

CLEMIS Financial Statements – FY2008 2<sup>nd</sup> Quarter  
(Six Months Ended March 31, 2008)

DATE: May 10, 2008

This letter of transmittal covers the following fund financial statements as of and for the six months ended March 31, 2008 – Radio Communications, Fire Records Management System, CLEMIS Operating, and COPS MORE Grant Funds.

**RADIO COMMUNICATIONS FUND**

Attached are the following schedules described as Exhibit A relating to the Radio Communications Fund operations for the six months ended March 31, 2008:

- Statement of Net Assets (Exhibit A) as of March 31, 2008. This statement provides the assets, liabilities and net assets (e.g., equity) of the Radio Communications Fund.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit A-1) for the six months ended March 31, 2008. This statement compares the adopted budget to actual operating results.
- Financial Report (Exhibit A-2) for the six months ended March 31, 2008. This report segregates the operations between the ‘old’ County radio communications system currently in operation and the ‘new’ radio communications system under construction. The financial report has been modified to include a new column relating to the activities surrounding the NG-911 (referenced as 911-IP) project.

The combined equity details in Exhibit A-2 by project (“old system”, “new system”, and the NG-911 project) agrees with the equity totals in the balance sheet as of December 31, 2007 (Exhibit A). The NG-911 project has \$1.23 million in fund equity.

- CIP Detail as of March 31, 2008. Normally, this schedule is provided but because there was only a few invoices issued during the quarter involving roughly \$200,000, no schedule has been attached. If there is any substantial activity during the third or fourth quarter, a year to date schedule will be presented at that time.
- Operating Transfers In (Exhibit A-3) details the operating transfers in for the six months ended March 31, 2008. The \$178,000 operating transfer in from the County’s General Fund represents the amounts to be paid for half the maintenance costs for the existing call-taking equipment in the various PSAPs. Previously, this was recorded in the CLEMIS Operating Fund. This transaction is largely a

‘wash’ as the transfer in approximates the amounts paid to cover half the maintenance costs of the PSAPs.

- Operational Surcharge Collections (Exhibit A-4) for the six months ended March 31, 2008. This schedule provides the monthly operating surcharge distributions from the telecom providers.
- 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:

- Most dispatch consoles have been installed and are functioning in a conventional mode (except for the PSAPs that have cut-over to the new system as of this writing – Farmington, Troy and Clawson).
- The Farmington acceptance test (the ‘60-day acceptance test) was successfully completed in December 2007 and is pending acceptance by Oakland County.
- Presently, there are several hardware and software matters that have arisen at Troy / Clawson that have to be worked out before further deployment of radios / mobiles are undertaken for other public safety agencies. Substantial resource commitments have been provided through M/A COM, the County radio shop and Troy personnel. Once the Troy / Clawson issues are resolved, the deployment can start in earnest.
- The Board of Commissioners extended the operational funding through a telephone operating surcharge for the Radio Communications Fund for the six months ended June 30, 2008 at \$.28 per telephone line, as defined and \$.25 per line from July 1, 2008 through February 28, 2009 (end of enabling legislation). Nine cents of each amount collected during 2007 (through June 30, 2008 and then \$.07 from July 1, 2008 through February 28, 2009) is contributed to the development of the new centralized call-taking equipment infrastructure (referenced as the “NG-911” project) enabling the replacement of the Positron equipment in the various PSAPs acquired in the late 1990s. Exhibit A-3 segregates the operations as noted previously.
- Unfortunately, the Michigan Public Services Commission reduced the County’s operating surcharge to \$.18 per device as defined – without regard to components of the new radio system or the NG-911 project. There were a number of flaws in the reasoning of the MPSC and information but because of the timing and costs of challenging the flaws, it did not make sense to do so. The Radio Communications Fund lost an estimated \$240,000 in revenues arising from this revision of rates. The revision will be addressed in more detail as part of the cash flow analysis to be undertaken shortly through February 28, 2009 – the end of the enabling legislation.

- Presently, there are a number of proposals in front of the Legislature on the extension of the operating surcharge. Presently, it is too difficult to predict how this matter will be resolved.

Comments concerning the financial information follow:

- The Fund has approximately \$25.4 million in cash, investments and receivables (net of liabilities) that largely will support the construction of the new radio communications system. Some of the most costly components (portable and mobile radios) have yet to be expended (but with the recent deployment, the cash will be expended quickly over the next several quarters).
- The equipment related to the old radio system has been completely written off (with the exception of some recently acquired radios - roughly \$23,000).
- The County has invested \$25.0 million in the new radio communications system (towers, centralized equipment, back-up equipment, etc.) to date with the largest expenditure of the portable and mobile radio units still pending. Details, by invoice, have been presented through December 31, 2007 on the County's website (no significant expenditures during the current quarter and the schedule has been omitted).

In December 2007, County administration provided an analysis of the business issues, barriers and status of the radio communications project in a cash flow projection based on the September 30, 2007 balance sheet and related cash flow through completion of the new system. At that time, the County projected that after the completion of the construction for the 821 MHz radio communications system and the IP-based infrastructure, the County would have between \$4.0 million and \$4.5 million in cash available at March 31, 2008 to carryover in the operations of the new system. The projection, however, is known to be somewhat favorable as the true revenues to be collected are unknown as the telephone companies have yet to supply the information to the public. Further, the amounts required to solve yet to be determined coverage holes is unknown - \$500,000 has been set aside but the amount could be understated.

Shortly, the County will be preparing a detailed cash flow analysis through February 29, 2009.

### **FIRE RECORDS MANAGEMENT SYSTEM**

Attached are the following schedules described as Exhibit B relating to the Fire Records Management System Fund for the six months ended March 31, 2008:

- Statement of Net Assets (Exhibit B) as of March 31, 2008.

- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the six months ended March 31, 2008. This Fund statement provides a budget to actual comparison for the operations.
- Operating Transfers In (Exhibit B-2). This schedule represents the detail of the operating transfers in for the six months ended March 31, 2008.
- 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 \$237,000, and is roughly equal to the amounts present at March 31, 2008.

The cash balance increased during 2007 arising from a \$100,000 transfer in from the County's General Fund for the acquisition mobile inspection program hardware and software. The \$55,877 noted as designated equity is the remaining amounts in the Fund arising from this distribution.

- Most of the originally-acquired equipment is now fully depreciated with a minor amount remaining - \$10,305. In the prior years operations bore the cost of new local computers that should last the fire departments for several more years prior to a need for replacement. These remaining balances will be written off over the next few years. In addition, since there is no depreciation being incurred, no funding provision has been provided in the operations to capture funds sufficient to replace the recently-distributed computers in roughly 2.5 to 4 years.
- Two quarterly operating transfers in from the County's General Fund of \$100,540 have been made to cover the approximate amount of the General Fund's share of the costs.

The Brief Explanations reference the explanations of the fluctuations in the accounts with some level of detail and are not repeated herein.

### **CLEMIS OPERATING FUND**

Attached are the following financial statements and schedules as Exhibit C for the CLEMIS Operating Fund for the six months ended March 31, 2008:

- Statement of Net Assets (Exhibit C) as of March 31, 2008.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit C-1) for the six months ended March 31, 2008. This statement provides a budget to actual comparison for operations.

- Financial Report (Exhibit C-2) as of and for the six months ended March 31, 2008 segregating the general CLEMIS operations from those of the MDC. In the future, this schedule will reflect the operations of the OakVideo program as well – once the existing bond proceeds have been expended. Presently, there is approximately \$375,000 of bond proceeds remaining.
- Operating Transfers-In (Exhibit C-3) for the six months ended March 31, 2008. The schedule includes the normal operating transfer from the County's General Fund (four transfers at \$361,000 apiece, two of which have been provided through March 31, 2008). Formerly, the 50% share of the Positron call-taking equipment maintenance for the equipment at the various PSAPs in the County (approximately \$175,000) was recorded in the CLEMIS Operating Fund. Given that this is PSAP equipment, the General Fund operating transfer has been recorded in the Radio Communications Fund instead.
- 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, investment and similar liquid assets held by the Fund, net of liabilities, indicates that there is roughly \$1.1 million, down from the cash and liquid assets as of December 31, 2007 of \$1.46 million. The significant decline in liquidity arises from the implementation of the fingerprint program and related equipment in the latter two quarters of 2007 and the expenditures relating to the Citation program development. The CLEMIS operating Fund cannot continue to lose this level of cash per quarter – at this pace, the Fund will be out of cash and other liquid assets no later than the first quarter of 2009. A separate memorandum covering the Fund's business issues has been drafted and is presently being discussed with CLEMIS Advisory Board members.
- The ending equity amounts to \$10.6 million with the principal component being the net book value in physical assets of \$9.5 million. Equity includes \$246,000 applicable to operating transfers from the County's General Fund for projects relating to the new and replacement fingerprint equipment being acquired. The remaining amount of \$851,000 down from \$1,212,000 as of December 31, 2007 and from \$1.5 million as of September 30, 2007 is unrestricted. The continued decline cannot continue without the Fund falling into a deficit.
- As has been the case for some time, the CLEMIS Operating Fund has not been funding depreciation and the Fund has no resources for the replacement of the COPS MORE equipment at the time of its disposal. Some equipment (such as the mobile data computers) is now rapidly aging in the field. Recently, the CLEMIS Advisory Board instructed the public safety members to begin setting aside funds

in their local operating budgets for the replacement costs related to the mobile data computers in police vehicles.

Before the MDCs acquired with federal grants are replaced, however, the County must complete the requisite COPS MORE grant redeployment tracking efforts before consideration of replacement (including locating a funding source) can be undertaken. The County held its most recent discussions in August but has been delayed in the launch of these efforts pending the resolution of the grant period in fiscal 2008 (e.g. the COPS Office has provided an extension to September 30, 2008 to complete the project). When appropriate, contact will be made with local police departments for information concerning the use of COPS-acquired equipment.

The equity position has declined quite a bit over the past several quarters and will require an increase in the local access fees in the coming fiscal years as well. As such, funds should be set aside locally to cover the economic increases for member access the local operating budgets as well. It is probable that a fee increase will be necessary to solve this fiscal matter.

Shortly, a fiscal strategic plan will be developed to project the CLEMIS Operating Fund financial position over the coming years – with particular emphasis on the equipment replacement needs. In addition, the anticipated E-ticket and crash system programs should result in an incremental increase in operating revenues, but will not be sufficient to resolve the operating losses the Fund is currently incurring.

### **COPS MORE GRANT FUND**

Attached are the following schedules described as Exhibit D relating to the COPS MORE Grant Fund for the six months ended March 31, 2008:

- Balance Sheet (Exhibit D) as of March 31, 2008.
- Statement of Operations (Exhibit D-1) from inception of the grant through March 31, 2008. This statement provides an historical presentation of the actual amounts expended by year from the COPS MORE Grant Fund.
- Financial Status Report (Exhibit D-2) represents the fiscal 2008 second quarter's billing to the federal government for reimbursement of federal program expenditures.
- COPS MORE Financial Status Report Information (Exhibit D-3) reconciles Exhibit D-1 and Exhibit D-2 as they use different bases of accounting and it removes ineligible funding covered by the County's General Fund.
- Summary of Costs (Exhibit D-4) provides a recap of costs to date as of March 31, 2008.

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

- Of the original federal grant, the County has yet to spend approximately \$3.1 million relating to the federal COPS MORE Grant. The principal projects underway or just completed are the records management system (presently all of the roughly 96 police departments with older version of CLEMIS have installed the new records management system), field-based reporting, mugshot (recently completed), and OakVideo (video arraignment).
- The ending equity of \$11,254 is the amount remaining from a County General Fund appropriation several years ago and is the amounts necessary to install the mugshot units in the County's Children's Village operations.
- The remaining financial information in this section of the report is relatively straight-forward and should not require further explanation.

Recently, CLEMIS management has discussed the status of the COPS MORE grant with the COPS Office and has received an approval to complete the project by September 30, 2008. All costs must be finalized by that point in time with the redeployment tracking starting when all components of the project have been installed and are properly working – the redeployment tracking planning efforts are just now getting underway.

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**Exhibit A**

**County of Oakland  
Radio Communications Fund  
Statement of Net Assets  
March 31, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 24,886,231.09
Accrued interest on investment	231,496.26
Accounts receivable	461,538.97
Due from other governments	147,965.30
Inventories	630,817.25
Prepaid items	180,128.23
Total current assets	<u>26,538,177.10</u>

## Noncurrent assets:

Equipment	11,129,060.90
Capital projects in progress	25,037,943.20
Less accumulated depreciation	<u>(11,106,997.02)</u>
Total capital assets (net of accumulated depreciation)	<u>25,060,007.08</u>
Total assets	<u>51,598,184.18</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	100,546.82
Accounts payable	<u>270,572.56</u>
Total current liabilities	<u>371,119.38</u>
Total liabilities	<u>371,119.38</u>

**NET ASSETS**

Invested in capital assets, net of related debt	25,060,007.08
Unrestricted - designated for projects	22,994,923.38
Unrestricted	<u>3,172,134.34</u>
Total net assets	<u>\$ 51,227,064.80</u>

**County of Oakland**  
**Radio Communications Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Six Months Ended March 31, 2008**

	2008			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
<b>Operating revenues</b>						
Antenna Site Management	600,000.00	10.93%	300,000.00	178,100.00	6.73%	(121,900.00)
E 911 Surcharge - Radio system	2,818,107.00	51.36%	1,409,053.50	1,226,689.91	46.32%	(182,363.59)
E 911 Surcharge - IP system	1,334,893.00	24.33%	667,446.50	581,063.64	21.94%	(86,382.86)
Leased Equipment	403,224.00	7.35%	201,612.00	361,581.89	13.65%	159,969.89
Outside Agencies	266,277.00	4.85%	133,138.50	232,511.42	8.78%	99,372.92
Parts and Accessories	25,000.00	0.46%	12,500.00	50,743.18	1.92%	38,243.18
Productive Labor	40,000.00	0.73%	20,000.00	17,098.50	0.65%	(2,901.50)
County Auction	0.00	0.00%	0.00	370.00	0.01%	370.00
Total operating revenue:	<u>5,487,501.00</u>	<u>100.00%</u>	<u>2,743,750.50</u>	<u>2,648,158.54</u>	<u>100.00%</u>	<u>(95,591.96)</u>
<b>Operating expenses</b>						
Salaries	571,992.00	10.42%	285,996.00	280,013.93	10.57%	5,982.07
Fringe benefits	317,717.00	5.79%	158,858.50	153,196.91	5.79%	5,661.59
Contractual services						
Auction Expense	0.00	0.00%	0.00	12.95	0.00%	(12.95)
Communications	200,000.00	3.64%	100,000.00	119,096.86	4.50%	(19,096.86)
Electrical Service	125,000.00	2.28%	62,500.00	42,446.13	1.60%	20,053.87
Equipment Maintenance	75,000.00	1.37%	37,500.00	103,309.83	3.90%	(65,809.83)
Freight and Express	4,200.00	0.08%	2,100.00	1,146.41	0.04%	953.59
Indirect Costs	196,000.00	3.57%	98,000.00	70,379.50	2.66%	27,620.50
Laundry and Cleaning	1,000.00	0.02%	500.00	423.54	0.02%	76.46
Maintenance Contract	675,000.00	12.30%	337,500.00	101,498.14	3.83%	236,001.86
Membership Dues	750.00	0.01%	375.00	326.70	0.01%	48.30
Personal Mileage	750.00	0.01%	375.00	0.00	0.00%	375.00
Professional Services	125,000.00	2.28%	62,500.00	51,493.74	1.94%	11,006.26
Rebillable Services	1,000.00	0.02%	500.00	332.00	0.01%	168.00
Software Rental Lease Purchase	0.00	0.00%	0.00	426.55	0.02%	(426.55)
Special Projects	50,000.00	0.91%	25,000.00	0.00	0.00%	25,000.00
Tower Charges	200,000.00	3.64%	100,000.00	96,243.38	3.63%	3,756.62
Travel and Conference	15,000.00	0.27%	7,500.00	1,952.78	0.07%	5,547.22
Workshops and Meeting	100.00	0.00%	50.00	0.00	0.00%	50.00
Total contractual services	<u>1,668,800.00</u>	<u>30.41%</u>	<u>834,400.00</u>	<u>589,088.51</u>	<u>22.25%</u>	<u>245,311.49</u>
Commodities						
Dry Goods and Clothing	900.00	0.02%	450.00	0.00	0.00%	450.00
Expendable Equipment	20,000.00	0.36%	10,000.00	0.00	0.00%	10,000.00
Other Expendable Equipment	150,860.00	2.75%	75,430.00	332,013.84	12.54%	(256,583.84)
Office Supplies	5,000.00	0.09%	2,500.00	1,914.56	0.07%	585.44
Parts and Accessories	125,000.00	2.28%	62,500.00	39,284.42	1.48%	23,215.58
Shop Supplies	12,000.00	0.22%	6,000.00	3,675.62	0.14%	2,324.38
Small Tools	17,500.00	0.32%	8,750.00	3,852.76	0.15%	4,897.24
Total commodities	<u>331,260.00</u>	<u>6.04%</u>	<u>165,630.00</u>	<u>380,741.20</u>	<u>14.38%</u>	<u>(215,111.20)</u>
Depreciation						
Depreciation Equipment	4,001,548.00	72.92%	2,000,774.00	3,089.34	0.12%	1,997,684.66
Total depreciation	<u>4,001,548.00</u>	<u>72.92%</u>	<u>2,000,774.00</u>	<u>3,089.34</u>	<u>0.12%</u>	<u>1,997,684.66</u>
Internal services						
Bldg Space Cost Allocation	43,753.00	0.80%	21,876.50	21,876.48	0.83%	0.02
Convenience Copier	222.00	0.00%	111.00	0.00	0.00%	111.00
Info Tech Development	0.00	0.00%	0.00	7,000.25	0.26%	(7,000.25)
Info Tech Operations	250,125.00	4.56%	125,062.50	117,188.00	4.43%	7,874.50
Insurance Fund	20,024.00	0.36%	10,012.00	1,322.00	0.05%	8,690.00
Mail Room	127.00	0.00%	63.50	3.53	0.00%	59.97
Maintenance Department Charges	35,000.00	0.64%	17,500.00	2,471.18	0.09%	15,028.82
Motor Pool	38,848.00	0.71%	19,424.00	18,819.37	0.71%	604.63
Print Shop	2,937.00	0.05%	1,468.50	0.00	0.00%	1,468.50
Telephone Communications	36,602.00	0.67%	18,301.00	16,666.99	0.63%	1,634.01
Total internal services	<u>427,638.00</u>	<u>7.79%</u>	<u>213,819.00</u>	<u>185,347.80</u>	<u>7.00%</u>	<u>28,471.20</u>
Total operating expense	<u>7,318,955.00</u>	<u>133.38%</u>	<u>3,659,477.50</u>	<u>1,591,477.69</u>	<u>60.10%</u>	<u>2,067,999.81</u>
Operating income (loss)	<u>(1,831,454.00)</u>	<u>-33.38%</u>	<u>(915,727.00)</u>	<u>1,056,680.85</u>	<u>39.90%</u>	<u>1,972,407.85</u>
<b>Nonoperating revenues (expenses)</b>						
Planned use of fund balance	1,059,141.00	19.30%	529,570.50	0.00	0.00%	(529,570.50)
Income from investments	250,000.00	4.56%	125,000.00	701,610.42	26.49%	576,610.42
Gain on Exchange of Assets	500,000.00	9.11%	250,000.00	0.00	0.00%	(250,000.00)
Total nonoperating revenues (expenses)	<u>1,809,141.00</u>	<u>32.97%</u>	<u>904,570.50</u>	<u>701,610.42</u>	<u>26.49%</u>	<u>(202,960.08)</u>
Income (loss) before transfer	<u>(22,313.00)</u>	<u>-0.41%</u>	<u>(11,156.50)</u>	<u>1,758,291.27</u>	<u>66.40%</u>	<u>1,769,447.77</u>
Transfers in	172,313.00	3.14%	86,156.50	183,687.00	6.94%	97,530.50
Transfers out	<u>(150,000.00)</u>	<u>-2.73%</u>	<u>(75,000.00)</u>	<u>0.00</u>	<u>0.00%</u>	<u>75,000.00</u>
Change in net assets	0.00	0.00%	0.00	1,941,978.27	73.33%	1,941,978.27
Total net assets - beginning				<u>49,285,086.53</u>		
Total net assets - ending				<u>51,227,064.80</u>		

**COUNTY OF OAKLAND  
RADIO COMMUNICATIONS FUND  
FINANCIAL REPORT AS OF MARCH 31, 2008**

<u>STATEMENT OF NET ASSETS</u>		<u>STATEMENT OF OPERATIONS</u>				
<u>ASSETS</u>		<u>Total Operations</u>	<u>806 MHz System</u>	<u>821 MHz System</u>	<u>911 IP System</u>	
Current Assets:		Operating Revenues:				
Cash - Operating	\$24,886,231.09	E-911 Surcharge	\$1,226,689.91	\$0.00	\$1,226,689.91	\$0.00
Accrued Interest Receivable	231,496.26	E-911 Surcharge/IP System	581,063.64	0.00	0.00	581,063.64
Accounts Receivable (net of allow for uncollect)	461,538.97	Antenna Site Management	178,100.00	178,100.00	0.00	0.00
Due from Municipalities	147,965.30	Leased Equipment	361,581.89	361,581.89	0.00	0.00
Due from Other Funds	0.00	Parts & Accessories	50,743.18	50,743.18	0.00	0.00
Inventories at Cost	630,817.25	Outside Agencies	232,511.42	232,511.42	0.00	0.00
Prepaid Expenses	<u>180,128.23</u>	Productive Labor	17,098.50	17,098.50	0.00	0.00
Total Current Assets	26,538,177.10	County Auction	370.00	370.00	0.00	0.00
Noncurrent Assets:		Income from Investments	701,610.42	146,875.02	523,789.31	30,946.09
Property and Equipment at Cost:		Operating Transfers In	<u>183,687.00</u>	<u>5,687.00</u>	<u>0.00</u>	<u>178,000.00</u>
Capital Projects in Progress	25,037,943.20	TOTAL REVENUES	<u>3,533,455.96</u>	<u>992,967.01</u>	<u>1,750,479.22</u>	<u>790,009.73</u>
Equipment	11,129,060.90	Operating Expenses:				
Accumulated Depreciation	<u>(11,106,997.02)</u>	Salaries	280,013.93	280,013.93	0.00	0.00
Property and Equipment - Net	<u>25,060,007.08</u>	Fringe Benefits	153,196.91	153,196.91	0.00	0.00
Total Assets	\$51,598,184.18	Auction expense	12.95	12.95	0.00	0.00
		Communications	119,096.86	0.00	119,096.86	0.00
<b>LIABILITIES</b>		Electrical Service	42,446.13	19,199.01	23,247.12	0.00
Current Liabilities:		Equipment Repairs & Maintenance	103,309.83	62,546.90	40,762.93	0.00
Vouchers Payable	\$100,546.82	Freight & Express	1,146.41	1,146.41	0.00	0.00
Accounts Payable	270,572.56	Indirect Costs	70,379.50	70,379.50	0.00	0.00
Due to Other Funds	<u>0.00</u>	Laundry & Cleaning	423.54	423.54	0.00	0.00
Total Current Liabilities	371,119.38	Maintenance Contract	101,498.14	0.00	14,925.00	86,573.14
		Membership, Dues	326.70	326.70	0.00	0.00
<b>NET ASSETS</b>		Personal Mileage	0.00	0.00	0.00	0.00
Invested in Capital Assets	25,060,007.08	Professional Services	51,493.74	31,823.74	19,670.00	0.00
Designated for Projects (911 Surcharge)	22,994,923.38	Rebillable Services	332.00	332.00	0.00	0.00
Unrestricted	<u>3,172,134.34</u>	Software Rental, Lease Purchase	426.55	426.55	0.00	0.00
Total Net Assets	<u>\$51,227,064.80</u>	Tower Charges	96,243.38	0.00	96,243.38	0.00
		Travel & Conference	1,952.78	1,952.78	0.00	0.00
		Workshops & Meeting	0.00	0.00	0.00	0.00
		Dry Goods & Clothing	0.00	0.00	0.00	0.00
		Expendable Equipment	332,013.84	332,013.84	0.00	0.00
		Office Supplies	1,914.56	1,914.56	0.00	0.00
		Parts & Accessories	39,284.42	39,284.42	0.00	0.00
		Shop Supplies	3,675.62	3,675.62	0.00	0.00
		Small Tools	3,852.76	3,852.76	0.00	0.00
		Depreciation	3,089.34	3,089.34	0.00	0.00
		Bldg. Space Cost Allocation	21,876.48	21,876.48	0.00	0.00
		Convenience Copier	0.00	0.00	0.00	0.00
		Info Tech - Development	7,000.25	7,000.25	0.00	7,000.25
		Info Tech - Operations	117,188.00	117,188.00	0.00	0.00
		Insurance Fund	1,322.00	1,322.00	0.00	0.00
		Mail Room	3.53	3.53	0.00	0.00
		Maintenance Department Charges	2,471.18	2,471.18	0.00	0.00
		Motor Pool	18,819.37	18,819.37	0.00	0.00
		Print Shop	0.00	0.00	0.00	0.00
		Telephone Communications	16,666.99	14,546.99	2,120.00	0.00
		Operating Transfers Out	0.00	0.00	0.00	0.00
		TOTAL EXPENSES	<u>1,591,477.69</u>	<u>1,181,839.01</u>	<u>316,065.29</u>	<u>93,573.39</u>
		NET INCOME (LOSS)	1,941,978.27	(188,872.00)	1,434,413.93	696,436.34
		NET ASSETS, SEPTEMBER 30, 2007	<u>49,285,086.53</u>	<u>3,383,070.18</u>	<u>45,371,846.52</u>	<u>530,169.83</u>
		NET ASSETS, DECEMBER 31, 2007	<u>\$51,227,064.80</u>	<u>\$3,194,198.18</u>	<u>\$46,806,260.45</u>	<u>\$1,226,606.17</u>

<b>RADIO COMMUNICATIONS - FUND 53600</b> <b>Operating Transfers In - Fiscal Year 2008</b>
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<b>Description</b>	<b>Amount</b>
Budgeted Operating transfer from General fund to Radio Communications fund for fiscal year 2008 E911 equipment maintenance support to participating Oakland County agencies.	\$178,000.00
Amend budget per resolution #08017 - OCSD contract amendment for Lyon Township	5,687.00
Total	<u><u>\$183,687.00</u></u>

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2008 - 2nd Quarter**  
*Brief Explanation of "Actuals"*

Following are some comments regarding Radio Communications Fund's 2nd 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 \$418,304.70 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 \$96,727.24 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.
- Due from other governments is the amount due from municipalities: \$107,724.05 due from municipalities for leased equipment; \$40,241.25 due from the City of Warren for the cost of new radio system equipment to be reimbursed by their Interoperability grant.
- Prepaid items are: rent paid in advance per the lease agreements for co-location of equipment at two buildings in Troy and eleven tower sites for the new system; maintenance contracts for dispatch consoles for the new system 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.
- Accounts payable is the 2nd quarter expenditure accrual, overpayments by CLEC remitters 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 overall due to a decrease in the surcharge rate enacted after adoption of the budget. The surcharge monthly rate decreased to \$0.28 per line effective January 1, 2007 per Board of Commissioners' Resolution 06167. Surcharge amounts received in FY2008 are allocated as follows: \$0.19 per line for the new Radio system and \$0.09 per line for IP-based call taking equipment.
- Antenna site management revenue is unfavorable due to delays in anticipated addition of tower co-locators and consolidation of telecommunications companies, resulting in removal of duplicated equipment from County towers.

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2008 - 2nd Quarter**  
*Brief Explanation of "Actuals"*

- Leased equipment, Parts and accessories and Outside agency revenues are all favorable due to timing of the projected phase-out of the legacy system. It is offset by slightly unfavorable Productive labor revenue, due to the volume of repairs done in-house.
- Income from investment revenue is favorable due to higher cash balance available for investment and improved returns. Available cash will decrease during fiscal year 2008 due to expenditures for the new system. All of Radio fund's available cash, including funds received for the E-911 operational surcharge, is invested in a pool managed by the Treasurer's office.
- Gain on sale of equipment is unfavorable due to timing of implementation of the new system.
- Transfers In is the amount budgeted and received from the County General Fund for E911 equipment maintenance support provided to participating Oakland County agencies. It also includes a transfer for radio equipment purchased for the Sheriff's Dept. for a law enforcement service contract.

Expenses:

- Salary and Fringe benefit variance is favorable due to lower than anticipated overtime and on call salaries for implementation of the new radio system.
- Communications expense is unfavorable due to increased connectivity cost of tower sites for the new system.
- Electrical service is favorable due to lower seasonal utility demand at tower sites.
- Equipment repairs and maintenance expense 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.
- 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 budget.
- Maintenance contract expense is favorable due to extension of manufacturers' warranties on dispatch consoles for the new system.
- Professional service is favorable due to capitalization of expense related to the new system.
- Special projects expense is favorable due to timing of expenditures.
- Tower charges are favorable due to timing of contractual increases for leased tower sites.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is unfavorable due to purchase of equipment for the necessary installation of cameras and security equipment at tower sites.
- Office supply expense is slightly favorable due to timing of purchases.
- Parts and accessories, Shop supplies and Small tool expenses are all favorable due to decreased usage.
- Depreciation is favorable due to later than anticipated activation of the new system.
- Info Tech development charges are unfavorable due to the cost of preliminary analysis of IP-based 911 call taking systems.

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2008 - 2nd Quarter**  
*Brief Explanation of "Actuals"*

- Info Tech operations charges are favorable due to decreased usage.
- Insurance fund charges are favorable due to timing of premium payments for coverage of tower sites for the new system.
- Maintenance department internal charges include necessary HVAC, generator and security system services performed by FM&O; usage was lower than anticipated.
- Motor Pool internal charges are slightly favorable due to decreased usage.
- Print shop internal charges are slightly favorable due to timing of preparation of training materials, which will coincide with implementation of the new system.
- Telephone communications is slightly favorable due to decreased usage.
- Transfers Out is the amount budgeted for support provided by CLEMIS and IT funds, which has been deferred until the new radio system is operational.

**Exhibit B**

**County of Oakland  
Fire Records Management Fund  
Statement of Net Assets  
March 31, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 94,444.48
Due from other governments	44,297.34
Accrued interest on investment	2,066.58
Accounts receivable	3,875.50
Due from other funds	100,540.50
Prepaid expense	44,901.00
Total current assets	<u>290,125.40</u>

## Noncurrent assets:

Equipment	124,793.08
Computer software	409,195.95
Less accumulated depreciation	<u>(523,684.41)</u>
Total capital assets (net of accumulated depreciation)	<u>10,304.62</u>
Total assets	<u>300,430.02</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	0.00
Due to other funds	7,966.59
Total current liabilities	<u>7,966.59</u>
Total liabilities	<u>7,966.59</u>

**NET ASSETS**

Invested in capital assets, net of related debt	10,304.62
Unrestricted - designated for projects	55,877.00
Unrestricted	226,281.81
Total net assets	<u>\$ 292,463.43</u>

County of Oakland  
Fire Records Management Fund  
Statement of Revenues, Expenses, and Changes in Net Assets  
For the Six Months Ended March 31, 2008

	2008			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues						
Outside Agencies	144,729.00	75.12%	72,364.50	67,027.00	67.72%	(5,337.50)
Participation Fees - Non Oakland County	5,329.00	2.77%	2,664.50	6,799.50	6.87%	4,135.00
Outside Agencies - Rebilled Charges	42,600.00	22.11%	21,300.00	25,152.05	25.41%	3,852.05
Total operating revenue:	<u>192,658.00</u>	<u>100.00%</u>	<u>96,329.00</u>	<u>98,978.55</u>	<u>100.00%</u>	<u>2,649.55</u>
Operating expenses						
Salaries	<u>242,536.00</u>	<u>125.89%</u>	<u>121,268.00</u>	<u>111,541.79</u>	<u>112.69%</u>	<u>9,726.21</u>
Fringe benefits	<u>136,279.00</u>	<u>70.74%</u>	<u>68,139.50</u>	<u>69,822.51</u>	<u>70.54%</u>	<u>(1,683.01)</u>
Contractual services						
Communications	42,600.00	22.11%	21,300.00	14,932.05	15.09%	6,367.95
Equipment Maintenance	20,000.00	10.38%	10,000.00	1,443.00	1.46%	8,557.00
Indirect Costs	44,044.00	22.86%	22,022.00	22,958.50	23.20%	(936.50)
Personal Mileage	1,750.00	0.91%	875.00	248.84	0.25%	626.16
Software Rental Lease Purchase	4,480.00	2.33%	2,240.00	0.00	0.00%	2,240.00
Software Support Maintenance	63,858.00	33.15%	31,929.00	29,615.25	29.92%	2,313.75
Travel and Conference	5,000.00	2.60%	2,500.00	4,214.25	4.26%	(1,714.25)
Workshops and Meeting	0.00	0.00%	0.00	86.45	0.09%	(86.45)
Total contractual services	<u>181,732.00</u>	<u>94.33%</u>	<u>90,866.00</u>	<u>73,498.34</u>	<u>74.26%</u>	<u>17,367.66</u>
Commodities						
Expendable Equipment	20,282.00	10.53%	10,141.00	4,278.38	4.32%	5,862.62
Total commodities	<u>20,282.00</u>	<u>10.53%</u>	<u>10,141.00</u>	<u>4,278.38</u>	<u>4.32%</u>	<u>5,862.62</u>
Depreciation						
Depreciation Equipment	3,226.00	1.67%	1,613.00	2,688.18	2.72%	(1,075.18)
Total depreciation	<u>3,226.00</u>	<u>1.67%</u>	<u>1,613.00</u>	<u>2,688.18</u>	<u>2.72%</u>	<u>(1,075.18)</u>
Internal services						
Info Tech Development	0.00	0.00%	0.00	5,202.71	5.26%	(5,202.71)
Info Tech Operations	56,627.00	29.39%	28,313.50	29,425.00	29.73%	(1,111.50)
Insurance Fund	206.00	0.11%	103.00	102.00	0.10%	1.00
Telephone Communications	1,320.00	0.69%	660.00	845.93	0.85%	(185.93)
Total internal services	<u>58,153.00</u>	<u>30.18%</u>	<u>29,076.50</u>	<u>35,575.64</u>	<u>35.94%</u>	<u>(6,499.14)</u>
Total operating expense	<u>642,208.00</u>	<u>333.34%</u>	<u>321,104.00</u>	<u>297,404.84</u>	<u>300.47%</u>	<u>23,699.16</u>
Operating income (loss)	<u>(449,550.00)</u>	<u>-233.34%</u>	<u>(224,775.00)</u>	<u>(198,426.29)</u>	<u>-200.47%</u>	<u>26,348.71</u>
Nonoperating revenues (expenses)						
Planned Use of Fund Balance	28,065.00	14.57%	14,032.50	0.00	0.00%	(14,032.50)
Income from investments	2,000.00	1.04%	1,000.00	4,922.47	4.97%	3,922.47
Total nonoperating revenues (expenses)	<u>30,065.00</u>	<u>15.61%</u>	<u>15,032.50</u>	<u>4,922.47</u>	<u>4.97%</u>	<u>(10,110.03)</u>
Income (loss) before transfer	(419,485.00)	-217.74%	(209,742.50)	(193,503.82)	-195.50%	16,238.68
Transfers in	419,485.00	217.74%	209,742.50	206,569.00	208.70%	(3,173.50)
Change in net assets	0.00	0.00%	0.00	13,065.18	13.20%	13,065.18
Total net assets - beginning				<u>279,398.25</u>		
Total net assets - ending				<u>292,463.43</u>		

<b>FIRE RECORDS MANAGEMENT - FUND 53100</b> <b>Operating Transfers In - Fiscal Year 2008</b>
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<b>Description</b>	<b>Amount</b>
Amend budget per resolution #07242 - Interlocal Agreement with Oxford Township for Fire Records Management System	\$5,488.00
Budgeted Operating Transfer - appropriation for Fire Records Management 1st quarter operating support from General Fund	100,540.50
Budgeted Operating Transfer - appropriation for Fire Records Management 2nd quarter operating support from General Fund	100,540.50
	Total <u><u>\$206,569.00</u></u>

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2008 – 2nd Quarter**  
***Brief Explanation of “Actuals”***

Following are some comments regarding Fire Records Management Fund's 2nd quarter financial statements.

STATEMENT OF NET ASSETS

- Due from other governments is the amount due from member agencies for quarterly participation and communication costs. All members except the City of Pontiac and the Township of Bloomfield Fire Departments were current at March 31, 2008.
- 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 is the amount due from non-municipality member agencies for the December quarterly participation costs. All agencies were current at March 31, 2008.
- Due from other funds is the 2nd Quarter budgeted operating support from the County General Fund which was received after March 31st.
- Prepaid expense is the amount paid in advance for contracted software support.
- Non-current assets are the servers and software package. The original server equipment and software are fully depreciated and new server equipment was purchased during FY2007. Fire Records Management fund has a fixed asset capitalization threshold of \$5,000 as an Enterprise fund.
- Net Assets, Unrestricted - designated for projects is the unexpended amount included in the fund balance which was received from the County General Fund in FY2007 for equipment replacement.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Billing starts when a fire department is operational. The fund billed 31 agencies for participation during the 2nd quarter of fiscal year 2008. Outside agency revenue is slightly unfavorable due to the timing of implementation of new member agencies.
- Participation Fees - non-Oakland users are the amounts billed to municipalities and agencies outside of Oakland County.
- Outside 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.
- Transfers In is the amount budgeted and received from the County General Fund for operating support and for equipment replacement.

Expenses:

- Salary variance is favorable due to decreased overtime and on call payroll.
- Fringe Benefit variance is slightly unfavorable because budgets are based on average fringe benefit cost.

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2008 – 2nd Quarter**  
***Brief Explanation of “Actuals”***

- Communications 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.
- 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 budget.
- Personal mileage is favorable due to decreased demand for travel to member sites.
- Software rental/lease purchase is favorable due to timing of software license purchases.
- Software support is favorable due to lower maintenance rates.
- Travel and conference expense is unfavorable due to timing of travel for the major industry conference, which took place during 1st quarter.
- Expendable equipment expense is favorable due to the timing of replacement of equipment.
- Depreciation is slightly unfavorable due to the purchase of server equipment after adoption of the budget.
- Unfavorable Info Tech development charges are for programming services.
- Info Tech operations and Telephone communications charges are higher than the original allocations due to increased usage.

**Exhibit C**

**County of Oakland  
CLEMIS Fund  
Statement of Net Assets  
March 31, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 897,450.94
Due from other governments	840,064.78
Due from other funds	36,768.29
Accounts receivable	17,294.75
Accrued interest on investment	31,862.24
Inventories	81,673.22
Prepaid items	245,563.04
Total current assets	<u>2,150,677.26</u>

## Noncurrent assets:

Equipment	1,059,214.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	20,853,943.21
Equipment - OAKVIDEO	5,490,114.07
Capital projects in progress	2,821,090.19
Less accumulated depreciation	<u>(23,321,360.34)</u>
Total capital assets (net of accumulated depreciation)	<u>9,457,101.93</u>
Total assets	<u>11,607,779.19</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	183,600.40
Accounts payable	565,345.16
Deferred income	303,700.30
Total current liabilities	<u>1,052,645.86</u>

**NET ASSETS**

Invested in capital assets, net of related debt	9,457,101.93
Unrestricted - designated for projects	246,489.86
Unrestricted	851,541.54
Total net assets	<u>\$ 10,555,133.33</u>

**County of Oakland**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Six Months Ended March 31, 2008**

	2008			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
In-car terminals - All Other	\$ 1,412,170.00	42.33%	\$ 706,085.00	\$ 787,525.25	45.27%	\$ 81,440.25
Access fees - NonOakland Users	629,714.00	18.88%	314,857.00	337,121.00	19.38%	22,264.00
Access fees - Police Depts/Other in Oakland	279,000.00	8.36%	139,500.00	123,480.50	7.10%	(16,019.50)
Sheriff contracted services	275,000.00	8.24%	137,500.00	143,151.73	8.23%	5,651.73
Maintenance contracts - Mugshot Capture Stn	280,000.00	8.39%	140,000.00	152,500.00	8.77%	12,500.00
Maintenance contracts - LiveScan	230,000.00	6.89%	115,000.00	51,975.00	2.99%	(63,025.00)
In car terminals - OC Sheriff	139,582.00	4.18%	69,791.00	68,878.50	3.96%	(912.50)
Rebilled Charges	90,000.00	2.70%	45,000.00	74,963.95	4.30%	29,963.95
Reimb General	0.00	0.00%	0.00	65.55	0.00%	65.55
Total operating revenues	3,335,466.00	99.97%	1,667,733.00	1,739,661.48	100.00%	71,928.48
Operating expenses:						
Salaries	1,435,414.00	43.03%	717,707.00	631,006.18	36.27%	86,700.82
Fringe benefits	745,096.00	22.34%	372,548.00	319,928.47	18.39%	52,619.53
Contractual services:						
Communications	802,000.00	24.04%	401,000.00	450,587.52	25.90%	(49,587.52)
Equipment repairs and maintenance	290,000.00	8.69%	145,000.00	52,266.63	3.00%	92,733.37
Foreign transaction fee	0.00	0.00%	0.00	0.00	0.00%	0.00
Freight and express	0.00	0.00%	0.00	1,061.29	0.06%	(1,061.29)
Indirect costs	231,381.00	6.94%	115,690.50	144,062.00	8.28%	(28,371.50)
Maintenance Contract	0.00	0.00%	0.00	0.00	0.00%	0.00
Membership dues and publication	750.00	0.02%	375.00	338.00	0.02%	37.00
Miscellaneous	0.00	0.00%	0.00	602.66	0.03%	(602.66)
Periodicals books publ sub	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal mileage	3,000.00	0.09%	1,500.00	493.33	0.03%	1,006.67
Professional services	1,400,000.00	41.97%	700,000.00	496,381.33	28.53%	203,618.67
Rebillable Services	90,000.00	2.70%	45,000.00	67,245.45	3.87%	(22,245.45)
Software rental/lease purchase	0.00	0.00%	0.00	9,566.19	0.55%	(9,566.19)
Software support/maintenance	675,000.00	20.24%	337,500.00	412,393.77	23.71%	(74,893.77)
Travel and conference	15,000.00	0.45%	7,500.00	4,241.49	0.24%	3,258.51
Workshops and meetings	1,000.00	0.03%	500.00	0.00	0.00%	500.00
Total contractual services	3,508,131.00	105.17%	1,754,065.50	1,639,239.66	94.22%	114,825.84
Commodities:						
Dry goods and clothing	3,500.00	0.10%	1,750.00	0.00	0.00%	1,750.00
Expendable Equipment	0.00	0.00%	0.00	42,474.59	2.44%	(42,474.59)
Office supplies	500.00	0.01%	250.00	907.74	0.05%	(657.74)
Parts and accessories	76,250.00	2.29%	38,125.00	14,433.22	0.83%	23,691.78
Total commodities	80,250.00	2.40%	40,125.00	57,815.55	3.32%	(17,690.55)
Depreciation:	3,490,609.00	104.65%	1,745,304.50	1,210,474.56	69.58%	534,829.94
Internal services:						
Building space cost allocation	160,861.00	4.82%	80,430.50	80,430.48	4.62%	0.02
Convenience copier	0.00	0.00%	0.00	0.00	0.00%	0.00
Info tech-development	183,754.00	5.51%	91,877.00	111,924.35	6.43%	(20,047.35)
Info tech-operations	485,217.00	14.55%	242,608.50	232,736.00	13.38%	9,872.50
Leased vehicles	22,844.00	0.68%	11,422.00	7,530.87	0.43%	3,891.13
Mail room	290.00	0.01%	145.00	238.94	0.01%	(93.94)
Print shop	22,473.00	0.67%	11,236.50	7,486.70	0.43%	3,749.80
Telephone communications	24,561.00	0.74%	12,280.50	17,463.71	1.00%	(5,183.21)
Total internal services	900,000.00	26.98%	450,000.00	457,811.05	26.30%	(7,811.05)
Total operating expenses	10,159,500.00	304.57%	5,079,750.00	4,316,275.47	248.08%	763,474.53
Operating income (loss)	(6,824,034.00)	-204.60%	(3,412,017.00)	(2,576,613.99)	-148.08%	835,403.01
Nonoperating revenues (expenses):						
Planned use balance	4,965,525.00	148.87%	2,482,762.50	0.00	0.00%	(2,482,762.50)
Income from investments	60,000.00	1.80%	30,000.00	49,704.84	2.86%	19,704.84
Gain on exchange of assets	0.00	0.00%	0.00	0.00	0.00%	0.00
Capital contributions	250,000.00	7.50%	125,000.00	1,155,824.59	66.44%	1,030,824.59
Total nonoperating revenues (expenses)	5,275,525.00	158.17%	2,637,762.50	1,205,529.43	69.30%	(1,432,233.07)
Income (loss) before transfers	(1,548,509.00)	-46.43%	(774,254.50)	(1,371,084.56)	-78.78%	(596,830.06)
Transfers in	1,549,195.00	46.45%	774,597.50	727,195.00	41.80%	(47,402.50)
Change in net assets	\$ 686.00	0.02%	\$ 343.00	(643,889.56)	-36.98%	\$ (644,232.56)
Total net assets - beginning				11,199,022.89		
Total net assets - ending				\$ 10,555,133.33		

**COUNTY OF OAKLAND  
CLEMIS FUND  
FINANCIAL REPORT AS OF MARCH 31, 2008**

**STATEMENT OF NET ASSETS**

<b>ASSETS</b>	
Current Assets:	
Cash - Operating	\$897,450.94
Accrued Interest on Investments	31,862.24
Accounts Receivable	17,294.75
Due from Municipalities	840,064.78
Due from Other Funds	36,768.29
Inventory at Cost	81,673.22
Prepaid Expenses	245,563.04
<b>Total Current Assets</b>	<b><u>2,150,677.26</u></b>
Noncurrent Assets:	
Property and Equipment at Cost:	
Equipment	1,059,214.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	20,853,943.21
Equipment - Oak VIDEO	5,490,114.07
Capital Projects in Progress - COPS MORE	2,821,090.19
Accumulated Depreciation	<u>(23,321,360.34)</u>
Property and Equipment - Net	9,457,101.93
<b>TOTAL ASSETS</b>	<b><u>\$11,607,779.19</u></b>
<b>LIABILITIES</b>	
Current Liabilities:	
Vouchers Payable	183,600.40
Accounts Payable	565,345.16
Deferred Income	303,700.30
<b>Total Current Liabilities</b>	<b><u>1,052,645.86</u></b>
<b>NET ASSETS</b>	
Invested in Capital Assets	9,457,101.93
Unrestricted-designated for projects	246,489.86
Unrestricted	<u>851,541.54</u>
<b>Total Net Assets</b>	<b><u>\$10,555,133.33</u></b>

**STATEMENT OF OPERATIONS**

	<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDC Operations</u>
Operating Revenues:			
Access fees-Police Depts/Other in Oakland	123,480.50	\$123,480.50	\$0.00
In Car Terminals-All Other	787,525.25	0.00	787,525.25
In Car Terminals-OC Sheriff	68,878.50	0.00	68,878.50
Maintenance Contracts	204,475.00	204,475.00	0.00
Sheriff Contracted Services	143,151.73	143,151.73	0.00
Access fees-NonOakland Users	337,121.00	337,121.00	0.00
Rebilled Charges	74,963.95	7,718.50	67,245.45
Income from Investments	49,704.84	13,559.48	36,145.36
Capital Contributions	1,155,824.59	1,031,520.07	124,304.52
Reimb General	65.55	65.55	0.00
Operating Transfers In	727,195.00	722,000.00	5,195.00
<b>TOTAL REVENUES</b>	<b><u>3,672,385.91</u></b>	<b><u>2,583,091.83</u></b>	<b><u>1,089,294.08</u></b>
Operating Expenses:			
Salaries	631,006.18	631,006.18	0.00
Fringe Benefits	319,928.47	319,928.47	0.00
Communications	450,587.52	102,001.78	348,585.74
Equipment Repairs & Maintenance	52,266.63	52,266.63	0.00
Freight & Express	1,061.29	826.10	235.19
Indirect Costs	144,062.00	144,062.00	0.00
Membership Dues & Publications	338.00	338.00	0.00
Miscellaneous	602.66	602.66	0.00
Periodicals, Books, Publ, Sub.	0.00	0.00	0.00
Personal Mileage	493.33	493.33	0.00
Professional Services	496,381.33	496,381.33	0.00
Rebillable Services	67,245.45	0.00	67,245.45
Software Rental/Lease Purchase	9,566.19	9,566.19	0.00
Software Support/Maintenance	412,393.77	388,424.54	23,969.23
Travel & Conference	4,241.49	4,241.49	0.00
Workshops & Meetings	0.00	0.00	0.00
Dry Goods and Clothing	0.00	0.00	0.00
Expendable Equipment Expense	42,474.59	40,304.59	2,170.00
Office Supplies	907.74	907.74	0.00
Parts & Accessories	14,433.22	13,229.43	1,203.79
Depreciation	1,210,474.56	1,210,474.56	0.00
Equipment Rental	0.00	0.00	0.00
Bldg. Space Cost Allocation	80,430.48	80,430.48	0.00
Info. Tech. - Development	111,924.35	111,924.35	0.00
Info. Tech. - Operations	232,736.00	232,736.00	0.00
Leased Vehicles	7,530.87	7,530.87	0.00
Mail Room	238.94	238.94	0.00
Print Shop	7,486.70	7,486.70	0.00
Convenience Copier	0.00	0.00	0.00
Telephone Communications	17,463.71	17,463.71	0.00
<b>TOTAL EXPENSES</b>	<b><u>4,316,275.47</u></b>	<b><u>3,872,866.07</u></b>	<b><u>443,409.40</u></b>
<b>NET INCOME (LOSS)</b>	<b>(643,889.56)</b>	<b>(1,289,774.24)</b>	<b>645,884.68</b>
<b>NET ASSETS, OCTOBER 1, 2007</b>	<b><u>11,199,022.89</u></b>	<b><u>4,169,685.48</u></b>	<b><u>7,029,337.41</u></b>
<b>NET ASSETS, MARCH 31, 2008</b>	<b><u>\$10,555,133.33</u></b>	<b><u>\$2,879,911.24</u></b>	<b><u>\$7,675,222.09</u></b>

**CLEMIS - FUND 53500**  
**Operating Transfers In - Fiscal Year 2008**

<b>Description</b>	<b>Amount</b>
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$361,000.00
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund	\$361,000.00
Amend budget per resolution #08017- OCSD contract amendment for Lyon Twp	5,195.00
Total	<u>727,195.00</u>

**CLEMIS FUND 535**  
**Fiscal Year 2008 – 2nd Qtr**  
***Brief Explanation of “Actuals”***

Below are some comments for the CLEMIS Fund 2nd 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.
- Aged Receivables includes billings for Jan – Mar 08 CLEMIS fees. Delinquent letters sent for accounts 30 days past due and will be contacted for collection of accounts 90 days past due.
- Inventory consists of Livescan maintenance parts and supplies and is adjusted to actual per Inventory report submitted as of 09/30/07 by Lt. Rossman.
- Prepaid items are the amount paid in advance for contracted hardware/software support.
- Capital Projects in Progress reflects the recognition of IBIS and Jail Management contributions through 03/31/08.
- Deferred income includes the amounts billed to various agencies for Edge modem upgrade equipment.
- Unrestricted – designated for projects decreased by the amount that was paid for the new and replacement fingerprint equipment through 03/31/08.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**

Revenue:

- In Car Terminals– All Other favorable due to the increase in additional external agencies participating and their related Edge devices.
- Access fees-NonOakland Users favorable primarily due to the addition of VanBuren Twp, Belleville, and Taylor PDs for Non-Oakland County agencies.
- Access fees-Police Depts/Other In Oakland reflects unfavorable variance due to budget projection based on slightly higher FTE count than actual.
- Sheriff Contracted Services is favorable due to actual FTE count for OCSD slightly higher than projection.
- Maintenance Contracts – Mugshot Capture Stn is favorable due to the addition of a few agencies participating after budget projection.
- Maintenance Contracts – LiveScan is unfavorable due to the new and replacement fingerprint equipment covered under warranty.
- Rebilled Charges is favorable due to the additional connectivity costs charged to the Tier 2.5 & 3.0 agencies which is offset by Rebilled charges expense. Also, includes Miscellaneous and Mugshot equipment billed to NonOakland County agencies.
- Planned Use of Balance is unfavorable and represents the offset to total expense; balance FY 08 budget.
- Income from Investments is favorable due to improved returns and available cash.
- Capital Contributions line item is favorable due to the recognition of COPSMORE grant purchases and the through 2nd qtr FY08.

**CLEMIS FUND 535**  
**Fiscal Year 2008 – 2nd Qtr**  
***Brief Explanation of “Actuals”***

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

Expenses:

- Communications line item is unfavorable due to higher than anticipated connectivity costs associated with the Edge Devices.
- Equipment Repairs & Maintenance expense is favorable as replacement equipment is covered under warranty.
- Indirect Costs unfavorable due to estimate subsequent to budget plan. Expense is based on the County's Indirect Cost Plan. It is intended to cover such services as Human Resources, Payroll, Accounting, Budgeting, Corp Counsel, etc.
- Professional Services is favorable primarily due to the timing of staff changing over from implementation phase of OakVideo project to support & maintenance.
- Rebillable Services unfavorable due to the additional communication costs for the Tier 2.5 & 3.0 agencies that are offset by the Rebilled Charges revenue line item.
- Software Purchases unfavorable due to additional purchases of development software tools/software for CLEMIS technicians.
- Software Support & Maint includes the accrual of maintenance for NetRMS thru 3/31/08.
- Expendable Equipment unfavorable primarily due to equipment costs related to Mugshot and MDC operations.
- Parts & Accessories favorable due to the new and replacement Livescan equipment covered under warranty.
- Depreciation expense is favorable primarily due to budget projection included the depreciation of Fingerprint & Jail Mgmt projects which are not operational at this time.
- Info Tech Development is unfavorable due to the additional assistance required for Records Mgmt System.
- Telephone Communications is unfavorable as actual usage is higher than anticipated.

**COUNTY OF OAKLAND  
COPS MORE FUND  
BALANCE SHEET, MARCH 31, 2008**

**ASSETS**

Current Assets:	
Due from Federal Government	\$ 3,100,584.88
Due from Other Funds	<u>0.00</u>
Total Current Assets	<u>3,100,584.88</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>3,100,584.88</u></b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 25,858.43
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	21,332.00
Accounts Payable - Excess Match	10,277.00
Due to Other Funds - COPS eligible	117,930.39
Due to Other Funds - Excess Match	0.00
Deferred Revenue - Federal	2,167,965.73
Deferred Revenue - Local	682,696.27
Deferred Revenue - State	<u>63,271.06</u>
Total Current Liabilities	3,089,330.88
Fund Balance - Unreserved - designated	0.00
Fund Balance - Excess County Match	<u>11,254.00</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>3,100,584.88</u></b>

**COUNTY OF OAKLAND  
COPS MORE FUND  
STATEMENT OF OPERATIONS  
FOR FISCAL YEAR 1999 THROUGH FISCAL YEAR 2008**

	<b>AMENDED BUDGET</b>	<b>FY 1999 ACTUAL</b>	<b>FY 2000 ACTUAL</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 ACTUAL</b>	<b>FY 2004 ACTUAL</b>	<b>FY 2005 ACTUAL</b>	<b>FY 2006 ACTUAL</b>	<b>FY 2007 ACTUAL</b>	<b>FY 2008 ACTUAL</b>	<b>TOTAL ACTUAL</b>	<b>EXCESS MATCH BALANCE</b>	<b>FAVORABLE (UNFAVORABLE) VARIANCE</b>
<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	\$649,705.67	\$490,412.24	\$1,055,090.48	\$701,823.85	\$179,690.70	\$859,933.49	\$14,964,495.27	\$0.00	\$2,167,965.73
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	221,005.53	56,584.90	270,794.51	4,712,344.73	0.00	682,696.27
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	20,482.25	5,244.15	25,096.59	436,728.94	0.00	63,271.06
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	(977.00)	0.00	0.00	1,798,461.15	11,254.00	0.00
<b>TOTAL OPERATING REVENUES</b>	<b>24,837,217.15</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>959,549.16</b>	<b>1,245,667.97</b>	<b>1,340,224.01</b>	<b>942,334.63</b>	<b>241,519.75</b>	<b>1,155,824.59</b>	<b>21,912,030.09</b>	<b>11,254.00</b>	<b>2,913,933.06</b>
<b>OPERATING EXPENSES:</b>														
SALARIES	669,286.11	37,474.69	347,853.01	138,904.86	166,950.96	169,101.74	(190,999.15)	0.00	0.00	0.00	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	0.00	0.00	0.00	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	0.00	0.00	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	0.00	0.00	0.00	44,913.59	0.00	0.00
<b>CONTRACTUAL SERVICES:</b>														
Adjust Prior Years expenditure	261,243.15	0.00	0.00	0.00	0.00	0.00	261,243.15	0.00	0.00	0.00	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	(977.00)	0.00	0.00	1,243,043.53	0.00	0.00
AVL	165,000.00	0.00	0.00	165,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	165,000.00	0.00	0.00
<b>TOTAL CONTRACTUAL SVCS</b>	<b>1,669,286.68</b>	<b>195,605.56</b>	<b>422,968.70</b>	<b>470,565.45</b>	<b>115,406.22</b>	<b>86,288.85</b>	<b>378,451.90</b>	<b>977.00</b>	<b>(977.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,669,286.68</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL OUTLAY:</b>														
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	0.00	41,342.86	994,251.12	7,046,822.58	0.00	1,902,049.53
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)	2,482.44	0.00	0.00	4,860,792.09	0.00	(2,314.03)
Desktop Computers	915,030.16	0.00	179,224.00	67,732.00	637,309.00	9,565.16	1,200.00	0.00	0.00	0.00	803.52	895,833.68	0.00	19,196.48
Video Arraignment	229,392.15	0.00	0.00	0.00	0.00	147,253.90	24,666.35	119,944.52	300,789.00	5,444.00	0.00	598,097.77	0.00	(368,705.62)
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)	0.00	0.00	0.00	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	45,033.64	0.00	113,000.00	1,105,159.49	0.00	4,966.36
In-Vehicle Printers	520,433.82	0.00	433.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,304.52	11,738.34	0.00	508,695.48
Mugshot	1,921,713.19	0.00	0.00	0.00	3,768.60	0.00	660,358.24	686,226.23	443,026.55	167,132.89	36,151.87	1,996,664.38	0.00	(74,951.19)
Wide Area Network Costs	650,000.00	650,000.00	0.00	0.00	0.00	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	0.00	0.00	313.56	487,021.72	0.00	(313.56)
Crime Analysis Software	534,315.00	0.00	0.00	0.00	119,315.00	15,000.00	0.00	0.00	151,980.00	27,600.00	0.00	313,895.00	0.00	220,420.00
Printers	200,038.00	0.00	45,746.00	40,545.00	101,747.00	0.00	0.00	0.00	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	0.00	0.00	0.00	98,700.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>22,112,068.53</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>639,561.55</b>	<b>1,010,289.50</b>	<b>1,328,242.26</b>	<b>943,311.63</b>	<b>241,519.75</b>	<b>1,155,824.59</b>	<b>19,198,135.47</b>	<b>0.00</b>	<b>2,913,933.06</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>24,837,217.15</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>959,549.16</b>	<b>1,256,921.97</b>	<b>1,340,224.01</b>	<b>942,334.63</b>	<b>241,519.75</b>	<b>1,155,824.59</b>	<b>21,923,284.09</b>	<b>0.00</b>	<b>2,913,933.06</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>(\$11,254.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$11,254.00)</b>	<b>\$11,254.00</b>	<b>(\$11,254.00)</b>
<b>NONOPERATING REVENUE (EXPENSE)</b>														
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	11,254.00	0.00	0.00	0.00	0.00	11,254.00	0.00	11,254.00
<b>TOTAL EXCESS REVENUES</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>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,254.00</b>	<b>\$0.00</b>

## 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;"><b>Oakland County Law Enforcement Consortium</b>                  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) 9/30/2008	9. Period Covered by this Report From: (Month, Day, Year) 1/1/2008	To: (Month, Day, Year) 3/31/2008
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total Outlays	19,713,786.97	352,591.55	20,066,378.52
b. Recipient share of outlays	5,046,729.48	90,263.44	5,136,992.92
c. Federal share of outlays	14,667,057.49	262,328.11	14,929,385.60
d. Total unliquidated obligations			47,190.43
e. Recipient share of unliquidated obligations			12,080.75
f. Federal share of unliquidated obligations			35,109.68
g. Total Federal share (Sum of lines c and f)			14,964,495.28
h. Total Federal funds authorized for this funding period			17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)			2,167,965.72
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input checked="" 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: <b>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.</b>			
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:	

## COPS MORE Financial Status Report Information - March 31, 2008

### CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$21,923,284.10
Less ineligible expenditures paid from excess match		(1,809,715.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$20,066,378.52 + \$47,190.43)		20,113,568.95
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$25,858.43)	
Accounts Payable	(21,332.00)	
Due to Other Funds	0.00	
Total eligible unliquidated obligations - FSR line 10 (d)		(47,190.43)
Total cash outlays - FSR line 10 (a)(III)		<b>\$20,066,378.52</b>

#### Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$14,964,495.27 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$2,167,965.73 per Statement of Operations.

<b>COPS MORE GRANT</b>
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Summary of Costs - through 03/31/2008

	<u>Approved/Amended Budget</u>	<u>Expenditures to Date</u>	<u>Balance Remaining</u>
<b>Equipment:</b>			
CLEMIS RMS/CAD Upgrade	\$8,948,872.11	\$7,046,822.58	\$1,902,049.53
Mobile Data System Upgrade	1,110,125.85	1,105,159.49	4,966.36
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	534,315.00	313,895.00	220,420.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	4,858,478.06	4,860,792.09	(2,314.03)
Mobile Enabling Kits	1,638,262.03	945,372.42	692,889.61
In-Vehicle Printers	520,433.82	11,738.34	508,695.48
CAD Workstations	486,708.16	487,021.72	(313.56)
Desktop Computers	915,030.16	895,833.68	19,196.48
Printers	200,038.00	188,038.00	12,000.00
Mugshot	1,921,713.19	1,996,664.38	(74,951.19)
Video Arraignment	229,392.15	598,097.77	(368,705.62)
Total Equipment Costs	22,112,068.53	19,198,135.47	2,913,933.06
<b>Contractual Services/Excess Match:</b>			
Adjust prior years expenditure	261,243.15	261,243.15	0.00
Professional Services	1,243,043.53	1,243,043.53	0.00
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	1,809,715.15	0.00
<b>Personnel:</b>			
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)
<b>TOTAL</b>	<b><u>\$24,837,217.15</u></b>	<b><u>\$21,923,284.10</u></b>	<b><u>\$2,913,933.06</u></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'.
- 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.