

CLEMIS Financial Statements – FY2009 1<sup>st</sup> Quarter  
(Three Months Ended December 31, 2008)

DATE: February 9, 2009

This letter of transmittal covers the following fund financial statements as of and for the quarter ended December 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 quarter ended December 31, 2008:

- Statement of Net Assets (Exhibit A) as of December 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 quarter ended December 31, 2008. This statement compares the adopted budget to actual operating results.
- Financial Report (Exhibit A-2) for the quarter ended December 31, 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 December 31, 2008 (Exhibit A). The NG-911 project has \$2,492,000 in fund equity at December 31, 2008, including an operating transfer of \$350,000 for the call-taking equipment applicable for the Sheriff’s dispatch center funded by the County’s General Fund. Should the actual amount of the Sheriff’s dispatch center be less than \$350,000, the excess amounts will be returned to the General Fund.

- CIP Detail as of December 31, 2008 (Exhibit A-3). This schedule provides the reader a detailed analysis by invoice of the construction in progress as of December 31, 2008 (for the past quarter). Historical construction in progress information prior to the October 1, 2008 time frame is located on the County’s web site.
- Operating Transfers In and Out (Exhibit A-4) details the operating transfers in for the quarter ended December 31, 2008. The \$350,000 operating transfer in from the County’s General Fund represents a provision for the Sheriff’s Office call-

taking equipment replacement (excess amounts are to be returned to the General Fund).

The \$50,000 operating transfer out to the CLEMIS Operating Fund represents a cost reimbursement to CLEMIS for the administrative support of the radio project for the quarter.

- 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:

- The software and hardware problems associated with the Troy and Waterford Township implementations have been resolved (minor issues remain involving the hardware but should be addressed now or very shortly). Shortly, the Bloomfield Township, Ferndale and Hazel Park implementations are expected in February and March.
- The County was just notified that the re-banding effort for the County is expected by the federal government to be completed by June 2009. This will be difficult. A meeting has been set up to discuss this matter in mid-February with the County's technical assistant to address the timing matters – with the potential that a slight delay may be possible. If not, the Sheriff's Office and Pontiac (and other non-public safety users of the County's current Motorola system) will have to be accelerated or the County risks losing the reimbursements of the re-banding costs from Nextel.
- 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 or even so much as a courtesy telephone call to obtain any explanation of the components of the surcharge in Oakland County.

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 no less than \$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. Other counties are believed to have appealed and to no avail.

- In December 2008, the Legislature passed the operating surcharge extension allowing local units to charge up to \$.42 per month through the approval of the Board of Commissioners. After four years, the Legislature has placed a framework in place for operating surcharges through 2014. In late January 2009, the Board of Commissioners approved the extension of the operating surcharge from March 1, 2009 through June 30, 2010. The Board will re-visit the levels of the surcharge in the winter of 2010 particularly since an accurate number of billable lines has still not been settled by the telephone companies and reported to local governmental units in the calculation of the revenues.

Comments concerning the financial information follow:

- The Fund has approximately \$27.8 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 in the spring of 2008, the cash position is slightly ahead of projections (\$26.2 million projected in the spring as of September 30, 2008) – in large 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. Since the County is presently starting to implement individual public safety agencies, the portable and mobile radio expenditures will be substantial in the coming quarters.

- The equipment related to the old radio system has been completely written off (with the exception of some recently acquired radios - roughly \$21,000).
- The County has invested \$25.2 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 September 30, 2008 on the County's website and the quarter ended detail attached in Exhibit A-3..

A memorandum dated December 26, 2008 was prepared that provides a cash flow analysis and projection (based on the September 30, 2008 closing balances) 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 was particularly important given that there is no present solution to the extension of the operating surcharge legislation). The cash flow projection also included discussions and projected amounts applicable to the extension of the \$.18 per month surcharge used as a basis for the resolution passed by the Board of Commissioners in late January 2009.

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 a \$1.5 million coverage enhancement – which, hopefully, will be sufficient to address the coverage ‘holes’).

Because of the State failures to pass enabling legislation in the extension of the operating surcharge, the reduction of the operating surcharge from \$.25 per month to \$.18 per month and the costs associated with the hosted / centralized NG-911 project, the County was required to down-size this project to a decentralized project. The operating costs of a hosted / centralized project were above expectations. Accordingly, the County is presently revising the project and the individual PSAPs will be acquiring the equipment themselves.

The County, through the earmarked revenues relating to the NG-911 project (see Exhibit A- 2) has \$2.14 million in the Fund for use in mitigating the PSAPs costs of replacing the call-taking equipment for the non-Sheriff’s functions. The County will continue to collect amounts through February 2009 (actual proceeds from the telephone companies may flow in throughout the 2009 spring period for the billings prior to February 2009) that will also be earmarked for the replacement of the call-taking equipment. Finally, the Grant Allocation Committee (e.g. local planning team of the Urban Area Security Initiative grant – a homeland security grant) requested and received a \$250,000 allocation of the homeland security grants for the project as well. These latter funds must be expended no later than March 2010.

## **FIRE RECORDS MANAGEMENT SYSTEM**

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

- Statement of Net Assets (Exhibit B) as of December 31, 2008.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the quarter ended December 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 quarter ended December 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 \$299,000 and is roughly equal to the equity amounts present at December 31, 2008. The balance is relatively unchanged from the June 30, 2008 levels.

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 - \$6,272. 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 to 3 years.
- The first quarterly operating transfer in from the County's General Fund in the amount of \$109,938 has been made to cover the County General Fund's share of the operating costs. In addition, there has been one agency that joined the Fire Records Management System in the current 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 year ended December 31, 2008:

- Statement of Net Assets (Exhibit C) as of December 31, 2008.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit C-1) for the year ended December 31, 2008. This statement provides a budget to actual comparison for operations.
- Financial Report (Exhibit C-2) as of and for the quarter ended December 31, 2008 segregating the general CLEMIS operations from those of the MDC operations.

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 \$550,000 of bond proceeds remaining as of December 31, 2008 (higher than previously reported as the interest earned on the bond proceeds accruing to the project were not previously included); such bond proceeds are recorded in a fund separate from the CLEMIS funds. When 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 year ended December 31, 2008. The schedule includes the normal operating transfer in from the County's General Fund (four transfers at \$361,000 apiece. In addition, a \$50,000 transfer in from the Radio Communications Fund occurred to cover administration of the implementation of the new radio system.
- 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 \$986,000, down from the cash and liquid assets as of September 30, 2007 of \$2,077,000. The significant decline in liquidity over the past year arises from the implementation of the fingerprint program (roughly \$710,000 – equal to the decline in designated equity between year end balances) and the expenditures relating to the e-Citation program and other capitalized development (increases in fixed assets not contributed from the COPS MORE grant) of \$1.4 million. **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 in fiscal 2009.

A separate memorandum covering the Fund's business issues has been issued as of June 10, 2008 and has been supplied to the CLEMIS Advisory Board. Several of the actions undertaken to resolve the operating short-fall have been outlined subsequently. However, at this time, the continued cash losses of the CLEMIS Operating Fund are not yet completely resolved.

During the January 2009 CLEMIS Advisory Board meeting, a discussion was held and a hand-out distributed that covered the changes (uses) of the working capital (similar to cash), investments in capital assets (e.g. equipment, etc.) and equity dated January 17, 2009. Some Oakland County actions were undertaken internally to cover the operating short-fall (namely, roughly \$850,000 in costs were moved from the CLEMIS Fund to the Radio Communication Fund and General Fund). In addition to his amount, the Information Technology

Department cited that they covered roughly \$900,000 in costs funded by Oakland County on behalf of CLEMIS, portions of which are one-time capital costs.

Other:

- Fee increases to be considered at the next CLEMIS Advisory Board meeting.
  - Roughly \$413,000 of the costs transferred to the Radio Communication Fund were for PSAP operations for Oakland County PSAPs and related maintenance. Some similar charges should be addressed for the non-Oakland County agencies in order to provide parity.
  - The e-Citation and e-CRASH reports would be coming on line during 2009 and will generate added revenues. Presently, there are several district courts that are objecting to the fees charged. Should this continue to be a problem shortfalls may have to be covered through direct membership charges.
  - Roughly \$513,000 of the Oakland County UASI grant was designated to cover the start of the re-write of the records management system. Other counties are being asked to contribute as well. The total cost of this project is estimated at \$3.5 million and may be required to have several years of contributions. Should the full funding appear to be in jeopardy with support from other counties, the likelihood of the records management project re-write is low – Oakland County's General Fund cannot provide added funds for this project. If the project does not proceed, the present Motorola records management project will require a new maintenance fee starting circa late 2010 of approximately \$500,000 annually that will have to be split between the CLEMIS members in new fees or other arrangements.
  - The OakVideo operations will have to be funded sometime in the future as the anticipated revenues arising from the sale of the system to other counties and states has not materialized.
- The ending equity is amounts to \$8.7 million as of December 31, 2008. is down from \$9.45 million as of September 30, 2008. The principal component of equity at September 30, 2008 is the net book value in fixed assets of \$7.3 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 (this balance was \$926,000 at September 30, 2007). The remaining amount of \$1,219,000 at September 30, 2008 is down from \$1,369,000 as of September 30, 2008 and is unrestricted – this 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 sometime later in the 2009 fiscal year.
  - 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. The aggregate balance of total assets in this Fund is \$33.0 million, with \$25.7 million fully depreciated. 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.

The County just received a delay in the completion of the COPS MORE grant. This will be the last such delay possible. This final delay should allow Motorola to finish its work on the 'punch list' items agreed to in late September 2008. It has also allowed for the delay of maintenance / licensing fees that would normally be charged upon acceptance of the records management system, field based reporting, computer aided dispatch and the message switch software applications. In two years, the estimated annual maintenance that would be required approximates \$600,000. It is not presently in the budget and fee increases to cover these costs are likely in several years.

The redeployment tracking efforts, which are still required under the COPS MORE grant, have been delayed until later into the fiscal 2009 years.

### **COPS MORE GRANT FUND**

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

- Balance Sheet (Exhibit D) as of December 31, 2008.
- Statement of Operations (Exhibit D-1) from inception of the grant through December 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 quarter ended December 31, 2008 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 December 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 \$2.2 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 extend the grant period to September 30, 2009. 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  
December 31, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 27,223,596.72
Accounts receivable	816,986.52
Due from other governments	146,984.27
Inventories	594,757.76
Prepaid items	179,526.68
Total current assets	<u>28,961,851.95</u>

## Noncurrent assets:

Equipment	11,047,802.00
Capital projects in progress	25,233,509.45
Less accumulated depreciation	<u>(11,026,841.05)</u>
Total capital assets (net of accumulated depreciation)	<u>25,254,470.40</u>
Total assets	<u>54,216,322.35</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	38,157.93
Due to other funds	137,351.67
Accounts payable	184,314.85
Other liabilities	34,012.32
Total current liabilities	<u>393,836.77</u>
Total liabilities	<u>393,836.77</u>

**NET ASSETS**

Invested in capital assets, net of related debt	25,254,470.40
Unrestricted - designated for projects	26,088,440.06
Unrestricted	2,479,575.12
Total net assets	<u>\$ 53,822,485.58</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Three Months Ended December 31, 2008**

	2009			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
<b>Operating revenues:</b>						
E-911 surcharge - Radio system	\$ 2,990,160.00	55.99%	\$ 747,540.00	\$ 1,073,711.26	57.10%	\$ 326,171.26
E-911 surcharge - IP system	1,162,840.00	21.78%	290,710.00	417,554.38	22.20%	126,844.38
Antenna site management	600,000.00	11.24%	150,000.00	66,975.00	3.56%	(83,025.00)
Leased equipment	255,965.00	4.79%	63,991.25	180,523.45	9.60%	116,532.20
Parts and accessories	25,000.00	0.47%	6,250.00	23,675.01	1.26%	17,425.01
Outside agencies	266,277.00	4.99%	66,569.25	106,765.79	5.68%	40,196.54
Productive labor	40,000.00	0.75%	10,000.00	11,431.00	0.61%	1,431.00
Total operating revenues	5,340,242.00	100.01%	1,335,060.50	1,880,635.89	100.01%	545,575.39
<b>Operating expenses:</b>						
Salaries	576,517.00	10.80%	144,129.25	136,310.73	7.25%	7,818.52
Fringe benefits	321,295.00	6.02%	80,323.75	77,593.64	4.13%	2,730.11
<b>Contractual services:</b>						
Communications	200,000.00	3.75%	50,000.00	69,508.43	3.70%	(19,508.43)
Electrical service	125,000.00	2.34%	31,250.00	17,182.22	0.91%	14,067.78
Equipment repairs and maintenance	75,000.00	1.40%	18,750.00	29,411.39	1.56%	(10,661.39)
Freight and express	4,200.00	0.08%	1,050.00	304.83	0.01%	745.17
Indirect costs	196,000.00	3.67%	49,000.00	47,173.50	2.50%	1,826.50
Laundry and cleaning	1,000.00	0.02%	250.00	95.28	0.01%	154.72
Maintenance contract	678,000.00	12.70%	169,500.00	43,356.61	2.31%	126,143.39
Memberships, dues	750.00	0.01%	187.50	0.00	0.00%	187.50
Personal mileage	750.00	0.01%	187.50	0.00	0.00%	187.50
Professional services	125,000.00	2.34%	31,250.00	58,999.76	3.14%	(27,749.76)
Rebillable services	1,000.00	0.02%	250.00	152.00	0.01%	98.00
Special projects	50,000.00	0.94%	12,500.00	0.00	0.00%	12,500.00
Tower charges	200,000.00	3.75%	50,000.00	55,526.71	2.95%	(5,526.71)
Travel and conference	15,000.00	0.28%	3,750.00	0.00	0.00%	3,750.00
Workshops and meetings	100.00	0.00%	25.00	0.00	0.00%	25.00
Total contractual services	1,671,800.00	31.31%	417,950.00	321,710.73	17.10%	96,239.27
<b>Commodities:</b>						
Dry goods and clothing	900.00	0.02%	225.00	350.00	0.02%	(125.00)
Expendable equipment expense	172,053.00	3.22%	43,013.25	948.03	0.05%	42,065.22
Office supplies	5,000.00	0.09%	1,250.00	407.00	0.02%	843.00
Parts and accessories	125,000.00	2.34%	31,250.00	11,819.73	0.63%	19,430.27
Shop supplies	12,000.00	0.22%	3,000.00	4,268.38	0.23%	(1,268.38)
Small tools	17,500.00	0.33%	4,375.00	646.56	0.03%	3,728.44
Total commodities	332,453.00	6.22%	83,113.25	18,439.70	0.98%	64,673.55
<b>Depreciation:</b>						
Equipment	4,000,000.00	74.90%	1,000,000.00	5,286.45	0.28%	994,713.55
Total depreciation	4,000,000.00	74.90%	1,000,000.00	5,286.45	0.28%	994,713.55
<b>Internal services:</b>						
Building space allocation	45,844.00	0.86%	11,461.00	11,460.99	0.61%	0.01
Convenience copier	222.00	0.00%	55.50	0.00	0.00%	55.50
Info Tech - CLEMIS	0.00	0.00%	0.00	100,000.00	5.32%	(100,000.00)
Info Tech - development	0.00	0.00%	0.00	871.00	0.05%	(871.00)
Info Tech - operations	251,817.00	4.72%	62,954.25	58,594.00	3.12%	4,360.25
Insurance fund	20,024.00	0.37%	5,006.00	660.56	0.04%	4,345.44
Mail room	131.00	0.00%	32.75	0.84	0.00%	31.91
Maintenance department charges	35,000.00	0.66%	8,750.00	0.00	0.00%	8,750.00
Motor pool fuel charges	11,583.00	0.22%	2,895.75	2,100.80	0.11%	794.95
Motor pool	31,108.00	0.58%	7,777.00	7,991.24	0.42%	(214.24)
Print shop	2,937.00	0.05%	734.25	0.00	0.00%	734.25
Telephone communications	36,602.00	0.69%	9,150.50	11,390.97	0.61%	(2,240.47)
Total internal services	435,268.00	8.15%	108,817.00	193,070.40	10.28%	(84,253.40)
Total operating expenses	7,337,333.00	137.40%	1,834,333.25	752,411.65	40.02%	1,081,921.60
Operating income (loss)	(1,997,091.00)	-37.39%	(499,272.75)	1,128,224.24	59.99%	1,627,496.99
<b>Nonoperating revenues (expenses):</b>						
Planned use of fund balance	1,588,089.00	29.74%	397,022.25	0.00	0.00%	(397,022.25)
Income from investments	150,000.00	2.81%	37,500.00	58,392.55	3.10%	20,892.55
Total nonoperating revenues (expenses)	1,738,089.00	32.55%	434,522.25	58,392.55	3.10%	(376,129.70)
Income (loss) before transfers	(259,002.00)	-4.84%	(64,750.50)	1,186,616.79	63.10%	1,251,367.29
Transfers in	515,809.00	9.66%	128,952.25	350,000.00	18.61%	221,047.75
Transfers out	(256,807.00)	-4.81%	(64,201.75)	(50,000.00)	-2.66%	14,201.75
Change in net assets	\$0.00	0.01%	\$0.00	1,486,616.79	79.05%	\$ 1,486,616.79
Total net assets - beginning				52,335,868.79		
Total net assets - ending				\$ 53,822,485.58		

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

<u>STATEMENT OF NET ASSETS</u>	
<b>ASSETS</b>	
Current Assets:	
Cash - Operating	\$27,223,596.72
Accounts Receivable	816,986.52
Due from Municipalities	146,984.27
Inventories at Cost	594,757.76
Prepaid Expenses	<u>179,526.68</u>
Total Current Assets	28,961,851.95
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	25,233,509.45
Equipment	11,047,802.00
Accumulated Depreciation	<u>(11,026,841.05)</u>
Property and Equipment - Net	<u>25,254,470.40</u>
Total Assets	\$54,216,322.35
<b>LIABILITIES</b>	
Current Liabilities:	
Vouchers Payable	\$38,157.93
Accounts Payable	184,314.85
Due to Other Funds	137,351.67
Other Liabilities	<u>34,012.32</u>
Total Current Liabilities	393,836.77
<b>NET ASSETS</b>	
Invested in Capital Assets	25,254,470.40
Designated for Projects (911 Surcharge)	26,088,440.06
Unrestricted	<u>2,479,575.12</u>
Total Net Assets	<u>\$53,822,485.58</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	\$1,073,711.26	\$0.00	\$1,073,711.26	\$0.00
E-911 Surcharge/IP System	417,554.38	0.00	0.00	417,554.38
Antenna Site Management	66,975.00	66,975.00	0.00	0.00
Leased Equipment	180,523.45	180,523.45	0.00	0.00
Parts & Accessories	23,675.01	23,675.01	0.00	0.00
Outside Agencies	106,765.79	106,765.79	0.00	0.00
Productive Labor	11,431.00	11,431.00	0.00	0.00
Income from Investments	58,392.55	11,458.13	42,187.00	4,747.42
Operating Transfers In	350,000.00	0.00	0.00	350,000.00
TOTAL REVENUES	<u>2,289,028.44</u>	<u>400,828.38</u>	<u>1,115,898.26</u>	<u>772,301.80</u>
Operating Expenses:				
Salaries	136,310.73	136,310.73	0.00	0.00
Fringe Benefits	77,593.64	77,593.64	0.00	0.00
Communications	69,508.43	0.00	69,508.43	0.00
Electrical Service	17,182.22	8,234.41	8,947.81	0.00
Equipment Repairs & Maintenance	29,411.39	13,682.31	15,729.08	0.00
Freight & Express	304.83	304.83	0.00	0.00
Indirect Costs	47,173.50	47,173.50	0.00	0.00
Laundry & Cleaning	95.28	95.28	0.00	0.00
Maintenance Contract	43,356.61	0.00	0.00	43,356.61
Professional Services	58,999.76	16,462.01	42,537.75	0.00
Rebillable Services	152.00	152.00	0.00	0.00
Tower Charges	55,526.71	0.00	55,526.71	0.00
Dry Goods & Clothing	350.00	350.00	0.00	0.00
Expendable Equipment	948.03	948.03	0.00	0.00
Office Supplies	407.00	407.00	0.00	0.00
Parts & Accessories	11,819.73	11,819.73	0.00	0.00
Shop Supplies	4,268.38	4,268.38	0.00	0.00
Small Tools	646.56	646.56	0.00	0.00
Depreciation	5,286.45	5,286.45	0.00	0.00
Bldg. Space Cost Allocation	11,460.99	11,460.99	0.00	0.00
Info Tech - CLEMIS	100,000.00	100,000.00	0.00	0.00
Info Tech - Development	871.00	0.00	0.00	871.00
Info Tech - Operations	58,594.00	58,594.00	0.00	0.00
Insurance Fund	660.56	660.56	0.00	0.00
Mail Room	0.84	0.84	0.00	0.00
Motor Pool fuel charges	2,100.80	2,100.80	0.00	0.00
Motor Pool	7,991.24	7,991.24	0.00	0.00
Telephone Communications	11,390.97	10,462.97	928.00	0.00
Operating Transfers Out	50,000.00	50,000.00	0.00	0.00
TOTAL EXPENSES	<u>802,411.65</u>	<u>565,006.26</u>	<u>193,177.78</u>	<u>44,227.61</u>
NET INCOME (LOSS)	1,486,616.79	(164,177.88)	922,720.48	728,074.19
NET ASSETS, SEPTEMBER 30, 2008	<u>52,335,868.79</u>	<u>2,664,713.95</u>	<u>47,906,432.86</u>	<u>1,764,721.98</u>
NET ASSETS, DECEMBER 31, 2008	<u>\$53,822,485.58</u>	<u>\$2,500,536.07</u>	<u>\$48,829,153.34</u>	<u>\$2,492,796.17</u>

**RADIO COMMUNICATIONS - FUND 53600**  
**FISCAL YEAR 2009 ASSET DETAIL - CIP G/L 161600**

Transaction Date	M/A COM BO201288	Radian Comm. Svc. BO201702	VFP, Inc. BO202061	Cummins Bridgeway BO202117	Other Vendors Vs & POs	TOTAL
	\$17,835,176.07	\$4,712,523.31	\$419,472.00	\$378,581.70	\$1,417,127.03	\$ 24,762,880.11
n/a					(1,058.00)	(1,058.00)
11/17/08					7,694.30	7,694.30
12/04/08					9,208.13	9,208.13
12/31/08					6,719.04	6,719.04
					-	-
	<u>\$ 17,835,176.07</u>	<u>\$ 4,712,523.31</u>	<u>\$ 419,472.00</u>	<u>\$ 378,581.70</u>	<u>\$ 1,439,690.50</u>	<u>\$ 24,785,443.58</u>

0.00

Above	\$ 24,785,443.58
Vendors with no change since 9/30/08	
Benchmark	46,004.34
CSI	283,530.00
Com. Antenna	11,485.50
Pirod	2,400.00
Spectra Site	38,696.00
Churchill Com.	35,382.55
Comtech	2,017.50
Consumers Eng.	28,549.98
<b>TOTAL</b>	<b>\$ 25,233,509.45</b>

<b>RADIO COMMUNICATIONS - FUND 53600</b> <b>Operating Transfers In - Fiscal Year 2009</b>
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Description	Amount
Amend budget per year end report, resolution #08266 - transfer to Radio fund from General Fund for Sheriff Call-taking equipment	350,000.00
Total	<u><u>\$350,000.00</u></u>

<b>RADIO COMMUNICATIONS - FUND 53600</b> <b>Operating Transfers Out - Fiscal Year 2009</b>
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Description	Amount
Budgeted Operating transfer from Radio Communications fund to CLEMIS fund for fiscal year 2009 administrative support	\$50,000.00
Total	<u><u>\$50,000.00</u></u>

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2009 - 1st Quarter**  
***Brief Explanation of "Actuals"***

Following are some comments regarding Radio Communications Fund's 1st 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.
- Accounts receivable includes \$640,834.50 for accrued E-911 operational surcharge revenue which is now paid to the county quarterly instead of monthly.
- Accounts receivable includes \$176,152.02 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: \$106,743.02 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; and the County's portion of maintenance contracts for PSAP 911 equipment 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.
- Due to other funds includes the amount due to Emergency Response and Preparedness for Homeland Security grant expenditures for camera and security equipment purchased for Radio tower sites. It also includes \$100,000.00 due to Info Tech-CLEMIS for staff support of Computer Aided Dispatch (CAD) for the legacy system.
- Accounts payable is the 1st quarter expenditure accrual, overpayments by CLEC remitters and the amount due to the City of Novi for its share of tower lease payments.
- Other liabilities are the decrease in accrued investment interest during 1st quarter due to decreased rates of return. Interest is earned by the fund on its cash balance in the Treasurer's pool of investments; interest is paid when investments mature.

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

**Revenues:**

- E-911 surcharge revenue is favorable due to higher than anticipated remittance of wireless surcharge enacted on July 1, 2008. The surcharge rate is currently \$0.18 per line or device.
- 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 2009 - 1st Quarter**  
***Brief Explanation of "Actuals"***

- Leased equipment, Parts and accessories, Outside agency and Productive labor revenues are all favorable due to timing of the projected phase-out of the legacy system.
- Income from investment revenue is favorable due to higher than anticipated cash balance available for investment. Available cash will decrease during fiscal year 2009 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.
- Transfers In is the amount budgeted and received from the County General Fund for updated 911 call-taking equipment for the Sheriff's Department.

Expenses:

- Salary variance is favorable due to lower than anticipated overtime and on call salaries for implementation of the new radio system.
- Fringe Benefit variance is favorable because budgeted amounts are based on average fringe benefit cost.
- 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 and timing of implementation of the system.
- Professional services expense is unfavorable due to timing of training expense for the new radio system.
- Special projects expense is favorable due to timing of expenditures.
- Tower charges are unfavorable due to contractual increases for leased tower sites.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is favorable due to decreased demand and prices of replacement equipment for the legacy system.
- Office supply expense is slightly favorable due to decreased usage.
- Parts and accessories are favorable due to use of inventory to maintain the legacy system.
- Shop supplies are slightly unfavorable due to efforts to implement the new system.
- Small tool expenses are favorable due to timing of purchases.
- Depreciation is favorable due to later than anticipated activation of the new system.
- Info Tech-CLEMIS charges are unfavorable due to charges for staff support of CAD for the legacy system, pending a budget amendment.

**RADIO COMMUNICATIONS FUND 53600**  
**Fiscal Year 2009 - 1st Quarter**  
*Brief Explanation of "Actuals"*

- 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 timing of 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 fuel charges are slightly favorable due to reduced fuel prices.
- Print shop internal charges are favorable due to decreased usage.
- Telephone communications is unfavorable due to connectivity cost of new system towers.
- 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  
December 31, 2008**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 255,867.47
Due from other governments	46,002.37
Accrued interest on investment	249.18
Accounts receivable	3,976.50
Total current assets	<u>306,095.52</u>

## Noncurrent assets:

Equipment	124,793.08
Computer software	409,195.95
Less accumulated depreciation	<u>(527,716.65)</u>
Total capital assets (net of accumulated depreciation)	<u>6,272.38</u>
Total assets	<u>312,367.90</u>

**LIABILITIES**

## Current liabilities:

Accounts payable	<u>6,720.00</u>
Total current liabilities	<u>6,720.00</u>
Total liabilities	<u>6,720.00</u>

**NET ASSETS**

Invested in capital assets, net of related debt	6,272.38
Unrestricted - designated for projects	55,877.00
Unrestricted	<u>243,498.52</u>
Total net assets	<u>\$ 305,647.90</u>

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

	2009			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Outside agencies	\$ 153,061.00	74.11%	\$ 38,265.25	\$ 36,646.00	73.32%	\$ (1,619.25)
Participation fees - non-Oakland users	10,854.00	5.26%	2,713.50	3,502.00	7.01%	788.50
Outside agencies - rebilled charges	42,600.00	20.63%	10,650.00	9,830.65	19.67%	(819.35)
Total operating revenues	206,515.00	100.00%	51,628.75	49,978.65	100.00%	(1,650.10)
Operating expenses:						
Salaries	244,691.00	118.49%	61,172.75	63,118.43	126.29%	(1,945.68)
Fringe benefits	137,757.00	66.71%	34,439.25	38,795.78	77.62%	(4,356.53)
Contractual services:						
Communications	42,600.00	20.63%	10,650.00	8,529.06	17.07%	2,120.94
Equipment repairs and maintenance	20,000.00	9.68%	5,000.00	0.00	0.00%	5,000.00
Indirect costs	45,917.00	22.23%	11,479.25	12,200.75	24.41%	(721.50)
Personal mileage	1,750.00	0.85%	437.50	18.72	0.04%	418.78
Software rental lease purchase	5,700.00	2.76%	1,425.00	16,800.00	33.61%	(15,375.00)
Software support/maintenance	63,858.00	30.92%	15,964.50	14,967.00	29.95%	997.50
Travel and conference	5,000.00	2.42%	1,250.00	0.00	0.00%	1,250.00
Workshops and meetings	0.00	0.00%	0.00	63.13	0.13%	(63.13)
Total contractual services	184,825.00	89.49%	46,206.25	52,578.66	105.21%	(6,372.41)
Commodities:						
Expendable equipment expense	20,282.00	9.82%	5,070.50	1,853.79	3.71%	3,216.71
Total commodities	20,282.00	9.82%	5,070.50	1,853.79	3.71%	3,216.71
Depreciation:						
Equipment	3,226.00	1.56%	806.50	1,344.09	2.69%	(537.59)
Total depreciation	3,226.00	1.56%	806.50	1,344.09	2.69%	(537.59)
Internal services:						
Info Tech - development	0.00	0.00%	0.00	829.02	1.66%	(829.02)
Info Tech - operations	57,010.00	27.61%	14,252.50	13,248.08	26.51%	1,004.42
Insurance fund	206.00	0.10%	51.50	51.56	0.10%	(0.06)
Telephone communications	1,320.00	0.64%	330.00	427.86	0.86%	(97.86)
Total internal services	58,536.00	28.35%	14,634.00	14,556.52	29.13%	77.48
Total operating expenses	649,317.00	314.42%	162,329.25	172,247.27	344.65%	(9,918.02)
Operating income (loss)	(442,802.00)	-214.42%	(110,700.50)	(122,268.62)	-244.65%	(11,568.12)
Nonoperating revenues (expenses):						
Budgeted equity adjustments	(4,611.00)	-2.23%	(1,152.75)	0.00	0.00%	1,152.75
Income from investments	2,000.00	0.97%	500.00	487.75	0.98%	(12.25)
Total nonoperating revenues (expenses)	(2,611.00)	-1.26%	(652.75)	487.75	0.98%	1,140.50
Income (loss) before transfers	(445,413.00)	-215.68%	(111,353.25)	(121,780.87)	-243.67%	(10,427.62)
Transfers in	445,413.00	215.68%	111,353.25	116,646.00	233.39%	5,292.75
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 0.00	0.00%	\$ 0.00	(5,134.87)	-10.28%	\$ (5,134.87)
Total net assets - beginning				310,782.77		
Total net assets - ending				\$ 305,647.90		

<b>FIRE RECORDS MANAGEMENT - FUND 53100</b> <b>Operating Transfers In - Fiscal Year 2009</b>
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<u>Description</u>	<u>Amount</u>
Amend budget per resolution #08192 - Interlocal Agreement with Lyon Township for Fire Records Management System	\$6,708.00
Budgeted Operating Transfer - appropriation for Fire Records Management 1st quarter operating support from General Fund	109,938.00
Total	<u><u>\$116,646.00</u></u>

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2009 – 1st Quarter**  
*Brief Explanation of “Actuals”*

Following are some comments regarding Fire Records Management Fund's 1st 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 December 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 quarterly participation costs. All agencies were current at December 31, 2008.
- 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.
- Accounts Payable is accrued 1st quarter expenses.
- 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 33 agencies for participation during the 1st quarter of fiscal year 2009. Outside agency revenue is slightly unfavorable due to the timing of implementation of anticipated 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) and software maintenance cost.
- Transfers In is the amount budgeted and received from the County General Fund for operating support and for licensing of new Oakland County agencies.

Expenses:

- Salary and Fringe Benefit variances are slightly unfavorable because budgets are based on the average cost of salary increases and fringe benefits for employees.
- 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.

**FIRE RECORDS MANAGEMENT FUND 53100**  
**Fiscal Year 2009 – 1st Quarter**  
***Brief Explanation of “Actuals”***

- 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 unfavorable due to the timing of software license purchases for new member agencies, offset by revenue from rebilled charges and Operating Transfers.
- Software support is favorable due to lower maintenance rates.
- Travel and conference expense is favorable due to cost-cutting efforts.
- 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.
- Favorable Info Tech operations charges are due to increased usage.

**Exhibit C**

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

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 769,329.18
Due from other governments	817,195.55
Due from other funds	337,141.72
Accounts receivable	14,438.79
Accrued interest on investment	26,961.04
Inventories	17,902.31
Deferred Charges	77,752.60
Prepaid items	353,295.20
Total current assets	<u>2,414,016.39</u>

## Noncurrent assets:

Equipment	1,571,763.41
Equipment - 911	2,554,100.14
Equipment - COPS MORE	21,610,185.06
Equipment - OAKVIDEO	5,490,114.07
Capital projects in progress	1,788,654.69
Less accumulated depreciation	<u>(25,723,366.65)</u>
Total capital assets (net of accumulated depreciation)	<u>7,291,450.72</u>
Total assets	<u>9,705,467.11</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	191,971.00
Accounts payable	564,731.67
Deferred income	222,757.77
Total current liabilities	<u>979,460.44</u>

**NET ASSETS**

Invested in capital assets, net of related debt	7,291,450.72
Unrestricted - designated for projects	215,319.86
Unrestricted	1,219,236.09
Total net assets	<u>\$ 8,726,006.67</u>

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

	2009			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
In-car terminals - All Other	\$ 1,789,200.00	43.55%	\$ 447,300.00	\$ 437,728.75	48.19%	\$ (9,571.25)
Access fees - NonOakland Users	895,972.00	21.81%	223,993.00	163,893.00	18.04%	(60,100.00)
Access fees - Police Depts/Other in Oakland	279,000.00	6.79%	69,750.00	70,996.85	7.82%	1,246.85
Sheriff contracted services	275,000.00	6.69%	68,750.00	67,942.00	7.48%	(808.00)
Maintenance contracts - Mugshot Capture Stn	280,000.00	6.82%	70,000.00	75,000.00	8.26%	5,000.00
E-Commerce/Electronic Citation	175,000.00	4.26%	43,750.00	0.00	0.00%	(43,750.00)
Maintenance contracts - LiveScan	100,000.00	2.43%	25,000.00	11,868.25	1.31%	(13,131.75)
In car terminals - OC Sheriff	154,404.00	3.76%	38,601.00	37,807.50	4.16%	(793.50)
Rebilled Charges	90,000.00	2.19%	22,500.00	43,059.03	4.74%	20,559.03
E-Commerce/eCrash	70,000.00	1.70%	17,500.00	0.00	0.00%	(17,500.00)
Total operating revenues	4,108,576.00	100.00%	1,027,144.00	908,295.38	100.00%	(118,848.62)
Operating expenses:						
Salaries	1,620,415.00	39.44%	405,103.75	253,281.79	27.89%	151,821.96
Fringe benefits	857,039.00	20.86%	214,259.75	129,722.94	14.28%	84,536.81
Contractual services:						
Communications	887,000.00	21.59%	221,750.00	301,894.82	33.24%	(80,144.82)
Equipment repairs and maintenance	290,000.00	7.06%	72,500.00	8,313.34	0.92%	64,186.66
Freight and express	0.00	0.00%	0.00	193.59	0.02%	(193.59)
Indirect costs	288,124.00	7.01%	72,031.00	65,524.75	7.21%	6,506.25
Membership dues and publication	750.00	0.02%	187.50	177.00	0.02%	10.50
Miscellaneous	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal mileage	3,000.00	0.07%	750.00	0.00	0.00%	750.00
Professional services	1,400,000.00	34.08%	350,000.00	313,465.58	34.51%	36,534.42
Rebillable Services	90,000.00	2.19%	22,500.00	35,104.03	3.86%	(12,604.03)
Software rental/lease purchase	0.00	0.00%	0.00	299.00	0.03%	(299.00)
Software support/maintenance	675,000.00	16.43%	168,750.00	105,046.98	11.57%	63,703.02
Travel and conference	15,000.00	0.37%	3,750.00	2,157.26	0.24%	1,592.74
Travel employee taxable meals	0.00	0.00%	0.00	0.00	0.00%	0.00
Workshops and meetings	1,000.00	0.02%	250.00	0.00	0.00%	250.00
Adjustment of prior years expense	0.00	0.00%	0.00	0.00	0.00%	0.00
Total contractual services	3,649,874.00	88.84%	912,468.50	832,176.35	91.62%	80,292.15
Commodities:						
Dry goods and clothing	3,000.00	0.07%	750.00	0.00	0.00%	750.00
Expendable Equipment	0.00	0.00%	0.00	2,423.09	0.27%	(2,423.09)
Office supplies	1,000.00	0.02%	250.00	44.96	0.00%	205.04
Parts and accessories	76,250.00	1.86%	19,062.50	1,441.74	0.16%	17,620.76
Total commodities	80,250.00	1.95%	20,062.50	3,909.79	0.43%	16,152.71
Depreciation:	4,888,476.00	118.98%	1,222,119.00	602,961.82	66.38%	619,157.18
Internal services:						
Building space cost allocation	172,062.00	4.19%	43,015.50	43,015.50	4.74%	0.00
Info tech-development	167,841.00	4.09%	41,960.25	54,953.22	6.05%	(12,992.97)
Info tech-operations	487,660.00	11.87%	121,915.00	116,368.00	12.81%	5,547.00
Motor pool	23,489.00	0.57%	5,872.25	13,566.71	1.49%	(7,694.46)
Motor pool fuel charges	1,615.00	0.04%	403.75	407.83	0.04%	(4.08)
Mail room	299.00	0.01%	74.75	28.12	0.00%	46.63
Print shop	22,473.00	0.55%	5,618.25	4,295.80	0.47%	1,322.45
Telephone communications	24,561.00	0.60%	6,140.25	7,896.69	0.87%	(1,756.44)
Total internal services	900,000.00	21.92%	225,000.00	240,531.87	26.47%	(15,531.87)
Total operating expenses	11,996,054.00	291.99%	2,999,013.50	2,062,584.56	227.07%	936,428.94
Operating income (loss)	(7,887,478.00)	-191.99%	(1,971,869.50)	(1,154,289.18)	-127.07%	817,580.32
Nonoperating revenues (expenses):						
Planned use balance	6,338,361.00	154.27%	1,584,590.25	0.00	0.00%	(1,584,590.25)
Income from investments	60,000.00	1.46%	15,000.00	1,765.81	0.19%	(13,234.19)
Gain (loss) on exchange of assets	0.00	0.00%	0.00	0.00	0.00%	0.00
Capital contributions	0.00	0.00%	0.00	10,940.56	1.20%	10,940.56
Total nonoperating revenues (expenses)	6,398,361.00	155.73%	1,599,590.25	12,706.37	1.39%	(1,586,883.88)
Income (loss) before transfers	(1,489,117.00)	-36.26%	(372,279.25)	(1,141,582.81)	-125.68%	(769,303.56)
Transfers in	1,489,117.00	36.24%	372,279.25	411,000.00	45.25%	38,720.75
Change in net assets	\$ 0.00	-0.02%	\$ 0.00	(730,582.81)	-80.43%	\$ (730,582.81)
Total net assets - beginning				9,456,589.48		
Total net assets - ending				\$ 8,726,006.67		

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

**STATEMENT OF NET ASSETS****ASSETS**

Current Assets:	
Cash - Operating	\$769,329.18
Accrued Interest on Investments	26,961.04
Accounts Receivable	14,438.79
Due from Municipalities	817,195.55
Due from Other Funds	337,141.72
Inventory at Cost	17,902.31
Deferred Charges	77,752.60
Prepaid Expenses	353,295.20
Total Current Assets	<u>2,414,016.39</u>

## Noncurrent Assets:

## Property and Equipment at Cost:

Equipment	1,571,763.41
Equipment - 911	2,554,100.14
Equipment - COPS MORE	21,610,185.06
Equipment - Oak VIDEO	5,490,114.07
Capital Projects in Progress - COPS MORE	1,788,654.69
Accumulated Depreciation	<u>(25,723,366.65)</u>
Property and Equipment - Net	<u>7,291,450.72</u>
<b>TOTAL ASSETS</b>	<b><u>\$9,705,467.11</u></b>

**LIABILITIES**

## Current Liabilities:

Vouchers Payable	191,971.00
Accounts Payable	564,731.67
Deferred Income	222,757.77
Total Current Liabilities	<u>979,460.44</u>

**NET ASSETS**

Invested in Capital Assets	7,291,450.72
Unrestricted-designated for projects	215,319.86
Unrestricted	<u>1,219,236.09</u>
Total Net Assets	<b><u>\$8,726,006.67</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	70,996.85	\$70,996.85	\$0.00
In Car Terminals-All Other	437,728.75	0.00	437,728.75
In Car Terminals-OC Sheriff	37,807.50	0.00	37,807.50
Maintenance Contracts	86,868.25	86,868.25	0.00
Sheriff Contracted Services	67,942.00	67,942.00	0.00
Access fees-NonOakland Users	163,893.00	163,893.00	0.00
Rebilled Charges	43,059.03	7,955.00	35,104.03
Income from Investments	1,765.81	56.15	1,709.66
Capital Contributions	10,940.56	9,703.97	1,236.59
Operating Transfers In	411,000.00	411,000.00	0.00
<b>TOTAL REVENUES</b>	<b><u>1,332,001.75</u></b>	<b><u>818,415.22</u></b>	<b><u>513,586.53</u></b>
Operating Expenses:			
Salaries	253,281.79	253,281.79	0.00
Fringe Benefits	129,722.94	129,722.94	0.00
Communications	301,894.82	0.00	301,894.82
Equipment Repairs & Maintenance	8,313.34	8,313.34	0.00
Freight & Express	193.59	139.44	54.15
Indirect Costs	65,524.75	65,524.75	0.00
Membership Dues & Publications	177.00	177.00	0.00
Professional Services	313,465.58	313,465.58	0.00
Rebillable Services	35,104.03	0.00	35,104.03
Software Rental/Lease Purchase	299.00	299.00	0.00
Software Support/Maintenance	105,046.98	90,992.36	14,054.62
Travel & Conference	2,157.26	2,157.26	0.00
Expendable Equipment Expense	2,423.09	1,306.39	1,116.70
Office Supplies	44.96	44.96	0.00
Parts & Accessories	1,441.74	1,292.48	149.26
Depreciation	602,961.82	602,961.82	0.00
Bldg. Space Cost Allocation	43,015.50	43,015.50	0.00
Info. Tech. - Development	54,953.22	54,953.22	0.00
Info. Tech. - Operations	116,368.00	116,368.00	0.00
Motor Pool	13,566.71	13,566.71	0.00
Motor Pool Fuel Charges	407.83	407.83	0.00
Mail Room	28.12	28.12	0.00
Print Shop	4,295.80	4,295.80	0.00
Telephone Communications	7,896.69	7,896.69	0.00
<b>TOTAL EXPENSES</b>	<b><u>2,062,584.56</u></b>	<b><u>1,710,210.98</u></b>	<b><u>352,373.58</u></b>
<b>NET INCOME (LOSS)</b>	<b>(730,582.81)</b>	<b>(891,795.76)</b>	<b>161,212.95</b>
<b>NET ASSETS, OCTOBER 1, 2008</b>	<b><u>9,456,589.48</u></b>	<b><u>1,169,012.64</u></b>	<b><u>8,287,576.84</u></b>
<b>NET ASSETS, DECEMBER 31, 2008</b>	<b><u>\$8,726,006.67</u></b>	<b><u>\$277,216.88</u></b>	<b><u>\$8,448,789.79</u></b>

**CLEMIS - FUND 53500**  
**Operating Transfers In - Fiscal Year 2009**

<b>Description</b>	<b>Amount</b>
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$361,000.00
Operating Transfer from Radio Communications to CLEMIS for admin support thru 12/31/08	\$50,000.00
Total	<u>\$411,000.00</u>

**CLEMIS FUND 53500**  
**Fiscal Year 2009 – 1st Qtr**  
***Brief Explanation of “Actuals”***

Below are some comments for the CLEMIS Fund 1st 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.
- Accounts Receivables includes billings for Oct-Dec 08 CLEMIS fees. Delinquent letters sent for accounts 30 days past due and will be contacted for collection of accounts 90 days past due.
- Due from Other Funds includes the amount due from Information Technology fund for the adjustment of FY 08 salaries and fringes for CLEMIS staff completing work for OCSD and billed as IT Development. Includes \$100,000 due from Radio Communications for CAD Support for Oct – Dec 08.
- Inventory consists of Livescan maintenance parts and supplies and is adjusted to actual per Inventory report submitted as of 09/30/08 by T. McRae.
- Deferred Charges includes the amount of obsolete LiveScan inventory sent to auction for resale. Items will be disposed in FY 2009.
- Prepaid items are the amount paid in advance for contracted hardware/software support.
- Capital Projects in Progress reflects the recognition of 2004 -2006 IBIS grant equipment purchases through 9/30/08.
- Deferred income includes the amounts billed to various agencies for Edge modem upgrade equipment.
- Unrestricted – designated for projects includes the funding for new and replacement fingerprint equipment.

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

Revenue:

- In Car Terminals– All Other unfavorable due to budget projection slightly higher than anticipated charges for MDC participation fees.
- Access fees-NonOakland Users unfavorable primarily due to a budget amendment that was posted in error and should have been posted to Planned Use of Fund Balance. Correction will be posted with first quarter forecast and amendments.
- Access fees-Police Depts/Other In Oakland reflects favorable variance due to actual FTE count slightly higher than budget projection.
- E-Commerce/Electronic Citation program is unfavorable due to the timing of the implementation of the program to allow tickets/fines to be paid on-line.
- 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
- Planned Use of Balance is unfavorable and represents the offset to total expense; balance FY 09 budget.
- Income from Investments is unfavorable due to less than anticipated available cash balance.
- Transfers In includes \$50,000 from Radio for support of new radio system and \$361,000 from General Fund of 1<sup>st</sup> qtr operation support which should have be reduced by the FY 09 budget task. Correction will be posted for second qtr.

**CLEMIS FUND 53500**  
**Fiscal Year 2009 – 1st Qtr**  
*Brief Explanation of “Actuals”*

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

- Capital Contributions line item is favorable due to the recognition of COPSMORE grant purchases through 1st qtr FY09. The grant extension was approved for 9/30/09.

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 and eliminating the Valcom monthly maintenance fee.
- Indirect Costs favorable due to projection 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. An adjustment will be made in second qtr to capitalize project management costs associated with the Electronic Citation and E-Crash report programs.
- 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 is favorable primarily due to the timing of anticipated renewals of maintenance costs.
- 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 the Jail Mgmt system which was transferred as asset to the Information Technology fund as of 9/30/08.
- 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.

**COPS MORE FUND  
BALANCE SHEET  
DECEMBER 31, 2008**

**ASSETS**

Current Assets:	
Cash-Operating	\$ 95,785.82
Due from Federal Government	2,083,349.85
Due from Other Funds	<u>0.00</u>
Total Current Assets	<u>2,179,135.67</u>
 <b>TOTAL ASSETS</b>	 <b>\$ <u>2,179,135.67</u></b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 10,854.02
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	0.00
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	1,597,182.01
Deferred Revenue - Local	502,955.52
Deferred Revenue - State	<u>46,613.12</u>
Total Current Liabilities	2,167,881.67
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>2,179,135.67</u></b>

**COUNTY OF OAKLAND  
COPS MORE FUND  
STATEMENT OF OPERATIONS  
FOR FISCAL YEAR 1999 THROUGH FISCAL YEAR 2009**

	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	FY 2009 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	\$1,422,577.43	\$8,139.78	\$15,535,278.99	\$0.00	\$1,597,182.01
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	447,972.03	2,563.23	4,892,085.48	0.00	502,955.52
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	41,516.98	237.55	453,386.88	0.00	46,613.12
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	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>1,912,066.44</b>	<b>10,940.56</b>	<b>22,679,212.50</b>	<b>11,254.00</b>	<b>2,146,750.65</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	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	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	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	3,581.48	0.00	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	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	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	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>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	1,121,637.09	0.00	7,174,208.55	0.00	1,774,663.56
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	(5,087.25)	0.00	4,855,704.84	0.00	2,773.22
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	0.00	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	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	1,236.59	946,609.01	0.00	691,653.02
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	277,580.00	0.00	1,269,739.49	0.00	(159,613.64)
In-Vehicle Printers	520,433.82	0.00	433.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508,984.41	0.00	509,418.23	0.00	11,015.59
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	166,925.10	9,703.97	2,137,141.58	0.00	(215,428.39)
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	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	5,803.57	0.00	492,511.73	0.00	(5,803.57)
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	(164,580.00)	0.00	149,315.00	0.00	385,000.00
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	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	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>1,912,066.44</b>	<b>10,940.56</b>	<b>19,965,317.88</b>	<b>0.00</b>	<b>2,146,750.65</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>1,912,066.44</b>	<b>10,940.56</b>	<b>22,690,466.50</b>	<b>0.00</b>	<b>2,146,750.65</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>\$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	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>\$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>  <b>1200 N. Telegraph Road</b>  <b>Pontiac, MI 48341-0470</b></p>			
4. Employer Identification Number  386004876	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) 4/30/1999	To: (Month, Day, Year) 9/30/2009	9. Period Covered by this Report From: (Month, Day, Year) 10/1/2008	To: (Month, Day, Year) 12/31/2008
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total Outlays	20,671,362.01	198,535.33	20,869,897.34
b. Recipient share of outlays	5,291,868.69	50,825.04	5,342,693.73
c. Federal share of outlays	15,379,493.32	147,710.29	15,527,203.61
d. Total unliquidated obligations			10,854.02
e. Recipient share of unliquidated obligations			2,778.63
f. Federal share of unliquidated obligations			8,075.39
g. Total Federal share (Sum of lines c and f)			15,535,279.00
h. Total Federal funds authorized for this funding period			17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)			1,597,182.00
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. Total outlays and Federal share of outlays for this period (lines 10 (a) (II) and 10 (c) (II) have been adjusted to reflect the deduction of prior years' unallowed costs totaling \$5,384.25 per a letter to Oakland County dated Sept. 4, 2008 from Michael T. Carey, Lead Grant Monitoring Specialist, DOJ.			
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 - December 31, 2008

### CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$22,690,466.51
Less ineligible expenditures paid from excess match		(1,809,715.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$20,869,897.34 + \$10,854.02)		20,880,751.36
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$10,854.02)	
Accounts Payable	0.00	
Due to Other Funds	0.00	
Total eligible unliquidated obligations - FSR line 10 (d)		(10,854.02)
Total cash outlays - FSR line 10 (a)(III)		<b>\$20,869,897.34</b>

#### Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$15,535,278.99 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$1,597,182.01 per Statement of Operations.

<b>COPS MORE GRANT</b>
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Summary of Costs - through 12/31/2008

	<b>Approved/Amended Budget (5)</b>	<b>Expenditures to Date</b>	<b>Balance Remaining</b>
<b>Equipment:</b>			
CLEMIS RMS/CAD Upgrade	\$8,948,872.11	\$7,174,208.55	\$1,774,663.56
Mobile Data System Upgrade	1,110,125.85	1,269,739.49	(159,613.64)
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	534,315.00	149,315.00	385,000.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	4,858,478.06	4,855,704.84	2,773.22
Mobile Enabling Kits	1,638,262.03	946,609.01	691,653.02
In-Vehicle Printers	520,433.82	509,418.23	11,015.59
CAD Workstations	486,708.16	492,511.73	(5,803.57)
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	2,137,141.58	(215,428.39)
Video Arraignment	229,392.15	598,097.77	(368,705.62)
Total Equipment Costs	22,112,068.53	19,965,317.88	2,146,750.65
<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>\$22,690,466.51</u></b>	<b><u>\$2,146,750.65</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.
- 5) COPS MORE office approved the total overall budget and did require Oakland County to shift budget between allowable components.