

CLEMIS Financial Statements – FY2008 3<sup>rd</sup> Quarter  
(Nine Months Ended June 30, 2008)

DATE: July 25, 2008

This letter of transmittal covers the following fund financial statements as of and for the nine months ended June 30, 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 nine months ended June 30, 2008:

- Statement of Net Assets (Exhibit A) as of June 30, 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 nine months ended June 30, 2008. This statement compares the adopted budget to actual operating results.
- Financial Report (Exhibit A-2) for the nine months ended June 30, 2008. This report segregates the operations between the ‘old’ County radio communications system currently in operation, the ‘new’ radio communications system under construction and now, 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 NG-911 project) agrees with the equity totals in the balance sheet as of June 30, 2008 (Exhibit A). The NG-911 project has \$1.5 million in fund equity at June 30, 2008.

- CIP Detail as of June 30, 2008 (Exhibit A-3). This schedule provides the reader a detailed analysis by invoice of the construction in progress as of June 30, 2008 (for the past quarter). Historical information (starting with the balances as of September 30, 2007 are located on the County’s web site).
- Operating Transfers In and Out (Exhibit A-4) details the operating transfers in for the nine months ended June 30, 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.

The \$75,000 operating transfer out to the CLEMIS Operating Fund represents a cost reimbursement to CLEMIS for the administrative support of the radio project for a portion of the year. A separate analysis was prepared and the final amounts that will be covered for the fiscal year will approach \$200,000 – the remaining amounts will be posted in the final quarter.

- Operational Surcharge Collections (Exhibit A-5) for the nine months ended June 30, 2008. This schedule provides the monthly operating surcharge distributions from the telecom providers.
- Brief Explanations (Exhibit A-6) – 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:

- 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.

Recently, most of the critical problems have been resolved with the installation of a new version of the radio software (Version 15.4) that is currently being tested. Full deployment into the Troy radios is expected next week. Acceptance testing should occur no later than mid-August. Absent any new significant problems, the deployment to other County agencies should begin again in late August or early September.

- The Board of Commissioners extended the operational funding through a telephone operating surcharge for the Radio Communications Fund for the nine 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 will lose an estimated \$240,000 in revenues arising from this revision of

rates for the period July 1, 2008 to February 28, 2009. Given timing, the amounts involved and the potential that the County would not be successful, no appeal of this ruling was possible.

- 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. There has been little activity on the extension of the enabling legislation over the entire calendar year of 2008. Likely, this matter will be taken up after the November 2008 election but before the Legislature adjourns.

Comments concerning the financial information follow:

- The Fund has approximately \$26.27 million in cash, investments, and receivables (net of liabilities and excluding prepaid expenses / inventories) 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).

In comparing the above cash position with that of the cash flow projections anticipated for the September 30, 2008 year end, the cash position is slightly ahead of projections – in part because the major expenditures for portables and mobile units has not yet occurred and the pool of investments are providing investment income over expectations.

- The equipment related to the old radio system has been completely written off (with the exception of some recently acquired radios - roughly \$28,000).
- 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 June 30, 2008 (by quarter) on the County's website. The final quarter will include a detail by invoice for the entire year in the fall of 2008.

A memorandum dated May 18, 2008 has been prepared that provides a cash flow analysis and projection (based on the March 31, 2008 closing) of the Radio Communication Fund through completion of the new radio system. The memorandum also projects the available cash that will be present at the conclusion of construction for use in operating the system in the last half of fiscal 2009 (which is particularly important given that there is no present solution to the extension of the operating surcharge legislation). A second uncertainty, however, is the amount of funds needed to address coverage enhancements that will not be known until the system is fully operational and field tested. The estimated cash position at the conclusion of the project available for use in operations is approximately \$5.9 million (after considering \$500,000 as a coverage enhancement – which is almost certainly less than what will be required).

## **FIRE RECORDS MANAGEMENT SYSTEM**

Attached are the following schedules described as Exhibit B relating to the Fire Records Management System Fund for the nine months ended June 30, 2008:

- Statement of Net Assets (Exhibit B) as of June 30, 2008.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the nine months ended June 30, 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 nine months ended June 30, 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 \$299,800, and is roughly equal to the equity amounts present at June 30, 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 - \$8,960. 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.
- Three quarterly operating transfers in from the County's General Fund of a total of \$304,851 have been made to cover the approximate amount of the General Fund's share of the operating costs. In addition, there have been several agencies that have joined the Fire Records Management System in the past year. The General Fund contribution for those entities is also included in the Operating Transfer In schedule (Exhibit B-2).

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 nine months ended June 30, 2008:

- Statement of Net Assets (Exhibit C) as of June 30, 2008.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit C-1) for the nine months ended June 30, 2008. This statement provides a budget to actual comparison for operations.
- Financial Report (Exhibit C-2) as of and for the nine months ended June 30, 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 \$312,500 of bond proceeds remaining as of June 30, 2008 (at this pace, the bond proceeds will be exhausted by winter of 2009); such bond proceeds are recorded in a fund separate from the CLEMIS funds. At the time the bond proceeds are exhausted, the operations will need to be funded via CLEMIS or an unidentified source – see subsequent discussions.
- Operating Transfers-In (Exhibit C-3) for the nine months ended June 30, 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 June 30, 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 (excluding inventory and prepaid expenses) held by the Fund, net of liabilities, indicates that there is roughly \$618,000, down from the cash and liquid assets as of March 31, 2008 of \$1.1 million. The significant decline in liquidity over the past year arises from the implementation of the fingerprint program and related equipment in the latter two quarters of 2007 and the expenditures relating to the e-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 winter of 2009. A separate memorandum covering the Fund's business issues has been drafted, has been supplied to the CLEMIS Advisory

Board and the issues in the memorandum are presently being resolved. However, at this time, the continued cash losses of the CLEMIS Operating Fund are not yet resolved – see subsequent discussions.

- The ending equity amounts to \$9.7 million as of June 30, 2008, down from \$10.6 million as of March 31, 2008. The principal component of equity is the net book value in physical assets of \$8.8 million. Equity includes \$215,000 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 \$626,000 at June 30, 2008 is down from \$1.5 million as of September 30, 2007 and is unrestricted – this sizable decline means that the equity position will be a positive as of the end of the County's fiscal year end, but just like the cash decline, is going to reflect a deficit if not corrected. The continued decline in equity 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 law enforcement 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 the amount of which is unknown.

A fiscal strategic plan has been developed to correct the situation and expressed in a memorandum dated June 10, 2008. Suggested resolutions underway follow:

- The e-Citation and e-Crash system programs, which should be operational in fiscal 2009, should result in an increase in operating revenues. The amount, however, will not be sufficient to resolve the operating losses the Fund is currently incurring.

- The County will propose to move the Oakland County computer-aided dispatch operations for Oakland County PSAPs and radio administrative costs borne by the CLEMIS Operating Fund into the Radio Communications Fund. They are eligible expenses for that latter Fund. The amount has yet to be calculated but involve portions of roughly 8 CLEMIS employees' time.
- All applications will be reviewed. Should there be applications not used (or minimally used) with labor maintenance efforts, they will be discontinued.
- The County will be looking towards regional operating and capital support from local operations and homeland security grants from outside the borders of Oakland County.
- It is likely that at the end of the day, fee increases will be necessary to cover the unresolved component of the operating shortfall. Until all other approaches are exhausted the amounts of which are unknown.

The June 10, 2008 memorandum that describes the regional and state economic issues, the financial matters of CLEMIS and more detailed information on the proposed plan of action was submitted to the CLEMIS Advisory Board on July 24, 2008. Copies of the memorandum are available upon request.

### **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 June 30, 2008:

- Balance Sheet (Exhibit D) as of June 30, 2008.
- Statement of Operations (Exhibit D-1) from inception of the grant through June 30, 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) is a recap of costs to date as of June 30, 2008.

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

- Of the original federal grant, the County has yet to spend approximately \$2.167 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 most significant cost remaining to be funded in the last quarter of fiscal 2008 are vehicle printers.
- 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  
June 30, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 25,961,349.88
Accrued interest on investment	189,295.46
Accounts receivable	281,117.84
Due from other governments	147,815.29
Due from other funds	0.00
Inventories	630,817.25
Prepaid items	190,493.58
Total current assets	<u>27,400,889.30</u>

## Noncurrent assets:

Equipment	11,087,951.05
Capital projects in progress	25,030,273.59
Less accumulated depreciation	<u>(11,059,304.69)</u>
Total capital assets (net of accumulated depreciation)	<u>25,058,919.95</u>
Total assets	<u>52,459,809.25</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	22,590.76
Accounts payable	283,507.95
Total current liabilities	<u>306,098.71</u>
Total liabilities	<u>306,098.71</u>

**NET ASSETS**

Invested in capital assets, net of related debt	25,058,919.95
Unrestricted - designated for projects	23,897,063.16
Unrestricted	<u>3,197,727.43</u>
Total net assets	<u>\$ 52,153,710.54</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Three Months Ended June 30, 2008**

	2008			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
E-911 surcharge - Radio system	\$ 2,818,107.00	51.37%	\$ 2,113,580.25	\$ 1,841,861.25	46.34%	\$ (271,719.00)
E-911 surcharge - IP system	1,334,893.00	24.33%	1,001,169.75	872,746.34	21.96%	(218,423.41)
Antenna site management	600,000.00	10.93%	450,000.00	267,152.00	6.72%	(182,848.00)
Leased equipment	402,063.00	7.33%	301,547.25	543,293.74	13.67%	241,746.49
Parts and accessories	25,000.00	0.46%	18,750.00	71,810.93	1.81%	53,060.93
Outside agencies	266,277.00	4.85%	199,707.75	347,565.43	8.74%	147,857.68
Productive labor	40,000.00	0.73%	30,000.00	29,139.00	0.73%	(861.00)
County auction	0.00	0.00%	0.00	1,372.00	0.03%	1,372.00
Total operating revenues	5,486,340.00	100.00%	4,114,755.00	3,974,940.69	100.00%	(139,814.31)
Operating expenses:						
Salaries	571,992.00	10.43%	428,994.00	420,433.74	10.58%	8,560.26
Fringe benefits	317,717.00	5.79%	238,287.75	228,070.98	5.74%	10,216.77
Contractual services:						
Auction expense	0.00	0.00%	0.00	50.19	0.00%	(50.19)
Communications	200,000.00	3.65%	150,000.00	189,962.73	4.78%	(39,962.73)
Electrical service	125,000.00	2.28%	93,750.00	58,571.46	1.47%	35,178.54
Equipment repairs and maintenance	75,000.00	1.37%	56,250.00	159,100.77	4.00%	(102,850.77)
Freight and express	4,200.00	0.08%	3,150.00	1,775.75	0.04%	1,374.25
Indirect costs	196,000.00	3.57%	147,000.00	105,569.25	2.65%	41,430.75
Laundry and cleaning	1,000.00	0.02%	750.00	611.99	0.02%	138.01
Maintenance contract	675,000.00	12.30%	506,250.00	152,247.21	3.83%	354,002.79
Memberships, dues	750.00	0.01%	562.50	326.70	0.01%	235.80
Personal mileage	750.00	0.01%	562.50	0.00	0.00%	562.50
Professional services	125,000.00	2.28%	93,750.00	70,321.05	1.77%	23,428.95
Rebillable services	1,000.00	0.02%	750.00	554.00	0.01%	196.00
Software rental, lease purchase	0.00	0.00%	0.00	629.55	0.02%	(629.55)
Special projects	50,000.00	0.91%	37,500.00	0.00	0.00%	37,500.00
Tower charges	200,000.00	3.65%	150,000.00	145,190.89	3.65%	4,809.11
Travel and conference	15,000.00	0.27%	11,250.00	1,952.78	0.05%	9,297.22
Workshops and meetings	100.00	0.00%	75.00	0.00	0.00%	75.00
Total contractual services	1,668,800.00	30.42%	1,251,600.00	886,864.32	22.30%	364,735.68
Commodities:						
Dry goods and clothing	900.00	0.02%	675.00	481.45	0.01%	193.55
Expendable equipment expense	170,860.00	3.11%	128,145.00	288,886.20	7.27%	(160,741.20)
Office supplies	5,000.00	0.09%	3,750.00	2,863.92	0.07%	886.08
Parts and accessories	125,000.00	2.28%	93,750.00	68,063.41	1.71%	25,686.59
Shop supplies	12,000.00	0.22%	9,000.00	4,018.16	0.10%	4,981.84
Small tools	17,500.00	0.32%	13,125.00	3,852.76	0.10%	9,272.24
Total commodities	331,260.00	6.04%	248,445.00	368,165.90	9.26%	(119,720.90)
Depreciation:						
Equipment	4,000,387.00	72.92%	3,000,290.25	5,488.30	0.14%	2,994,801.95
Total depreciation	4,000,387.00	72.92%	3,000,290.25	5,488.30	0.14%	2,994,801.95
Internal services:						
Building space allocation	43,753.00	0.80%	32,814.75	32,814.72	0.83%	0.03
Convenience copier	222.00	0.00%	166.50	0.00	0.00%	166.50
Info Tech - development	0.00	0.00%	0.00	7,549.00	0.19%	(7,549.00)
Info Tech - operations	250,125.00	4.56%	187,593.75	175,782.00	4.42%	11,811.75
Insurance fund	20,024.00	0.36%	15,018.00	7,330.00	0.18%	7,688.00
Mail room	127.00	0.00%	95.25	3.53	0.00%	91.72
Maintenance department charges	35,000.00	0.64%	26,250.00	2,929.47	0.07%	23,320.53
Motor pool	38,848.00	0.71%	29,136.00	30,183.52	0.76%	(1,047.52)
Print shop	2,937.00	0.05%	2,202.75	227.76	0.01%	1,974.99
Telephone communications	36,602.00	0.67%	27,451.50	25,898.30	0.65%	1,553.20
Total internal services	427,638.00	7.79%	320,728.50	282,718.30	7.11%	38,010.20
Total operating expenses	7,317,794.00	133.39%	5,488,345.50	2,191,741.54	55.13%	3,296,603.96
Operating income (loss)	(1,831,454.00)	-33.39%	(1,373,590.50)	1,783,199.15	44.87%	3,156,789.65
Nonoperating revenues (expenses):						
Planned use of fund balance	1,047,767.00	19.10%	785,825.25	0.00	0.00%	(785,825.25)
Income from investments	250,000.00	4.56%	187,500.00	976,737.86	24.57%	789,237.86
Gain on sale of equipment	500,000.00	9.11%	375,000.00	0.00	0.00%	(375,000.00)
Total nonoperating revenues (expenses)	1,797,767.00	32.77%	1,348,325.25	976,737.86	24.57%	(371,587.39)
Income (loss) before transfers	(33,687.00)	-0.62%	(25,265.25)	2,759,937.01	69.44%	2,785,202.26
Transfers in	183,687.00	3.35%	137,765.25	183,687.00	4.62%	45,921.75
Transfers out	(150,000.00)	-2.73%	(112,500.00)	(75,000.00)	-1.89%	37,500.00
Change in net assets	\$0.00	0.00%	\$0.00	2,868,624.01	72.17%	\$ 2,868,624.01
Total net assets - beginning				49,285,086.53		
Total net assets - ending				\$ 52,153,710.54		

**COUNTY OF OAKLAND  
RADIO COMMUNICATIONS FUND  
FINANCIAL REPORT AS OF JUNE 30, 2008**

<u>STATEMENT OF NET ASSETS</u>	
<b>ASSETS</b>	
Current Assets:	
Cash - Operating	\$25,961,349.88
Accrued Interest Receivable	189,295.46
Accounts Receivable	281,117.84
Due from Municipalities	147,815.29
Due from Other Funds	0.00
Inventories at Cost	630,817.25
Prepaid Expenses	<u>190,493.58</u>
Total Current Assets	27,400,889.30
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	25,030,273.59
Equipment	11,087,951.05
Accumulated Depreciation	<u>(11,059,304.69)</u>
Property and Equipment - Net	<u>25,058,919.95</u>
Total Assets	\$52,459,809.25
<b>LIABILITIES</b>	
Current Liabilities:	
Vouchers Payable	\$22,590.76
Accounts Payable	283,507.95
Due to Other Funds	<u>0.00</u>
Total Current Liabilities	306,098.71
<b>NET ASSETS</b>	
Invested in Capital Assets	25,058,919.95
Designated for Projects (911 Surcharge)	23,897,063.16
Unrestricted	<u>3,197,727.43</u>
Total Net Assets	<u>\$52,153,710.54</u>

<u>STATEMENT OF OPERATIONS</u>				
	<u>Total Operations</u>	<u>806 MHz System</u>	<u>821 MHz System</u>	<u>911 IP System</u>
Operating Revenues:				
E-911 Surcharge	\$1,841,861.25	\$0.00	\$1,841,861.25	\$0.00
E-911 Surcharge/IP System	872,746.34	0.00	0.00	872,746.34
Antenna Site Management	267,152.00	267,152.00	0.00	0.00
Leased Equipment	543,293.74	543,293.74	0.00	0.00
Parts & Accessories	71,810.93	71,810.93	0.00	0.00
Outside Agencies	347,565.43	347,565.43	0.00	0.00
Productive Labor	29,139.00	29,139.00	0.00	0.00
County Auction	1,372.00	1,372.00	0.00	0.00
Income from Investments	976,737.86	205,265.92	719,114.78	52,357.16
Operating Transfers In	183,687.00	5,687.00	0.00	178,000.00
TOTAL REVENUES	<u>5,135,365.55</u>	<u>1,471,286.02</u>	<u>2,560,976.03</u>	<u>1,103,103.50</u>
Operating Expenses:				
Salaries	420,433.74	420,433.74	0.00	0.00
Fringe Benefits	228,070.98	228,070.98	0.00	0.00
Auction expense	50.19	50.19	0.00	0.00
Communications	189,962.73	0.00	189,962.73	0.00
Electrical Service	58,571.46	28,530.25	30,041.21	0.00
Equipment Repairs & Maintenance	159,100.77	80,588.68	78,512.09	0.00
Freight & Express	1,775.75	1,775.75	0.00	0.00
Indirect Costs	105,569.25	105,569.25	0.00	0.00
Laundry & Cleaning	611.99	611.99	0.00	0.00
Maintenance Contract	152,247.21	0.00	22,387.50	129,859.71
Membership, Dues	326.70	326.70	0.00	0.00
Personal Mileage	0.00	0.00	0.00	0.00
Professional Services	70,321.05	43,492.05	26,829.00	0.00
Rebillable Services	554.00	554.00	0.00	0.00
Software Rental, Lease Purchase	629.55	629.55	0.00	0.00
Tower Charges	145,190.89	0.00	145,190.89	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	481.45	481.45	0.00	0.00
Expendable Equipment	288,886.20	288,886.20	0.00	0.00
Office Supplies	2,863.92	2,863.92	0.00	0.00
Parts & Accessories	68,063.41	68,063.41	0.00	0.00
Shop Supplies	4,018.16	4,018.16	0.00	0.00
Small Tools	3,852.76	3,852.76	0.00	0.00
Depreciation	5,488.30	5,488.30	0.00	0.00
Bldg. Space Cost Allocation	32,814.72	32,814.72	0.00	0.00
Convenience Copier	0.00	0.00	0.00	0.00
Info Tech - Development	7,549.00	0.00	0.00	7,549.00
Info Tech - Operations	175,782.00	175,782.00	0.00	0.00
Insurance Fund	7,330.00	1,983.00	5,347.00	0.00
Mail Room	3.53	3.53	0.00	0.00
Maintenance Department Charges	2,929.47	2,929.47	0.00	0.00
Motor Pool	30,183.52	30,183.52	0.00	0.00
Print Shop	227.76	227.76	0.00	0.00
Telephone Communications	25,898.30	22,818.30	3,080.00	0.00
Operating Transfers Out	75,000.00	75,000.00	0.00	0.00
TOTAL EXPENSES	<u>2,266,741.54</u>	<u>1,627,982.41</u>	<u>501,350.42</u>	<u>137,408.71</u>
NET INCOME (LOSS)	2,868,624.01	(156,696.39)	2,059,625.61	965,694.79
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, JUNE 30, 2008	<u>\$52,153,710.54</u>	<u>\$3,226,373.79</u>	<u>\$47,431,472.13</u>	<u>\$1,495,864.62</u>

**RADIO COMMUNICATIONS - FUND 53600**  
**FISCAL YEAR 2008 ASSET DETAIL - CIP G/L 161600**

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
Beginning Balance							\$4,705,023.31	\$1,016,338.19	\$5,721,361.50
Thumb Communications	417 correct amt	V251136	10/12/07	n/a	n/a	PO75624		(0.20)	(0.20)
RF Systems Engineering Associates	2927	V250521	10/10/07	n/a	n/a	PO75516		6,000.00	6,000.00
RF Systems Engineering Associates	2931	V260162	11/09/07	n/a	n/a	PO78554		6,000.00	6,000.00
Thumb Communications	427	V255801	10/29/07	n/a	n/a	PO77324		305.00	305.00
Thumb Communications	434	V260253	11/13/07	n/a	n/a	PO78544		97.50	97.50
Coates Communications	2007-10	V261829	11/16/07	JE42655	11/16/07	PO78543		6,847.26	6,847.26
Anixter	508-154449	V267377	12/04/07	JE43473	12/05/07	PO78331		427.84	427.84
Anixter	508-154494	V267378	12/04/07	JE43474	12/05/07	PO78331		21.20	21.20
Thumb Communications	430	V268456	12/06/07	n/a	n/a	PO80399		100.00	100.00
Coates Communications	2007-11	V268774	12/10/07	JE43656	12/10/07	PO80803		7,807.25	7,807.25
Delta Network Services due from W&	refer 1918	2007-05	12/12/07	JE43726	12/31/07	n/a		(425.25)	(425.25)
Delta Network Services due from W&	refer 1920	2007-05	12/12/07	JE43726	12/31/07	n/a		(425.25)	(425.25)
RF Systems Engineering Associates	2934	V273911	12/27/07	n/a	n/a	PO82341		6,000.00	6,000.00
RF Systems Engineering Associates	2933	V273909	12/27/07	n/a	n/a	PO82341		8,050.00	8,050.00
Infoserve Tech. Corp.	122219	V280873	01/23/08	JE46230	01/31/08	PO72549		449.73	449.73
Coates Communications	2007-12	V278540	12/31/07	JE45307	12/31/07	PO83572		4,597.42	4,597.42
RF Systems Engineering Associates	2937	V278542	12/31/07	n/a	n/a	PO83578		6,000.00	6,000.00
Advanced Communications Inc.	OSP1088	V278543	12/31/07	n/a	n/a	PO83576		2,376.90	2,376.90
Thumb Communications	450	V286635	02/08/08	n/a	n/a	PO84814		39.00	39.00
Coates Communications	2008-1	V288803	02/13/08	JE46791	02/13/08	PO86127		9,294.24	9,294.24
Thumb Communications	459	V290955	02/20/08	n/a	n/a	PO86540		429.00	429.00
Coates Communications	2008-2	V29798	03/11/08	JE48022	03/11/08	PO88314		5,954.36	5,954.36
RF Systems Engineering Associates	2944	V302768	03/27/08	n/a	n/a	PO90225		13,600.00	13,600.00
AT&T	N050-I-076882	V306715	03/31/08	n/a	n/a	PO82212		36,400.00	36,400.00
Coates Communications	2008-3	V307278	03/31/08	JE49550	03/31/08	PO90818		4,640.28	4,640.28
Graybar Electric Co.	932941251	V313095	04/28/08	n/a	n/a	PO89311		3,069.78	3,069.78
Advanced Wireless Telecom	12700	V311545	04/22/08	JE50139	03/31/08	PO91300		130.00	130.00
RF Systems Engineering Associates	2946	V314169	04/30/08	n/a	n/a	PO92931		107,500.00	107,500.00
Radian	056-1250	V312114	04/24/08	n/a	n/a	PO43187	7,500.00		7,500.00
Thumb Communications	485	V313108	04/28/08	n/a	n/a	PO92613		410.50	410.50
American Tower	A15044	V315474	05/02/08	n/a	n/a	PO68654		2,500.00	2,500.00
Coates Communications	2008-4	V316290	05/06/08	JE50925	05/07/08	PO93559		4,306.57	4,306.57
Thumb Communications	495	V316782	05/07/08	n/a	n/a	PO93106		694.30	694.30
Berbee Information Networks Corp.	IN00176232	V325642	06/04/08	n/a	n/a	PO90013		1,146.48	1,146.48
Berbee Information Networks Corp.	IN00177446	V325644	06/04/08	n/a	n/a	PO93117		45.38	45.38
Coates Communications	2008-5	V329947	06/18/08	JE52840	06/18/08	PO96975		3,908.39	3,908.39
M/A-Com due from Troy grant	t/c	2008-06	03/04/08	JE53548	06/30/08	n/a		(38,852.00)	(38,852.00)
Coates Communications	2008-6	V337786	06/30/08	JE53960	06/30/08	PO99079		3,890.77	3,890.77
DPS Telecom	IN23128	V	07/ /08	n/a	n/a	PO95208		6,780.00	6,780.00
									0.00
<b>TOTAL</b>							<b>\$ 4,712,523.31</b>	<b>\$ 1,236,454.64</b>	<b>\$ 5,948,977.95</b>

**RADIO COMMUNICATIONS - FUND 53600**  
**FISCAL YEAR 2008 ASSET DETAIL - CIP G/L 161600**

Exhibit A-3-2

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
Analysis of Activity:									
Above ending balances with Change in the Quarter									
Vendor balances with no change in the quarter:									
M/A COM									17,835,176.07
Benchmark									46,004.34
CSI									283,530.00
Commercial Antenna									11,485.50
Pirod, Inc.									2,400.00
Spectra Site									38,696.00
Churchill Communications									35,382.55
Comtech Comp.									2,017.50
VFP, Inc.									419,472.00
Cummins Brideway									378,581.70
Consumers Energy									28,549.98
									\$ 25,030,273.59

<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	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px 10px;"><b>\$183,687.00</b></td> </tr> </table>	<b>\$183,687.00</b>
<b>\$183,687.00</b>		

<b>RADIO COMMUNICATIONS - FUND 53600</b> <b>Operating Transfers Out - Fiscal Year 2008</b>
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<b>Description</b>	<b>Amount</b>	
Budgeted Operating transfer from Radio Communications fund to CLEMIS fund for fiscal year 2008 administrative support	\$75,000.00	
Total	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="padding: 2px 10px;"><b>\$75,000.00</b></td> </tr> </table>	<b>\$75,000.00</b>
<b>\$75,000.00</b>		

**RADIO COMMUNICATIONS FUND 53600      Exhibit A-6**  
**Fiscal Year 2008 - 3rd Quarter**  
***Brief Explanation of "Actuals"***

Following are some comments regarding Radio Communications Fund's 3rd 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 \$96,705.33 for accrued E-911 operational surcharge revenue.
- Accounts receivable includes \$103,433.19 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 working with several Tower customers to finalize new contracts.
- Due from other governments is the amount due from municipalities: \$107,574.04 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 3rd 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.
- Leased equipment and 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

**RADIO COMMUNICATIONS FUND 53600      Exhibit A-6**  
**Fiscal Year 2008 - 3rd Quarter**  
***Brief Explanation of "Actuals"***

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.
- Info Tech operations charges are favorable due to decreased usage.
- Insurance fund charges are favorable due to lower than anticipated premiums 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 unfavorable due to increased travel to tower sites.

**RADIO COMMUNICATIONS FUND 53600**

**Exhibit A-6**

**Fiscal Year 2008 - 3rd Quarter**

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

- Print shop internal charges are 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 administrative support provided by CLEMIS and IT funds. A portion of the transfer has been deferred pending implementation of the new radio system.

**Exhibit B**

**County of Oakland  
Fire Records Management Fund  
Statement of Net Assets  
June 30, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 122,115.98
Due from other governments	45,859.21
Accrued interest on investment	1,838.71
Accounts receivable	3,875.25
Due from other funds	103,770.00
Prepaid expense	29,934.00
Total current assets	<u>307,393.15</u>

## Noncurrent assets:

Equipment	124,793.08
Computer software	409,195.95
Less accumulated depreciation	<u>(525,028.50)</u>
Total capital assets (net of accumulated depreciation)	<u>8,960.53</u>
Total assets	<u>316,353.68</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	0.00
Due to other funds	7,614.96
Total current liabilities	<u>7,614.96</u>
Total liabilities	<u>7,614.96</u>

**NET ASSETS**

Invested in capital assets, net of related debt	8,960.53
Unrestricted - designated for projects	55,877.00
Unrestricted	243,901.19
Total net assets	<u>\$ 308,738.72</u>

**County of Oakland**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Nine Months Ended June 30, 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%	\$ 108,546.75	\$ 101,616.75	68.33%	\$ (6,930.00)
Participation fees - non-Oakland users	5,329.00	2.77%	3,996.75	10,199.00	6.86%	6,202.25
Outside agencies - rebilled charges	42,600.00	22.11%	31,950.00	36,897.01	24.81%	4,947.01
Total operating revenues	<u>192,658.00</u>	<u>100.00%</u>	<u>144,493.50</u>	<u>148,712.76</u>	<u>100.00%</u>	<u>4,219.26</u>
Operating expenses:						
Salaries	242,536.00	125.89%	181,902.00	167,341.63	112.53%	14,560.37
Fringe benefits	136,279.00	70.74%	102,209.25	104,284.68	70.12%	(2,075.43)
Contractual services:						
Communications	42,600.00	22.11%	31,950.00	22,547.01	15.16%	9,402.99
Equipment repairs and maintenance	20,000.00	10.38%	15,000.00	1,443.00	0.97%	13,557.00
Indirect costs	44,044.00	22.86%	33,033.00	34,437.75	23.16%	(1,404.75)
Personal mileage	1,750.00	0.91%	1,312.50	343.29	0.23%	969.21
Software rental lease purchase	4,480.00	2.33%	3,360.00	0.00	0.00%	3,360.00
Software support/maintenance	63,858.00	33.15%	47,893.50	44,582.25	29.98%	3,311.25
Travel and conference	5,000.00	2.60%	3,750.00	4,214.25	2.83%	(464.25)
Workshops and meeting	0.00	0.00%	0.00	86.45	0.06%	(86.45)
Total contractual services	<u>181,732.00</u>	<u>94.34%</u>	<u>136,299.00</u>	<u>107,654.00</u>	<u>72.39%</u>	<u>28,645.00</u>
Commodities:						
Expendable equipment expense	20,282.00	10.53%	15,211.50	5,907.18	3.97%	9,304.32
Total commodities	<u>20,282.00</u>	<u>10.53%</u>	<u>15,211.50</u>	<u>5,907.18</u>	<u>3.97%</u>	<u>9,304.32</u>
Depreciation:						
Equipment	3,226.00	1.67%	2,419.50	4,032.27	2.71%	(1,612.77)
Total depreciation	<u>3,226.00</u>	<u>1.67%</u>	<u>2,419.50</u>	<u>4,032.27</u>	<u>2.71%</u>	<u>(1,612.77)</u>
Internal services:						
Info Tech - development	0.00	0.00%	0.00	8,717.21	5.86%	(8,717.21)
Info Tech - operations	56,627.00	29.39%	42,470.25	42,615.00	28.66%	(144.75)
Insurance fund	206.00	0.11%	154.50	153.00	0.10%	1.50
Telephone communications	1,320.00	0.69%	990.00	1,124.44	0.76%	(134.44)
Total internal services	<u>58,153.00</u>	<u>30.19%</u>	<u>43,614.75</u>	<u>52,609.65</u>	<u>35.38%</u>	<u>(8,994.90)</u>
Total operating expenses	<u>642,208.00</u>	<u>333.36%</u>	<u>481,656.00</u>	<u>441,829.41</u>	<u>297.10%</u>	<u>39,826.59</u>
Operating income (loss)	<u>(449,550.00)</u>	<u>-233.36%</u>	<u>(337,162.50)</u>	<u>(293,116.65)</u>	<u>-197.10%</u>	<u>44,045.85</u>
Nonoperating revenues (expenses):						
Planned use of fund balance	22,371.00	11.61%	16,778.25	0.00	0.00%	(16,778.25)
Income from investments	2,000.00	1.04%	1,500.00	6,424.12	4.32%	4,924.12
Total nonoperating revenues (expenses)	<u>24,371.00</u>	<u>12.65%</u>	<u>18,278.25</u>	<u>6,424.12</u>	<u>4.32%</u>	<u>(11,854.13)</u>
Income (loss) before transfers	(425,179.00)	-220.69%	(318,884.25)	(286,692.53)	-192.78%	32,191.72
Transfers in	425,179.00	220.69%	318,884.25	316,033.00	212.51%	(2,851.25)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 0.00	0.00%	\$ 0.00	29,340.47	19.73%	\$ 29,340.47
Total net assets - beginning				279,398.25		
Total net assets - ending				<u>\$ 308,738.72</u>		

<b>FIRE RECORDS MANAGEMENT - FUND 53100</b> <b>Operating Transfers In - Fiscal Year 2008</b>
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Description	Amount
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
Amend budget per resolution #08099 - Interlocal Agreement with City of Berkley for Fire Records Management System	\$5,694.00
Budgeted Operating Transfer - appropriation for Fire Records Management 3rd quarter operating support from General Fund	103,770.00
	Total <u><u>\$316,033.00</u></u>

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2008 – 3rd Quarter**  
***Brief Explanation of “Actuals”***

Following are some comments regarding Fire Records Management Fund's 3rd 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 were current at June 30, 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 June quarterly participation costs. All agencies were current at June 30, 2008.
- Due from other funds is the 3rd Quarter budgeted operating support from the County General Fund which was received after June 30th.
- 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.
- Due to other funds is the amount due to the Information Technology fund for reimbursement of 3rd Quarter communication costs billed to member agencies.
- 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 replacement of equipment.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Billing starts when a fire department is operational. The fund billed 32 agencies for participation during the 3rd 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. Revenue is favorable due to the addition of another non-Oakland county agency.
- 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 in the fund.
- 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.

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2008 – 3rd Quarter**  
*Brief Explanation of “Actuals”*

- Fringe Benefit variance is slightly unfavorable because budgeted amounts are based on average fringe benefit cost.
- Communications cost is offset by revenue from rebilled charges to member agencies for their portion of data line expenses (see above). Communication cost is favorable due to decreased telephone rates.
- 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.

**Exhibit C**

**County of Oakland  
CLEMIS Fund  
Statement of Net Assets  
June 30, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 807,700.12
Due from other governments	894,272.22
Due from other funds	36,768.29
Accounts receivable	19,594.54
Accrued interest on investment	30,496.15
Inventories	81,673.22
Prepaid items	143,192.96
Total current assets	<u>2,013,697.50</u>

## Noncurrent assets:

Equipment	1,086,656.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	20,967,674.24
Equipment - OAKVIDEO	5,490,114.07
Capital projects in progress	2,821,090.19
Less accumulated depreciation	<u>(24,071,023.50)</u>
Total capital assets (net of accumulated depreciation)	<u>8,848,611.80</u>
Total assets	<u>10,862,309.30</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	94,488.15
Accounts payable	684,356.50
Due to other funds	75,641.35
Deferred income	317,956.08
Total current liabilities	<u>1,172,442.08</u>

**NET ASSETS**

Invested in capital assets, net of related debt	8,848,611.80
Unrestricted - designated for projects	215,319.86
Unrestricted	625,935.56
Total net assets	<u>\$ 9,689,867.22</u>

**County of Oakland**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Nine Months Ended June 30, 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	42.34%	\$ 1,059,127.50	\$ 1,188,062.75	45.58%	\$ 128,935.25
Access fees - NonOakland Users	629,714.00	18.88%	472,285.50	496,724.50	19.05%	24,439.00
Access fees - Police Depts/Other in Oakland	279,000.00	8.36%	209,250.00	191,950.25	7.36%	(17,299.75)
Sheriff contracted services	275,000.00	8.24%	206,250.00	211,093.73	8.10%	4,843.73
Maintenance contracts - Mugshot Capture Stn	280,000.00	8.40%	210,000.00	225,500.00	8.65%	15,500.00
Maintenance contracts - LiveScan	230,000.00	6.90%	172,500.00	78,602.50	3.02%	(93,897.50)
In car terminals - OC Sheriff	139,582.00	4.18%	104,686.50	103,562.00	3.97%	(1,124.50)
Rebilled Charges	90,000.00	2.70%	67,500.00	111,316.40	4.27%	43,816.40
Reimb General	0.00	0.00%	0.00	65.55	0.00%	65.55
Total operating revenues	<u>3,335,466.00</u>	<u>100.00%</u>	<u>2,501,599.50</u>	<u>2,606,877.68</u>	<u>100.00%</u>	<u>105,278.18</u>
Operating expenses:						
Salaries	1,435,414.00	43.03%	1,076,560.50	945,325.46	36.26%	131,235.04
Fringe benefits	745,096.00	22.34%	558,822.00	478,844.91	18.37%	79,977.09
Contractual services:						
Communications	802,000.00	24.04%	601,500.00	701,010.78	26.89%	(99,510.78)
Equipment repairs and maintenance	290,000.00	8.69%	217,500.00	63,507.81	2.44%	153,992.19
Freight and express	0.00	0.00%	0.00	1,364.01	0.05%	(1,364.01)
Indirect costs	231,381.00	6.94%	173,535.75	216,093.00	8.29%	(42,557.25)
Membership dues and publication	750.00	0.02%	562.50	546.40	0.02%	16.10
Miscellaneous	0.00	0.00%	0.00	602.66	0.02%	(602.66)
Personal mileage	3,000.00	0.09%	2,250.00	652.79	0.03%	1,597.21
Professional services	1,400,000.00	41.97%	1,050,000.00	760,976.14	29.19%	289,023.86
Rebillable Services	90,000.00	2.70%	67,500.00	102,297.90	3.92%	(34,797.90)
Software rental/lease purchase	0.00	0.00%	0.00	10,752.99	0.41%	(10,752.99)
Software support/maintenance	675,000.00	20.24%	506,250.00	617,270.46	23.68%	(111,020.46)
Travel and conference	15,000.00	0.45%	11,250.00	8,565.16	0.33%	2,684.84
Workshops and meetings	1,000.00	0.03%	750.00	60.65	0.00%	689.35
Total contractual services	<u>3,508,131.00</u>	<u>105.17%</u>	<u>2,631,098.25</u>	<u>2,483,700.75</u>	<u>95.27%</u>	<u>147,397.50</u>
Commodities:						
Dry goods and clothing	3,500.00	0.10%	2,625.00	400.00	0.02%	2,225.00
Expendable Equipment	0.00	0.00%	0.00	44,425.59	1.70%	(44,425.59)
Office supplies	500.00	0.01%	375.00	907.74	0.03%	(532.74)
Parts and accessories	76,250.00	2.29%	57,187.50	18,718.57	0.72%	38,468.93
Total commodities	<u>80,250.00</u>	<u>2.40%</u>	<u>60,187.50</u>	<u>64,451.90</u>	<u>2.47%</u>	<u>(4,264.40)</u>
Depreciation:	3,491,295.00	104.67%	2,618,471.25	1,960,137.72	75.19%	658,333.53
Internal services:						
Building space cost allocation	160,861.00	4.82%	120,645.75	120,645.72	4.63%	0.03
Convenience copier	0.00	0.00%	0.00	0.00	0.00%	0.00
Info tech-development	183,754.00	5.51%	137,815.50	203,154.68	7.79%	(65,339.18)
Info tech-operations	485,217.00	14.55%	363,912.75	308,377.35	11.83%	55,535.40
Leased vehicles	22,844.00	0.68%	17,133.00	8,892.80	0.34%	8,240.20
Mail room	290.00	0.01%	217.50	246.67	0.01%	(29.17)
Print shop	22,473.00	0.67%	16,854.75	10,119.21	0.39%	6,735.54
Telephone communications	24,561.00	0.74%	18,420.75	23,563.57	0.90%	(5,142.82)
Total internal services	<u>900,000.00</u>	<u>26.98%</u>	<u>675,000.00</u>	<u>675,000.00</u>	<u>25.89%</u>	<u>0.00</u>
Total operating expenses	<u>10,160,186.00</u>	<u>304.59%</u>	<u>7,620,139.50</u>	<u>6,607,460.74</u>	<u>253.45%</u>	<u>1,012,678.76</u>
Operating income (loss)	<u>(6,824,720.00)</u>	<u>-204.59%</u>	<u>(5,118,540.00)</u>	<u>(4,000,583.06)</u>	<u>-153.45%</u>	<u>1,117,956.94</u>
Nonoperating revenues (expenses):						
Planned use balance	4,965,525.00	148.87%	3,724,143.75	0.00	0.00%	(3,724,143.75)
Income from investments	60,000.00	1.80%	45,000.00	58,676.77	2.25%	13,676.77
Gain on exchange of assets	0.00	0.00%	0.00	0.00	0.00%	0.00
Capital contributions	250,000.00	7.50%	187,500.00	1,269,555.62	48.70%	1,082,055.62
Total nonoperating revenues (expenses)	<u>5,275,525.00</u>	<u>158.17%</u>	<u>3,956,643.75</u>	<u>1,328,232.39</u>	<u>50.95%</u>	<u>(2,628,411.36)</u>
Income (loss) before transfers	<u>(1,549,195.00)</u>	<u>-46.42%</u>	<u>(1,161,896.25)</u>	<u>(2,672,350.67)</u>	<u>-102.50%</u>	<u>(1,510,454.42)</u>
Transfers in	1,549,195.00	46.45%	1,161,896.25	1,163,195.00	44.62%	1,298.75
Change in net assets	\$ 0.00	0.03%	\$ 0.00	(1,509,155.67)	-57.88%	\$ (1,509,155.67)
Total net assets - beginning				11,199,022.89		
Total net assets - ending				\$ 9,689,867.22		

**COUNTY OF OAKLAND  
CLEMIS FUND  
FINANCIAL REPORT AS OF JUNE 30, 2008**

**STATEMENT OF NET ASSETS**

**ASSETS**

Current Assets:	
Cash - Operating	\$807,700.12
Accrued Interest on Investments	30,496.15
Accounts Receivable	19,594.54
Due from Municipalities	894,272.22
Due from Other Funds	36,768.29
Inventory at Cost	81,673.22
Prepaid Expenses	143,192.96
<b>Total Current Assets</b>	<u>2,013,697.50</u>
Noncurrent Assets:	
Property and Equipment at Cost:	
Equipment	1,086,656.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	20,967,674.24
Equipment - Oak VIDEO	5,490,114.07
Capital Projects in Progress - COPS MORE	2,821,090.19
Accumulated Depreciation	(24,071,023.50)
Property and Equipment - Net	<u>8,848,611.80</u>
<b>TOTAL ASSETS</b>	<u>\$10,862,309.30</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Vouchers Payable	94,488.15
Accounts Payable	684,356.50
Due to Other Funds	75,641.35
Deferred Income	317,956.08
<b>Total Current Liabilities</b>	<u>1,172,442.08</u>
<b>NET ASSETS</b>	
Invested in Capital Assets	8,848,611.80
Unrestricted-designated for projects	215,319.86
Unrestricted	625,935.56
<b>Total Net Assets</b>	<u>\$9,689,867.22</u>

**STATEMENT OF OPERATIONS**

	<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDC Operations</u>
Operating Revenues:			
Access fees-Police Depts/Other in Oakland	191,950.25	\$191,950.25	\$0.00
In Car Terminals-All Other	1,188,062.75	0.00	1,188,062.75
In Car Terminals-OC Sheriff	103,562.00	0.00	103,562.00
Maintenance Contracts	304,102.50	304,102.50	0.00
Sheriff Contracted Services	211,093.73	208,106.23	2,987.50
Access fees-NonOakland Users	496,724.50	496,724.50	0.00
Rebilled Charges	111,316.40	7,718.50	103,597.90
Income from Investments	58,676.77	11,042.96	47,633.81
Capital Contributions	1,269,555.62	1,141,966.10	127,589.52
Reimb General	65.55	65.55	0.00
Operating Transfers In	1,163,195.00	1,158,000.00	5,195.00
<b>TOTAL REVENUES</b>	<u>5,098,305.07</u>	<u>3,519,676.59</u>	<u>1,578,628.48</u>
Operating Expenses:			
Salaries	945,325.46	945,325.46	0.00
Fringe Benefits	478,844.91	478,844.91	0.00
Communications	701,010.78	164,091.54	536,919.24
Equipment Repairs & Maintenance	63,507.81	63,507.81	0.00
Freight & Express	1,364.01	1,052.83	311.18
Indirect Costs	216,093.00	216,093.00	0.00
Membership Dues & Publications	546.40	546.40	0.00
Miscellaneous	602.66	602.66	0.00
Personal Mileage	652.79	652.79	0.00
Professional Services	760,976.14	760,976.14	0.00
Rebillable Services	102,297.90	0.00	102,297.90
Software Rental/Lease Purchase	10,752.99	10,752.99	0.00
Software Support/Maintenance	617,270.46	580,396.61	36,873.85
Travel & Conference	8,565.16	8,565.16	0.00
Workshops & Meetings	60.65	60.65	0.00
Dry Goods and Clothing	400.00	400.00	0.00
Expendable Equipment Expense	44,425.59	42,120.59	2,305.00
Office Supplies	907.74	907.74	0.00
Parts & Accessories	18,718.57	16,697.98	2,020.59
Depreciation	1,960,137.72	1,960,137.72	0.00
Equipment Rental	0.00	0.00	0.00
Bldg. Space Cost Allocation	120,645.72	120,645.72	0.00
Info. Tech. - Development	203,154.68	203,154.68	0.00
Info. Tech. - Operations	308,377.35	308,377.35	0.00
Leased Vehicles	8,892.80	8,892.80	0.00
Mail Room	246.67	246.67	0.00
Print Shop	10,119.21	10,119.21	0.00
Telephone Communications	23,563.57	23,563.57	0.00
<b>TOTAL EXPENSES</b>	<u>6,607,460.74</u>	<u>5,926,732.98</u>	<u>680,727.76</u>
<b>NET INCOME (LOSS)</b>	<u>(1,509,155.67)</u>	<u>(2,407,056.39)</u>	<u>897,900.72</u>
<b>NET ASSETS, OCTOBER 1, 2007</b>	<u>11,199,022.89</u>	<u>4,169,685.48</u>	<u>7,029,337.41</u>
<b>NET ASSETS, JUNE 30, 2008</b>	<u>\$9,689,867.22</u>	<u>\$1,762,629.09</u>	<u>\$7,927,238.13</u>

<b>CLEMIS - FUND 53500</b> <b>Operating Transfers In - Fiscal Year 2008</b>
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<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
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
Operating Transfer from Radio Communications to CLEMIS for admin support thru 6-30-08	<u>75,000.00</u>
Total	<u><u>\$1,163,195.00</u></u>

**CLEMIS FUND 535**  
**Fiscal Year 2008 – 3rd Qtr**  
*Brief Explanation of “Actuals”*

Below are some comments for the CLEMIS Fund 3rd 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 Apr – Jun 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 06/30/08.

**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 as 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.
- Capital Contributions line item is favorable due to the recognition of COPSMORE grant purchases through 3rd qtr FY08.

**CLEMIS FUND 535**  
**Fiscal Year 2008 – 3rd 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 addition of devices after budget projection.
- Equipment Repairs & Maintenance expense is favorable as Live Scan 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 of OakVideo operations.
- 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 additional cost of Mugshot maintenance and the accrual of maintenance for NetRMS thru 6/30/08.
- 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 Jail Mgmt project which is not operational at this time.
- Info Tech Development is unfavorable due to the additional assistance required for Records Mgmt System.
- Telephone Communications includes cell phone usage and is unfavorable as actual usage is higher than anticipated.
- Info Tech Operations includes an adjustment (\$40,727) for the CLEMIS Zero Variance – 75% allocation of \$900,000 cap on internal service chgs.

**COUNTY OF OAKLAND  
COPS MORE FUND  
BALANCE SHEET, JUNE 30, 2008**

**ASSETS**

Current Assets:	
Cash-Operating	\$ 655,483.19
Due from Federal Government	2,167,965.74
Due from Other Funds	<u>0.00</u>
Total Current Assets	<u>2,823,448.93</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>2,823,448.93</u></b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 450.00
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	1,265.90
Accounts Payable - Excess Match	10,277.00
Due to Other Funds - COPS eligible	0.00
Due to Other Funds - Excess Match	0.00
Deferred Revenue - Federal	2,083,349.84
Deferred Revenue - Local	656,050.59
Deferred Revenue - State	<u>60,801.60</u>
Total Current Liabilities	2,812,194.93
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>2,823,448.93</u></b>

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

	AMENDED BUDGET	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001 ACTUAL	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	TOTAL ACTUAL	EXCESS MATCH BALANCE	FAVORABLE (UNFAVORABLE) VARIANCE
<b>OPERATING REVENUES:</b>														
Grants - Federal	\$17,132,461.00	\$4,751,100.82	\$4,100,730.74	\$1,135,186.56	\$1,040,820.72	\$649,705.67	\$490,412.24	\$1,055,090.48	\$701,823.85	\$179,690.70	\$944,549.38	\$15,049,111.16	\$0.00	\$2,083,349.84
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	297,440.19	4,738,990.41	0.00	656,050.59
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	27,566.05	439,198.40	0.00	60,801.60
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>1,269,555.62</b>	<b>22,025,761.12</b>	<b>11,254.00</b>	<b>2,800,202.03</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	1,039,110.12	7,091,681.58	0.00	1,857,190.53
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	14,589.52	15,023.34	0.00	505,410.48
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	100,125.23	2,060,637.74	0.00	(138,924.55)
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	1,927.23	488,635.39	0.00	(1,927.23)
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>1,269,555.62</b>	<b>19,311,866.50</b>	<b>0.00</b>	<b>2,800,202.03</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>1,269,555.62</b>	<b>22,037,015.12</b>	<b>0.00</b>	<b>2,800,202.03</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. <b>0348-0038</b>	Page 1 of 1 Pages
3. Recipient Organization (Name and complete address, including ZIP code) <b>Oakland County Law Enforcement Consortium 1200 N. Telegraph Road Pontiac, MI 48341-0470</b>					
4. Employer Identification Number <b>386004876</b>		5. Recipient Account Number or Identifying Number MI096ZZ		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) <b>4/30/1999</b>		To: (Month, Day, Year) <b>9/30/2008</b>		9. Period Covered by this Report From: (Month, Day, Year) <b>4/1/2008</b>	
				To: (Month, Day, Year) <b>6/30/2008</b>	
10. Transactions:		I Previously Reported	II This Period	III Cumulative	
a. Total Outlays		20,066,378.52	159,205.56	20,225,584.08	
b. Recipient share of outlays		5,136,992.92	40,756.62	5,177,749.54	
c. Federal share of outlays		14,929,385.60	118,448.94	15,047,834.54	
d. Total unliquidated obligations				1,715.90	
e. Recipient share of unliquidated obligations				439.27	
f. Federal share of unliquidated obligations				1,276.63	
g. Total Federal share (Sum of lines c and f)				15,049,111.17	
h. Total Federal funds authorized for this funding period				17,132,461.00	
i. Unobligated balance of federal funds (Line h minus line g)				2,083,349.83	
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: <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 - June 30, 2008

### CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$22,037,015.13
Less ineligible expenditures paid from excess match		(1,809,715.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$20,225,584.08 + \$1,715.90)		20,227,299.98
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$450.00)	
Accounts Payable	(1,265.90)	
Due to Other Funds	0.00	
Total eligible unliquidated obligations - FSR line 10 (d)		(1,715.90)
Total cash outlays - FSR line 10 (a)(III)		<b>\$20,225,584.08</b>

#### Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$15,049,111.16 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$2,083,349.84 per Statement of Operations.

<b>COPS MORE GRANT</b>
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Summary of Costs - through 06/30/2008

	<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	\$7,091,681.58	\$1,857,190.53
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	15,023.34	505,410.48
CAD Workstations	486,708.16	488,635.39	(1,927.23)
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	2,060,637.74	(138,924.55)
Video Arraignment	229,392.15	598,097.77	(368,705.62)
Total Equipment Costs	22,112,068.53	19,311,866.50	2,800,202.03
<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>\$22,037,015.13</u></b>	<b><u>\$2,800,202.03</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.