

## CLEMIS and Related Fund Financial Statements for FY2002

**DATE:** January 15, 2003

Attached are the following financial statements for the fiscal year ended September 30, 2002:

- **CLEMIS Fund** (Exhibit A through A-3, inclusive). The CLEMIS Fund financial statements include a balance sheet as of September 30, 2002, statements of operation for the fiscal year then ended, other supplementary information and explanations for fluctuations.  
  
**COPS MORE Grant Fund** (Exhibit B through B-4, inclusive). The COPS MORE Grant Fund financial statements include a balance sheet as of September 30, 2002, statements of operation for the fiscal year then ended, Financial Status Report submitted for reimbursement to the federal government, and other supplementary information.
- **Radio Communications Fund** (Exhibit C through C-6, inclusive). The Radio Communications Fund financial statements include a balance sheet as of September 30, 2002, statements of operation for the fiscal year then ended and other supplementary information.
- **Fire Records Management System** (Exhibit D and D-13). The Fire Records Management System Fund financial statements include a balance sheet as of September 30, 2002 and a statement of operations.

## **CLEMIS FUND**

Comments on the CLEMIS Fund balance sheet for the fiscal year ended September 30, 2002 follow:

- The CLEMIS Fund has \$3.3 million in cash and investments as of September 30, 2002.
- All amounts receivable from municipalities are current. All delinquencies have been cleared up over the past 90 days or so.
- The liabilities include \$289,818 for the amounts owed to Ameritech and \$200,900 for four communities who did not participate on the call-taking equipment project. This project is nearing completion, as substantially all of the outstanding programmatic issues have been resolved.

The County met with Ameritech personnel on January 14, 2003 to finalize the maintenance agreements on the contract in the very near term. The County proposed a 50/50 split of the costs relating to maintenance with the CVTs at the most recent PSAP Coordinating Committee. When the amounts are finalized with Ameritech, as well as the periods involved, the County will request information as to whether the CVTs intend on participating in this program or not. The close out of this contract is pending the resolution of the maintenance agreement.

- The ending equity is \$15.3 million - most of which is represented by the investment in capital assets (largely equipment).

As noted in prior letters of transmittal for CLEMIS, the depreciation being charged to this Fund is not covered by reimbursements by either the County's General Fund or amounts being collected from the cities, villages and townships. There is no replacement fund for the COPS MORE or other equipment being obtained.

Detailed comments on fluctuations are contained in Exhibit A-4.

## **COPS MORE GRANT FUND**

Comments on the COPS MORE Grant Fund balance sheet and operating statements for the fiscal year ended September 30, 2002 follow:

- The ending equity in this fund represents the unexpended contributions of the County's General Fund for programs related to the COPS MORE grant activities, but would not be eligible for reimbursement.
- As noted, there is still roughly \$8 million to be expended on this program. However, as discussed at the last CLEMIS Advisory Board meeting, the County has requested an amendment to the COPS MORE grant fund budget to accommodate changes now apparent in the deployment of this equipment. The budget request was submitted in early October 2002, but the COPS Office has yet to respond to the request. The budgetary amounts are those that the COPS Office approved several years ago.

## **RADIO COMMUNICATIONS FUND**

Comments on the balance sheet and operations as of and for the year ended September 30, 2002 for the Radio Communications Fund follow:

- The 'Capital Projects in Progress' represents the amounts paid to M/A COM upon signing of the contract late in the 2002 fiscal year. Cash and investments declined over prior periods because of these payments.
- The operations of the 806 MHz 'fund' continue to reflect a loss for the fiscal year of approximately \$134,479 (after subtracting depreciation). The recent increases in fees for use of this equipment has stemmed the losses in this component of the Fund.
- The equity component for the new system as reflected in Exhibit C-3 is \$15.5 million (some of which represents the down payment to M/A COM and the remaining amounts). The equity is generally represented by the down payment and the cash and investment on the balance sheet as of September 30, 2002.

- Exhibit C-5 is a summary of certain delinquent accounts as of September 30, 2002.

Detailed comments on the operations and other information are contained in Exhibit C-6.

### **FIRE RECORDS MANAGEMENT SYSTEM (FRMS)**

Comments on the balance sheet and operating statement for the FRMS Fund follows:

- Since the inception, the County had not been placing its 75% share into the Fund on a consistent manner. The County performed an analysis since inception and transferred \$349,627 into this Fund in fiscal 2002 - such amount represents the current year and all prior year amounts owing to fund its 75% share of the amounts billed to the CVTs.
- The ending equity is \$460,000 in this Fund as of September 30, 2002.
- For the year ended September 30, 2002, the FRMS Fund had a nominal loss of \$13,443.

Exhibit A

COUNTY OF OAKLAND  
CLEMIS FUND  
STATEMENT OF NET ASSETS  
SEPTEMBER 30, 2002

ASSETS

Current Assets:		
Cash - Operating	\$ 1,028,454.19	
Cash - Short-term Investments	<u>2,298,538.13</u>	\$ 3,326,992.32
Accrued Interest Receivable		2,825.29
Accounts Receivable		7,363.32
Due from Municipalities		306,356.50
Due from Other Funds		73,226.55
Inventory at Cost		100,527.46
Prepaid Expenses		5,311.00
Deferred Charges		<u>225.00</u>
Total Current Assets		<u>3,822,827.44</u>
Noncurrent Assets:		
Property and Equipment at Cost:		
Equipment	228,545.77	
Equipment - 911	2,570,699.29	
Equipment - COPS MORE	6,470,034.76	
Capital Projects in Progress - COPS MORE	<u>8,808,175.22</u>	
	18,077,455.04	
Less: Accumulated Depreciation	<u>5,906,973.89</u>	
Property and Equipment-Net		<u>12,170,481.15</u>
Total Assets		<u>\$ 15,993,308.59</u>

LIABILITIES

Current Liabilities:		
Vouchers Payable		\$ 31,102.70
Accounts Payable		371,504.68
Deferred Revenue		8,500.00
Due to Municipalities		200,900.50
Due to Other Funds		<u>105,930.27</u>
Total Current Liabilities		<u>717,938.15</u>

NET ASSETS

Invested in Capital Assets	12,170,481.15	
Reserved for E-911 Call-Taking Equipment	129,300.71	
Unrestricted	<u>2,975,588.58</u>	
Total Net Assets		<u>\$ 15,275,370.44</u>

Exhibit A-1

COUNTY OF OAKLAND  
CLEMIS FUND  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2002

	AMENDED BUDGET	2002 PERCENT OF REVENUE	ALLOTMENT	YEAR TO DATE ACTUAL	PERCENT OF REVENUE	FAVORABLE (UNFAVORABLE) VARIANCE (E)
Prior Year Balance	\$702,216.00	31.00%	\$702,216.00	\$0.00	0.00%	(\$702,216.00)
In Car Terminals	420,000.00	18.54%	420,000.00	462,125.00	36.62%	42,125.00
CLEMIS Operations-Outside	312,400.00	13.79%	312,400.00	219,256.00	17.37%	(93,144.00)
Outside Agencies	242,359.00	10.70%	242,359.00	248,568.00	19.70%	6,209.00
Sheriff Contracted Services	230,534.00	10.18%	230,534.00	63,312.50	5.02%	(167,221.50)
Maintenance Contracts	215,013.00	9.49%	215,013.00	180,199.69	14.28%	(34,813.31)
In Car Terminals-Budgeted Departments	142,472.00	6.29%	142,472.00	88,550.00	7.02%	(53,922.00)
<b>TOTAL OPERATING REVENUES</b>	<b>2,264,994.00</b>	<b>99.99%</b>	<b>2,264,994.00</b>	<b>1,262,011.19</b>	<b>100.01%</b>	<b>(1,002,982.81)</b>
<b>OPERATING EXPENSES:</b>						
SALARIES	643,135.00	28.39%	643,135.00	795,284.53	63.02%	(152,149.53)
FRINGE BENEFITS	218,453.00	9.64%	218,453.00	269,148.36	21.33%	(50,695.36)
<b>CONTRACTUAL SERVICES:</b>						
Communications	678,000.00	29.93%	678,000.00	393,155.60	31.15%	284,844.40
Equipment Repairs & Maintenance	225,000.00	9.93%	225,000.00	118,121.67	9.36%	106,878.33
Freight & Express	0.00	0.00%	0.00	25.74	0.00%	(25.74)
Indirect Costs	99,624.00	4.40%	99,624.00	91,342.00	7.24%	8,282.00
Membership Dues & Publications	1,200.00	0.05%	1,200.00	759.00	0.06%	441.00
Personal Mileage	3,000.00	0.13%	3,000.00	808.63	0.06%	2,191.37
Professional Services	126,000.00	5.56%	126,000.00	259,018.69	20.52%	(133,018.69)
Service Bureau	8,000.00	0.35%	8,000.00	6,119.89	0.48%	1,880.11
Service Mementos	0.00	0.00%	0.00	1,468.56	0.12%	(1,468.56)
Software Rental/Lease Purchase	386,843.00	17.08%	386,843.00	3,940.20	0.31%	382,902.80
Software Support/Maintenance	448,000.00	19.78%	448,000.00	7,204.50	0.57%	440,795.50
Training	61,073.00	2.70%	61,073.00	0.00	0.00%	61,073.00
Travel & Conference	25,000.00	1.10%	25,000.00	10,049.78	0.80%	14,950.22
Workshops & Meetings	800.00	0.04%	800.00	422.06	0.03%	377.94
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,062,540.00</b>	<b>91.05%</b>	<b>2,062,540.00</b>	<b>892,436.32</b>	<b>70.70%</b>	<b>1,170,103.68</b>
<b>COMMODITIES:</b>						
Dry Goods & Clothing	3,000.00	0.13%	3,000.00	1,751.72	0.14%	1,248.28
Expendable Equipment Expense	0.00	0.00%	0.00	1,996.58	0.16%	(1,996.58)
Office Supplies	500.00	0.02%	500.00	129.52	0.01%	370.48
Parts & Accessories	50,000.00	2.21%	50,000.00	32,081.03	2.54%	17,918.97
Small Tools	0.00	0.00%	0.00	31.77	0.00%	(31.77)
<b>TOTAL COMMODITIES</b>	<b>53,500.00</b>	<b>2.36%</b>	<b>53,500.00</b>	<b>35,990.62</b>	<b>2.85%</b>	<b>17,509.38</b>
<b>DEPRECIATION</b>	<b>5,989,018.00</b>	<b>264.42%</b>	<b>5,989,018.00</b>	<b>2,918,824.01</b>	<b>231.28%</b>	<b>3,070,193.99</b>
<b>INTERNAL SERVICES:</b>						
Bldg. Space Cost Allocation	120,656.00	5.33%	120,656.00	120,656.04	9.56%	(0.04)
Equipment Rental	450.00	0.02%	450.00	450.00	0.04%	0.00
Info. Tech. - Operations	755,589.00	33.36%	755,589.00	476,426.72	37.75%	279,162.28
Info. Tech.-Development	0.00	0.00%	0.00	46,803.51	3.71%	(46,803.51)
Radio Communications	0.00	0.00%	0.00	29,391.85	2.33%	(29,391.85)
Leased Vehicles	5,189.00	0.23%	5,189.00	15,082.48	1.20%	(9,893.48)
Mail Room	0.00	0.00%	0.00	540.99	0.04%	(540.99)
Print Shop	16,711.00	0.74%	16,711.00	41,032.10	3.25%	(24,321.10)
Convenience Copier	1,405.00	0.06%	1,405.00	1,449.01	0.11%	(44.01)
Telephone Communications	0.00	0.00%	0.00	22,711.89	1.80%	(22,711.89)
<b>TOTAL INTERNAL SERVICES</b>	<b>900,000.00</b>	<b>39.74%</b>	<b>900,000.00</b>	<b>754,544.59</b>	<b>59.79%</b>	<b>145,455.41</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>9,866,646.00</b>	<b>435.60%</b>	<b>9,866,646.00</b>	<b>5,666,228.43</b>	<b>448.97%</b>	<b>4,200,417.57</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(7,601,652.00)</b>	<b>-335.61%</b>	<b>(7,601,652.00)</b>	<b>(4,404,217.24)</b>	<b>-348.96%</b>	<b>3,197,434.76</b>

COUNTY OF OAKLAND CLEMIS FUND STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN NET ASSETS FOR THE TWELVE MONTHS  
ENDED SEPTEMBER 30, 2002

	AMENDED BUDGET	2002 PERCENT OF REVENUE	ALLOTMENT	ACTUAL	YEAR TO DATE PERCENT OF REVENUE	FAVORABLE (UNFAVORABLE) VARIANCE
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Income from Investments	64,000.00	2.83%	64,000.00	71,022.84	5.63%	7,022.84
Contributions	0.00	0.00%	0.00	1,514,358.81	120.00%	1,514,358.81
Sale of Scrap	0.00	0.00%	0.00	96.50	0.01%	96.50
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>64,000.00</b>	<b>2.83%</b>	<b>64,000.00</b>	<b>1,585,478.15</b>	<b>125.64%</b>	<b>1,521,478.15</b>
<b>INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS</b>	<b>(7,537,652.00)</b>	<b>-332.78%</b>	<b>(7,537,652.00)</b>	<b>(2,818,739.09)</b>	<b>-223.32%</b>	<b>4,718,912.91</b>
Transfers In	1,593,564.00	70.36%	1,593,564.00	1,593,564.00	126.27%	0.00
<b>NET INCOME (LOSS)</b>	<b>(\$5,944,088.00)</b>	<b>-262.42%</b>	<b>(\$5,944,088.00)</b>	<b>(1,225,175.09)</b>	<b>-97.05%</b>	<b>\$4,718,912.91</b>
<b>TOTAL NET ASSETS, OCTOBER 1, 2001</b>				<b>16,500,545.53</b>		
<b>TOTAL NET ASSETS, SEPTEMBER 30, 2002</b>				<b>\$15,275,370.44</b>		

**CLEMIS - FUND 635**  
**Operating Transfers In - Fiscal Year 2002**

Description	Amount
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$352,000.00
Amend budget per resolution #01253 - OCSD contract amendment for Oakland TWP	2,450.00
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
Amend budget per resolution #01303 - OCSD contract amendment for Oxford Township	2,450.00
Amend budget per resolution #01304 - OCSD contract amendment for Brandon Township	2,450.00
Amend budget per resolution #01326 - OCSD contract amendment for Independence Township	2,450.00
Amend budget per resolution #01327 - creation of EMS captain position assigned to Emergency Response & Preparedness Unit	2,450.00
Amend budget per resolution #02012 - OCSD contract amendment for Orion TWP	2,450.00
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
Amend budget per resolution #02058- OCSD contract amendment for City of Rochester Hills	4,900.00
Amend budget per resolution #02059- OCSD contract amendment for Oxford Township	2,450.00
Amend budget per resolution #02060- OCSD contract amendment for implementation of Fire Dispatch System	137,916.00
Amend budget per resolution #02120- OCSD contract amendment for secondary road patrol grt	2,450.00
4th Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
Amend budget per resolution #02231- OCSD contract amendment for additional costs for the purchases of MDCs for patrol serv	23,148.00
Total	\$1,593,564.00

# Exhibit A-3

COUNTY OF OAKLAND CLEMIS  
FUND FINANCIAL REPORT AS OF  
SEPTEMBER 30, 2002

<u>STATEMENT OF NET ASSETS</u>		<u>STATEMENT OF OPERATIONS</u>			
<b>ASSETS</b>		<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDT/MDC Operations</u>	
Current Assets:		Operating Revenues:			
Cash - Operating	\$1,028,454.19	Outside Agencies	\$219,256.00	\$219,256.00	\$0.00
Cash - Short-term Investments	2,298,538.13	In Car Terminals	462,125.00	0.00	462,125.00
Accrued Interest Receivable	2,825.29	In Car Terminals-Budgeted Dept.	88,550.00	0.00	88,550.00
Accounts Receivable	7,363.32	Maintenance Contracts	180,199.69	180,199.69	0.00
Due from Municipalities	306,356.50	Sheriff Contracted Services	63,312.50	63,312.50	0.00
Due from Other Funds	73,226.55	CLEMIS Operations-Outside	248,568.00	248,568.00	0.00
Inventory at Cost	100,527.46	Supplies	0.00	0.00	0.00
Deferred Charges	225.00	Income from Investments	71,022.84	46,164.85	24,857.99
Prepaid Expenses	5,311.00	Contributions	1,514,358.81	1,340,401.35	173,957.46
		Sale of Scrap	96.50	0.00	96.50
		Operating Transfers In	1,593,564.00	1,545,916.00	47,648.00
<b>Total Current Assets</b>	<b>3,822,827.44</b>	<b>TOTAL REVENUES</b>	<b>4,441,053.34</b>	<b>3,643,818.39</b>	<b>797,234.95</b>
Noncurrent Assets:		Operating Expenses:			
Property and Equipment at Cost:		Salaries	795,284.53	795,284.53	0.00
Equipment	228,545.77	Fringe Benefits	269,148.36	269,148.36	0.00
Equipment - 911	2,570,699.29	Communications	393,155.60	34,515.62	358,639.98
Equipment -COPS MORE	6,470,034.76	Copy Charges	0.00	0.00	0.00
Capital Projects in Progress - COPS MORE	8,808,175.22	Equipment Repairs & Maintenance	118,121.67	118,121.67	0.00
Accumulated Depreciation	(5,906,973.89)	Freight & Express	25.74	25.74	0.00
		Grant Match Local	0.00	0.00	0.00
Property and Equipment- Net	12,170,481.15	Indirect Costs	91,342.00	91,342.00	0.00
<b>TOTAL ASSETS</b>	<b>\$15,993,308.59</b>	Membership Dues & Publications	759.00	759.00	0.00
		Personal Mileage	808.63	808.63	0.00
		Printing	0.00	0.00	0.00
<b>LIABILITIES</b>		Professional Services	259,018.69	259,018.69	0.00
Current Liabilities:		Service Bureau	6,119.89	6,119.89	0.00
Vouchers Payable	\$31,102.70	Service Momentos	1,468.56	1,468.56	0.00
Accounts Payable	371,504.68	Software Rental/Lease Purchase	3,940.20	3,940.20	0.00
Deferred Revenue	8,500.00	Software Support/Maintenance	7,204.50	7,204.50	0.00
Due to Municipalities	200,900.50	Travel & Conference	10,049.78	10,049.78	0.00
Due to Other Funds	105,930.27	Workshops & Meetings	422.06	422.06	0.00
		Dry Goods and Clothing	1,751.72	1,751.72	0.00
<b>Total Current Liabilities</b>	<b>717,938.15</b>	Expendable Equipment Expense	1,996.58	1,996.58	0.00
		Office Supplies	129.52	129.52	0.00
<b>NET ASSETS</b>		Parts & Accessories	32,081.03	32,074.53	6.50
Invested in Capital Assets	12,170,481.15	Small Tools	31.77	31.77	0.00
Reserved for E-911 Call-Taking Equipment	129,300.71	Adjustment of Prior Years Revenue	0.00	0.00	0.00
Unrestricted	2,975,588.58	Depreciation	2,918,824.01	1,048,437.04	1,870,386.97
<b>Total Net Assets</b>	<b>\$15,275,370.44</b>	Equipment Rental	450.00	450.00	0.00
		Stationery Stock	0.00	0.00	0.00
		Bldg. Space Cost Allocation	120,656.04	120,656.04	0.00
		Info. Tech. - Development	46,803.51	46,803.51	0.00
		Info. Tech. - Operations	476,426.72	476,426.72	0.00
		Radio Communications	29,391.85	375.00	29,016.85
		Leased Vehicles	15,082.48	15,082.48	0.00
		Mail Room	540.99	540.99	0.00
		Print Shop	41,032.10	41,032.10	0.00
		Convenience Copier	1,449.01	1,449.01	0.00
		Telephone Communications	22,711.89	22,711.89	0.00
		Operating Transfers Out	0.00	0.00	0.00
		<b>TOTAL EXPENSES</b>	<b>5,666,228.43</b>	<b>3,408,178.13</b>	<b>2,258,050.30</b>
		<b>NET INCOME (LOSS)</b>	<b>(1,225,175.09)</b>	<b>235,640.26</b>	<b>(1,460,815.35)</b>
		<b>NET ASSETS, OCTOBER 1, 2001</b>	<b>16,500,545.53</b>	<b>9,770,317.17</b>	<b>6,730,228.36</b>
		<b>NET ASSETS, SEPTEMBER 30, 2002</b>	<b>\$15,275,370.44</b>	<b>\$10,005,957.43</b>	<b>\$5,269,413.01</b>

**CLEMIS FUND 635**  
**Fiscal Year 2002 - 4th Qtr**  
***Brief Explanation of "Actuals"***

Below are some comments for the CLEMIS Fund 4th quarter financial statements. Statements have been reformatted per Fiscal Services Division.

**STATEMENT OF NET ASSETS**

- Report is based on the new reporting model - GASB #34.
- Aged Receivables - most customers are current with the exception of Brighton, Madison Hgts, Oxford, and Pontiac PDs that paid accounts in full after FY 02 closing of 9/30/02.
- Inventory is for Livescan maintenance parts.
- Deferred Charge includes IACP registration for FY 2003.
- Equipment - \$115,884.00 was written-off for remaining MDTs that were fully depreciated and are no longer in use.
- Accounts Payable is mostly comprised of monies owed to Ameritech for the E-911 equipment (\$289,818.63 owed to Ameritech).
- Deferred Revenue represents the amount billed to Ann Arbor PD for LiveScan maint for period covering October 02 through September 03.
- Due to Municipalities is for the amounts still owing to Madison Heights, Troy, Southfield and Oxford. Waiting for final closeout of the E-911 project.
- Contributed Capital has been closed into Retained Earnings as part of GASB #34 implementation.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**

**Revenue:**

- CLEMIS Operations -Outside line item was projected on future growth of the membership.
- Sheriff Contracted Services is the amount that is billed to Sheriff's Dept per # officers on a qtrly basis and the amount that was originally set up in the budget to be billed to Circuit Crt, Prosecutors, and Childrens Village.
- Maintenance Contracts revenue is for the Livescan maintenance to the interested
- Livescan agencies. The agencies are billed in advance for the maintenance services.
- In Car Terminals - Budgeted Departments (Sheriff s Dept) represents all MDC equipment installed and operational.
- Investment revenue is favorable primarily due to monies being held back from Ameritech (E-911 equipment) at the beginning of the fiscal year.
- Contributions line item is for the amount expended in the COPS MORE grant thru 4th qtr FY 2002. Contributed Capital equity is no longer used with the implementation of GASB #34.
- Sale of Scrap is for revenue received for the sale of old MDTs (previously written off) that were sold thru the Internet auction (bidcorp.com)

**CLEMIS FUND 635**  
**Fiscal Year 2002 - 4<sup>th</sup> Qtr**  
***Brief Explanation of "Actuals"***

Expenses:

- Salaries and Fringes are unfavorable - staff assigned to COPS MORE are working on items that are not allowable under the COPS MORE grant.
- Communications line item is mostly made up the CDPD billing from Cingular. We are still paying the 3MG plan rate but our expense has dropped from \$36.00 per month to \$30.00 per month due to the number of users.
- Equipment Repairs & Maintenance expense is mostly for CLEMIS servers (Intergraph servers). The customer premise equipment will be going under the Valcom maintenance contract.
- Indirect Costs expense is new to the CLEMIS Fund and is based on the County's new Indirect Cost Plan. It is intended to cover such services as Human Resources, Payroll, Accounting, Budgeting, Administration, etc.
- Professional Services primarily includes Omni Computer Consultants and Data Communications Corp.
- Software Rental/Lease Purchase expense was budgeted for additional license purchases.
- Software Support/Maintenance expense was budgeted for the Printrak software and E-911 software maintenance.
- Expendable Equipment Expense is for the purchase of CD writer equipment.
- Parts & Accessories line item was adjusted to inventory per "Clemis Livescan Inventory" list submitted by Sgt. Rossman.
- Small Tools expense is for the purchase of tools needed to provide the Livescan equipment maintenance.
- Internal Services expense - IT Development charges were adjusted by \$47,252.74 to meet the zero variance agreement (CLEMIS Letter of Understanding - \$900K internal service cap).

**COUNTY OF OAKLAND  
COPS MORE FUND  
BALANCE SHEET, SEPTEMBER 30, 2002**

**ASSETS**

Current Assets:

Cash-Operating	\$ 2,265,972.34
Due from Federal Government	6,384,904.73
Due from Other Funds	50,764.64
	8,701,641.71
Total Current Assets	8,701,641.71
	8,701,641.71
<b>TOTAL ASSETS</b>	<b>\$ 8,701,641.71</b>
	<b>8,701,641.71</b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:

Vouchers Payable - COPS eligible	\$ 2,475.00
Accounts Payable - COPS eligible	132,358.97
Accounts Payable - Excess Match	12,750.79
Due to Other Funds - COPS eligible	4,992.93
Deferred Revenue - Federal	6,104,622.16
Deferred Revenue - Local	1,922,356.04
Deferred Revenue - State	178,159.75
	8,357,715.64
Total Current Liabilities	8,357,715.64
Fund Balance - Excess County Match	343,926.07
	8,701,641.71
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 8,701,641.71</b>
	<b>8,701,641.71</b>

## Exhibit B-1

**COUNTY OF OAKLAND  
COPS MORE FUND  
STATEMENT OF OPERATIONS  
FOR FISCAL YEAR 1999 THROUGH 4TH QTR FISCAL YEAR 2002**

	AMENDED BUDGET	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001 ACTUAL	FY 2002 ACTUAL	TOTAL ACTUAL	EXCESS MATCH BALANCE	FAVORABLE (UNFAVORABLE) VARIANCE
<b>OPERATING REVENUES:</b>								
Grants-Federal	\$17,132,461.00	\$4,751,100.82	\$4,100,730.74	\$1,135,186.56	\$1,040,820.72	\$11,027,838.84	\$0.00	(\$6,104,622.16)
Local Match	5,395,041.00	1,496,129.62	1,291,326.99	357,472.15	327,756.20	3,472,684.96	0.00	(1,922,356.04)
Grants-State	500,000.00	138,657.76	119,677.14	33,129.68	30,375.67	321,840.25	0.00	(178,159.75)
Excess Local Match	1,548,472.00	195,605.56	422,968.70	470,565.45	115,406.22	1,204,545.93	343,926.07	(343,926.07)
<b>TOTAL OPERATING REVENUES</b>	<b>24,575,974.00</b>	<b>6,581,493.76</b>	<b>5,934,703.57</b>	<b>1,996,353.84</b>	<b>1,514,358.81</b>	<b>16,026,909.98</b>	<b>343,926.07</b>	<b>(8,549,064.02)</b>
<b>OPERATING EXPENSES:</b>								
SALARIES	1,207,705.00	37,474.69	347,853.01	138,904.86	166,950.96	691,183.52	0.00	516,521.48
FRINGE BENEFITS	468,497.00	12,622.11	127,241.59	52,183.88	59,746.76	251,794.34	0.00	216,702.66
<b>CONTRACTUAL SERVICES:</b>								
Professional Services/AVL	1,272,472.00	195,605.56	422,968.70	470,565.45	115,406.22	1,204,545.93	0.00	67,926.07
<b>CAPITAL OUTLAY:</b>								
CLEMIS RMS/CAD Upgrade	7,050,000.00	3,678,345.96	1,088,457.75	579.40	105,092.81	4,872,475.92	0.00	2,177,524.08
Mobile Data Computers	6,573,600.00	1,445,750.00	2,082,315.06	1,031,403.20	64,407.85	4,623,876.11	0.00	1,949,723.89
Desktop Computers	1,065,000.00	0.00	179,224.00	67,732.00	637,309.00	884,265.00	0.00	180,735.00
Video Arraignment	700,000.00	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00
Mobile Enabling Kits	1,400,000.00	405,495.44	408,091.15	125,304.95	109,549.61	1,048,441.15	0.00	351,558.85
Mobile Data System Upgrade	950,000.00	57,500.00	884,966.75	4,659.10	0.00	947,125.85	0.00	2,874.15
In-Vehicle Printers	900,000.00	0.00	433.82	0.00	0.00	433.82	0.00	899,566.18
Mugshot	1,150,000.00	0.00	0.00	0.00	3,768.60	3,768.60	0.00	1,146,231.40
Wide Area Network Costs	650,000.00	650,000.00	0.00	0.00	0.00	650,000.00	0.00	0.00
CAD Workstations	640,000.00	0.00	347,405.74	64,476.00	31,065.00	442,946.74	0.00	197,053.26
Crime Analysis Software	250,000.00	0.00	0.00	0.00	119,315.00	119,315.00	0.00	130,685.00
Printers	200,000.00	0.00	45,746.00	40,545.00	101,747.00	188,038.00	0.00	11,962.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00	0.00	0.00	98,700.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>21,627,300.00</b>	<b>6,335,791.40</b>	<b>5,036,640.27</b>	<b>1,334,699.65</b>	<b>1,172,254.87</b>	<b>13,879,386.19</b>	<b>0.00</b>	<b>7,747,913.81</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>24,575,974.00</b>	<b>6,581,493.76</b>	<b>5,934,703.57</b>	<b>1,996,353.84</b>	<b>1,514,358.81</b>	<b>16,026,909.98</b>	<b>0.00</b>	<b>8,549,064.02</b>
<b>OPERATING INCOME (LOSS)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$343,926.07</b>	<b>\$0.00</b>

## COPS MORE GRANT

## Summary of Costs - through 09/30/2002

	Approved/Amended <u>Budget</u>	Expenditures <u>to Date</u>	Balance <u>Remaining</u>
<b>Equipment:</b>			
CLEMIS RMS/CAD Upgrade	\$7,050,000.00	\$4,872,475.92	\$2,177,524.08
Mobile Data System Upgrade	950,000.00	947,125.85	2,874.15
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	250,000.00	119,315.00	130,685.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	6,573,600.00	4,623,876.11	1,949,723.89
Mobile Enabling Kits	1,400,000.00	1,048,441.15	351,558.85
In-Vehicle Printers	900,000.00	433.82	899,566.18
CAD Workstations	640,000.00	442,946.74	197,053.26
Desktop Computers	1,065,000.00	884,265.00	180,735.00
Printers	200,000.00	188,038.00	11,962.00
Mugshot	1,150,000.00	3,768.60	1,146,231.40
Video Arraignment	700,000.00	0.00	700,000.00
Total Equipment Costs	21,627,300.00	13,879,386.19	7,747,913.81
<b>Contractual Services/Excess Match:</b>			
Professional Services	942,472.00	1,039,545.93	(97,073.93)
AVL	330,000.00	165,000.00	165,000.00
Additional Salaries/Fringes	276,000.00	0.00	276,000.00
Total Contractual/Excess Match	1,548,472.00	1,204,545.93	343,926.07
<b>Personnel:</b>			
Salaries	1,010,705.00	691,183.52	319,521.48
Fringe Benefits	389,497.00	251,794.34	137,702.67
Total Personnel Costs	1,400,202.00	942,977.85	457,224.15
<b>TOTAL</b>	<b>\$24,575,974.00</b>	<b>\$16,026,909.98</b>	<b>\$8,549,064.03</b>

## Notes:

- 1) Most professional service expenditures are paid out of excess County match.
- 2) Grant modification # 3 approved by COPS MORE office in November 2001 and is reflected in budget above.
- 3) Additional appropriation approved by Misc. Resolution #01031 for \$924,000 (\$197K Salaries, \$79K Fringes, \$318K Prof. Svcs., \$330K AVL). This is considered 'Excess Match'.

FINANCIAL STATUS REPORT

(Short Form)

(follow instructions on the back)

1. Federal Agency and Organizational Element to which Report is Submitted U.S. Dept. of Justice Office of Justice programs		2. Federal Grant or Other Identifying Number Assigned By Federal Agency 1999CLWX0239		OMB Approval No. 0348-0038	Page 1 of 1 Pages
Recipient Organization me an complete a ress, including ZIP code) Oakland County Law Enforcement Consortium 1200 N. Telegraph Road Pontiac, MI 48341-0470					
4. Employer Identification Number 386004876	5. Recipient Account Number or Identifying Number COPS MORE -Federal 278001		6. Final Report Yes No X	7. Basis Cash Accrual X	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 12/1/98		To: (Month, Day, Year) 09/30/2002	9. Period Covered by this Report From: (Month, Day, Year) 7/1/02		To: (Month, Day, Year) 9/30/02
10. Transactions:			I Previously Reported	II This Period	III Cumulative
a. Total Outlays			14,350,072.64	332,464.51	14,682,537.15
b. Recipient share of outlays			3,673,618.60	85,110.92	3,758,729.52
c. Federal share of outlays			10,676,454.04	247,353.59	10,923,807.63
d. Total unliquidated obligations					139,826.90
e. Recipient share of unliquidated obligations					35,795.69
f. Federal share of unliquidated obligations					104,031.21
g. Total Federal share (Sum of lines c and f)			-		11,027,838.84
h. Total Federal funds authorized for this funding period					17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)					6,104,622.16
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box)				
	Provisional		Predetermined	Final	Fixed
	b. Rate	c. Base	d. Total amount	e. Federal share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency to compliance with governing legislation.					
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.					
Typed or Printed Name and Title Robert J. Daddow, Assistant Deputy County Executive			Telephone (Area code, number and extension) (248) 858-1650		
Signature of Authorized Certifying Official RJD			Date Report Submitted: 10/30/02		

### COPS MORE Financial Status Report Information - September, 2002

CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$16,026,909.98
Less ineligible expenditures paid from excess match		(1,204,545.93)
		_____
Total eligible expenditures - FSR line 10 (a)(III)		
and line 10 (d) (\$14,682,537.15+ \$139,826.90)		14,822,364.05
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$2,475.00)	
Accounts Payable	(\$132,358.97)	
Due to Other Funds	<u>(4,992.93)</u>	
Total eligible unliquidated obligations - FSR line 10 (d)		(139,826.90)
		_____
Total cash outlays - FSR line 10 (a)(I 11)		\$14,682,537.15
		_____

Additional Information:

FSR line item 10 (g) can be tied out to Statement of Operations under Federal revenue recognized. This amount is \$11,027,838.84

FSR line item 10 (i) can be tied out to Statement of Operations as amount remaining for Federal reimbursement under revenue section. This amount is \$6,104,622.16

**County of Oakland  
Radio Communications Fund  
Statement of Net Assets  
September 30, 2002**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 2,464,064.48
Investments	6,568,961.11
Interest receivable	28,647.77
Due from other funds	
Due from other governments	85,824.62
Accounts receivable	587,622.59
Inventories	457,117.26
Rebilled charges	248.44
Prepaid items	7,233.33
	<hr/>
Total current assets	10,199,719.60
	<hr/>

## Noncurrent assets:

Equipment	11,277,428.58
Capital projects in progress	6,717,322.70
Less accumulated depreciation	(7,288,021.69)
Total capital assets (net of accumulated depreciation)	<hr/> 10,706,729.59
Total assets	<hr/> 20,906,449.19
	<hr/>

**LIABILITIES**

## Current liabilities:

Due to other funds	348.75
Accounts payable	161,168.40
Total current liabilities	<hr/> 161,517.15
Total liabilities	<hr/> 161,517.15
	<hr/>

**NET ASSETS**

Invested in capital assets, net of related debt	10,706,729.59
Restricted for projects	8,292,309.29
Unrestricted	1,745,893.16
Total net assets	<hr/> \$ 20,744,932.04
	<hr/>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2002**

	Amended Budget	2002 Percent of Revenue	Allotment	Year to Date Actual	Percent of Revenue	Favorable (Unfavorable) Variance
<b>Operating revenues:</b>						
E-911 surcharge	\$ 6,400,000.00	75.45%	\$6,400,000.00	\$ 6,732,705.72	77.11%	\$ 332,705.72
Antenna site management	550,000.00	6.48%	550,000.00	436,820.75	5.01%	(113,179.25)
Leased equipment	836,598.00	9.86%	836,598.00	779,070.62	8.92%	(57,527.38)
Parts and accessories	122,883.00	1.45%	122,883.00	110,747.92	1.27%	(12,135.08)
Outside agencies	517,967.00	6.11 %	517,967.00	562,256.31	6.44%	44,289.31
Productive labor	50,000.00	0.59%	50,000.00	74,155.74	0.85%	24,155.74
Sale of phone serv-non Centrex	4,429.00	0.05%	4,429.00	0.00	0.00%	(4,429.00)
Insurance companies	0.00	0.00%	0.00	26,579.06	0.30%	26,579.06
Service fees	0.00	0.00%	0.00	5,325.00	0.06%	5,325.00
Rebilled charges	0.00	0.00%	0.00	3,616.38	0.04%	3,616.38
Refund of prior year expenditure	0.00	0.00%	0.00	426.00	0.00%	426.00
<b>Total operating revenues</b>	<b>8,481,877.00</b>	<b>99.99%</b>	<b>8,481,877.00</b>	<b>8,731,703.50</b>	<b>100.00%</b>	<b>249,826.50</b>
<b>Operating expenses:</b>						
Salaries	516,728.00	6.09%	516,728.00	462,464.69	5.30%	54,263.31
Fringe benefits	195,339.00	2.30%	195,339.00	159,804.69	1.83%	35,534.31
<b>Contractual services:</b>						
Equipment repairs and maintenance	100,000.00	1.18%	100,000.00	271,292.11	3.11%	(171,292.11)
Freight and express	4,200.00	0.05%	4,200.00	3,830.38	0.04%	369.62
Garbage and rubble disposal	0.00	0.00%	0.00	972.50	0.01%	(972.50)
Heat, light and gas	73,000.00	0.86%	73,000.00	62,342.42	0.71%	10,657.58
Indirect costs	209,780.00	2.47%	209,780.00	228,026.00	2.61%	(18,246.00)
Laundry and cleaning	2,500.00	0.03%	2,500.00	1,074.38	0.01%	1,425.62
Maintenance contract	40,000.00	0.47%	40,000.00	0.00	0.00%	40,000.00
Membership dues and publication	250.00	0.00%	250.00	1,180.00	0.01%	(930.00)
Personal mileage	750.00	0.01%	750.00	238.70	0.00%	511.30
Professional services	894,000.00	10.54%	894,000.00	303,013.14	3.47%	590,986.86
Rebillable services	0.00	0.00%	0.00	6,986.01	0.08%	(6,986.01)
Rent	12,000.00	0.14%	12,000.00	12,283.34	0.14%	(283.34)
Software rental/lease purchase	0.00	0.00%	0.00	190.79	0.00%	(190.79)
Special projects	75,000.00	0.88%	75,000.00	3,386.29	0.04%	71,613.71
Travel and conference	15,000.00	0.18%	15,000.00	2,297.86	0.03%	12,702.14
Workshops and meetings	0.00	0.00%	0.00	368.58	0.00%	(368.58)
Adjust prior years revenue	0.00	0.00%	0.00	876.30	0.01%	(876.30)
<b>Total contractual services</b>	<b>1,426,480.00</b>	<b>16.81%</b>	<b>1,426,480.00</b>	<b>898,358.80</b>	<b>10.27%</b>	<b>528,121.20</b>
<b>Commodities:</b>						
Dry goods and clothing	1,500.00	0.02%	1,500.00	315.83	0.00%	1,184.17
Expendable equipment expense	20,000.00	0.24%	20,000.00	140,199.45	1.61%	(120,199.45)
Office supplies	2,500.00	0.03%	2,500.00	3,978.05	0.05%	(1,478.05)
Parts and accessories	150,000.00	1.77%	150,000.00	138,731.70	1.59%	11,268.30
Postage	500.00	0.01%	500.00	0.00	0.00%	500.00
Shop supplies	12,000.00	0.14%	12,000.00	14,057.27	0.16%	(2,057.27)
Small tools	25,000.00	0.29%	25,000.00	11,326.41	0.12%	13,673.59
<b>Total commodities</b>	<b>211,500.00</b>	<b>2.50%</b>	<b>211,500.00</b>	<b>308,608.71</b>	<b>3.53%</b>	<b>(97,108.71)</b>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2002**

	Amended Budget	2002 Percent of Revenue	Allotment	Actual	Year to Date Percent of Revenue	Favorable (Unfavorable) Variance
<b>Depreciation:</b>						
Equipment	1,517,379.00	17.89%	1,517,379.00	859,674.38	9.85%	657,704.62
Total depreciation	1,517,379.00	17.89%	1,517,379.00	859,674.38	9.85%	657,704.62
<b>Internal services:</b>						
Maintenance department charges	35,000.00	0.41%	35,000.00	55,352.66	0.63%	(20,352.66)
Building space allocation	21,418.00	0.25%	21,418.00	21,417.96	0.25%	0.04
Info tech-operations	267,038.00	3.15%	267,038.00	239,188.00	2.74%	27,850.00
Leased vehicles	22,368.00	0.26%	22,368.00	15,962.36	0.18%	6,405.64
Mail room	0.00	0.00%	0.00	66.52	0.00%	(66.52)
Print shop	1,389.00	0.02%	1,389.00	1,135.59	0.01%	253.41
Convenience copier	1,792.00	0.02%	1,792.00	1,316.22	0.02%	475.78
Telephone communications	54,169.00	0.64%	54,169.00	96,289.88	1.10%	(42,120.88)
Insurance fund	3,303.00	0.04%	3,303.00	4,106.00	0.05%	(803.00)
Total internal services	406,477.00	4.79%	406,477.00	434,835.19	4.98%	(28,358.19)
Total operating expenses	4,273,903.00	50.38%	4,273,903.00	3,123,746.46	35.76%	1,150,156.54
Operating income (loss)	4,207,974.00	49.61%	4,207,974.00	5,607,957.04	64.24%	1,399,983.04
<b>Nonoperating revenues (expenses):</b>						
Income from investments	40,000.00	0.47%	40,000.00	235,637.53	2.70%	195,637.53
Total nonoperating revenues	40,000.00	0.47%	40,000.00	235,637.53	2.70%	195,637.53
Income (loss) before transfers	4,247,974.00	50.08%	4,247,974.00	5,843,594.57	66.93%	1,595,620.57
Transfers in	58,600.00	0.69%	58,600.00	58,600.00	0.67%	-
Change in net assets	\$4,306,574.00	50.77%	\$ 4,306,574.00	5,902,194.57	67.60%	\$ 1,595,620.57
Total net assets - beginning				14,842,737.47		
Total net assets - ending				<u>\$ 20,744,932.04</u>		

**RADIO COMMUNICATIONS - FUND 660**  
**Operating Transfers In - Fiscal Year 2002**

Description	Amount
Amend budget per resolution #01239 - NET additional equipment for four new vehicles	\$10,000.00
Amend budget per resolution #01253 - OCSD contract amendment for Oakland TWP	4,335.00
Amend budget per resolution #01303- OCSD contract amendment for Oxford TWP	4,335.00
Amend budget per resolution #01304 - OCSD contract amendment for Brandon TWP	4,335.00
Amend budget per resolution #01326 - OCSD contract amendment for Independence TWP	4,335.00
Amend budget per resolution #01327 - OCSD contract amendment for EMS	4,335.00
Amend budget per resolution #02010 - OCSD contract amendment for Bloomfield TWP	2,625.00
Amend budget per resolution #02012 - OCSD contract amendment for Orion TWP	4,335.00
Amend budget per resolution #02058 - OCSD contract amendment for Rochester Hills	8,670.00
Amend budget per resolution #02059 - OCSD contract amendment for Oxford TWP	4,335.00
Amend budget per resolution #02120 - OCSD 2001/2002 Secondary Road Patrol Grant Amendment	4,335.00
Amend budget per resolution #02127 - OCSD contract for Court Security at 47 <sup>th</sup> District Court - Farmington.	2,625.00
Total	<u>\$ 58,600.00</u>

Exhibit C-3

COUNTY OF OAKLAND RADIO  
COMMUNICATIONS FUND FINANCIAL  
REPORT AS OF SEPTEMBER 30, 2002

<u>STATEMENT OF NET ASSETS</u>		<u>STATEMENT OF OPERATIONS</u>		
<u>ASSETS</u>		<u>Total Operations 806</u>	<u>MHz System</u>	<u>821 MHz System</u>
Current Assets:		Operating Revenues:		
Cash - Operating	\$214,064.48	E-911 Surcharge	\$6,732,705.72	\$0.00
Cash - Short-term Investments	2,250,000.00	Antenna Site Management	436,820.75	436,820.75
Investments	6,568,961.11	Leased Equipment	779,070.62	779,070.62
Accrued Interest Receivable	28,647.77	Parts & Accessories	110,747.92	110,747.92
Accounts Receivable (net of allow for uncollec	587,622.59	Outside Agencies	562,256.31	562,256.31
Due from Municipalities	85,824.62	Rental Equipment	0.00	0.00
Due from Other Funds	0.00	Productive Labor	74,155.74	74,155.74
Inventories at Cost	457,117.26	Maintenance Contracts	0.00	0.00
Rebilled Charges	248.44	Sale of Phone Serv-Non Centrex	0.00	0.00
Prepaid Expenses	7,233.33	Service Fees	5,325.00	5,325.00
Recoverable Expenditures - Insurance Claims	0.00	Rebilled Charges	3,616.38	3,616.38
Total Current Assets	10,199,719.60	Miscellaneous	0.00	0.00
Noncurrent Assets:		Sale of Scrap	0.00	0.00
Property and Equipment at Cost:		Insurance Companies	26,579.06	26,579.06
Capital Projects in Progress	6,717,322.70	Refund - Prior Years Expenditure	426.00	426.00
Equipment	11,277,428.58	Income from Investments	235,637.53	30,632.88
Accumulated Depreciation	(7,288,021.69)	Operating Transfers In	58,600.00	58,600.00
Property and Equipment-Net	10,706,729.59	<b>TOTAL REVENUES</b>	<b>9,025,941.03</b>	<b>2,088,230.66</b>
Total Assets	\$20,906,449.19	Operating Expenses:		
LIABILITIES		Salaries	462,464.69	462,464.69
Current Liabilities:		Fringe Benefits	159,804.69	159,804.69
Vouchers Payable	\$0.00	Communications	0.00	0.00
Accounts Payable	161,168.40	Equipment Repairs & Maintenance	271,292.11	271,292.11
Due to Other Funds	348.75	Freight & Express	3,830.38	3,830.38
Total Current Liabilities	161,517.15	Garbage & Rubbish Disposal	972.50	972.50
NETASSETS		Heat, Lights & Gas	62,342.42	62,342.42
Invested in Capital Assets	10,706,729.59	Indirect Costs	228,026.00	228,026.00
Reserved for Projects (911 Surcharge)	8,292,309.29	Laundry & Cleaning	1,074.38	1,074.38
Unrestricted	1,745,893.16	Membership Dues & Publications	1,180.00	1,180.00
Total Net Assets	<u>\$20,744,932.04</u>	Personal Mileage	238.70	238.70
		Professional Services	303,013.14	274,238.14
		Rebillable Services	6,986.01	6,986.01
		Rent	12,283.34	0.00
		Software Rental/Lease Purchase	190.79	190.79
		Special Projects	3,386.29	3,386.29
		Tower Charges	0.00	0.00
		Travel & Conference	2,297.86	2,297.86
		Workshops & Meeting	368.58	64.32
		Adjust Prior Years Revenue	876.30	876.30
		Dry Goods & Clothing	315.83	315.83
		Expendable Equipment	140,199.45	140,199.45
		Office Supplies	3,978.05	3,978.05
		Parts & Accessories	138,731.70	138,731.70
		Postage	0.00	0.00
		Shop Supplies	14,057.27	14,057.27
		Small Tools	11,326.41	11,326.41
		Depreciation	859,674.38	859,674.38
		Maintenance Department Charges	55,352.66	55,352.66
		Materials Management-	0.00	0.00
		Stationery Stock	0.00	0.00
		Bldg. Space Cost Allocation	21,417.96	21,417.96
		Info. Tech. -Operations	239,188.00	239,188.00
		Leased Vehicles	15,962.36	15,962.36
		Mail Room	66.52	66.52
		Print Shop	1,135.59	1,135.59
		Convenience Copier	1,316.22	1,316.22
		Insurance Fund	4,106.00	4,106.00
		Telephone Communications	96,289.88	96,289.88
		<b>TOTAL EXPENSES</b>	<b>3,123,746.46</b>	<b>3,082,383.86</b>
		NET INCOME (LOSS)	5,902,194.57	(994,153.20)
		NET ASSETS, OCTOBER 1, 2001	14,842,737.47	6,219,659.12
		NET ASSETS, SEPTEMBER 30, 2002	<u>\$20,744,932.04</u>	<u>\$15,519,426.12</u>

**RADIO ACCT RCV CVT AGING FY02-03.xls**  
**Worksheet 4Q FY2002**

PEACHTREE ACCOUNTS RECEIVABLE AGING  
 CVT RADIO CHARGES            DATE: 09/30/02

ACCOUNT	G/L 452 DUE FROM: CVT'S	DAYS 0-45	DAYS 46-90	DAYS 91-365	DAYS 365+
BIRMINGHAM FD	235.20	235.20			
BLOOMFIELD TWP FD	366.40	366.40			
CLARKSTON PD	416.40	416.40			
LAKE ANGELUS CITY	1,224.12	663.10	561.02		
PONTIAC CITY	92.00	0.00			92.00
TROY CITY	92.20	92.20			
PONTIAC CITY RISK MGMT.	6,924.64	0.00		3,047.22	3,877.42
PONTIAC CITY PD	670.50	447.00	223.50		
ROYAL OAK CITY FD	2,280.00	51.08		2,228.92	
SOUTHFIELD FD	1,209.98	366.40	843.58		
ADDISON TWP	91.60	91.60			
ADDISON TWP FD	1,939.60	1,617.28	322.32		
ROCHESTER HILLS FD	183.20	183.20			
ROCHESTER PD	412.60	412.60			
HIGHLAND TWP FD	1,010.88	1,010.88			
WATERFORD FD	560.06	560.06			
WEST BLOOMFIELD FD	904.72	538.32	183.20	183.20	
WIXOM PD	3,020.22	3,020.22			
GROVELAND TWP FD	274.80	274.80			
WATERFORD PD	13,484.28	13,484.28			
51 ST DISTRICT COURT	261.20	261.20			
WATERFORD PD SPECIAL OPER.	641.20	641.20			
NORTH OAKLAND FIRE AUTHORITY	889.76	889.76			
INDEPENDENCE TWP FD	1,878.46	1,878.46			
KEEGO HARBOR PD	91.60	91.60			
WHITE LAKE TWP FD	570.52	570.52			
FERNDALE FD	162.40	162.40			
FARMINGTON HILLS FD	1,007.91	1,007.91			
WEST BLOOMFIELD PD	645.00	430.00	215.00		
MADISON HEIGHTS FD	313.37	313.37			
BRANDON TWP FD	326.80	326.80			
HAZEL PARK FD	402.86	402.86			
ROYAL OAK TWP FD	2,972.25	861.50	490.75	1,291.40	328.60
PONTIAC CITY PD	38,289.28	38,289.28			
PONTIAC FD	1,978.61	413.44	1,414.77		150.40
TOTALS	85,824.62	70,371.32	4,254.14	6,750.74	4,448.42
%	100.00%	81.99%	4.96%	7.87%	5.18%

**RADIO COMMUNICATIONS FUND 660**  
**Fiscal Year 2002 - 4<sup>th</sup> Quarter**  
*Brief Explanation of "Actuals"*

Below are some comments for the Radio Communications Fund 4th quarter financial statements.

STATEMENT OF NET ASSETS

- Report is based on the GASB #34 reporting model.
- Accounts Receivable includes \$515,468.23 for accrued E-911 operational surcharge revenue. Also, the accounts receivable is net of \$53,492.97 which is the amount of uncollectable accounts receivable for tower rent for Arch Wireless. Arch Wireless filed Chapter 11 bankruptcy on 12/6/2001.
- Aged Receivables includes \$92,662.66 due primarily from Cingular Wireless and other co-locators. In some instances they are awaiting amended contracts to resolve the amount due. Corporation Counsel is still working with the Tower customers to finalize contracts and amendments.
- Prepaid Expense is for the Top of Troy rent for the time period 10/01/2002 through 04/30/2003.
- Effective FY 2002, the Radio Communications Fund is classified as an Enterprise Fund with a capitalization threshold of \$5,000.
- Accounts Payable is the 4th qtr expense accrual.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Insurance Companies revenue is for the additional monies collected from Zurich for the 07/09/2000 lightning strike claim. Used to purchase the replacement controllers from Consumer Energy.
- Service Fee revenue is for the software loads on MDC equipment performed by the Radio staff.
- Income from Investments revenue is favorable due to investment of funds received for the E-911 operational surcharge.

Expenses:

- Equipment Repairs & Maintenance is unfavorable due to costly repairs on the current system. Line item includes payments to Commercial Antenna, Tadiran and Motorola.
- Indirect Costs expense is based on the County's Indirect Cost Plan. It covers Human Resources, Payroll, Accounting, Budgeting and Administrative services.
- Membership Dues & Publications is unfavorable due to a membership fee for National Fire Protection Association.
- Professional Service expense includes the Motorola maintenance contract and RFP services provided by Communications Systems & Implementation.

## **RADIO COMMUNICATIONS FUND 660**

**Fiscal Year 2002 - 4<sup>th</sup> Quarter**

### ***Brief Explanation of "Actuals"***

- Rent expense is for space at the Top of Troy building, charged to the 821 MHz system project.
- Special Projects expense is for grounding efforts.
- Workshops & Meetings expense is for refreshments at RFP meetings for the new radio system.
- Expendable Equipment expense is for items that are under the capital asset threshold of \$5,000. This includes items such as power equipment/tools, storage cabinets, etc. Radio Communications was classified as an Enterprise Fund effective 10/01/2001; all Enterprise Funds have a capitalization threshold of \$5000.
- Parts & Accessories line item is favorable partly due to the Motorola maintenance contract coverage for replacement of some parts.
- Telephone communications is unfavorable due to a countywide rate increase.

**County of Oakland  
Fire Records Management Fund  
Statement of Net Assets  
September 30, 2002**

**ASSETS**

## Current assets:

Cash	\$ 49,266.03
Due from other governments	68,542.28
Due from other funds	99,627.00
Total current assets	<u>217,435.31</u>

## Noncurrent assets:

Equipment	108,664.08
Computer Software	409,195.95
Less accumulated depreciation	<u>(134,482.77)</u>
Total capital assets (net of accumulated depreciation)	<u>383,377.26</u>
Total assets	<u>600,812.57</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	-
Accounts payable	-
Due to other funds	140,199.00
Total current liabilities	<u>140,199.00</u>
Total liabilities	<u>140,199.00</u>

**NET ASSETS**

Invested in capital assets, net of related debt	383,377.26
Unrestricted	<u>77,236.31</u>
Total net assets	<u>\$ 460,613.57</u>

**County of Oakland**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Year Ended September 30, 2002**

	2002			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
<b>Operating revenues:</b>						
Prior year balance	\$ 390,424.00	75.81%	\$ 390,424.00	\$ 0.00	0.00%	\$(390,424.00)
Outside agencies	124,600.00	24.19%	124,600.00	100,267.28	100.00%	(24,332.72)
Total operating revenues	515,024.00	100.00%	515,024.00	100,267.28	100.00%	(414,756.72)
<b>Operating expenses:</b>						
Salaries	136,234.00	26.45%	136,234.00	119,937.04	119.62%	16,296.96
Fringe benefits	48,594.00	9.44%	48,594.00	47,205.52	47.08%	1,388.48
<b>Contractual services:</b>						
Copy charges	0.00	0.00%	0.00	66.99	0.07%	(66.99)
Equipment repairs and maintenance	14,000.00	2.72%	14,000.00	3,506.66	3.50%	10,493.34
Indirect costs	0.00	0.00%	0.00	1,552.00	1.55%	(1,552.00)
Personal mileage	750.00	0.15%	750.00	468.31	0.47%	281.69
Software rental/lease purchase	15,000.00	2.91%	15,000.00	1,256.00	1.25%	13,744.00
Travel and conference	3,000.00	0.58%	3,000.00	0.00	0.00%	3,000.00
Workshops and meetings	0.00	0.00%	0.00	12.36	0.01%	(12.36)
Total contractual services	32,750.00	6.36%	32,750.00	6,862.32	6.85%	25,887.68
<b>Commodities:</b>						
Expendable equipment expense	250,000.00	48.54%	250,000.00	752.00	0.75%	249,248.00
Total commodities	250,000.00	48.54%	250,000.00	752.00	0.75%	249,248.00
<b>Depreciation:</b>						
Equipment	127,000.00	24.66%	127,000.00	116,372.07	116.06%	10,627.93
Total depreciation	127,000.00	24.66%	127,000.00	116,372.07	116.06%	10,627.93
<b>Internal services:</b>						
Info tech-development	0.00	0.00%	0.00	114,832.00	114.53%	(114,832.00)
Info tech-operations	170,253.00	33.05%	170,253.00	52,760.00	52.62%	117,493.00
Telephone communications	0.00	0.00%	0.00	4,491.83	4.48%	(4,491.83)
Insurance fund	193.00	0.04%	193.00	193.00	0.19%	0.00
Total internal services	170,446.00	33.09%	170,446.00	172,276.83	171.82%	(1,830.83)
Total operating expenses	765,024.00	148.54%	765,024.00	463,405.78	462.18%	301,618.22
Operating income (loss)	(250,000.00)	-48.54%	(250,000.00)	(363,138.50)	-362.18%	(113,138.50)
<b>Nonoperating revenues (expenses):</b>						
Income from investments	0.00	0.00%	0.00	68.37	0.07%	68.37
Total nonoperating revenues (expenses)	0.00	0.00%	0.00	68.37	0.07%	68.37
Income (loss) before transfers	(250,000.00)	-48.54%	(250,000.00)	(363,070.13)	-362.11%	(113,070.13)
Transfers in	349,627.00	67.89%	349,627.00	349,627.00	348.70%	0.00
Change in net assets	\$ 99,627.00	19.35%	99,627.00	(13,443.13)	-13.41%	\$(113,070.13)
Total net assets - beginning				474,056.70		
Total net assets - ending				\$ 460,613.57		

**FIRE RECORDS MANAGEMENT - FUND 531**  
**Operating Transfers In - Fiscal Year 2002**

<b>Description</b>	<b>Amount</b>
Amend budget per resolution #02093 - appropriation for Fire Records Management operating support from General Fund	250,000.00
Amend budget - appropriation for Fire Records Management operating support from General Fund	99,627.00
	<hr/>
Total	<u>\$ 349,627.00</u>

**FIRE RECORDS MANAGEMENT FUND 531**  
**Fiscal Year 2002 - 4th Quarter**  
***Brief Explanation of "Actuals"***

Below are some comments for the Fire Records Management Fund 4th quarter financial statements.

STATEMENT OF NET ASSETS

- Report is based on the GASB #34 reporting model.
- The only fixed assets on the books are the server and software package purchase. Fire Records Management fund was classified as an Enterprise Fund effective 10/01/2000; all Enterprise Funds have a capitalization threshold of \$5000.
- Aged Receivables: all customers except Oak Park and Royal Oak are current and both agencies have been sent a delinquent notice. Accounts Receivable includes \$40,442.28 due from Rochester Hills for charges relating to their withdrawal from the system.
- Due to Other Funds represents the following: \$2,720 due to the Cops More State Fund for reimbursement of excess match Professional Service expense; \$137,479 due to the IT Fund for development and operations services to implement the Fire Records Management System. The User Support employees are not responsible for the `programming' requirements.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- The billing starts when a fire department is operational. 24 agencies are billed as of the 4<sup>th</sup> quarter of fiscal year 2002.

Expenses:

- Salaries and Fringes are favorable due to adjustments made for time spent on Emergency Management tasks during the 1st quarter.
- Indirect Cost is based on the County's Indirect Cost Plan. It covers Human Resources, Payroll, Accounting, Budgeting and other Administrative services. The final indirect cost plan was increased after the adopted budget.
- Personal Mileage is for travel to customer sites.
- Software Rental/Lease Purchase is for purchase of UniPrint XP Edition Version 1.42.
- Expendable Equipment is for purchase of Compaq 18.2GB Hard Drives. This item is used for equipment purchases under the capital asset threshold of \$5,000.
- Info Tech Development charges are for programming services.
- Telephone communications is unfavorable due to a countywide rate increase.
- Operating transfers of \$349,627 were received from the General Fund for prior and current year operating support.