14,646.00	0.20%	3,661.50	3,661.47	0.21%	0.03
Motor Pool Fuel Charges	1,127.00	0.02%	281.75	190.29	0.01%	91.46
Motor Pool	9,237.00	0.13%	2,309.25	1,772.00	0.10%	537.25
Telephone Communications	25,635.00	0.35%	6,408.75	6,387.99	0.36%	20.76
Total internal services	<u>1,257,584.15</u>	<u>17.24%</u>	<u>314,396.04</u>	<u>234,795.42</u>	<u>13.41%</u>	<u>79,600.62</u>
Total operating expense	<u>13,434,755.82</u>	<u>184.15%</u>	<u>3,358,688.96</u>	<u>2,284,315.75</u>	<u>130.51%</u>	<u>1,074,373.21</u>
Operating income (loss)	<u>(6,139,018.82)</u>	<u>-84.15%</u>	<u>(1,534,754.71)</u>	<u>(534,019.44)</u>	<u>-30.51%</u>	<u>1,000,735.27</u>
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	4,537,007.00	62.19%	1,134,251.75	0.00	0.00%	(1,134,251.75)
Sale of Equipment	0.00	0.00%	0.00	0.00	0.00%	0.00
Income from Investments	35,000.00	0.48%	8,750.00	79,918.71	4.57%	71,168.71
Total nonoperating revenues (expenses)	<u>4,572,007.00</u>	<u>62.67%</u>	<u>1,143,001.75</u>	<u>79,918.71</u>	<u>4.57%</u>	<u>(1,063,083.04)</u>
Income (loss) before transfer	<u>(1,567,011.82)</u>	<u>-21.48%</u>	<u>(391,752.96)</u>	<u>(454,100.73)</u>	<u>-25.94%</u>	<u>(62,347.77)</u>
Transfers in	1,644,186.00	22.54%	411,046.50	411,046.50	23.48%	0.00
Transfers out	77,174.00	1.06%	19,293.50	0.00	0.00%	(19,293.50)
Change in net position	<u>77,174.18</u>	<u>1.06%</u>	<u>19,293.54</u>	<u>(43,054.23)</u>	<u>-2.46%</u>	<u>(62,347.77)</u>
Net Position - beginning				<u>8,035,067.68</u>		
Net Position - ending				<u>7,992,013.45</u>		

CLEMIS FUND 53500
Fiscal Year 2024 – 1st Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding CLEMIS fund’s 1st quarter FY2024 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 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.
- 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 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.
- 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.

CLEMIS FUND 53500
Fiscal Year 2024 – 1st Quarter
Brief Explanation of “Actuals”

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

Expenses:

- Salaries and Fringe benefits includes unfilled positions, on-call payroll and overtime.
- 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 includes travel to sites off campus using personal vehicles.
- Professional services expense includes 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.
- Travel and Conference and Training together include seminars, meetings, workshops, etc.
- 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: \$311,046.50 from the General fund for operational support and \$100,000 from the General fund for OakVideo operational support.

**County of Oakland
Fire Records Management Fund
Statement of Net Position
December 31, 2023**

ASSETS

Current assets:

Cash and cash equivalents	\$ 606,066.40
Due from other governments	93,008.82
Accrued interest on investment	3,379.92
Prepaid Items	205.48
Total current assets	<u>702,660.62</u>

Noncurrent assets:

Equipment	125,141.91
Computer software	1,727,449.70
Less accumulated depreciation	<u>(1,588,940.85)</u>
Total capital assets (net of accumulated depreciation)	<u>263,650.76</u>
Total assets	<u>966,311.38</u>

LIABILITIES

Current liabilities:

Vouchers payable	27,133.69
Accrued Payroll	-
Accounts payable	11,904.25
Unearned Revenue	-
Total current liabilities	<u>39,037.94</u>

NET POSITION

Invested in capital assets, net of related debt	263,650.76
Unrestricted	<u>663,622.68</u>
Total net position	<u>\$ 927,273.44</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended December 31, 2023

	2024			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Oakland County Participation Fees	\$ 173,250.00	48.57%	\$ 43,312.50	43,534.00	49.40%	\$ 221.50
Out County Participation Fees	183,434.00	51.43%	45,858.50	44,597.00	50.60%	(1,261.50)
Total operating revenues	<u>356,684.00</u>	<u>100.00%</u>	<u>89,171.00</u>	<u>88,131.00</u>	<u>100.00%</u>	<u>(1,040.00)</u>
Operating expenses:						
Salaries	314,188.47	88.09%	78,547.12	73,503.61	83.41%	5,043.51
Fringe benefits	150,143.44	42.09%	37,535.86	36,251.16	41.13%	1,284.70
Contractual services:						
Equipment repairs and maintenance	1,000.00	0.28%	250.00	0.00	0.00%	250.00
Indirect costs	85,464.00	23.96%	21,366.00	21,697.50	24.62%	(331.50)
Personal mileage	1,000.00	0.28%	250.00	0.00	0.00%	250.00
Professional services	170,000.00	47.66%	42,500.00	43,635.20	49.51%	(1,135.20)
Software Support Maintenance	0.00	0.00%	0.00	77.05	0.08%	(77.05)
Travel and conference	4,000.00	1.12%	1,000.00	0.00	0.00%	1,000.00
Total contractual services	<u>261,464.00</u>	<u>73.30%</u>	<u>65,366.00</u>	<u>65,409.75</u>	<u>74.21%</u>	<u>(43.75)</u>
Commodities:						
Expendable equipment	7,000.00	1.96%	1,750.00	0.00	0.00%	1,750.00
Total commodities	<u>7,000.00</u>	<u>1.96%</u>	<u>1,750.00</u>	<u>0.00</u>	<u>0.00%</u>	<u>1,750.00</u>
Depreciation:						
Software	263,650.75	73.92%	65,912.69	65,912.69	74.79%	0.00
Total depreciation	<u>263,650.75</u>	<u>73.92%</u>	<u>65,912.69</u>	<u>65,912.69</u>	<u>74.79%</u>	<u>0.00</u>
Internal services:						
Info Tech-development	48,315.00	13.55%	12,078.75	37,587.56	42.65%	(25,508.81)
Info Tech-operations	51,204.00	14.35%	12,801.00	13,190.00	14.96%	(389.00)
Insurance fund	932.00	0.27%	233.00	232.96	0.26%	0.04
Telephone communications	562.00	0.16%	140.50	0.00	0.00%	140.50
Total internal services	<u>101,013.00</u>	<u>28.33%</u>	<u>25,253.25</u>	<u>51,010.52</u>	<u>57.87%</u>	<u>(25,757.27)</u>
Total operating expenses	<u>1,097,459.66</u>	<u>307.69%</u>	<u>274,364.92</u>	<u>292,087.73</u>	<u>331.41%</u>	<u>(17,722.81)</u>
Operating income (loss)	<u>(740,775.66)</u>	<u>-207.69%</u>	<u>(185,193.92)</u>	<u>(203,956.73)</u>	<u>-231.41%</u>	<u>(18,762.81)</u>
Nonoperating revenues (expenses):						
Planned use of balance	221,896.00	62.21%	55,474.00	0.00	0.00%	(55,474.00)
Income from investments	3,000.00	0.84%	750.00	1,829.11	2.08%	1,079.11
Total nonoperating revenues (expenses)	<u>224,896.00</u>	<u>63.05%</u>	<u>56,224.00</u>	<u>1,829.11</u>	<u>2.08%</u>	<u>(54,394.89)</u>
Income (loss) before transfers	<u>(515,879.66)</u>	<u>-144.64%</u>	<u>(128,969.92)</u>	<u>(202,127.62)</u>	<u>-229.33%</u>	<u>(73,157.70)</u>
Transfers in	515,880.00	144.63%	128,970.00	130,602.00	148.19%	1,632.00
Change in net assets	\$ 0.34	-0.01%	\$ 0.08	(71,525.62)	-81.14%	\$ (71,525.70)
Total net position - beginning				998,799.06		
Total net position - ending				<u>\$ 927,273.44</u>		

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2024 – 1st Quarter
Brief Explanation of “Actuals”

The following are some comments regarding Fire Records Management Fund's 1st quarter FY 2024 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. 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 32 Oakland County agencies for participation.
- Out County Participation Fees is the amount billed to municipalities and agencies located outside of Oakland County. The fund billed 22 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 2024 – 1st Quarter
Brief Explanation of “Actuals”

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

Expenses:

- Salary and Fringe benefits include unfilled positions.
- Equipment repairs and maintenance includes 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 includes on-site service calls requiring the use of a personal vehicle.
- Professional services includes contractors utilized by the fund.
- Travel and conference expense includes costs for professional workshops, meetings, seminars, etc .
- Expendable equipment expense includes equipment purchases made by tech support for maintaining the system.
- Depreciation expense includes the capitalization of completed CFIRs project.
- Internal service expense includes actual usage and unbudgeted costs for IT Development for the FRMS Rewrite project.

Radio Communications Fund
Statement of Net Position
December 31, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 19,601,072.90
Accrued interest on investment	152,519.97
Due from other governments	15,148.73
Accounts receivable	1,327,344.11
Leased Receivable	(31,902.00)
Inventories	(136,468.73)
Prepaid items	371,690.47
Total current assets	<u>21,299,405.45</u>

Non-current assets:

Capital projects in progress	45,018,531.66
Tower rights	8,585,770.20
Equipment	28,909,186.34
Structures	12,944,790.99
Less accumulated depreciation	<u>(48,038,393.32)</u>
Total capital assets (net of accumulated depreciation)	<u>47,419,885.87</u>
Total assets	<u>68,719,291.32</u>

LIABILITIES

Current liabilities:

Vouchers payable	229,561.04
Accrued Payroll	-
Due to Municipalities	21,354.72
Accrued Interest Payable	267,208.00
Unearned revenue	13,900.00
Bonds Payable	-
Accounts payable	70,296.55
Unavailable Revenue	1,482,732.00
NC Bonds payable	11,015,000.00
NC Unamortized premium on bond	<u>2,434,503.25</u>
Total current liabilities	<u>15,534,555.56</u>
Total liabilities	<u>15,534,555.56</u>

NET POSITION

Net Investment in capital assets	47,419,885.87
Unrestricted-designated for projects	-
Unrestricted	5,764,849.89
Total net position	<u>\$ 53,184,735.76</u>

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended December 31, 2023

	2024			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%	68,750.00	252,765.74	10.66%	184,015.74
E 911 Surcharge	8,915,600.00	91.37%	2,228,900.00	2,044,003.12	86.20%	(184,896.88)
In Car Terminals	0.00	0.00%	0.00	0.00	0.00%	0.00
Leased Equipment	250,000.00	2.56%	62,500.00	50,686.02	2.14%	(11,813.98)
Outside Agencies	75,000.00	0.77%	18,750.00	19,956.54	0.84%	1,206.54
Parts and Accessories	221,828.00	2.27%	55,457.00	3,730.51	0.16%	(51,726.49)
Productive Labor	20,000.00	0.20%	5,000.00	66.00	0.00%	(4,934.00)
Total operating revenue:	9,757,428.00	100.00%	2,439,357.00	2,371,207.93	100.00%	(68,149.07)
Operating expenses						
Salaries	913,101.00	9.36%	228,275.25	189,221.32	7.98%	39,053.93
Fringe benefits	437,334.00	4.48%	109,333.50	91,593.88	3.86%	17,739.62
Contractual services						
Adjustment Prior Year Expense	0.00	0.00%	0.00	0.00	0.00%	0.00
Auction Expense	0.00	0.00%	0.00	0.00	0.00%	0.00
Communications	1,200,000.00	12.30%	300,000.00	374,315.70	15.79%	(74,315.70)
Contracted Services	3,600.00	0.04%	900.00	1,020.00	0.04%	(120.00)
Electrical Service	148,337.00	1.52%	37,084.25	37,793.72	1.59%	(709.47)
Equipment Maintenance	39,884.00	0.41%	9,971.00	72,982.72	3.08%	(63,011.72)
Freight and Express	3,000.00	0.03%	750.00	330.00	0.01%	420.00
Indirect Costs	208,080.00	2.13%	52,020.00	52,240.75	2.20%	(220.75)
Laundry and Cleaning	700.00	0.01%	175.00	174.33	0.01%	0.67
Membership Dues	1,000.00	0.01%	250.00	0.00	0.00%	250.00
Personal Mileage	3,500.00	0.04%	875.00	0.00	0.00%	875.00
Printing	500.00	0.01%	125.00	0.00	0.00%	125.00
Prof Svc-Financial Consultant	0.00	0.00%	0.00	0.00	0.00%	0.00
Professional Services	200,000.00	2.05%	50,000.00	46,600.00	1.97%	3,400.00
Rebillable Services	500.00	0.01%	125.00	0.00	0.00%	125.00
Software Rental Lease Purchase	0.00	0.00%	0.00	0.00	0.00%	0.00
Software Support Maintenance	0.00	0.00%	0.00	0.00	0.00%	0.00
Special Projects	0.00	0.00%	0.00	0.00	0.00%	0.00
Tower Charges	727,010.00	7.45%	181,752.50	214,060.08	9.03%	(32,307.58)
Training	75,000.00	0.77%	18,750.00	0.00	0.00%	18,750.00
Travel and Conference	22,500.00	0.23%	5,625.00	0.00	0.00%	5,625.00
Workshops and Meeting	100.00	0.00%	25.00	0.00	0.00%	25.00
Total contractual services	2,633,711.00	26.99%	658,427.75	799,517.30	33.72%	(141,089.55)
Commodities						
Dry Goods and Clothing	1,900.00	0.02%	475.00	1,587.91	0.07%	(1,112.91)
Other Expendable Equipment	100,788.00	1.03%	25,197.00	9,439.58	0.40%	15,757.42
Metered Postage	126.00	0.00%	31.50	0.00	0.00%	31.50
Office Supplies	2,500.00	0.03%	625.00	446.30	0.02%	178.70
Parts and Accessories	250,000.00	2.56%	62,500.00	279,010.11	11.77%	(216,510.11)
Shop Supplies	15,000.00	0.15%	3,750.00	107.33	0.00%	3,642.67
Small Tools	5,000.00	0.05%	1,250.00	427.35	0.02%	822.65
Blank	0.00	0.00%	0.00	0.00	0.00%	0.00
Total commodities	375,314.00	3.85%	93,828.50	291,018.58	12.27%	(197,190.08)
Depreciation						
Depreciation Structures	0.00	0.00%	0.00	2,781.16	0.12%	(2,781.16)
Depreciation Computer Equipment	0.00	0.00%	0.00	39,378.87	1.66%	(39,378.87)
Depreciation Equipment	4,992,107.00	51.16%	1,248,026.75	0.00	0.00%	1,248,026.75
Total depreciation	4,992,107.00	51.16%	1,248,026.75	42,160.03	1.78%	1,205,866.72
Internal services						
Bldg Space Cost Allocation	38,275.00	0.39%	9,568.75	8,625.87	0.36%	942.88
Info Tech CLEMIS	650,000.00	6.66%	162,500.00	108,571.13	4.58%	53,928.87
Info Tech Development	75,000.00	0.77%	18,750.00	29,875.00	1.26%	(11,125.00)
Info Tech Operations	239,074.00	2.45%	59,768.50	60,225.00	2.54%	(456.50)
Info Tech Managed Print Svcs	2,884.00	0.03%	721.00	240.26	0.01%	480.74
Insurance Fund	62,790.00	0.64%	15,697.50	0.00	0.00%	15,697.50
Maintenance Department Charges	35,000.00	0.36%	8,750.00	5,622.88	0.24%	3,127.12
Motor Pool Fuel Charges	7,749.00	0.08%	1,937.25	2,473.65	0.10%	(536.40)
Motor Pool	29,981.00	0.31%	7,495.25	9,003.18	0.38%	(1,507.93)
Telephone Communications	31,540.00	0.32%	7,885.00	8,524.76	0.36%	(639.76)
Total internal services	1,172,293.00	12.01%	293,073.25	233,161.73	9.83%	59,911.52
Total operating expense	10,523,860.00	107.85%	2,630,965.00	1,646,672.84	69.44%	984,292.16
Operating income (loss)	(766,432.00)	-7.85%	(191,608.00)	724,535.09	30.56%	916,143.09
Nonoperating revenues (expenses)						
Interest Expense	378,217.00	3.88%	94,554.25	(294,650.00)	-12.43%	(389,204.25)
Income from investments	100,000.00	1.02%	25,000.00	62,797.24	2.65%	37,797.24
Increase Market Value Investment	0.00	0.00%	0.00	541,012.51	22.82%	541,012.51
Total nonoperating revenues (expenses)	478,217.00	4.90%	119,554.25	309,159.75	13.04%	189,605.50

County of Oakland
Radio Communications Fund
Statement of Revenues, Expenses, and Changes in Net Position
For the Three Months Ended December 31, 2023

	2024			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Income (loss) before transfer	(288,215.00)	-2.95%	(72,053.75)	1,033,694.84	43.59%	1,105,748.59
Transfers in	8,000.00	0.08%	2,000.00	0.00	0.00%	(2,000.00)
Transfers out	(286,000.00)	-2.93%	(71,500.00)	(71,500.00)	-3.02%	0.00
Budgeted Equity Adjustments	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net position	0.00	-3.08%	0.00	0.00	59.59%	6,318,479.80
Change in net position	(566,215.00)	-5.80%	(141,553.75)	962,194.84	40.58%	1,103,748.59
Net Position - beginning				52,222,540.92		
Net Position - ending				<u>53,184,735.76</u>		

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2024 – 1str Quarter
Brief Explanation of “Actuals”

Listed below are comments regarding Radio Communications fund's 1st quarter Fiscal Year 2024 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 December 2023 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 December 2023.
- 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 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 2024 – 1str Quarter
Brief Explanation of “Actuals”

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

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

Expenses:

- Salaries and Fringe Benefits are low due to higher than anticipated overtime, on-call hours and un-filled positions.
- Communications costs are 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 low due to the timing of the ESInet and Radio replacement projects.
- Rebillable services are payments for parts and labor invoiced upon work completion.
- Tower charges represent payments for tower rental agreements.
- Travel and Conference and Training together are low due to a decrease in training efforts for staff members related to the new Radio project.
- Commodities overall are high due to a decrease 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: \$12,500 for Help Desk support and \$59,000 for OakNet operation costs, both provided by Information Technology.