

CLEMIS Financial Statements – Fiscal Year 2005
(Year Ended September 30, 2005)

DATE: November 30, 2005

This letter of transmittal covers the following Fund financial statements as of and for the year ended September 30, 2005: Radio Communications Fund, Fire Records Management System, CLEMIS Operating Fund and COPS MORE Grant Fund.

RADIO COMMUNICATIONS FUND

Attached are the following schedules described as Exhibit A relating to the Radio Communications Fund operations for the year ended September 30, 2005:

- Statement of Net Assets and of Operations (Exhibit A) as of and for the year ended September 30, 2005. This operating component of this report segregates the operations into the existing 806 MHz radio communications system from the new 806 / 821 MHz system. It also segregates the equity applicable for the new system included within Exhibit A above.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit A-1) for the year ended September 30, 2005. This statement is a budget to actual comparison.
- CIP Detail (Exhibit A-2) as of September 30, 2005. This schedule, which provides a balance forward as of September 30, 2004, represents a detail by invoice of all amounts paid and included in the construction in progress as of September 30, 2005 as reflected in Exhibit A above.
- Operational Surcharge Collections (Exhibit A-3) for the year ended September 30, 2005.
- Operating Transfers In / Out (Exhibit A-4) for the year ended September 30, 2003. This schedule reflects the transfers to the Radio Communications Fund and from the Fund.
- Brief Explanations (Exhibit A-5) – represents a set of explanations of various matters including in the financial statements and schedules above.

Comments on some recent events surrounding the Radio Communications Fund:

- All towers have been sited. Only a few towers remain to be constructed or launched. The Oakland Township tower's foundation has been poured and the

tower is expected to be finished in late 2005 or early 2006. The lease contract for the Highland Township tower has recently been signed and will now permit the County to install the requisite equipment. The rest of the towers are finishing their 'punch list' items and should be commissioned shortly.

- Roughly three-quarters of the consoles have been ordered and installed at this time. Punch list items are being cleared. By the end of the year, the County should have finished installing all of the consoles at the local public safety answering points. The console interface card is nearing completion and should be into production shortly.
- The frequency swap with the City of Detroit took place on time – in late March / early April as contemplated. All frequencies have been transferred and only ministerial issues remain.
- The committees have finished the User Guide for the portable and mobile radios from a tactical perspective and other ministerial issues relating to their use. A proposed interagency agreement is being distributed and is being approved by the CVT legislative bodies.
- The County is finalizing a survey tool for the portable and mobile radios before they are acquired in total. The survey tool should be distributed shortly.

Comments concerning the financial information follow:

- The Fund has approximately \$16.9 million in cash, investments and receivables that largely will support the construction of the new radio communications system, net of current liabilities owed.
- The equipment related to the old radio system has been written off (with the exception of roughly \$9,000).
- Several financing matters of interest are occurring. When the County starts acquiring the portable and mobile radios, an advance from the County's Delinquent Tax Revolving Fund will be required. The County has sought and obtained approval from the Board of Commissioners to borrow these funds when the time is appropriate (up to \$3.75 million). No advance has occurred at this point in time.

In May, an analysis was prepared relating to the cash flow earned to date with the projected cash flow needs to complete the project through December 31, 2006. The December 31, 2006 time frame represents the point at which the underlying wireless and wireline fees end in accordance with the enabling State legislation. At present, the legislation is being discussed for the extension of this legislation, but nothing has been proposed to date for formal review. The County expects that this legislation will be

introduced in the fall of 2005. Whether the legislation is passed is uncertain and in what form.

Given the uncertainty in the above legislation, the County recommended that a subcommittee of the Radio Oversight Committee begin to meet to start to address the operating needs for the Radio Communication Fund starting January 1, 2007 and beyond. The first meeting is to be held in mid-November 2005. Absent funding of depreciation, the annual operating costs are projected at being roughly \$2.6 million. Here are the likely scenarios for funding –

- **Wireless Fees.** Given that the 9-1-1 communication centers around the State rely heavily on the wireline and wireless fees for operations, the probability that these fees will be extended is relatively high. The State imposes the wireless fees, collects and distributes the fees to counties. The County would expect that this legislation would be passed in some form. Assuming that the telephone calling cards are incorporated into the new legislation, the anticipated fees to be generated in this area will approximate \$1.1 million or so. No action by the County Board is required involving these fees.
- **Wireline Fees.** The wireline fees, which are \$.57 per statutory telephone line, are ending on December 31, 2006. Given recent changes in the technology (movement to VoIP technology), these fees have taken a rather startling decline in the last six months over the first six months of the year. Articles covering this section of the fees (roughly \$5.7 million or so annually) would suggest that VOIP technology is increasing at an increasing rate – essentially, making tradition wireline services obsolete. The projections for the cash flow for these fees, should they continue to decline as this pace, are overstated. A very large question exists as to whether the State and federal government will support mandatory collection of 9-1-1 fees on VOIP technology. For the year ended September 30, 2005, the budgeted surcharge revenues were \$6.7 million, but the actual revenues (largely caused by the VoIP matter) were only \$6.2 million.

Should the State legislature extend this legislation, the Board of Commissioners would have to approve the fees. The current \$.57 per month is generating \$5.7 million (even with the declining lines). A reduction to cover only the operations and some funding of depreciation would be necessary. The rate is unknown at this time. It is also highly dependent upon the Board approving the rate as well (assuming that the State extends the program).

- **Access Fees.** Should the above two potential revenue sources not pan out, access / user fees would be necessary to operating the Radio Communications Fund from the County's General Fund (for Sheriff and other County departmental users) and cities, villages and townships' users. Rates and bases of calculation would be highly dependent upon the Radio Oversight Committee's involvement. Further, in a recent Board of Commissioner resolution, a Committee has recommended that all user fees be formally approved by the Board of Commissioners.

- **General Fund.** Certainly one revenue source discussed at the time the original surcharge fees were imposed was the General Fund. With State support of counties waning and the economic downturn affecting Oakland County as well, the use of the General Fund to cover the operating shortfall for these operations will be very difficult – particularly at the same time that other County departments have been asked to reduce their operations.

The above represents a listing of the known revenue sources for the operations of the Radio Communications Fund. One or more may be required to cover the operations of the Fund beyond December 31, 2006. The amounts to be collected are entirely dependent upon conditions presently out of the control of the County – namely, the passage of the legislation involving the surcharge fees and in the case of the wireline fees, passage by the Board of Commissioners as well.

A cash flow analysis based on the balance sheet as of September 30, 2005 for the period through December 31, 2006 was completed and sent under separate cover. The cash flow analysis will be used in assessing whether there is sufficient resources flowing in over the next 15 months to finish the project and just how much is left over to provide for some operations for the last 9 months of the 2007 fiscal year.

FIRE RECORDS MANAGEMENT SYSTEM FUND

Attached are the following schedules described as Exhibit B relating to the Fire Records Management System Fund for the year ended September 30, 2005:

- Statement of Net Assets (Exhibit B) as of September 30, 2005.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the year ended September 30, 2005. This statement provides a budget to actual comparison as well.
- Operating Transfers In (Exhibit B-2). This schedule represents the detail of the operating transfers in.
- Brief Explanations (Exhibit B-3) - represents explanations of various matters included in the financial statements noted above.

Comments on the FRMS financial statements follow:

- The balance sheet reflects cash, investments and similar assets, net of amounts owed of roughly \$267,000 - largely indicating that the Fund is in good financial shape.
- The ending equity, including considering the net investment in fixed assets, is just over \$350,000.

- The operating transfer in from the County's General Fund is an estimate that will be 'trued up' at the end of the year – see below.
- The Brief Explanations reference the explanations of the fluctuations in the accounts with some level of detail and are not repeated herein.

The local fire departments have contributed \$125,478 towards the Fund's operation; such amount represents 25% of the contributions with the remaining 75% to come from the County's General Fund. Assuming the \$125,478 is 25% of the final amount to be contributed by the County's General Fund, the amount the County should have contributed is \$376,434. The actual amount contributed (less the Groveland transfer in relating to this project) was \$347,550 – or, \$28,884 less than the amount the County should have contributed for this operation. The amount will be transferred into the Fund arising from the first quarterly close of the General Fund for 2006 (sometime in February 2006).

The general amounts being paid into the Fund by the local fire departments and the County is no longer covering the full Fund operations. While not serious at this point in time and there is ample Fund equity, longer term the County and fire departments will need to adjust the rates covering the local's costs – which would then be pushed through for the County's 75% share of the program.

CLEMIS OPERATING FUND

Attached are the following schedules described as Exhibit C relating to the CLEMIS Operating Fund for the year ended September 30, 2005:

- Statement of Net Assets (Exhibit C) as of September 30, 2005:
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit C-1) for the year ended September 30, 2005. This statement provides a budget to actual comparison as well.
- Financial Report (Exhibit C-2). This exhibit provides a break-down of the mobile data computer and other operations as requested by the CLEMIS Advisory Committee several years ago.
- Operating Transfers In / Out (Exhibit C-3) for the year ended September 30, 2005.
- Brief Explanations (Exhibit C-4) - represents explanations of various matters included in the financial statements noted above.

Comments on the CLEMIS Operating Fund financial statements follow:

- The cash, investments and similar liquid assets held by the Fund, net of liabilities, indicates that there is roughly \$3.7 million available (approximately the same level as the previous quarter's net assets).
- The ending equity amounts to \$16.6 million – approximately \$13.0 million related to the net book value of the equipment. Included in the equity is \$926,000 applicable to transfers into this Fund from the County's General Fund for various projects to be undertaken in the fiscal 2005 year, including provision for centralized equipment purchases for the benefit of all CLEMIS members. The remaining amount of \$2.8 million is unrestricted.
- As has been the case for some time, the CLEMIS Fund is not funding depreciation. Ultimately, this means that there are no present available resources for the replacement of the existing equipment within the Fund itself.
- The \$496,000 in favorable variance in software maintenance arises because the County has yet to pay maintenance on the computer aided dispatch system (contemplated in the budget) to Printrak. Printrak must first complete certain software functions before the maintenance is paid. To date, they have not done so. However, they have recently provided the County upgrades to the computer aided dispatch software and have asserted that the upgrades will finally meet the specifications in the contract signed a half dozen years ago. The County is presently reviewing the upgrades to confirm the assertions.
- The Brief Explanations (Exhibit C-4) reference the explanations of the fluctuations in the accounts with some level of detail and are not repeated herein.

COPS MORE GRANT FUND

Attached are the following schedules described as Exhibit D relating to the COPS MORE Grant Fund for the nine months ended September 30, 2005:

- Balance Sheet (Exhibit D) as of September 30, 2005.
- Statement of Operations (Exhibit D-1) from inception of the grant until September 30, 2005. This statement provides an historical presentation of the actual amounts expended by year from the COPS MORE Grant Fund.
- Summary of Costs (Exhibit D-2) from inception to September 30, 2005. It is a budget to actual presentation by line item.
- COPS MORE Financial Status Report Information (Exhibit D-3). This reconciles the operations as presented in Exhibit D-2 to Exhibit D-4.

- Financial Status Report (Exhibit D-4) - this report was submitted for the quarter ended September 30, 2005 for reimbursement from the federal government for expenditures in the last quarter.

Comments concerning the financial statements of the COPS MORE Grant Fund:

- Of the original federal grant, the County has yet to spend approximately \$3.9 million relating to the COPS MORE Grant. The principal projects underway in fiscal 2005 are the records management project (that is, CrisNet), field-based reporting, mugshot and OakVideo (video arraignment). The mugshot and video arraignment project is nearing completion.
- The \$10,277 left in equity is the amount remaining from a General Fund appropriation several years back. This amount remains unchanged over the past several quarters.
- The rest of the financial information in this section of the memorandum is straight-forward and requires no further explanation.

In 2005, the County entered into the termination agreement with Printrak involving the records management and field based reporting systems, among other programs and projects. As part of the settlement, Printrak returned the original down-payment for these systems (estimated at \$660,000) plus the \$7,000 owed in the CLEMIS Operating Fund for travel reimbursement. Since the amounts returned were originally billed to the federal government, the roughly three-quarters of the amounts have been returned with this most recent financial status report.

The amounts will result in a 'churning' as it will free up available amounts that can then be billed to the federal government involving the current projects underway. The remaining one-quarter represents the County General Fund contribution that will still be required when the amounts are expended on the current projects and billed to the federal government (thus, the 'churning').

**COUNTY OF OAKLAND
RADIO COMMUNICATIONS FUND
FINANCIAL REPORT AS OF SEPTEMBER 30, 2005**

Exhibit A

STATEMENT OF NET ASSETS

ASSETS	
Current Assets:	
Cash - Operating	\$16,092,469.99
Accrued Interest Receivable	47,922.52
Accounts Receivable (net of allow for uncollec	708,547.24
Due from Municipalities	68,431.51
Due from Other Funds	0.00
Inventories at Cost	561,311.14
Rebilled Charges	0.00
Prepaid Expenses	78,643.04
Total Current Assets	17,557,325.44
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	20,252,148.83
Equipment	11,157,152.17
Accumulated Depreciation	(11,148,011.77)
Property and Equipment - Net	20,261,289.23
Total Assets	\$37,818,614.67
 LIABILITIES	
Current Liabilities:	
Vouchers Payable	\$0.00
Accounts Payable	396,099.28
Due to other funds	0.00
Deferred Revenue	88,518.02
Total Current Liabilities	484,617.30
 NET ASSETS	
Invested in Capital Assets	20,261,289.23
Designated for Projects (911 Surcharge)	14,204,031.39
Unrestricted	2,868,676.75
Total Net Assets	\$37,333,997.37

STATEMENT OF OPERATIONS

	Total Operations	806 MHz System	821 MHz System
Operating Revenues:			
E-911 Surcharge	\$6,211,733.41	\$0.00	\$6,211,733.41
Antenna Site Management	399,936.22	399,936.22	0.00
Leased Equipment	740,525.66	740,525.66	0.00
Parts & Accessories	205,886.98	205,886.98	0.00
Outside Agencies	568,496.57	568,496.57	0.00
Productive Labor	55,626.24	55,626.24	0.00
Adjustment of Prior Years Revenue	0.00	0.00	0.00
Refund of Prior Years Expenditure	0.00	0.00	0.00
Income from Investments	363,700.16	76,455.96	287,244.20
Operating Transfers In	53,376.90	53,376.90	0.00
TOTAL REVENUES	8,599,282.14	2,100,304.53	6,498,977.61
Operating Expenses:			
Salaries	571,574.98	571,574.98	0.00
Fringe Benefits	262,374.53	262,374.53	0.00
Communications	118,006.35	0.00	118,006.35
Equipment Repairs & Maintenance	121,082.32	118,881.96	2,200.36
Freight & Express	2,178.27	2,178.27	0.00
Garbage & Rubbish Disposal	0.00	0.00	0.00
Heat, Lights & Gas	72,761.15	51,232.12	21,529.03
Indirect Costs	63,491.00	63,491.00	0.00
Laundry & Cleaning	1,076.29	1,076.29	0.00
Maintenance Contract	22,061.81	5,000.00	17,061.81
Membership Dues & Publications	590.00	590.00	0.00
Personal Mileage	105.01	105.01	0.00
Professional Services	45,297.50	45,297.50	0.00
Rebillable Services	914.00	914.00	0.00
Recording Fees	437.00	0.00	437.00
Rent	30,513.34	0.00	30,513.34
Software Rental/Lease Purchase	0.00	0.00	0.00
Special Projects	126,182.56	126,182.56	0.00
Tower Charges	139,443.54	18,282.70	121,160.84
Travel & Conference	3,175.73	1,603.19	1,572.54
Workshops & Meeting	56.30	56.30	0.00
Adjust Prior Years Expense	0.00	0.00	0.00
Dry Goods & Clothing	39.98	39.98	0.00
Expendable Equipment	35,234.97	35,234.97	0.00
Office Supplies	3,325.63	3,325.63	0.00
Parts & Accessories	113,649.57	113,649.57	0.00
Shop Supplies	14,070.95	14,070.95	0.00
Small Tools	2,598.66	2,598.66	0.00
Depreciation	1,924,477.91	1,924,477.91	0.00
Maintenance Department Charges	28,519.55	28,519.55	0.00
Info Tech Development	9,937.00	207.00	9,730.00
Bldg. Space Cost Allocation	30,232.00	30,232.00	0.00
Info. Tech. - Operations	226,176.00	226,176.00	0.00
Motor Pool	32,592.68	32,592.68	0.00
Mail Room	1.75	1.75	0.00
Print Shop	4,727.77	4,727.77	0.00
Convenience Copier	1,144.32	1,144.32	0.00
Insurance Fund	3,247.37	3,247.37	0.00
Telephone Communications	44,051.91	39,422.31	4,629.60
Operating Transfers Out	50,000.00	50,000.00	0.00
TOTAL EXPENSES	4,105,349.70	3,778,508.83	326,840.87
NET INCOME (LOSS)	4,493,932.44	(1,678,204.30)	6,172,136.74
NET ASSETS, SEPTEMBER 30, 2004	32,840,064.93	4,233,719.73	28,606,345.20
NET ASSETS, SEPTEMBER 30, 2005	\$37,333,997.37	\$2,555,515.43	\$34,778,481.94

County of Oakland
Radio Communication Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2005

	2005			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
E-911 surcharge	\$ 6,700,000.00	81.34%	\$ 6,700,000.00	\$ 6,211,733.41	75.91%	\$ (488,266.59)
Antenna site management	500,000.00	6.07%	500,000.00	399,936.22	4.89%	(100,063.78)
Leased equipment	660,850.00	8.02%	660,850.00	740,525.66	9.05%	79,675.66
Parts and accessories	50,000.00	0.61%	50,000.00	205,886.98	2.52%	155,886.98
Outside agencies	261,241.00	3.17%	261,241.00	568,496.57	6.95%	307,255.57
Productive labor	65,000.00	0.79%	65,000.00	55,626.24	0.68%	(9,373.76)
Total operating revenues	8,237,091.00	100.00%	8,237,091.00	8,182,205.08	100.00%	(54,885.92)
Operating expenses:						
Salaries	548,141.00	6.65%	548,141.00	571,574.98	6.99%	(23,433.98)
Fringe benefits	256,975.00	3.12%	256,975.00	262,374.53	3.21%	(5,399.53)
Contractual services:						
Communications	0.00	0.00%	0.00	118,006.35	1.44%	(118,006.35)
Equipment repairs and maintenance	50,000.00	0.61%	50,000.00	121,082.32	1.48%	(71,082.32)
Freight and express	4,200.00	0.05%	4,200.00	2,178.27	0.03%	2,021.73
Heat, light and gas	65,000.00	0.79%	65,000.00	72,761.15	0.88%	(7,761.15)
Indirect costs	106,676.00	1.30%	106,676.00	63,491.00	0.78%	43,185.00
Laundry and cleaning	1,000.00	0.01%	1,000.00	1,076.29	0.01%	(76.29)
Maintenance contract	10,000.00	0.12%	10,000.00	22,061.81	0.27%	(12,061.81)
Membership dues and publication	750.00	0.01%	750.00	590.00	0.00%	160.00
Personal mileage	750.00	0.01%	750.00	105.01	0.00%	644.99
Professional services	175,000.00	2.12%	175,000.00	45,297.50	0.55%	129,702.50
Rebillable services	1,000.00	0.01%	1,000.00	914.00	0.01%	86.00
Recording fees	0.00	0.00%	0.00	437.00	0.01%	(437.00)
Rent	0.00	0.00%	0.00	30,513.34	0.37%	(30,513.34)
Special projects	37,500.00	0.46%	37,500.00	126,182.56	1.54%	(88,682.56)
Tower charges	225,000.00	2.73%	225,000.00	139,443.54	1.70%	85,556.46
Travel and conference	7,500.00	0.09%	7,500.00	3,175.73	0.04%	4,324.27
Workshops and meetings	100.00	0.00%	100.00	56.30	0.00%	43.70
Total contractual services	684,476.00	8.31%	684,476.00	747,372.17	9.11%	(62,896.17)
Commodities:						
Dry goods and clothing	900.00	0.01%	900.00	39.98	0.00%	860.02
Expendable equipment expense	33,461.00	0.41%	33,461.00	35,234.97	0.43%	(1,773.97)
Office supplies	2,500.00	0.03%	2,500.00	3,325.63	0.04%	(825.63)
Parts and accessories	50,000.00	0.61%	50,000.00	113,649.57	1.39%	(63,649.57)
Shop supplies	12,000.00	0.15%	12,000.00	14,070.95	0.17%	(2,070.95)
Small tools	17,500.00	0.21%	17,500.00	2,598.66	0.03%	14,901.34
Total commodities	116,361.00	1.42%	116,361.00	168,919.76	2.06%	(52,558.76)
Depreciation:						
Equipment	2,695,352.00	32.72%	2,695,352.00	1,924,477.91	23.52%	770,874.09
Total depreciation	2,695,352.00	32.72%	2,695,352.00	1,924,477.91	23.52%	770,874.09
Internal services:						
Info Tech development	0.00	0.00%	0.00	9,937.00	0.12%	(9,937.00)
Maintenance department charges	35,000.00	0.42%	35,000.00	28,519.55	0.35%	6,480.45
Building space allocation	30,232.00	0.37%	30,232.00	30,232.00	0.36%	0.00
Info tech-operations	215,266.00	2.61%	215,266.00	226,176.00	2.76%	(10,910.00)
Motor pool	16,000.00	0.19%	16,000.00	32,592.68	0.40%	(16,592.68)
Mail room	0.00	0.00%	0.00	1.75	0.00%	(1.75)
Print shop	7,615.00	0.09%	7,615.00	4,727.77	0.06%	2,887.23
Convenience copier	1,360.00	0.02%	1,360.00	1,144.32	0.01%	215.68
Telephone communications	39,842.00	0.48%	39,842.00	44,051.91	0.54%	(4,209.91)
Insurance fund	2,889.00	0.04%	2,889.00	3,247.37	0.04%	(358.37)
Total internal services	348,204.00	4.22%	348,204.00	380,630.35	4.64%	(32,426.35)
Total operating expenses	4,649,509.00	56.44%	4,649,509.00	4,055,349.70	49.53%	594,159.30
Operating income (loss)	3,587,582.00	43.56%	3,587,582.00	4,126,855.38	50.47%	539,273.38
Nonoperating revenues (expenses):						
Income from investments	100,000.00	1.21%	100,000.00	363,700.16	4.45%	263,700.16
Interest on debt	(300,000.00)	-3.64%	(300,000.00)	0.00	0.00%	300,000.00
Gain on sale of equipment	500,000.00	6.07%	500,000.00	0.00	0.00%	(500,000.00)
Total nonoperating revenues (expenses)	300,000.00	3.64%	300,000.00	363,700.16	4.45%	63,700.16
Income (loss) before transfers	3,887,582.00	47.20%	3,887,582.00	4,490,555.54	54.89%	602,973.54
Transfers in	28,827.00	0.35%	28,827.00	53,376.90	0.65%	24,549.90
Transfers out	(150,000.00)	-1.82%	(150,000.00)	(50,000.00)	-0.61%	100,000.00
Change in net assets	\$ 3,766,409.00	45.73%	\$ 3,766,409.00	4,493,932.44	54.93%	\$ 727,523.44
Total net assets - beginning				32,840,064.93		
Total net assets - ending				\$ 37,333,997.37		

**RADIO COMMUNICATIONS - FUND 660
FISCAL YEAR 2005 ASSET DETAIL - CIP**

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	M/A COM BO201288	Benchmark BO201193	CSI BO201230	Comm1 Antenna BO200297	Piord, Inc. BO203969	Spectra Site BO202242 BO201598	Radian Comm. Svcs. BO201702	Churchill Comm. BO201646	Comtech Comp.&Data BO201854	VFP, Inc. BO202061	Cummins Bridgeway BO202117	Consumers Energy n/a	Other Vendors DVs & RQ/POs	TOTAL
Coates Communications	2005-05	VC417920	05/13/05	JV247559	05/31/05	DP339070														7,757.50
Communications Systems & Implk	3216	VC418638	05/19/05	JV247569	05/31/05	DP339072			6,000.00											6,000.00
Communications Systems & Implk	3220	VC418637	05/19/05	JV247565	05/31/05	DP339072			10,200.00											10,200.00
Cummins Bridgeway	013-93923	VC418643	05/31/05	JV247560	05/31/05	DP332929											1,782.00			1,782.00
Logicialis	0088156-IN	VC418639	05/19/05	JV247573	05/31/05	DP335922													43,314.29	43,314.29
Radian	016-4020	VC418641	05/19/05	JV247574	05/31/05	DP339479							17,814.83							17,814.83
Radian	016-4019	VC418641	05/19/05	JV247575	05/31/05	DP339482							160.00							160.00
SpectraSite	1440928	VC419425	05/24/05	JV247579	05/31/05	PO207078						3,250.00								3,250.00
Radian	016-3952	VC419032	05/31/05	JV247561	05/31/05	DP340407							5,025.00							5,025.00
Radian	016-3864	VC419035	05/23/05	JV247578	05/31/05	DP332219							58,770.00							58,770.00
Radian	016-3864HB	VC431984	08/17/05	JV249160	08/24/05	DP332219							6,530.00							6,530.00
Thumb Communications	236	VC423775	06/24/05	JV249145	08/24/05	DP341742														192.50
Thumb Communications	238	VC419542	05/24/05	JV247584	05/31/05	DP340403														423.50
FCCA	A050599	VC419041	05/23/05	JV247576	05/31/05	DP340405														175.00
Radian	016-4038	VC425360	06/30/05	JV248927	06/30/05	DP338894							191,953.00							191,953.00
Bloomfield Twp.	memo 05/16/05		05/23/05	n/a	n/a	n/a														5,500.00
Advanced Communications Inc.	IC040410	VC421101	05/31/05	JV427553	05/31/05	DP317098														10,520.00
Advanced Communications Inc.	IC040405	VC421102	05/31/05	JV427551	05/31/05	DP322791														7,395.00
Advanced Communications Inc.	IC040404	VC421103	05/31/05	JV427550	05/31/05	DP330899														327.13
Advanced Communications Inc.	IC051204	VC421104	05/31/05	JV427548	05/31/05	DP332643														3,594.00
Anixter	508-126465	VC423475	06/23/05	JV247993	06/30/05	DP339663														66.48
Anixter	508-126856	V	10/ /05	JV251403	13/01/05	PO														93.76
Anixter	508-126241	VC421110	05/31/05	JV247544	06/07/05	DP338624														391.02
Anixter	508-125346	VC421107	05/31/05	JV427546	05/31/05	DP334667														231.08
Anixter	508-126964	V	10/ /05	JV251403	13/01/05	PO														282.60
Thumb Communications	239	VC421112	05/31/05	JV247542	06/07/05	DP319115														114.00
Thumb Communications	237	VC421113	05/31/05	JV247543	06/07/05	DP319115														380.00
Thumb Communications	242	VC420957	06/06/05	JV247539	06/07/05	DP341518														231.00
Thumb Communications	240	VC420931	06/06/05	JV247540	06/07/05	DP341512														346.50
Advanced Integrated Services, Inr	05-0017	VC427425	06/30/05	JV248295	06/30/05	DP343230														716.02
Advanced Integrated Services, Inr	05-0092	V	10/ /05	JV248295	06/30/05	PO														403.20
Advanced Integrated Services, Inr	05-0122	VC427530	07/18/05	JV248295	06/30/05	DP344966														312.47
Advanced Integrated Services, Inr	05-0124	VC427531	07/18/05	JV248295	06/30/05	DP344967														534.06
Advanced Integrated Services, Inr	05-0123	VC427532	07/18/05	JV248295	06/30/05	DP344969														476.95
Advanced Integrated Services, Inr	05-0121	VC427533	07/18/05	JV248295	06/30/05	DP344971														328.93
DTE Energy	627486-8	DV297096	06/13/05	n/a	n/a	n/a														502.50
Coates Communications	2005-06	VC423773	06/24/05	JV247992	06/30/05	DP342226														7,772.00
Communications Systems & Implk	3224	VC424131	06/27/05	JV247989	06/30/05	DP342193			220.00											220.00
Communications Systems & Implk	3221	VC424135	06/27/05	JV247989	06/30/05	DP342193			6,000.00											6,000.00
Cummins Bridgeway	013-94120	VC424928	06/30/05	JV248017	06/30/05	DP309675											8,913.00			8,913.00
Cummins Bridgeway	013-94120A	V	10/ /05	JV248017	06/30/05	PO											990.00			990.00
Cummins Bridgeway	013-94613	VC425004	06/30/05	JV248016	06/30/05	DP332214											11,001.00			11,001.00
Radian	016-4044	VC425005	07/01/05	JV248014	06/30/05	DP342219							4,050.00							4,050.00
Radian	016-4068	VC425007	07/01/05	JV248015	06/30/05	DP342219							17,814.83							17,814.83
M/A-Com	90490560	VC425039	06/30/05	JV248015	06/30/05	DP342222														229,577.82
SBC	515-14201 (515-022887A)	VC427426	06/30/05	JV249138	08/24/05	DP332196														2,567.24
Danboise Mechanical Inc.	2179393	VC425222	06/30/05	JV248028	06/30/05	DP335754														4,787.00
Coates Communications	2005-07	VC425589	07/05/05	JV248052	06/30/05	DP344574														6,554.00
Thumb Communications	245	VC427278	07/14/05	JV248227	06/30/05	DP344491														192.50
Thumb Communications	248	VC427622	07/19/05	JV249149	08/24/05	DP345675														423.50
US Instrument Svcs. (Comerica P	9324	DV298085-3	06/30/05	n/a	n/a	n/a														1,275.00
Radian	016-4161	VC428120	07/20/05	JV249160	08/24/05	DP345677							17,814.83							17,814.83
Radian	016-4103	VC428123	07/20/05	JV249160	08/24/05	DP345672							251.00							251.00
Radian	016-4101	VC428126	07/20/05	JV249160	08/24/05	DP345672							370.00							370.00
Radian	016-4102	VC428137	07/20/05	JV249160	08/24/05	DP345672							3,780.00							3,780.00
Radian	016-4106	VC428151	07/20/05	JV249160	08/24/05	DP345672							3,000.00							3,000.00
Radian	016-4107	VC428154	07/20/05	JV249160	08/24/05	DP345672							2,142.00							2,142.00
Radian	016-4104	VC428156	07/20/05	JV249160	08/24/05	DP345672							436.00							436.00
Thumb Communications	252	VC429697	07/31/05	JV249148	08/24/05	DP346547														57.75
Radian	016-4213	VC429699	07/31/05	JV249160	08/24/05	DP346545							1,462.50							1,462.50
M/A-Com	90486931	VC429703	07/31/05	JV249159	08/24/05	DP346539														585.00
Cummins Bridgeway	013-94612	VC429706	07/31/05	JV248745	08/02/05	DP322087											9,312.00			9,312.00
Cummins Bridgeway	013-94612A	VC439104	09/29/05	JV248745	08/02/05	DP322087											1,535.00			1,535.00
Cummins Bridgeway	013-95425	VC429686	08/02/05	JV248744	08/02/05	DP341022											800.00			800.00
Anixter	508-128009	VC429709	07/31/05	JV249158	08/24/05	DP344374														147.68
Coates Communications	2005-08	VC430816	08/09/05	JV249150	08/24/05	DP347176														6,061.00
Communications Systems & Implk	3229	VC430818	08/09/05	JV249157	08/24/05	DP347169			6,000.00											6,000.00
Hubbell, Roth & Clark, Inc.	0074654	VC430883	08/09/05	JV249156	08/24/05															

**RADIO COMMUNICATIONS - FUND 660
FISCAL YEAR 2005 ASSET DETAIL - CIP**

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	M/A COM BO201288	Benchmark BO201193	CSI BO201230	Comm1 Antenna BO200297	Piord, Inc. PO203969	Spectra Site BO202242 BO201598	Radian Comm. Svc. BO201702	Churchill Commun. BO201646	Comtech Comp.&Data BO201854	VFP, Inc. BO202061	Cummins Bridgeway BO202117	Consumers Energy n/a	Other Vendors DVs & RQ/POs	TOTAL
Cummins Bridgeway	013-97000A	V	10/ /05	JV251381	13/01/05	PO											1,409.00			1,409.00
Cummins Bridgeway	013-96875	VC435856	09/09/05	JV251381	13/01/05	DP350864											1,782.00			1,782.00
Advanced Integrated Services, Inc	05-0151	VC436232	09/12/05	JV251402	13/01/05	DP349030													438.16	438.16
Advanced Integrated Services, Inc	05-0131	VC436237	09/12/05	JV251402	13/01/05	DP349035													406.12	406.12
Advanced Integrated Services, Inc	05-0143	VC436241	09/12/05	JV251402	13/01/05	DP349036													1,271.87	1,271.87
Advanced Integrated Services, Inc	05-0167	VC436244	09/12/05	JV251402	13/01/05	DP349041													1,201.13	1,201.13
Advanced Integrated Services, Inc	05-0168	VC436246	09/12/05	JV251402	13/01/05	DP349042													1,112.63	1,112.63
Radian	016-4380	V	10/ /05	JV251396	13/01/05	PO							137,116.00							137,116.00
Coates Communications	2005-09 (1 of 2)	VC435855	09/09/05	JV251372	13/01/05	DP350634													6,655.50	6,655.50
Orion Twp.	memo 08/25/05	DV300899	09/09/05	n/a	n/a	n/a													343.25	343.25
RF Systems Engineering Associa	2813	VC436793	09/16/05	JV251399	13/01/05	DP350988													6,000.00	6,000.00
Thumb Communications	257	VC437490	09/20/05	JV251368	13/01/05	DP350966													80.00	80.00
Thumb Communications	260	VC437498	09/20/05	JV251368	13/01/05	DP351223													358.00	358.00
DTE Energy	10735	DV301358	09/20/05	n/a	n/a	n/a													300.00	300.00
Radian	016-4384	VC437578	09/20/05	JV251391	13/01/05	DP350986							17,814.83						300.00	17,814.83
M/A-Com	90539067	VC437582	09/20/05	JV251397	13/01/05	DP350984	127,117.02													127,117.02
M/A-Com	90532134	VC437584	09/20/05	JV251397	13/01/05	DP351221	127,117.02													127,117.02
Infoserve Tech. Corp.	119599	VC439079	09/29/05	JV251163	13/01/05	DP348963													995.20	995.20
Advanced Integrated Services, Inc	05-0184	VC439069	09/29/05	JV241164	13/01/05	DP350453													678.64	678.64
Advanced Integrated Services, Inc	05-0188	VC439070	09/29/05	JV241164	13/01/05	DP350448													960.00	960.00
Anixter	508-127452	VC439108	09/29/05	JV251161	13/01/05	PO207212													3,175.00	3,175.00
Cummins Bridgeway	013-96657	V	10/ /05	JV251382	13/01/05	PO														8,592.00
Advanced Integrated Services, Inc	05-0177	VC439072	09/29/05	JV241164	13/01/05	DP351965													1,420.51	1,420.51
M/A-Com	OAK01	VC439107	09/29/05	JV251412	13/01/05	DP352283	102,283.86													102,283.86
Consumers Energy	00001180289	V7702	11/02/05	JV251409	13/01/05	n/a													532.00	532.00
Coates Communications	2005-09 (2 of 2)	V3025	10/18/05	JV251159	13/01/05	PO-721														5,350.50
Radian	016-44466	V4077	10/20/05	JV251160	13/01/05	PO-1362							17,814.83							17,814.83
RF Systems Engineering Associa	2814	V5395	10/25/05	JV251398	13/01/05	PO-718													6,000.00	6,000.00
RF Systems Engineering Associa	2815	V5400	10/25/05	JV251398	13/01/05	PO-719													3,500.00	3,500.00
Thumb Commun.	261	V	10/ /05	JV251444	13/01/05	PO222													240.00	240.00
Cummins Bridgeway	013-96315	V	10/ /05	JV251444	13/01/05	PO227													536.85	536.85
Bloomfield Twp	PC memo	V	10/ /05	JV251444	13/01/05	n/a													4,000.00	4,000.00
TOTAL							\$14,931,933.79	\$46,004.34	\$283,530.00	\$11,485.50	\$2,400.00	\$38,696.00	\$3,773,891.32	\$35,382.55	\$2,017.50	\$357,414.00	\$343,115.70	\$25,214.98	\$401,063.15	\$20,252,148.83

0.00 proof

TOTAL OF ALL CIP (GL 1102)

\$20,252,148.83

RADIO COMMUNICATIONS - FUND 660 Operating Transfers In - Fiscal Year 2005
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Description	Amount
Amend budget per resolution #04311 - OCSD contract amendment for Commerce Twp.	\$11,766.00
Amend budget per resolution #04347 - OCSD contract amendment for Oxford Twp.	3,922.00
Amend budget per resolution #05021 - OCSD Auto Theft Grant	5,687.00
Amend budget per resolution #05061 - correction to previous OCSD contract amendments for Commerce Twp. and Oxford Twp.	7,452.00
Transfer per resolution #03292 - OCSD FY2003 Local Law Enforcement Block Grant Acceptance from Grant funds	24,549.90
Total	<u><u>\$53,376.90</u></u>

RADIO COMMUNICATIONS FUND 660
Fiscal Year 2005 - 4th Quarter
Brief Explanation of "Actuals"

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

STATEMENT OF NET ASSETS

- Radio Communications 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.
- 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.
- Accounts receivable includes \$514,119.45 for accrued E-911 operational surcharge revenue. Also, accounts receivable is net of \$53,492.97 which is the amount of uncollectible accounts receivable for tower rent due from Arch Wireless. Arch Wireless filed Chapter 11 bankruptcy on 12/6/2001.
- Accounts receivable includes \$227,436.81 due primarily from Arch Wireless, Cingular Wireless and other co-locators. A few co-locators are awaiting amended contracts to resolve the amount due. Corporation Counsel is still working with a few Tower customers to finalize contracts and amendments.
- Prepaid items are: rent for co-location of equipment at the Top of Troy and 900 Tower Drive buildings in Troy, paid in advance per the lease agreements; rent for nine tower sites for the new system, paid in advance per the lease agreements; and a lighting maintenance contract paid in advance.
- Effective FY 2002, the Radio Communications Fund is classified as an Enterprise Fund with a capitalization threshold for Equipment of \$5,000.
- Capital projects in progress includes all expenditures to date for the 821 MHz project.
- Deferred revenue is rent paid in advance by radio tower co-locators, per their lease agreements.
- Accounts payable is the 4th quarter expenditure accrual, overpayments by CLEC remitters and a radio tower co-locator, and the amount due to the City of Novi for its share of tower lease payments.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- E-911 surcharge revenue is unfavorable due to slower than anticipated growth in telephone usage throughout Oakland County.
- Antenna site management is slightly unfavorable due to timing of renegotiated contracts for annual pre-paid leases.
- Favorable Leased equipment and Parts and accessory revenues are due to increased demand for repairs to equipment for the legacy system; they are offset by slightly unfavorable Productive labor revenue, due to higher volume of repairs done in-house.
- Outside agencies revenue is favorable due to timing of the projected phase-out of revenue from the existing system.
- Income from investment revenue is favorable due to the amount of cash currently available for investment. Available cash will continue to decrease through calendar year 2005 due to expenditures for the new system. All of Radio fund's available cash including funds received for the E-911 operational surcharge are invested in a pool managed by the Treasurer's office.

RADIO COMMUNICATIONS FUND 660
Fiscal Year 2005 - 4th Quarter
Brief Explanation of “Actuals”

Expenses:

- Salary and Fringe benefit variance is slightly unfavorable due to necessary overtime for implementation of the new radio system.
- Communication is unfavorable due to connectivity cost as sites are connected to the new system.
- Equipment repairs and maintenance is unfavorable due to continued demand for repairs to the legacy system, offset by increased revenue.
- Freight and express is slightly favorable due to lower than anticipated usage.
- Heat, light and gas expense is slightly unfavorable due to higher than anticipated usage and rate increases.
- Favorable 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 was established after adoption of the current operating budget.
- Maintenance contract is unfavorable primarily due to implementation of a maintenance contract for dispatch consoles for the new system.
- Professional service is favorable due to capitalization of expense related to the new system.
- Rent is for antenna space at Top of Troy and 900 Tower Drive buildings, charged to the new radio project. Unfavorable Rent expense is offset by favorable Tower Charges (see below).
- Unfavorability in Special projects is due to conversion of tower lighting to LED for long-term cost savings and full FAA compliance.
- Tower charges are favorable due to timing of execution of leases for new tower sites and reclassification of new tower leases from Rent (see above).
- Travel and conference is favorable due to cost cutting efforts.
- Expendable equipment is purchase of items under the capital asset threshold of \$5,000, specifically portable radio units. Purchases of radio units for the legacy system are billed to the agency requesting the equipment. Expendable equipment is unfavorable due to purchase of radio units for the old system. Units are purchased for inventory whenever available as they are no longer carried by the manufacturer.
- Parts and accessories expense and Shop supplies are both unfavorable due to purchases of available parts and supplies to maintain the legacy system, offset slightly by favorable Small tool expense.
- Depreciation is favorable due to acceleration of the write-off of the legacy system over its remaining useful life.
- Info Tech development is unfavorable due to efforts to implement the new system; internal services can not be capitalized.
- Favorable Maintenance department charges includes necessary HVAC, generator and security system services performed by FM&O; usage is slightly lower than anticipated.
- Info Tech operations is unfavorable due to increased usage of technical services.
- Other unfavorable internal service charges are Motor pool and Telephone due to higher than anticipated usage, primarily due to efforts to implement the new system.

**County of Oakland
Fire Records Management Fund
Statement of Net Assets
September 30, 2005**

ASSETS

Current assets:

Cash and cash equivalents	\$ 218,442.35
Due from other governments	36,824.03
Accrued interest on investment	878.04
Accounts receivable	1,025.00
Prepaid expense	14,961.75
Deferred charges	1,100.00
Total current assets	<u>273,231.17</u>

Noncurrent assets:

Equipment	108,664.08
Computer software	409,195.95
Less accumulated depreciation	<u>(434,332.32)</u>
Total capital assets (net of accumulated depreciation)	<u>83,527.71</u>
Total assets	<u>356,758.88</u>

LIABILITIES

Current liabilities:

Vouchers payable	-
Due to other funds	6,424.03
Accounts payable	-
Total current liabilities	<u>6,424.03</u>
Total liabilities	<u>6,424.03</u>

NET ASSETS

Invested in capital assets, net of related debt	83,527.71
Unrestricted	<u>266,807.14</u>
Total net assets	<u>\$ 350,334.85</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Year Ended September 30, 2005

	2005			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Outside agencies	\$ 130,000.00	60.19%	\$ 130,000.00	\$ 125,478.00	84.97%	\$ (4,522.00)
Prior year balance	58,877.00	27.26%	58,877.00	0.00	0.00%	(58,877.00)
Outside agencies-rebilled charges	27,100.00	12.55%	27,100.00	22,188.35	15.03%	(4,911.65)
Total operating revenues	215,977.00	100.00%	215,977.00	147,666.35	100.00%	(68,310.65)
Operating expenses:						
Salaries	217,863.00	100.87%	217,863.00	197,140.35	133.50%	20,722.65
Fringe benefits	97,805.00	45.28%	97,805.00	100,649.40	68.16%	(2,844.40)
Contractual services:						
Communications	27,100.00	12.55%	27,100.00	22,188.35	15.03%	4,911.65
Equipment repairs and maintenance	20,000.00	9.26%	20,000.00	4,412.05	2.99%	15,587.95
Freight & Express	0.00	0.00%	0.00	36.51	0.02%	(36.51)
Indirect costs	9,935.00	4.60%	9,935.00	40,721.00	27.58%	(30,786.00)
Personal mileage	1,750.00	0.81%	1,750.00	275.88	0.19%	1,474.12
Software rental/lease purchase	7,616.00	3.53%	7,616.00	2,800.00	1.90%	4,816.00
Software support/maintenance	63,990.00	29.63%	63,990.00	59,670.00	40.41%	4,320.00
Travel and conference	5,000.00	2.32%	1,250.00	0.00	0.00%	1,250.00
Workshops & Meeting	0.00	0.00%	1,250.00	17.97	0.01%	1,232.03
Total contractual services	135,391.00	62.70%	132,891.00	130,121.76	88.13%	2,769.24
Commodities:						
Expendable equipment expense	0.00	0.00%	0.00	78,028.95	52.84%	(78,028.95)
Total commodities	0.00	0.00%	0.00	78,028.95	52.84%	(78,028.95)
Depreciation:						
Equipment	81,839.00	37.89%	81,839.00	81,839.19	55.42%	(0.19)
Total depreciation	81,839.00	37.89%	81,839.00	81,839.19	55.42%	(0.19)
Internal services:						
Info tech-development	0.00	0.00%	0.00	12,919.97	8.75%	(12,919.97)
Info tech-operations	60,000.00	27.78%	60,000.00	52,760.00	35.73%	7,240.00
Telephone communications	1,090.00	0.50%	1,090.00	1,583.44	1.07%	(493.44)
Insurance fund	145.00	0.07%	145.00	145.00	0.10%	0.00
Total internal services	61,235.00	28.35%	61,235.00	67,408.41	45.65%	(6,173.41)
Total operating expenses	594,133.00	275.09%	591,633.00	655,188.06	443.70%	(63,555.06)
Operating income (loss)	(378,156.00)	-175.09%	(375,656.00)	(507,521.71)	-343.70%	(131,865.71)
Nonoperating revenues (expenses):						
Income from investments	1,000.00	0.46%	1,000.00	5,186.95	3.51%	4,186.95
Total nonoperating revenues (expenses)	1,000.00	0.46%	1,000.00	5,186.95	3.51%	4,186.95
Income (loss) before transfers	(377,156.00)	-174.63%	(374,656.00)	(502,334.76)	-340.19%	(127,678.76)
Transfers in	382,556.00	177.13%	382,556.00	356,306.00	241.29%	(26,250.00)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 5,400.00	2.50%	\$ 7,900.00	(146,028.76)	-98.90%	\$ (153,928.76)
Total net assets - beginning				496,363.61		
Total net assets - ending				<u>\$ 350,334.85</u>		

FIRE RECORDS MANAGEMENT - FUND 531
Operating Transfers In - Fiscal Year 2005

Description	Amount
Budgeted Operating Transfer - appropriation for Fire Records Management 1st quarter operating support from General Fund	\$90,000.00
Budgeted Operating Transfer - appropriation for Fire Records Management 2nd quarter operating support from General Fund	90,000.00
Amend budget per resolution #05062 - appropriation for software expense from General Fund for Groveland Twp. agreement	8,756.00
Budgeted Operating Transfer - appropriation for Fire Records Management 3rd quarter operating support from General Fund	92,550.00
Budgeted Operating Transfer - appropriation for Fire Records Management 4th quarter operating support from General Fund	75,000.00
Total	<u><u>\$356,306.00</u></u>

FIRE RECORDS MANAGEMENT FUND 531
Fiscal Year 2005 – 4th Quarter
Brief Explanation of “Actuals”

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

STATEMENT OF NET ASSETS

- Due from other governments is the amount due from member agencies for the September quarterly participation and communication costs. All members except Pontiac FD were current at September 30, 2005.
- 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 expense is the amount paid in advance for contracted software support.
- Deferred charges are the amounts paid in advance for staff attendance at a conference in November, 2005.
- Non-current assets are the server and software package. The server equipment is fully depreciated. Fire Records Management fund has a fixed asset capitalization threshold of \$5000 as an Enterprise fund.
- Due to other funds is the amount due to Information Technology for FRMS data lines paid during the 4th quarter.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Billing starts when a fire department is operational. The fund billed 30 agencies for participation during the 4th quarter of fiscal year 2005. Outside agency revenue is unfavorable due to timing of anticipated implementation of new member agencies.
- Rebilled charges are the amounts billed to member agencies for their portion of the County’s Communication cost for data lines (see below).
- Income from investments is favorable due to improved rate of return and increased cash balance.

Expenses:

- Salary variance is favorable primarily due to lower than anticipated overtime and on call payroll.
- Communication cost is offset by revenue from Rebilled charges to member agencies for their portion of data line expenses (see above).
- Equipment repairs and maintenance is favorable due to lower than anticipated server maintenance charges.
- Unfavorable Indirect cost expense is based on the County’s Indirect Cost allocation. It includes Human Resources, Payroll, and Treasurer, Accounting, Budgeting and Administrative services. The final allocation was established after adoption of the current operating budget.
- Personal mileage is favorable due to decreased demand for travel to member sites.
- Software rental/lease purchase is favorable due to timing of purchase of additional licenses.

FIRE RECORDS MANAGEMENT FUND 531
Fiscal Year 2005 – 4th Quarter
Brief Explanation of “Actuals”

- Software support/maintenance is favorable due to lower than anticipated cost for software maintenance contracts.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Workshops & meeting expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is unfavorable due to necessary replacement of equipment at member sites not included in original budget estimates.
- Info Tech development charges are for programming services that were higher than anticipated; offset by favorability in Info Tech operations charges.

**County of Oakland
CLEMIS Fund
Statement of Net Assets
September 30, 2005**

ASSETS

Current assets:

Cash and cash equivalents	\$ 3,219,569.38
Due from other governments	881,191.14
Due from other funds	360,713.40
Accounts receivable	1,075.00
Deferred Charges	989.10
Accrued interest on investment	16,369.72
Inventories	73,620.97
Prepaid items	47,735.26
Total current assets	<u>4,601,263.97</u>

Noncurrent assets:

Equipment	228,545.77
Equipment - 911	2,554,100.14
Equipment - COPS MORE	14,692,533.69
Capital projects in progress - COPS MORE	4,147,746.78
Capital projects in progress - Video Arraignment	5,283,842.38
Less accumulated depreciation	<u>(13,935,150.78)</u>
Total capital assets (net of accumulated depreciation)	<u>12,971,617.98</u>
Total assets	<u>17,572,881.95</u>

LIABILITIES

Current liabilities:

Accounts payable	567,401.67
Deferred income	324,370.00
Due to other funds	18,531.83
Total current liabilities	<u>910,303.50</u>

NET ASSETS

Invested in capital assets, net of related debt	12,971,617.98
Unrestricted - designated for projects	925,899.86
Unrestricted	2,765,060.61
Total net assets	<u>\$ 16,662,578.45</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2005

	2005			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
In-car terminals - All Other	\$ 980,700.00	43.28%	\$ 980,700.00	\$ 950,775.00	40.06%	\$ (29,925.00)
Access fees - NonOakland Users	374,985.00	16.55%	374,985.00	429,491.00	18.10%	54,506.00
Access fees - Police Depts/Other in Oakland	304,583.00	13.44%	304,583.00	288,864.34	12.17%	(15,718.66)
Maintenance contracts	225,000.00	9.93%	225,000.00	240,690.41	10.14%	15,690.41
Sheriff contracted services	247,965.00	10.94%	247,965.00	263,131.00	11.09%	15,166.00
In car terminals - OC Sheriff	102,963.00	4.54%	102,963.00	118,893.00	5.01%	15,930.00
Rebilled Charges	30,000.00	1.32%	30,000.00	81,450.18	3.43%	51,450.18
Total operating revenues	<u>2,266,196.00</u>	<u>100.00%</u>	<u>2,266,196.00</u>	<u>2,373,294.93</u>	<u>100.00%</u>	<u>107,098.93</u>
Operating expenses:						
Salaries	<u>1,004,258.00</u>	<u>44.31%</u>	<u>1,004,258.00</u>	<u>963,352.19</u>	<u>40.59%</u>	<u>40,905.81</u>
Fringe benefits	<u>413,719.00</u>	<u>18.26%</u>	<u>413,719.00</u>	<u>413,389.62</u>	<u>17.42%</u>	<u>329.38</u>
Contractual services:						
Communications	590,000.00	26.03%	590,000.00	616,361.72	25.97%	(26,361.72)
Equipment repairs and maintenance	190,000.00	8.38%	190,000.00	262,174.12	11.05%	(72,174.12)
Freight and express	0.00	0.00%	0.00	1,243.90	0.05%	(1,243.90)
Indirect costs	131,989.00	5.82%	131,989.00	207,694.00	8.75%	(75,705.00)
Maintenance Contract	172,500.00	7.61%	172,500.00	124,994.77	5.27%	47,505.23
Membership dues and publication	1,500.00	0.07%	1,500.00	457.00	0.02%	1,043.00
Miscellaneous	0.00	0.00%	0.00	1,685.00	0.07%	(1,685.00)
Personal mileage	1,500.00	0.07%	1,500.00	1,073.89	0.05%	426.11
Professional services	625,000.00	27.58%	625,000.00	762,539.20	32.13%	(137,539.20)
Rebillable Services	30,000.00	1.32%	30,000.00	81,450.18	3.43%	(51,450.18)
Service bureau	4,000.00	0.18%	4,000.00	7,806.03	0.33%	(3,806.03)
Service mementos	1,250.00	0.06%	1,250.00	0.00	0.00%	1,250.00
Software rental/lease purchase	0.00	0.00%	0.00	30,798.72	1.30%	(30,798.72)
Software support/maintenance	575,000.00	25.37%	575,000.00	78,963.06	3.33%	496,036.94
Travel and conference	10,000.00	0.44%	10,000.00	5,649.05	0.24%	4,350.95
Workshops and meetings	1,000.00	0.04%	1,000.00	197.15	0.01%	802.85
Total contractual services	<u>2,333,739.00</u>	<u>102.97%</u>	<u>2,333,739.00</u>	<u>2,183,087.79</u>	<u>92.00%</u>	<u>150,651.21</u>
Commodities:						
Dry goods and clothing	3,500.00	0.15%	3,500.00	403.42	0.02%	3,096.58
Expendable Equipment	0.00	0.00%	0.00	99,964.95	4.21%	(99,964.95)
Office supplies	500.00	0.02%	500.00	1,398.23	0.06%	(898.23)
Parts and accessories	45,000.00	1.99%	45,000.00	66,432.65	2.80%	(21,432.65)
Total commodities	<u>49,000.00</u>	<u>2.16%</u>	<u>49,000.00</u>	<u>168,199.25</u>	<u>7.09%</u>	<u>(119,199.25)</u>
Depreciation:	<u>4,500,763.00</u>	<u>198.60%</u>	<u>4,500,763.00</u>	<u>1,679,989.14</u>	<u>70.79%</u>	<u>2,820,773.86</u>
Internal services:						
Building space cost allocation	114,330.00	5.05%	114,330.00	114,330.00	4.82%	0.00
Equipment rental	450.00	0.01%	450.00	450.00	0.02%	0.00
Info tech-operations	476,000.00	21.00%	476,000.00	477,940.35	20.14%	(1,940.35)
Info tech-development	0.00	0.00%	0.00	196,087.85	8.26%	(196,087.85)
Leased vehicles	7,000.00	0.31%	7,000.00	9,009.66	0.38%	(2,009.66)
Mail room	495.00	0.02%	495.00	398.90	0.02%	96.10
Print shop	33,542.00	1.48%	33,542.00	38,520.14	1.62%	(4,978.14)
Convenience copier	977.00	0.04%	977.00	340.32	0.01%	636.68
Telephone communications	12,972.00	0.57%	12,972.00	15,403.72	0.65%	(2,431.72)
Total internal services	<u>645,766.00</u>	<u>28.48%</u>	<u>645,766.00</u>	<u>852,480.94</u>	<u>35.92%</u>	<u>(206,714.94)</u>
Total operating expenses	<u>8,947,245.00</u>	<u>394.78%</u>	<u>8,947,245.00</u>	<u>6,260,498.93</u>	<u>263.81%</u>	<u>2,686,746.07</u>
Operating income (loss)	<u>(6,681,049.00)</u>	<u>-294.78%</u>	<u>(6,681,049.00)</u>	<u>(3,887,204.00)</u>	<u>-163.81%</u>	<u>2,793,845.00</u>
Nonoperating revenues (expenses):						
Income from investments	45,000.00	1.99%	45,000.00	73,913.67	3.11%	28,913.67
Contributions	2,500,000.00	110.32%	2,500,000.00	6,624,066.39	279.11%	4,124,066.39
Total nonoperating revenues (expenses)	<u>2,545,000.00</u>	<u>112.31%</u>	<u>2,545,000.00</u>	<u>6,697,980.06</u>	<u>282.22%</u>	<u>4,152,980.06</u>
Income (loss) before transfers	<u>(4,136,049.00)</u>	<u>-182.47%</u>	<u>(4,136,049.00)</u>	<u>2,810,776.06</u>	<u>118.41%</u>	<u>6,946,825.06</u>
Transfers in	<u>1,766,400.00</u>	<u>77.95%</u>	<u>1,766,400.00</u>	<u>1,716,400.00</u>	<u>72.32%</u>	<u>(50,000.00)</u>
Change in net assets	<u>\$ (2,369,649.00)</u>	<u>-104.52%</u>	<u>\$ (2,369,649.00)</u>	<u>4,527,176.06</u>	<u>190.73%</u>	<u>\$ 6,896,825.06</u>
Total net assets - beginning				<u>12,135,402.39</u>		
Total net assets - ending				<u>\$ 16,662,578.45</u>		

**COUNTY OF OAKLAND
CLEMIS FUND
FINANCIAL REPORT AS OF SEPTEMBER 30, 2005**

STATEMENT OF NET ASSETS

ASSETS	
Current Assets:	
Cash - Operating	\$3,219,569.38
Accrued Interest on Investments	16,369.72
Accounts Receivable	1,075.00
Deferred Charges	989.10
Due from Municipalities	881,191.14
Due from Other Funds	360,713.40
Inventory at Cost	73,620.97
Prepaid Expenses	47,735.26
Total Current Assets	4,601,263.97
Noncurrent Assets:	
Property and Equipment at Cost:	
Equipment	228,545.77
Equipment - 911	2,554,100.14
Equipment - COPS MORE	14,692,533.69
Capital Projects in Progress - COPS MORE	4,147,746.78
Capital Projects in Progress - OAK VIDEO	5,283,842.38
Accumulated Depreciation	(13,935,150.78)
Property and Equipment - Net	12,971,617.98
TOTAL ASSETS	\$17,572,881.95
LIABILITIES	
Current Liabilities:	
Accounts Payable	567,401.67
Deferred Income	324,370.00
Due to Other Funds	18,531.83
Total Current Liabilities	910,303.50
NET ASSETS	
Invested in Capital Assets	12,971,617.98
Unrestricted-designated for projects	925,899.86
Unrestricted	2,765,060.61
Total Net Assets	\$16,662,578.45

STATEMENT OF OPERATIONS

	<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDC Operations</u>
Operating Revenues:			
Access fees-Police Depts/Other in Oakland	\$288,864.34	\$288,864.34	\$0.00
In Car Terminals-All Other	950,775.00	0.00	950,775.00
In Car Terminals-OC Sheriff	118,893.00	0.00	118,893.00
Maintenance Contracts	240,690.41	240,690.41	0.00
Sheriff Contracted Services	263,131.00	263,131.00	0.00
Access fees-NonOakland Users	429,491.00	429,491.00	0.00
Rebilled Charges	81,450.18	0.00	81,450.18
Income from Investments	73,913.67	49,677.38	24,236.29
Contributions	6,624,066.39	6,624,066.39	0.00
Operating Transfers In	1,716,400.00	1,684,860.00	31,540.00
TOTAL REVENUES	10,787,674.99	9,580,780.52	1,206,894.47
Operating Expenses:			
Salaries	963,352.19	963,352.19	0.00
Fringe Benefits	413,389.62	413,389.62	0.00
Communications	616,361.72	97,741.80	518,619.92
Equipment Repairs & Maintenance	262,174.12	261,954.12	220.00
Freight & Express	1,243.90	493.90	750.00
Indirect Costs	207,694.00	207,694.00	0.00
Maintenance Contracts	124,994.77	124,994.77	0.00
Membership Dues & Publications	457.00	457.00	0.00
Miscellaneous	1,685.00	1,685.00	0.00
Personal Mileage	1,073.89	1,073.89	0.00
Professional Services	762,539.20	762,539.20	0.00
Rebillable Services	81,450.18	0.00	81,450.18
Service Bureau	7,806.03	7,806.03	0.00
Service Momentos	0.00	0.00	0.00
Software Rental/Lease Purchase	30,798.72	30,798.72	0.00
Software Support/Maintenance	78,963.06	78,963.06	0.00
Travel & Conference	5,649.05	5,649.05	0.00
Workshops & Meetings	197.15	197.15	0.00
Dry Goods and Clothing	1,398.65	1,398.65	0.00
Expendable Equipment Expense	98,969.72	87,821.97	11,147.75
Office Supplies	1,398.23	1,398.23	0.00
Parts & Accessories	66,432.65	64,993.22	1,439.43
Depreciation	1,679,989.14	1,679,989.14	0.00
Equipment Rental	450.00	450.00	0.00
Bldg. Space Cost Allocation	114,330.00	114,330.00	0.00
Info. Tech. - Development	196,087.85	196,087.85	0.00
Info. Tech. - Operations	477,940.35	477,940.35	0.00
Leased Vehicles	9,009.66	9,009.66	0.00
Mail Room	398.90	398.90	0.00
Print Shop	38,520.14	38,520.14	0.00
Convenience Copier	340.32	340.32	0.00
Telephone Communications	15,403.72	15,403.72	0.00
TOTAL EXPENSES	6,260,498.93	5,646,871.65	613,627.28
NET INCOME (LOSS)	4,527,176.06	3,933,908.87	593,267.19
NET ASSETS, OCTOBER 1, 2004	12,135,402.39	7,265,567.87	4,869,834.52
NET ASSETS, SEPTEMBER 30, 2005	\$16,662,578.45	\$11,199,476.74	\$5,463,101.71

CLEMIS - FUND 635 Operating Transfers In - Fiscal Year 2005
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Description	Amount
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$361,000.00
Amend budget per resolution #04311-OCSD contract amendment for Commerce Twp.	18,924.00
Amend budget per resolution #04335-CLEMIS Community Crimewatch for Project Coordination tasks	18,360.00
Amend budget per resolution #004347- OCSD contract amendment for Oxford Twp.	6,308.00
Budgeted operating transfer from Radio fund for support services for first and second qtr FY 05	50,000.00
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
Amend budget per resolution #05079-OCSD K-9 Program	6,308.00
Operating Transfer from General Fund to cover 50% 911 equipment maintenance for CVTs	172,500.00
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
4th Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
Total	<u>\$1,716,400.00</u>

CLEMIS FUND 635
Fiscal Year 2005 – 4th Qtr
Brief Explanation of “Actuals”

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

STATEMENT OF NET ASSETS

- CLEMIS 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.
- 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 Funds primarily reflects the Fourth qtr transfer from General Fund for CLEMIS operations.
- Aged Receivables - Delinquent letters for payment are submitted for accounts 30 days past due. Letter sent to Inkster PD and Warren PD for past due accounts.
- Deferred Charges includes costs for travel paid in FY 2005 but not taking place until FY 2006.
- Inventory consists of Livescan maintenance parts and supplies and is adjusted to actual on a qtrly basis per Inventory report from Lt. Rossman dated 9/30/05.
- Prepaid items are the amount paid in advance for contracted software support.
- Capital Projects in Progress reflects the COPS MORE contributions through Fourth qtr less the refund (\$660,110.09) termination agreement from Printrak and the recognition of the Video Arraignment project costs through 9/30/05 .
- Deferred income includes monies received from agencies for Mobile Data Upgrade equipment and installation.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenue:

- In Car Terminals– All Other reflects the external agencies and related communication fees.
- Access fees-NonOakland Users reflects the addition of membership fees for Non-Oakland County agencies.
- Access fees-Police Depts/Other In Oakland reflect the membership fees for agencies within Oakland County.
- Maintenance Contracts revenue is for the Livescan maintenance to the interested Livescan agencies. The agencies are billed in advance for the maintenance services.
- Sheriff Contracted Services is the amount that is billed to Sheriff’s Dept per # officers on a qtrly basis and includes the non-contributing agencies such as Circuit Crt, Childrens Village, Reimbursement, and Prosecutors.
- In Car Terminals – OC Sheriff represents all MDC equipment installed and operational for Oakland County Sheriff’s Dept.
- Rebilled Charges includes the connectivity costs rebilled to the Tier 2.5 agencies; which is offset by the same amount expensed to the Rebillable Services line item.
- Income from Investments is favorable due to improved return and available cash.
- Contribution line item is for the amount expended in the COPS MORE grant through 4th qtr FY 2005 less the refund termination agreement from Printrak. Also, reflects the costs for the Video Arraignment project through 9/30/05.

CLEMIS FUND 635
Fiscal Year 2005 – 4th Qtr
Brief Explanation of “Actuals”

Expenses:

- Communications line item primarily consists of the CDPD billing from Cingular. We are still paying the 3MG plan rate per month of \$30.00 due to the number of users. Cingular administers a "911 Service Fee" at \$.29 per line.
- Equipment Repairs & Maintenance expense is mostly for CLEMIS servers (Intergraph servers) and includes customer premise equipment under the Valcom maintenance contract.
- Indirect Costs unfavorable due to increase subsequent to budget projection. Expense is based on the County's Indirect Cost Plan. It is intended to cover such services as Human Resources, Payroll, Accounting, Budgeting, Administration, etc.
- Maintenance Contracts includes the amount paid to agencies to cover 50% of 911 equipment maintenance for period of one year (FY 2005).
- Miscellaneous expense includes the cost of a VISA extension for K. Wanintadul.
- Professional Services primarily consists of Omni Computer Consultants, Data Communications Corp and Advantage Technology Consulting including Jail Mgmt maint and Records Management System efforts.
- Rebillable Services represents the communication costs for the Tier 2.5 agencies that are offset by the Rebilled Charges revenue line item.
- Service Bureau includes microfiche for RMS.
- Software purchases are licensing costs for McAfee virus defense suite.
- Software Support/Maintenance expense reflects favorable variance for anticipated support for the Records Management System. Also, includes the cost of server software maint for period covering 10/01/04 – 9/30/05.
- Parts & Accessories reflect unfavorable variance for additional parts required for repairing the Livescan equipment.
- Expendable Equipment includes purchase of additional hardware for CLEMIS server and CAD upgrade.
- Info Tech - development includes assistance with RMS support and Mugshot efforts.
- Print Shop includes printing of CLEMIS newsletters, Visionics userguides, and LiveScan manuals.
- Telephone Communications consists of cellphone & Nextel charges for CLEMIS staff.

**COUNTY OF OAKLAND
COPS MORE FUND
BALANCE SHEET, SEPTEMBER 30, 2005**

ASSETS

Current Assets:	
Cash-Operating	\$ 0.00
Due from Federal Government	5,398,177.67
Due from Other Funds	<u>0.00</u>
Total Current Assets	<u>5,398,177.67</u>
 TOTAL ASSETS	 \$ <u>5,398,177.67</u>

LIABILITIES AND FUND EQUITY

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 0.00
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	116,966.79
Accounts Payable - Excess Match	11,254.00
Due to Other Funds - COPS eligible	5,090.85
Due to Other Funds - Excess Match	0.00
Deferred Revenue - Federal	3,909,413.77
Deferred Revenue - Local	1,231,081.21
Deferred Revenue - State	<u>114,094.05</u>
Total Current Liabilities	5,387,900.67
Fund Balance - Unreserved - designated	0.00
Fund Balance - Excess County Match	<u>10,277.00</u>
 TOTAL LIABILITIES AND FUND EQUITY	 \$ <u>5,398,177.67</u>

**COUNTY OF OAKLAND
COPS MORE FUND
STATEMENT OF OPERATIONS
FOR FISCAL YEAR 1999 THROUGH FISCAL YEAR 2005**

	<u>AMENDED BUDGET</u>	<u>FY 1999 ACTUAL</u>	<u>FY 2000 ACTUAL</u>	<u>FY 2001 ACTUAL</u>	<u>FY 2002 ACTUAL</u>	<u>FY 2003 ACTUAL</u>	<u>FY 2004 ACTUAL</u>	<u>FY 2005 ACTUAL</u>	<u>TOTAL ACTUAL</u>	<u>EXCESS MATCH BALANCE</u>	<u>FAVORABLE (UNFAVORABLE) VARIANCE</u>
OPERATING REVENUES:											
Grants - Federal	\$17,132,461.00	\$4,751,100.82	\$4,100,730.74	\$1,135,186.56	\$1,040,820.72	\$649,705.67	\$490,412.24	\$1,055,090.48	\$13,223,047.23	\$0.00	\$3,909,413.77
Local Match	5,395,041.00	1,496,129.62	1,291,326.99	357,472.15	327,756.20	204,593.41	236,697.54	249,983.88	4,163,959.79	0.00	1,231,081.21
Grants - State	500,000.00	138,657.76	119,677.14	33,129.68	30,375.67	18,961.23	21,936.57	23,167.90	385,905.95	0.00	114,094.05
Excess Local Match	1,809,715.15	195,605.56	422,968.70	470,565.45	115,406.22	86,288.85	496,621.62	11,981.75	1,799,438.15	10,277.00	0.00
TOTAL OPERATING REVENUES	24,837,217.15	6,581,493.76	5,934,703.57	1,996,353.84	1,514,358.81	959,549.16	1,245,667.97	1,340,224.01	19,572,351.12	10,277.00	5,254,589.03
OPERATING EXPENSES:											
SALARIES	669,286.11	37,474.69	347,853.01	138,904.86	166,950.96	169,101.74	(190,999.15)	0.00	669,286.11	0.00	0.00
SALARIES - EXCESS MATCH	95,514.88	0.00	0.00	0.00	0.00	0.00	88,101.61	7,413.27	95,514.88	0.00	0.00
FRINGE BENEFITS	246,147.36	12,622.11	127,241.59	52,183.88	59,746.76	64,597.02	(70,244.00)	0.00	246,147.36	0.00	0.00
FRINGE BENEFITS - EXCESS MATCH	44,913.59	0.00	0.00	0.00	0.00	0.00	41,322.11	3,591.48	44,913.59	0.00	0.00
CONTRACTUAL SERVICES:											
Adjust Prior Years expenditure	261,243.15	0.00	0.00	0.00	0.00	0.00	261,243.15	0.00	261,243.15	0.00	0.00
Professional Services	1,243,043.53	195,605.56	422,968.70	305,565.45	115,406.22	86,288.85	117,208.75	977.00	1,244,020.53	0.00	(977.00)
AVL	165,000.00	0.00	0.00	165,000.00	0.00	0.00	0.00	0.00	165,000.00	0.00	0.00
TOTAL CONTRACTUAL SVCS	1,669,286.68	195,605.56	422,968.70	470,565.45	115,406.22	86,288.85	378,451.90	977.00	1,670,263.68	0.00	(977.00)
CAPITAL OUTLAY:											
CLEMIS RMS/CAD Upgrade	8,948,872.11	3,678,345.96	1,088,457.75	579.40	105,092.81	212,179.75	289,305.01	637,267.92	6,011,228.60	0.00	2,937,643.51
Mobile Data Computers	4,858,478.06	1,445,750.00	2,082,315.06	1,031,403.20	64,407.85	199,842.05	34,759.90	(168.41)	4,858,309.65	0.00	168.41
Desktop Computers	915,030.16	0.00	179,224.00	67,732.00	637,309.00	9,565.16	1,200.00	0.00	895,030.16	0.00	20,000.00
Video Arraignment	229,392.15	0.00	0.00	0.00	0.00	147,253.90	24,666.35	119,944.52	291,864.77	0.00	(62,472.62)
Mobile Enabling Kits	1,638,262.03	405,495.44	408,091.15	125,304.95	109,549.61	11,959.27	0.00	(115,028.00)	945,372.42	0.00	692,889.61
Mobile Data System Upgrade	1,110,125.85	57,500.00	884,966.75	4,659.10	0.00	0.00	0.00	0.00	947,125.85	0.00	163,000.00
In-Vehicle Printers	520,433.82	0.00	433.82	0.00	0.00	0.00	0.00	0.00	433.82	0.00	520,000.00
Mugshot	1,921,713.19	0.00	0.00	0.00	3,768.60	0.00	660,358.24	686,226.23	1,350,353.07	0.00	571,360.12
Wide Area Network Costs	650,000.00	650,000.00	0.00	0.00	0.00	0.00	0.00	0.00	650,000.00	0.00	0.00
CAD Workstations	486,708.16	0.00	347,405.74	64,476.00	31,065.00	43,761.42	0.00	0.00	486,708.16	0.00	0.00
Crime Analysis Software	534,315.00	0.00	0.00	0.00	119,315.00	15,000.00	0.00	0.00	134,315.00	0.00	400,000.00
Printers	200,038.00	0.00	45,746.00	40,545.00	101,747.00	0.00	0.00	0.00	188,038.00	0.00	12,000.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00	0.00	0.00	0.00	0.00	0.00	98,700.00	0.00	0.00
TOTAL CAPITAL OUTLAY	22,112,068.53	6,335,791.40	5,036,640.27	1,334,699.65	1,172,254.87	639,561.55	1,010,289.50	1,328,242.26	16,857,479.50	0.00	5,254,589.03
TOTAL OPERATING EXPENSES	24,837,217.15	6,581,493.76	5,934,703.57	1,996,353.84	1,514,358.81	959,549.16	1,256,921.97	1,340,224.01	19,583,605.12	0.00	5,253,612.03
OPERATING INCOME (LOSS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,254.00)	\$0.00	(\$11,254.00)	\$10,277.00	(\$11,254.00)
NONOPERATING REVENUE (EXPENSE)											
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	11,254.00	0.00	11,254.00	0.00	11,254.00
TOTAL EXCESS REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,277.00	\$0.00

COPS MORE GRANT

Summary of Costs - through 09/30/2005

	<u>Approved/Amended Budget</u>	<u>Expenditures to Date</u>	<u>Balance Remaining</u>
Equipment:			
CLEMIS RMS/CAD Upgrade	\$8,948,872.11	\$6,011,228.60	\$2,937,643.51
Mobile Data System Upgrade	1,110,125.85	947,125.85	163,000.00
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	534,315.00	134,315.00	400,000.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	4,858,478.06	4,858,309.65	168.41
Mobile Enabling Kits	1,638,262.03	945,372.42	692,889.61
In-Vehicle Printers	520,433.82	433.82	520,000.00
CAD Workstations	486,708.16	486,708.16	0.00
Desktop Computers	915,030.16	895,030.16	20,000.00
Printers	200,038.00	188,038.00	12,000.00
Mugshot	1,921,713.19	1,350,353.07	571,360.12
Video Arraignment	229,392.15	291,864.77	(62,472.62)
Total Equipment Costs	22,112,068.53	16,857,479.50	5,254,589.03
Contractual Services/Excess Match:			
Adjust prior years expenditure	261,243.15	261,243.15	0.00
Professional Services	1,243,043.53	1,244,020.53	(977.00)
AVL	165,000.00	165,000.00	0.00
Additional Salaries/Fringes	140,428.47	140,428.47	0.00
Total Contractual/Excess Match	1,809,715.15	1,810,692.15	(977.00)
Personnel:			
Salaries	669,286.11	669,286.11	0.00
Fringe Benefits	246,147.36	246,147.36	(0.00)
Total Personnel Costs	915,433.47	915,433.47	(0.00)
TOTAL	<u>\$24,837,217.15</u>	<u>\$19,583,605.13</u>	<u>\$5,253,612.03</u>

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'.
- 4) Adjust prior years expenditure is the refund of \$261,243.15 to the U.S. Dept. of Justice in March, 2004 for prior years' disallowed Salaries and Fringes. Personnel costs for Salaries and Fringes charged to the Federal grant have been reduced by the disallowed amount.

COPS MORE Financial Status Report Information - September, 2005

CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$19,583,605.12
Less ineligible expenditures paid from excess match		(1,810,692.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$17,650,855.33 + \$122,057.64)		17,772,912.97
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	\$0.00	
Accounts Payable	(116,966.79)	
Due to Other Funds	(5,090.85)	
Total eligible unliquidated obligations - FSR line 10 (d)		(122,057.64)
Total cash outlays - FSR line 10 (a)(III)		\$17,650,855.33

Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$13,223,047.23 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$3,909,413.77 per Statement of Operations.

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	
3. Recipient Organization (Name and complete address, including ZIP code) <p style="text-align: center;">Oakland County Law Enforcement Consortium 1200 N. Telegraph Road Pontiac, MI 48341-0470</p>				
4. Employer Identification Number 386004876	5. Recipient Account Number or Identifying Number COPS MORE - Federal 278001	6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input checked="" type="checkbox"/> accrual	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 4/30/1999	To: (Month, Day, Year) 9/30/2007	9. Period Covered by this Report From: (Month, Day, Year) 7/1/2005	To: (Month, Day, Year) 9/30/2005	
10. Transactions:		I Previously Reported	II This Period	III Cumulative
a. Total Outlays		16,756,355.78	894,499.55	17,650,855.33
b. Recipient share of outlays		4,289,627.09	228,991.89	4,518,618.98
c. Federal share of outlays		12,466,728.69	665,507.66	13,132,236.35
d. Total unliquidated obligations				122,057.64
e. Recipient share of unliquidated obligations				31,246.76
f. Federal share of unliquidated obligations				90,810.88
g. Total Federal share (Sum of lines c and f)				13,223,047.23
h. Total Federal funds authorized for this funding period				17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)				3,909,413.77
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> 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 in 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, Deputy County Executive			Telephone (Area code, number and extension) (248) 858-1650	
Signature of Authorized Certifying Official			Date Report Submitted:	

CLEMIS Radio Project –
Financial Status / Issues Based on September 30, 2005 Balances - **Supplement**

DATE: November 29, 2005

This memorandum is being prepared as a supplement to the November 11, 2005 cash flow analysis prepared in connection with the Radio Communications project. It arises because of certain additional information that has come to light and actions subsequent to the November 11, 2005 memorandum having been prepared that would be of interest to the Radio Oversight Committee for two reasons – the financial status of the project as of December 31, 2006 and the funding arrangements for on-going operations. This memorandum assumes that the readers are familiar with the issues relating to the November 11, 2005 memorandum.

CASH PROJECTION

The November 11, 2005 memorandum and related exhibits projected that there would be available net cash (after liabilities) of \$1,364,000 as of December 31, 2006 available to cover a portion of the operations into calendar 2007. There were several critical, unresolved assumptions as cited below – some of which are further clarified in this memorandum:

- **County departmental radios.** A funding source for non-public safety users of the radio communications system needs to be identified.
- **Ancillary equipment.** Ancillary equipment costs need to be identified as well as a funding source for this equipment.
- **De-installing existing mobile radios.** The actual number of mobile radios requiring de-installing and quantifying the costs relating thereto need to be identified.
- **Coax for Hospitals.** The funding source for coax required for cable runs over 200 foot long needs to be identified. There is no funding in the existing grants and the Radio Communications Fund to accommodate this cost.
- **Consolidation of Dispatch Centers.** Discussions continue to exist at the local level of consolidating dispatch centers – albeit at a much reduced level. These consolidations could benefit the project.
- **Conventional Radios.** The use of conventional radios (which are far cheaper than the 800 MHz radios) is being explored for the Childrens' Village and jail operations.
- **2005 ODP Grant Funds.** The use of these grants funds may serve to mitigate some of the project costs – particularly related to the 'post-1998 participants.'
- **Pontiac.** The City laid off roughly 34 police officers. They have recently elected a new mayor. The status of the lay-offs could be affected by the new mayor. As such, no reduction for the radio needs have been proposed in the November 11, 2005 project costs.

- **Converta-com Units.** The County is exploring the use of converta-coms in lieu of full mobile radios at a fairly significant savings.
- **Leather Cases.** There are cheaper solutions than the proposed leather cases for the portable radios, particularly relating to the fire area (where water would ruin the leather cases regularly).

As noted subsequently, some of the above issues have been resolved and will impact – both favorably and unfavorably – the ending projected cash balance.

CURRENT UPDATE OF PROJECTED CASH – DECEMBER 31, 2006

As noted, the November 11, 2005 memorandum cited a projected net cash position of \$1,364,000 as of December 31, 2006 (with some unresolved issues cited above). Since the preparation of the above, there have been some additional matters that have come to the attention or actions that serve to amend the projected net cash position as follows:

2005 ODP Funds

Shortly after the release of the above memorandum, a meeting was held of the GAC involving the projects for the 2005 ODP funds available. The original estimate indicated that \$350,000 of ODP funds would go towards solving part of the ‘post-1998 participant’ issue. The actual amount should have been \$300,000 based on the actions of the committee. The result is an overstatement of the cash position as of December 31, 2006 by \$50,000.

Further, there was a hope that additional ODP funds would be available to cover the costs of the ‘post-1998 participants’ by as much as \$500,000. Unfortunately, the GAC agreed to the commitment of \$1,191,000 for police purposes, roughly one quarter of which would be devoted to the radio communications project (or, approximately \$300,000). Further, the police departments have designated these funds not for ‘post-1998 participants’ but for ancillary equipment and additional portable and mobile units beyond the amounts listed in the fall 2004 survey. As such, while this is a significant commitment towards the radio communications project, it will not serve to increase the cash position at December 31, 2006.

2004 ODP Grants

The 2004 ODP Grant program is expected to have roughly \$200,000 of available resources at the conclusion of the grant ordering period (around February) that could be devoted toward securing portable and mobile radio units for the ‘post-1998 participants.’ This contribution will serve to mitigate the costs associated with these agencies.

Installation

The installation costs of the mobile units have been received and are estimated at being approximately \$540,000 (roughly \$250 to \$350 per vehicle x 1,800 mobile radio units –

say, \$300 x 1,800, or \$540,000). No previous amounts had been included for the installation costs.

REVISED SUMMARY

Accordingly, the revised projected net cash balance as of December 31, 2006 that would be available for the calculation of the operating rate matter would be as follows:

Balance reported in the November 11, 2005 memo	\$1,364,000
Add / (Less):	
GAC adjustment – 2005 ODP grant	(50,000)
GAC adjustment – 2004 ODP grant	200,000
Installation costs	<u>(540,000)</u>
REVISED NET CASH BALANCE DEC. 31, 2006	\$ 974,000

As has been discussed previously in the November 11, 2005 memorandum, there are no remaining contingency accounts for the radio communications project. The above amount represents the sole amounts available for unexpected project issues and for the resolution of the matters cited earlier in the memorandum.