

SUBJECT: CLEMIS Funds – Financial Statements and Schedules For
The Nine Months Ended June 30, 2009

DATE: August 18, 2009

This letter of transmittal covers the following fund financial statements as of and for the nine months ended June 30, 2009 – 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, 2009:

- Statement of Net Assets (Exhibit A) as of June 30, 2009. 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, 2009. This statement compares the adopted budget to actual operating results.
- Financial Report (Exhibit A-2) for the nine months ended June 30, 2009. 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, 2009 (Exhibit A). The NG-911 project has \$2,804,000 in fund equity at June 30, 2009, 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.

The 911 System financial statement as part of Exhibit A-2 indicates that roughly \$366.6K has been expended in the acquisition of call-taking equipment on behalf of the local PSAPs. Essentially, the funds applicable to this operation will eventually be distributed to cover the PSAP call-taking equipment. During the course of the past quarter, one PSAP (Walled Lake) has chosen to contract with the Sheriff’s Office and the movement may not require any additional expenditure for the Sheriff’s Office relating to call-taking equipment. Given these recent events, a revised 911 project analysis needs to be completed and shared with the PSAPs.

- CIP Detail as of June 30, 2009. Normally, a detailed schedule is presented for the quarterly activity relating to the new equipment and capital asset acquisitions. Because

there was only one payment of \$308,000 for radios and a few other nominal amounts, a detailed schedule is considered to be unnecessary. A full-year detail will be provided in connection with the year end statement.

- Operating Transfers In and Out (Exhibit A-3) details the operating transfers in for the nine months ended June 30, 2009. 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 \$150,000 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-4) – 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 hardware and software issues have been repaired and the existing radios in operation being replaced. A revised and detailed roll-out schedule has been prepared and shared with the PSAPs on August 18, 2009.
- The County was notified in February that the re-banding effort should be completed no later than June 30, 2009. The County requested an extension relating to the funding of the re-banding project and the delay in the implementation. The resolution of the application is pending.
- 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. Effective March 1, 2009, the entire \$.18 per line collected will be credited to the new radio communications cost center.

The revenue as reflected on Exhibit A-2 applicable to the 911 System project is likely about all that will be collected applicable to the surcharge that was effective through February 28, 2009.

Comments concerning the financial information follow:

- The Fund has approximately \$29.2 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 and acquisition of call-taking

equipment on behalf of the PSAPs. Some of the most costly components (portable and mobile radios) have yet to be expended.

When comparing the cash position as of June 30, 2009 with the earlier projections of cash needed to construct the radio communications system, the cash is on target. A revised cash flow projection will be produced based on the September 30, 2009 year end closing expected to be available in late November 2009.

- The equipment related to the old radio system has been completely written off (with the exception of some recently acquired radios - roughly \$19,000).
- The County has invested \$25.6 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. The details of the 2009 expenditures will be provided in connection with the September 30, 2009 year end closing.

An uncertainty that remains in the deployment of the radio communications system, however, is the 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 at the last estimate (after considering a \$1.5 million coverage enhancement – which, hopefully, will sufficient to address the coverage 'holes').

The County, through the earmarked revenues relating to the NG-911 project (see Exhibit A- 2) has \$2.8 million in the Fund for use in mitigating the PSAPs costs of replacing the call-taking equipment for the non-Sheriff's functions (to the extent the \$350,000 isn't required to supplement the Sheriff's Office PSAP, it will be returned in the fourth quarter of 2009). The County continued to collect amounts in the third quarter for billings through February 28, 2009. A projection applicable to the current financial status of the 911 System for call-taking equipment will be provided in the next several weeks by Ms. Coates.

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 January 2010.

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, 2009:

- Statement of Net Assets (Exhibit B) as of June 30, 2009.

- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the nine months ended June 30, 2009. 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, 2009.
- 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 \$332,000 and is roughly equal to the equity amounts present at June 30, 2009. The balance has increased by roughly \$20,000 from the March 31, 2009 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 - \$3,584. 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 and \$113,265 in the second and third quarters 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 nine months ended June 30, 2009:

- Statement of Net Assets (Exhibit C) as of June 30, 2009.

- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit C-1) for the nine months ended June 30, 2009. 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, 2009 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 \$450,800 of bond proceeds remaining as of June 30, 2009; 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 as yet identified source – see subsequent discussions.
- Operating Transfers-In (Exhibit C-3) for the nine months ended June 30, 2009. The schedule includes the normal operating transfer in from the County’s General Fund (a transfer of \$1,041,838 for the first three quarters of the year). In addition, \$150,000 of transfers 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 \$703,000, down from the cash and liquid assets as of March 31, 2008 of \$886,000. During the quarter, the liquid assets declined another \$183,000. The significant decline in liquidity over the past several year (at September 30, 2007 there was over \$2 million available) arises from the use of cash in operations and 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 2010.

A separate memorandum covering the Fund’s business issues was issued as of July 21, 2009 and has been supplied to the CLEMIS Advisory Board. Several actions have been undertaken to resolve the operating short-fall and discussed in previous CLEMIS quarter transmittals. At this time, the continued cash losses of the CLEMIS Operating Fund are not yet completely resolved and the actions undertaken have not stemmed the losses.

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.

This comprehensive memorandum dated July 21, 2009 indicated that there are several key regional issues remaining unresolved including the parity issue applicable to the costs of maintaining the CAD systems outside the County's borders, the ultimate funding of the OakVideo system operations and maintenance and several other issues..

- The ending equity is amounts to \$8.84 million as of June 30, 2009 and is down from \$8.97 million as of December 31, 2008. The principal component of equity at June 30, 2009 is the net book value in fixed assets of \$7.48 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 \$1,148,000 at June 30, 2009 is down from \$1,196,000 as of March 31, 2009 and is unrestricted.
- 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 \$33.9 million, with \$26.5 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 received a delay in the completion of the COPS MORE grant to September 30, 2009. 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.

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 nine months ended June 30, 2009:

- Balance Sheet (Exhibit D) as of March 31, 2009.
- Statement of Operations (Exhibit D-1) from inception of the grant through June 30, 2009. 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 June 30, 2009 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, 2009.

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

- Of the original federal grant, the County has yet to spend approximately \$1, 552,000 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 straightforward 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.

Exhibit A

**County of Oakland
Radio Communications Fund
Statement of Net Assets
June 30, 2009**

ASSETS

Current assets:

Cash and cash equivalents	\$ 28,713,862.05
Due from other governments	86,339.95
Accounts receivable	851,287.13
Inventories	594,757.76
Prepaid items	194,324.07
Total current assets	<u>30,440,570.96</u>

Noncurrent assets:

Equipment	11,047,802.00
Capital projects in progress	25,562,286.03
Less accumulated depreciation	<u>(11,028,751.45)</u>
Total capital assets (net of accumulated depreciation)	<u>25,581,336.58</u>
Total assets	<u>56,021,907.54</u>

LIABILITIES

Current liabilities:

Vouchers payable	185,690.15
Accounts payable	153,102.11
Other liabilities	<u>119,996.47</u>
Total current liabilities	<u>458,788.73</u>
Total liabilities	<u>458,788.73</u>

NET ASSETS

Invested in capital assets, net of related debt	25,581,336.58
Unrestricted - designated for projects	27,861,389.53
Unrestricted	<u>2,120,392.70</u>
Total net assets	<u>\$ 55,563,118.81</u>

County of Oakland
Radio Communication Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Nine Months Ended June 30, 2009

	2009			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
E-911 surcharge - Radio system	\$ 2,070,258.48	50.95%	\$ 1,552,693.86	\$ 2,972,820.90	56.43%	\$ 1,420,127.04
E-911 surcharge - IP system	805,100.52	19.82%	603,825.39	1,156,097.02	21.94%	552,271.63
Antenna site management	600,000.00	14.77%	450,000.00	200,925.00	3.81%	(249,075.00)
Leased equipment	256,286.00	6.31%	192,214.50	540,008.25	10.25%	347,793.75
Parts and accessories	25,000.00	0.62%	18,750.00	63,718.91	1.21%	44,968.91
Outside agencies	266,277.00	6.55%	199,707.75	301,621.91	5.73%	101,914.16
Productive labor	40,000.00	0.98%	30,000.00	33,104.50	0.63%	3,104.50
Total operating revenues	4,062,922.00	100.00%	3,047,191.50	5,268,296.49	100.00%	2,221,104.99
Operating expenses:						
Salaries	576,517.00	14.19%	432,387.75	407,363.91	7.73%	25,023.84
Fringe benefits	321,295.00	7.91%	240,971.25	227,045.79	4.31%	13,925.46
Contractual services:						
Communications	200,000.00	4.93%	150,000.00	157,598.23	2.99%	(7,598.23)
Electrical service	125,000.00	3.08%	93,750.00	64,644.32	1.23%	29,105.68
Equipment repairs and maintenance	75,000.00	1.85%	56,250.00	139,788.06	2.65%	(83,538.06)
Freight and express	4,200.00	0.10%	3,150.00	1,219.81	0.02%	1,930.19
Indirect costs	196,000.00	4.82%	147,000.00	141,520.50	2.68%	5,479.50
Laundry and cleaning	1,000.00	0.02%	750.00	213.59	0.00%	536.41
Maintenance contract	678,000.00	16.69%	508,500.00	144,994.83	2.75%	363,505.17
Memberships, dues	750.00	0.02%	562.50	0.00	0.00%	562.50
Personal mileage	750.00	0.02%	562.50	0.00	0.00%	562.50
Professional services	125,000.00	3.08%	93,750.00	120,849.66	2.29%	(27,099.66)
Rebillable services	1,000.00	0.02%	750.00	658.00	0.01%	92.00
Software rental lease purchase	0.00	0.00%	0.00	592.99	0.01%	(592.99)
Special projects	50,000.00	1.23%	37,500.00	4,410.46	0.08%	33,089.54
Tower charges	200,000.00	4.92%	150,000.00	156,750.12	2.98%	(6,750.12)
Training related	0.00	0.00%	0.00	3,630.00	0.07%	(3,630.00)
Travel and conference	15,000.00	0.37%	11,250.00	7,611.05	0.14%	3,638.95
Workshops and meetings	100.00	0.00%	75.00	0.00	0.00%	75.00
Total contractual services	1,671,800.00	41.15%	1,253,850.00	944,481.62	17.90%	309,368.38
Commodities:						
Dry goods and clothing	900.00	0.02%	675.00	350.00	0.01%	325.00
Expendable equipment expense	172,374.00	4.24%	129,280.50	374,634.87	7.11%	(245,354.37)
Office supplies	5,000.00	0.12%	3,750.00	2,108.39	0.04%	1,641.61
Parts and accessories	125,000.00	3.08%	93,750.00	45,890.05	0.87%	47,859.95
Shop supplies	12,000.00	0.30%	9,000.00	5,910.21	0.11%	3,089.79
Small tools	17,500.00	0.43%	13,125.00	4,147.21	0.08%	8,977.79
Total commodities	332,774.00	8.19%	249,580.50	433,040.73	8.22%	(183,460.23)
Depreciation:						
Equipment	4,000,000.00	98.45%	3,000,000.00	7,196.85	0.14%	2,992,803.15
Total depreciation	4,000,000.00	98.45%	3,000,000.00	7,196.85	0.14%	2,992,803.15
Internal services:						
Building space allocation	45,844.00	1.13%	34,383.00	34,382.97	0.65%	0.03
Convenience copier	222.00	0.01%	166.50	(415.80)	-0.01%	582.30
Info Tech - CLEMIS	0.00	0.00%	0.00	309,975.00	5.88%	(309,975.00)
Info Tech - development	0.00	0.00%	0.00	5,414.00	0.10%	(5,414.00)
Info Tech - operations	251,817.00	6.20%	188,862.75	175,782.00	3.34%	13,080.75
Insurance fund	20,024.00	0.49%	15,018.00	7,231.52	0.14%	7,786.48
Mail room	131.00	0.00%	98.25	0.84	0.00%	97.41
Maintenance department charges	35,000.00	0.86%	26,250.00	99.03	0.00%	26,150.97
Motor pool fuel charges	11,583.00	0.29%	8,687.25	4,381.93	0.08%	4,305.32
Motor pool	31,108.00	0.77%	23,331.00	22,348.09	0.42%	982.91
Print shop	2,937.00	0.07%	2,202.75	368.08	0.01%	1,834.67
Telephone communications	36,602.00	0.90%	27,451.50	29,398.69	0.56%	(1,947.19)
Total internal services	435,268.00	10.72%	326,451.00	588,966.35	11.17%	(262,515.35)
Total operating expenses	7,337,654.00	180.61%	5,503,240.50	2,608,095.25	49.47%	2,895,145.25
Operating income (loss)	(3,274,732.00)	-80.61%	(2,456,049.00)	2,660,201.24	50.53%	5,116,250.24
Nonoperating revenues (expenses):						
Planned use of fund balance	2,865,730.00	70.53%	2,149,297.50	0.00	0.00%	(2,149,297.50)
Income from investments	150,000.00	3.70%	112,500.00	367,048.78	6.97%	254,548.78
Total nonoperating revenues (expenses)	3,015,730.00	74.23%	2,261,797.50	367,048.78	6.97%	(1,894,748.72)
Income (loss) before transfers	(259,002.00)	-6.38%	(194,251.50)	3,027,250.02	57.47%	3,221,501.52
Transfers in	515,809.00	12.70%	386,856.75	350,000.00	6.64%	(36,856.75)
Transfers out	(256,807.00)	-6.32%	(192,605.25)	(150,000.00)	-2.85%	42,605.25
Change in net assets	\$0.00	0.00%	\$0.00	3,227,250.02	61.26%	\$ 3,227,250.02
Total net assets - beginning				52,335,868.79		
Total net assets - ending				\$ 55,563,118.81		

**COUNTY OF OAKLAND
RADIO COMMUNICATIONS FUND
FINANCIAL REPORT AS OF JUNE 30, 2009**

<u>STATEMENT OF NET ASSETS</u>	
ASSETS	
Current Assets:	
Cash - Operating	\$28,713,862.05
Accounts Receivable	851,287.13
Due from Municipalities	86,339.95
Inventories at Cost	594,757.76
Prepaid Expenses	<u>194,324.07</u>
Total Current Assets	30,440,570.96
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	25,562,286.03
Equipment	11,047,802.00
Accumulated Depreciation	<u>(11,028,751.45)</u>
Property and Equipment - Net	<u>25,581,336.58</u>
Total Assets	\$56,021,907.54
 LIABILITIES	
Current Liabilities:	
Vouchers Payable	\$185,690.15
Accounts Payable	153,102.11
Other Liabilities	<u>119,996.47</u>
Total Current Liabilities	458,788.73
 NET ASSETS	
Invested in Capital Assets	25,581,336.58
Designated for Projects (911 Surcharge)	27,861,389.57
Unrestricted	<u>2,120,392.66</u>
Total Net Assets	<u>\$55,563,118.81</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	\$2,972,820.90	\$0.00	\$2,972,820.90	\$0.00
E-911 Surcharge/IP System	1,156,097.02	0.00	0.00	1,156,097.02
Antenna Site Management	200,925.00	200,925.00	0.00	0.00
Leased Equipment	540,008.25	540,008.25	0.00	0.00
Parts & Accessories	63,718.91	63,718.91	0.00	0.00
Outside Agencies	301,621.91	301,621.91	0.00	0.00
Productive Labor	33,104.50	33,104.50	0.00	0.00
Income from Investments	367,048.78	68,828.69	266,544.78	31,675.31
Operating Transfers In	350,000.00	0.00	0.00	350,000.00
TOTAL REVENUES	<u>5,985,345.27</u>	<u>1,208,207.26</u>	<u>3,239,365.68</u>	<u>1,537,772.33</u>
Operating Expenses:				
Salaries	407,363.91	407,363.91	0.00	0.00
Fringe Benefits	227,045.79	227,045.79	0.00	0.00
Communications	157,598.23	0.00	157,598.23	0.00
Electrical Service	64,644.32	30,010.68	34,633.64	0.00
Equipment Repairs & Maintenance	139,788.06	65,958.27	73,829.79	0.00
Freight & Express	1,219.81	1,219.81	0.00	0.00
Indirect Costs	141,520.50	141,520.50	0.00	0.00
Laundry & Cleaning	213.59	213.59	0.00	0.00
Maintenance Contract	144,994.83	0.00	14,925.00	130,069.83
Professional Services	120,849.66	49,319.81	71,529.85	0.00
Rebillable Services	658.00	658.00	0.00	0.00
Software Rental Lease Purchase	592.99	592.99	0.00	0.00
Special Projects	4,410.46	4,410.46	0.00	0.00
Tower Charges	156,750.12	0.00	156,750.12	0.00
Training Related	3,630.00	0.00	3,630.00	0.00
Travel & Conference	7,611.05	1,297.56	6,313.49	0.00
Dry Goods & Clothing	350.00	350.00	0.00	0.00
Expendable Equipment	374,634.87	8,074.57	0.00	366,560.30
Office Supplies	2,108.39	2,108.39	0.00	0.00
Parts & Accessories	45,890.05	45,890.05	0.00	0.00
Shop Supplies	5,910.21	5,910.21	0.00	0.00
Small Tools	4,147.21	4,147.21	0.00	0.00
Depreciation	7,196.85	7,196.85	0.00	0.00
Bldg. Space Cost Allocation	34,382.97	34,382.97	0.00	0.00
Convenience Copier	(415.80)	(415.80)	0.00	0.00
Info Tech - CLEMIS	309,975.00	309,975.00	0.00	0.00
Info Tech - Development	5,414.00	4,543.00	0.00	871.00
Info Tech - Operations	175,782.00	175,782.00	0.00	0.00
Insurance Fund	7,231.52	1,981.52	5,250.00	0.00
Mail Room	0.84	0.84	0.00	0.00
Maintenance Dept charges	99.03	99.03	0.00	0.00
Motor Pool fuel charges	4,381.93	4,381.93	0.00	0.00
Motor Pool	22,348.09	22,348.09	0.00	0.00
Print Shop	368.08	368.08	0.00	0.00
Telephone Communications	29,398.69	26,742.69	2,656.00	0.00
Operating Transfers Out	150,000.00	150,000.00	0.00	0.00
TOTAL EXPENSES	<u>2,758,095.25</u>	<u>1,733,478.00</u>	<u>527,116.12</u>	<u>497,501.13</u>
NET INCOME (LOSS)	3,227,250.02	(525,270.74)	2,712,249.56	1,040,271.20
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, JUNE 30, 2009	<u>\$55,563,118.81</u>	<u>\$2,139,443.21</u>	<u>\$50,618,682.42</u>	<u>\$2,804,993.18</u>

RADIO COMMUNICATIONS - FUND 53600 Operating Transfers Out - Fiscal Year 2009

Description	Amount
Budgeted Operating transfer from Radio Communications fund to CLEMIS fund for 1st quarter FY09 administrative support	\$50,000.00
Budgeted Operating transfer from Radio Communications fund to CLEMIS fund for 2nd quarter FY09 administrative support	50,000.00
Budgeted Operating transfer from Radio Communications fund to CLEMIS fund for 3rd quarter FY09 administrative support	50,000.00
Total	<u><u>\$150,000.00</u></u>

RADIO COMMUNICATIONS - FUND 53600 Operating Transfers In - Fiscal Year 2009
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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>

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2009 - 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.
- Accounts receivable includes \$714,658.79 for accrued E-911 operational surcharge revenue which is now paid to the county quarterly instead of monthly.
- Accounts receivable includes \$136,628.34 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 for leased equipment.
- 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.
- Vouchers payable and Accounts payable are accrued 3rd quarter expenses, overpayments by E911 remitters and the amount due to the City of Novi for its share of tower lease payments.
- Other liabilities is the over-accrual of interest income from a prior period. Interest is earned by the fund on its cash balance in the Treasurer's pool of investments and 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 consolidation of telecommunications companies, resulting in removal of duplicated equipment from County towers.
- 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.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2009 - 3rd Quarter
Brief Explanation of "Actuals"

- 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 payroll 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 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 training expense for users of the new radio system budgeted as part of the capital project.
- Special projects expense is favorable due to timing of expenditures.
- Tower charges are unfavorable due to contractual increases for leased tower sites.
- Training related expense is unfavorable due to training expense for staff budgeted as part of the capital project.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is unfavorable due to purchase of PSAP equipment funded by E911 surcharge.
- 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 and 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.
- Info Tech development charges are unfavorable due to the cost of a 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.

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2009 - 3rd Quarter
Brief Explanation of "Actuals"

- Maintenance department internal charges include necessary HVAC, generator and security system services performed by FM&O; budgeted amounts are based on prior year usage which was higher than normal due to preparations for implementation of the new system.
- Motor pool fuel charges are slightly favorable due to reduced fuel prices and decreased usage; Motor pool charges are slightly favorable due to decreased usage.
- Print shop internal charges are favorable due to timing of training material preparation.
- 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
June 30, 2009**

ASSETS

Current assets:

Cash and cash equivalents	\$ 245,066.55
Due from other governments	47,916.03
Accounts receivable	6,756.75
Prepaid expenses	33,070.50
Total current assets	<u>332,809.83</u>

Noncurrent assets:

Equipment	124,793.08
Computer software	409,195.95
Less accumulated depreciation	<u>(530,404.83)</u>
Total capital assets (net of accumulated depreciation)	<u>3,584.20</u>
Total assets	<u>336,394.03</u>

LIABILITIES

Current liabilities:

Vouchers payable	0.00
Other liabilities	306.30
Total current liabilities	<u>306.30</u>
Total liabilities	<u>306.30</u>

NET ASSETS

Invested in capital assets, net of related debt	3,584.20
Unrestricted - designated for projects	55,877.00
Unrestricted	<u>276,626.53</u>
Total net assets	<u>\$ 336,087.73</u>

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Nine Months Ended June 30, 2009

	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%	\$ 114,795.75	\$ 112,156.25	72.30%	\$ (2,639.50)
Participation fees - non-Oakland users	10,854.00	5.26%	8,140.50	10,505.25	6.77%	2,364.75
Outside agencies - rebilled charges	42,600.00	20.63%	31,950.00	32,462.31	20.93%	512.31
Total operating revenues	206,515.00	100.00%	154,886.25	155,123.81	100.00%	237.56
Operating expenses:						
Salaries	244,691.00	118.49%	183,518.25	175,394.65	113.07%	8,123.60
Fringe benefits	137,757.00	66.71%	103,317.75	106,024.57	68.35%	(2,706.82)
Contractual services:						
Communications	42,600.00	20.63%	31,950.00	25,057.47	16.15%	6,892.53
Equipment repairs and maintenance	20,000.00	9.68%	15,000.00	0.00	0.00%	15,000.00
Indirect costs	45,917.00	22.23%	34,437.75	36,602.25	23.60%	(2,164.50)
Personal mileage	1,750.00	0.85%	1,312.50	33.02	0.02%	1,279.48
Software rental lease purchase	5,700.00	2.76%	4,275.00	17,799.00	11.47%	(13,524.00)
Software support/maintenance	73,858.00	35.76%	55,393.50	54,310.50	35.01%	1,083.00
Travel and conference	5,000.00	2.42%	3,750.00	2,967.41	1.91%	782.59
Workshops and meetings	0.00	0.00%	0.00	63.13	0.04%	(63.13)
Total contractual services	194,825.00	94.33%	146,118.75	136,832.78	88.20%	9,285.97
Commodities:						
Expendable equipment expense	10,282.00	4.98%	7,711.50	2,047.29	1.32%	5,664.21
Total commodities	10,282.00	4.98%	7,711.50	2,047.29	1.32%	5,664.21
Depreciation:						
Equipment	3,226.00	1.56%	2,419.50	4,032.27	2.60%	(1,612.77)
Total depreciation	3,226.00	1.56%	2,419.50	4,032.27	2.60%	(1,612.77)
Internal services:						
Info Tech - development	0.00	0.00%	0.00	6,954.57	4.48%	(6,954.57)
Info Tech - operations	57,010.00	27.61%	42,757.50	42,673.22	27.51%	84.28
Insurance fund	206.00	0.10%	154.50	154.52	0.10%	(0.02)
Telephone communications	1,320.00	0.64%	990.00	1,420.69	0.92%	(430.69)
Total internal services	58,536.00	28.35%	43,902.00	51,203.00	33.01%	(7,301.00)
Total operating expenses	649,317.00	314.42%	486,987.75	475,534.56	306.55%	11,453.19
Operating income (loss)	(442,802.00)	-214.42%	(332,101.50)	(320,410.75)	-206.55%	11,690.75
Nonoperating revenues (expenses):						
Budgeted equity adjustments	(4,611.00)	-2.23%	(3,458.25)	0.00	0.00%	3,458.25
Income from investments	2,000.00	0.97%	1,500.00	2,539.71	1.64%	1,039.71
Total nonoperating revenues (expenses)	(2,611.00)	-1.26%	(1,958.25)	2,539.71	1.64%	4,497.96
Income (loss) before transfers	(445,413.00)	-215.68%	(334,059.75)	(317,871.04)	-204.91%	16,188.71
Transfers in	445,413.00	215.68%	334,059.75	343,176.00	221.23%	9,116.25
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 0.00	0.00%	\$ 0.00	25,304.96	16.32%	\$ 25,304.96
Total net assets - beginning				310,782.77		
Total net assets - ending				\$ 336,087.73		

FIRE RECORDS MANAGEMENT - FUND 53100 Operating Transfers In - Fiscal Year 2009

Description	Amount
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 FY09 operating support from General Fund	109,938.00
Budgeted Operating Transfer - appropriation for Fire Records Management 2nd quarter FY09 operating support from General Fund	113,265.00
Budgeted Operating Transfer - appropriation for Fire Records Management 3rd quarter FY09 operating support from General Fund	113,265.00
Total	<u><u>\$343,176.00</u></u>

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2009 – 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 except the City of Berkley and the Township of White Lake were current at June 30, 2009.
- Accounts receivable is the amount due from non-municipality member agencies for quarterly participation costs. All agencies except Wayne County Airport Authority were current at June 30, 2009.
- 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.
- Other liabilities is the over-accrual of interest income from a prior period. Interest is earned by the fund on its cash balance in the Treasurer’s pool of investments and is paid when investments mature.
- 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 34 agencies for participation during the 3rd 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), software license and software maintenance costs.
- Income from investments is slightly favorable due to increased cash balance during the year.
- 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 variance is slightly favorable due to lower than anticipated overtime and on-call payroll. Fringe Benefit variance is unfavorable because budgets are based on the average cost of fringe benefits for employees.

FIRE RECORDS MANAGEMENT FUND 53100
Fiscal Year 2009 – 3rd Quarter
Brief Explanation of “Actuals”

- Communications cost is offset by revenue from rebilled charges to member agencies for their portion of data line expenses (see above). 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 unfavorable due to the timing of software license purchases for new member agencies, offset by revenue from rebilled charges.
- Software support is slightly favorable due to elimination of server software maintenance contracts.
- 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.

Exhibit C

**County of Oakland
CLEMIS Fund
Statement of Net Assets
June 30, 2009**

ASSETS

Current assets:

Cash and cash equivalents	\$ 760,605.48
Due from other governments	915,389.47
Due from other funds	17,731.79
Accounts receivable	25,626.40
Accrued interest on investment	26,244.18
Inventories	17,902.31
Deferred Charges	77,752.60
Prepaid items	567,766.54
Total current assets	<u>2,409,018.77</u>

Noncurrent assets:

Equipment	1,571,763.41
Equipment - 911	2,554,100.14
Equipment - COPS MORE	22,226,343.33
Equipment - OAKVIDEO	5,490,114.07
Capital projects in progress	2,084,497.19
Less accumulated depreciation	<u>(26,450,636.54)</u>
Total capital assets (net of accumulated depreciation)	<u>7,476,181.60</u>
Total assets	<u>9,885,200.37</u>

LIABILITIES

Current liabilities:

Vouchers payable	359,476.00
Accounts payable	571,728.38
Deferred income	114,092.02
Total current liabilities	<u>1,045,296.40</u>

NET ASSETS

Invested in capital assets, net of related debt	7,476,181.60
Unrestricted - designated for projects	215,319.86
Unrestricted	1,148,402.51
Total net assets	<u>\$ 8,839,903.97</u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Nine Months Ended June 30, 2009

	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	44.97%	\$ 1,341,900.00	\$ 1,299,418.25	39.47%	\$ (42,481.75)
Access fees - NonOakland Users	895,972.00	22.52%	671,979.00	474,299.23	14.41%	(197,679.77)
Access fees - Police Depts/Other in Oakland	279,000.00	7.01%	209,250.00	215,380.70	6.54%	6,130.70
Sheriff contracted services	275,000.00	6.91%	206,250.00	513,801.00	15.61%	307,551.00
Maintenance contracts - Mugshot Capture Stn	200,000.00	5.03%	150,000.00	283,544.25	8.61%	133,544.25
E-Commerce/Electronic Citation	175,000.00	4.40%	131,250.00	24,975.57	0.76%	(106,274.43)
Maintenance contracts - LiveScan	50,000.00	1.26%	37,500.00	0.00	0.00%	(37,500.00)
In car terminals - OC Sheriff	154,404.00	3.88%	115,803.00	113,422.50	3.45%	(2,380.50)
Rebilled Charges	90,000.00	2.26%	67,500.00	148,737.66	4.52%	81,237.66
E-Commerce/eCrash	70,000.00	1.76%	52,500.00	0.00	0.00%	(52,500.00)
Parts and accessories	0.00	0.00%	0.00	218,054.27	6.62%	218,054.27
Productive labor	0.00	0.00%	0.00	372.00	0.01%	372.00
Total operating revenues	<u>3,978,576.00</u>	<u>100.00%</u>	<u>2,983,932.00</u>	<u>3,292,005.43</u>	<u>100.00%</u>	<u>308,073.43</u>
Operating expenses:						
Salaries	<u>1,620,415.00</u>	<u>40.73%</u>	<u>1,215,311.25</u>	<u>835,416.59</u>	<u>25.38%</u>	<u>379,894.66</u>
Fringe benefits	<u>857,039.00</u>	<u>21.54%</u>	<u>642,779.25</u>	<u>424,866.35</u>	<u>12.91%</u>	<u>217,912.90</u>
Contractual services:						
Bank charges	0.00	0.00%	0.00	5,377.89	0.16%	(5,377.89)
Communications	887,000.00	22.29%	665,250.00	983,841.17	29.89%	(318,591.17)
Equipment repairs and maintenance	160,000.00	4.02%	120,000.00	76,887.29	2.34%	43,112.71
Freight and express	0.00	0.00%	0.00	1,007.65	0.03%	(1,007.65)
Indirect costs	288,124.00	7.24%	216,093.00	196,574.25	5.97%	19,518.75
Membership dues and publication	750.00	0.02%	562.50	544.70	0.02%	17.80
Miscellaneous	0.00	0.00%	0.00	0.00	0.00%	0.00
Personal mileage	3,000.00	0.08%	2,250.00	65.45	0.00%	2,184.55
Professional services	1,400,000.00	35.19%	1,050,000.00	567,809.73	17.25%	482,190.27
Rebillable Services	90,000.00	2.26%	67,500.00	94,783.80	2.88%	(27,283.80)
Software rental/lease purchase	0.00	0.00%	0.00	23,089.00	0.70%	(23,089.00)
Software support/maintenance	675,000.00	16.97%	506,250.00	299,241.08	9.09%	207,008.92
Travel and conference	15,000.00	0.38%	11,250.00	3,585.80	0.11%	7,664.20
Travel employee taxable meals	0.00	0.00%	0.00	0.00	0.00%	0.00
Workshops and meetings	1,000.00	0.03%	750.00	57.13	0.00%	692.87
Total contractual services	<u>3,519,874.00</u>	<u>88.48%</u>	<u>2,639,905.50</u>	<u>2,252,864.94</u>	<u>68.44%</u>	<u>387,040.56</u>
Commodities:						
Dry goods and clothing	3,000.00	0.08%	2,250.00	0.00	0.00%	2,250.00
Expendable Equipment	0.00	0.00%	0.00	212,075.41	6.44%	(212,075.41)
Office supplies	1,000.00	0.03%	750.00	3,071.69	0.09%	(2,321.69)
Parts and accessories	76,250.00	1.92%	57,187.50	3,697.31	0.11%	53,490.19
Special event supplies	0.00	0.00%	0.00	246.62	0.01%	(246.62)
Total commodities	<u>80,250.00</u>	<u>2.03%</u>	<u>60,187.50</u>	<u>219,091.03</u>	<u>6.65%</u>	<u>(158,903.53)</u>
Depreciation:	<u>4,888,476.00</u>	<u>122.87%</u>	<u>3,666,357.00</u>	<u>1,330,231.71</u>	<u>40.41%</u>	<u>2,336,125.29</u>
Internal services:						
Building space cost allocation	172,062.00	4.32%	129,046.50	129,046.50	3.92%	0.00
Info tech-development	167,841.00	4.22%	125,880.75	138,059.13	4.19%	(12,178.38)
Info tech-operations	487,660.00	12.26%	365,745.00	337,478.46	10.25%	28,266.54
Motor pool	23,489.00	0.59%	17,616.75	20,195.75	0.61%	(2,579.00)
Motor pool fuel charges	1,615.00	0.04%	1,211.25	775.64	0.02%	435.61
Mail room	299.00	0.01%	224.25	95.61	0.00%	128.64
Print shop	22,473.00	0.56%	16,854.75	22,708.07	0.69%	(5,853.32)
Telephone communications	24,561.00	0.62%	18,420.75	24,472.49	0.74%	(6,051.74)
Total internal services	<u>900,000.00</u>	<u>22.62%</u>	<u>675,000.00</u>	<u>672,831.65</u>	<u>20.42%</u>	<u>2,168.35</u>
Total operating expenses	<u>11,866,054.00</u>	<u>298.27%</u>	<u>8,899,540.50</u>	<u>5,735,302.27</u>	<u>174.21%</u>	<u>3,164,238.23</u>
Operating income (loss)	<u>(7,887,478.00)</u>	<u>-198.27%</u>	<u>(5,915,608.50)</u>	<u>(2,443,296.84)</u>	<u>-74.21%</u>	<u>3,472,311.66</u>
Nonoperating revenues (expenses):						
Planned use balance	6,338,361.00	159.31%	4,753,770.75	0.00	0.00%	(4,753,770.75)
Income from investments	60,000.00	1.51%	45,000.00	7,674.75	0.23%	(37,325.25)
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	627,098.83	19.05%	627,098.83
Total nonoperating revenues (expenses)	<u>6,398,361.00</u>	<u>160.82%</u>	<u>4,798,770.75</u>	<u>634,773.58</u>	<u>19.28%</u>	<u>(4,163,997.17)</u>
Income (loss) before transfers	<u>(1,489,117.00)</u>	<u>-37.45%</u>	<u>(1,116,837.75)</u>	<u>(1,808,523.26)</u>	<u>-54.93%</u>	<u>(691,685.51)</u>
Transfers in	<u>1,489,117.00</u>	<u>37.43%</u>	<u>1,116,837.75</u>	<u>1,191,837.75</u>	<u>36.20%</u>	<u>75,000.00</u>
Change in net assets	<u>\$ 0.00</u>	<u>-0.02%</u>	<u>\$ 0.00</u>	<u>(616,685.51)</u>	<u>-18.73%</u>	<u>\$ (616,685.51)</u>
Total net assets - beginning				<u>9,456,589.48</u>		
Total net assets - ending				<u>\$ 8,839,903.97</u>		

**COUNTY OF OAKLAND
CLEMIS FUND
FINANCIAL REPORT AS OF JUNE 30, 2009**

STATEMENT OF NET ASSETS**ASSETS**

Current Assets:	
Cash - Operating	\$760,605.48
Accrued Interest on Investments	26,244.18
Accounts Receivable	25,626.40
Due from Municipalities	915,389.47
Due from Other Funds	17,731.79
Inventory at Cost	17,902.31
Deferred Charges	77,752.60
Prepaid Expenses	567,766.54
Total Current Assets	<u>2,409,018.77</u>
Noncurrent Assets:	
Property and Equipment at Cost:	
Equipment	1,571,763.41
Equipment - 911	2,554,100.14
Equipment - COPS MORE	22,226,343.33
Equipment - Oak VIDEO	5,490,114.07
Capital Projects in Progress	2,084,497.19
Accumulated Depreciation	<u>(26,450,636.54)</u>
Property and Equipment - Net	<u>7,476,181.60</u>
TOTAL ASSETS	<u>\$9,885,200.37</u>

LIABILITIES

Current Liabilities:	
Vouchers Payable	359,476.00
Accounts Payable	571,728.38
Deferred Income	114,092.02
Total Current Liabilities	<u>1,045,296.40</u>

NET ASSETS

Invested in Capital Assets	7,476,181.60
Unrestricted-designated for projects	215,319.86
Unrestricted	<u>1,148,402.51</u>
Total Net Assets	<u>\$8,839,903.97</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	215,380.70	\$215,380.70	\$0.00
In Car Terminals-All Other	1,299,418.25	0.00	1,299,418.25
In Car Terminals-OC Sheriff	113,422.50	0.00	113,422.50
Maintenance Contracts	283,544.25	283,544.25	0.00
Sheriff Contracted Services	513,801.00	513,801.00	0.00
Access fees-NonOakland Users	474,299.23	474,299.23	0.00
Enhanced Access Fee-ECitation	24,975.57	24,975.57	0.00
Parts and Accessories	218,054.27	8,454.27	209,600.00
Productive Labor	372.00	372.00	0.00
Rebilled Charges	148,737.66	51,353.86	97,383.80
Income from Investments	7,674.75	(230.25)	7,905.00
Capital Contributions	627,098.83	206,703.97	420,394.86
Operating Transfers In	1,191,837.75	1,191,837.75	0.00
TOTAL REVENUES	<u>5,118,616.76</u>	<u>2,970,492.35</u>	<u>2,148,124.41</u>
Operating Expenses:			
Salaries	835,416.59	835,416.59	0.00
Fringe Benefits	424,866.35	424,866.35	0.00
Bank Charges	5,377.89	5,377.89	0.00
Communications	983,841.17	0.00	983,841.17
Equipment Repairs & Maintenance	76,832.29	76,832.29	0.00
Freight & Express	1,007.65	778.94	228.71
Indirect Costs	196,574.25	196,574.25	0.00
Membership Dues & Publications	544.70	544.70	0.00
Personal Mileage	65.45	65.45	0.00
Professional Services	567,809.73	567,809.73	0.00
Rebillable Services	94,783.80	0.00	94,783.80
Software Rental/Lease Purchase	23,089.00	23,089.00	0.00
Software Support/Maintenance	299,296.08	257,132.22	42,163.86
Travel & Conference	3,585.80	3,585.80	0.00
Workshops and Meetings	57.13	57.13	0.00
Expendable Equipment Expense	212,075.41	10,198.91	201,876.50
Office Supplies	3,071.69	3,071.69	0.00
Parts & Accessories	3,697.31	3,202.74	494.57
Special Events	246.62	246.62	0.00
Depreciation	1,330,231.71	1,330,231.71	0.00
Bldg. Space Cost Allocation	129,046.50	129,046.50	0.00
Info. Tech. - Development	138,059.13	138,059.13	0.00
Info. Tech. - Operations	337,478.46	337,478.46	0.00
Motor Pool	20,195.75	20,195.75	0.00
Motor Pool Fuel Charges	775.64	775.64	0.00
Mail Room	95.61	95.61	0.00
Print Shop	22,708.07	22,708.07	0.00
Telephone Communications	24,472.49	24,472.49	0.00
TOTAL EXPENSES	<u>5,735,302.27</u>	<u>4,411,913.66</u>	<u>1,323,388.61</u>
NET INCOME (LOSS)	(616,685.51)	(1,441,421.31)	824,735.80
NET ASSETS, OCTOBER 1, 2008	<u>9,456,589.48</u>	<u>1,169,012.64</u>	<u>8,287,576.84</u>
NET ASSETS, JUNE 30, 2009	<u>\$8,839,903.97</u>	<u>(\$272,408.67)</u>	<u>\$9,112,312.64</u>

CLEMIS - FUND 53500 Operating Transfers In - Fiscal Year 2009
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Description	Amount
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
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund and included the net adjustment of 1st & 2nd qtr budget task for FY 09	333,558.50
Operating Transfer from Radio Communications to CLEMIS for admin support for 3/31/09	50,000.00
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund and included the net adjustment of budget task for FY 09	347,279.25
Operating Transfer from Radio Communications to CLEMIS for admin support for 6/30/09	50,000.00
Total	\$1,191,837.75

CLEMIS FUND 53500
Fiscal Year 2009 – 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.
- Due from other funds is the amount due from Info Tech Fund for the percentage of CLEMIS Citation Convenience fees from the 52 DCs for period of Jan – Jun 2009.
- Accounts Receivables includes billings for Apr - Jun 09 CLEMIS fees. Delinquent letters are sent to agencies with accounts 30 days past due and will be contacted for collection of accounts 90 days past due.
- Inventory consists of parts and supplies which is adjusted to actual per physical inventory completed prior to 9/30/09.
- 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 in advance for LiveScan Maint and is net of the amount recognized as revenue for the Edge modem upgrade equipment for Non-OC agencies.
- 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. An amendment to was submitted with second quarter forecast for correction.
- Access fees-Police Depts/Other In Oakland reflects favorable variance due to actual FTE count slightly higher than budget projection.
- Sheriff Contracted Services is favorable primarily due to the internal service charge to Radio Communications fund for CAD support and maintenance provided by CLEMIS staff through 06/30/09.
- Maintenance Contracts – Mugshot favorable due to additional agencies participating subsequent to budget projection.
- E-Commerce/Electronic Citation program is unfavorable due to the timing of the implementation of CLEMIS Citation program to allow tickets/fines to be paid on-line.
- Maintenance Contracts – LiveScan is favorable due to the timing of the majority of new fingerprint equipment coming off warranty as of 4/30/09 and rebilled maint charges to agencies accordingly.
- Rebilled Charges is favorable due to the additional connectivity costs charged to the Tier 2.5 & 3.0 agencies which is offset by Rebilled Services expense.
-

CLEMIS FUND 53500
Fiscal Year 2009 – 3rd Qtr
Brief Explanation of “Actuals”

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

- E-Commerce/E-Crash is unfavorable due to the timing of the implementation of the CLEMIS Crash program.
- Parts & Accessories includes the amount attributable for CLEMIS technical support provided beyond the normal scope of services and the recognition of revenue for edge modem equipment for Non-OC Agencies.
- Productive Labor includes CLEMIS technical support provided beyond the normal scope of services.
- 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 \$150,000 from Radio for CLEMIS Admin support of new radio system and \$1,041,838 from General Fund for operational support through 6/30/09 which is net of the FY 09 budget task.
- Capital Contributions line item is favorable due to the recognition of COPSMORE grant purchases through 3rd qtr FY09. The grant extension was approved for 9/30/09.

Expenses:

- Bank Charges includes the cost for PayPal services as part of E-Commerce which allows CLEMIS Citation transactions to be processed on-line.
- Communications line item is unfavorable due to higher than anticipated connectivity costs associated with the addition of devices and the cost of MSP LEIN fees that were never included in the budget projection.
- Equipment Repairs & Maintenance expense is favorable as Live Scan equipment is covered under warranty and elimination of 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. Includes the adjustment for the capitalization of project management costs associated with the Electronic Citation and E-Crash report programs through 6/30/09.
- 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.
- Travel and Conference favorable due to decrease in staff attending conferences.
- Expendable Equipment unfavorable primarily due to the purchase of the edge modem upgrade equipment for Non-OC agencies which is offset by Parts & Accessories revenue. Also includes equipment costs related to Mugshot and CAD operations.
- Parts & Accessories favorable due to the new and replacement Livescan equipment covered under warranty.
- Depreciation expense is favorable primarily due to budget projection was overstated and did not reflect the actual depreciation schedules.
- Info Tech Development is unfavorable due to the additional assistance required for Records Mgmt System.
- Motor Pool, Print Shop, Telephone Communication charges are based on actual usage.

**COUNTY OF OAKLAND
COPS MORE FUND
BALANCE SHEET
JUNE 30, 2009**

ASSETS

Current Assets:		
Due from Federal Government	\$	1,552,123.38
Due from Other Funds		<u>0.00</u>
Total Current Assets		<u>1,552,123.38</u>
TOTAL ASSETS	\$	<u>1,552,123.38</u>

LIABILITIES AND FUND EQUITY

Current Liabilities:		
Vouchers Payable - COPS eligible	\$	0.00
Accounts Payable - COPS eligible		0.00
Accounts Payable - Excess Match		10,277.00
Deferred Revenue - Federal		1,138,760.26
Deferred Revenue - Local		358,597.73
Deferred Revenue - State		<u>33,234.39</u>
Total Current Liabilities		1,540,869.38
Fund Balance - Unreserved - designated		0.00
Fund Balance - Excess County Match		<u>11,254.00</u>
TOTAL LIABILITIES AND FUND EQUITY	\$	<u>1,552,123.38</u>

**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
OPERATING REVENUES:															
Grants - Federal	\$17,132,461.00	\$4,751,100.82	\$4,100,730.74	\$1,135,186.56	\$1,040,820.72	\$649,705.67	\$490,412.24	\$1,055,090.48	\$701,823.85	\$179,690.70	\$1,422,577.43	\$466,561.53	\$15,993,700.74	\$0.00	\$1,138,760.26
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	146,921.02	5,036,443.27	0.00	358,597.73
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	13,616.28	466,765.61	0.00	33,234.39
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
TOTAL OPERATING REVENUES	24,837,217.15	6,581,493.76	5,934,703.57	1,996,353.84	1,514,358.81	959,549.16	1,245,667.97	1,340,224.01	942,334.63	241,519.75	1,912,066.44	627,098.83	23,295,370.77	11,254.00	1,530,592.38
OPERATING EXPENSES:															
SALARIES	669,286.11	37,474.69	347,853.01	138,904.86	166,950.96	169,101.74	(190,999.15)	0.00	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
CONTRACTUAL SERVICES:															
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
TOTAL CONTRACTUAL SVCS	1,669,286.68	195,605.56	422,968.70	470,565.45	115,406.22	86,288.85	378,451.90	977.00	(977.00)	0.00	0.00	0.00	1,669,286.68	0.00	0.00
CAPITAL OUTLAY:															
CLEMIS RMS/CAD Upgrade	8,948,872.11	3,678,345.96	1,088,457.75	579.40	105,092.81	212,179.75	289,305.01	637,267.92	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	387,359.75	1,332,732.17	0.00	305,529.86
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	33,035.11	542,453.34	0.00	(22,019.52)
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)	197,000.00	346,315.00	0.00	188,000.00
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
TOTAL CAPITAL OUTLAY	22,112,068.53	6,335,791.40	5,036,640.27	1,334,699.65	1,172,254.87	639,561.55	1,010,289.50	1,328,242.26	943,311.63	241,519.75	1,912,066.44	627,098.83	20,581,476.15	0.00	1,530,592.38
TOTAL OPERATING EXPENSES	24,837,217.15	6,581,493.76	5,934,703.57	1,996,353.84	1,514,358.81	959,549.16	1,256,921.97	1,340,224.01	942,334.63	241,519.75	1,912,066.44	627,098.83	23,306,624.77	0.00	1,530,592.38
OPERATING INCOME (LOSS)	\$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)	\$11,254.00	(\$11,254.00)
NONOPERATING REVENUE (EXPENSE)															
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	11,254.00	0.00	0.00	0.00	0.00	0.00	11,254.00	0.00	11,254.00
TOTAL EXCESS REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,254.00	\$0.00

FINANCIAL STATUS REPORT

(Short Form)

(follow instructions on the back)

1. Federal Agency and Organizational Element to which Report is Submitted U.S. Dept. of Justice Office of Justice Programs	2. Federal Grant or Other Identifying Number Assigned By Federal Agency 1999CLWX0239	OMB Approval No. 0348-0038	Page 1 of 1 Pages
3. Recipient Organization (Name and complete address, including ZIP code) <p style="text-align: center;">Oakland County Law Enforcement Consortium 1200 N. Telegraph Road Pontiac, MI 48341-0470</p>			
4. Employer Identification Number 386004876	5. Recipient Account Number or Identifying Number 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) 4/1/2009	To: (Month, Day, Year) 6/30/2009
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total Outlays	21,225,904.68	271,004.95	21,496,909.63
b. Recipient share of outlays	5,433,831.61	69,377.27	5,503,208.88
c. Federal share of outlays	15,792,073.07	201,627.68	15,993,700.75
d. Total unliquidated obligations			0.00
e. Recipient share of unliquidated obligations			0.00
f. Federal share of unliquidated obligations			0.00
g. Total Federal share (Sum of lines c and f)			15,993,700.75
h. Total Federal funds authorized for this funding period			17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)			1,138,760.25
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed		
	b. Rate	c. Base	d. Total amount
			e. Federal share
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.			
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.			
Typed or Printed Name and Title Robert J. Daddow, Deputy County Executive		Telephone (Area code, number and extension) (248) 858-1650	
Signature of Authorized Certifying Official		Date Report Submitted:	

COPS MORE Financial Status Report Information - June 30, 2009

CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$23,306,624.78
Less ineligible expenditures paid from excess match		(1,809,715.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$21,496,909.63 + \$0.00)		21,496,909.63
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	\$0.00	
Accounts Payable	0.00	
Due to Other Funds	0.00	
Total eligible unliquidated obligations - FSR line 10 (d)		0.00
Total cash outlays - FSR line 10 (a)(III)		\$21,496,909.63

Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$15,993,700.74 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$1,138,760.26 per Statement of Operations.

COPS MORE GRANT

Summary of Costs - through 06/30/09

	Approved/Amended Budget ⁽⁵⁾	Expenditures to Date	Balance Remaining
Equipment:			
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	346,315.00	188,000.00
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	1,332,732.17	305,529.86
In-Vehicle Printers	520,433.82	542,453.34	(22,019.52)
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	20,581,476.15	1,530,592.38
Contractual Services/Excess Match:			
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
Personnel:			
Salaries	669,286.11	669,286.11	0.00
Fringe Benefits	246,147.36	246,147.36	(0.00)
Total Personnel Costs	915,433.47	915,433.47	(0.00)
TOTAL	<u>\$24,837,217.15</u>	<u>\$23,306,624.78</u>	<u>\$1,530,592.38</u>

Notes:

- 1) Most professional service expenditures are paid out of excess County match.
- 2) Grant modification # 3 approved by COPS MORE office in November 2001 and is reflected in budget above.
- 3) Additional appropriation approved by Misc. Resolution #01031 for \$924,000 (\$197K Salaries, \$79K Fringes, \$318K Prof. Svcs., \$330K AVL). This is considered 'Excess Match'.
- 4) Adjust prior years expenditure is the refund of \$261,243.15 to the U.S. Dept. of Justice in March, 2004 for prior years' disallowed Salaries and Fringes. Personnel costs for Salaries and Fringes charged to the Federal grant have been reduced by the disallowed amount.
- 5) COPS MORE office approved the total overall budget and did not require Oakland County to shift budget between allowable components.