

CLEMIS Financial Statements - Year Ended September 30, 2004

DATE: November 18, 2004

This letter of transmittal covers the following Fund financial statements as of and for the year ended September 30, 2004:

- Radio Communications Fund.
- Fire Records Management System.
- CLEMIS Operating Fund.
- COPS MORE Grant Fund.

**RADIO COMMUNICATIONS FUND**

Attached are the following schedules described as Exhibit A relating to the Radio Communications Fund operations for the year ended September 30, 2004:

- Statement of Net Assets (Exhibit A) as of September 30, 2004.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit A-1) for the year ended September 30, 2004. This statement is a budget to actual comparison.
- Financial Report (Exhibit A-2) for the year ended September 30, 2004. This Report segregates the operations into the existing 806 MHz radio communications system from the new 806 / . 821 MHz system. It also segregates the equity applicable for the new system included within Exhibit A above.
- Operating Transfers In / Out (Exhibit A-3) for the year ended September 30, 2004.
- Capital Projects in Progress (Exhibit A-4) – represents the detail of invoices paid and capitalized on the Statement of Net Assets – Capital Projects in Progress during fiscal 2004 as of September 30, 2004. The detail of all invoices paid is included on the County's radio communications system web site as part of the cash flow analysis and related status of the project.
- E911 Operational Surcharge Collections (Exhibit A-5) for the year ended September 30, 2004. This report provides the detail by month by service provider of amounts collected involving the wireline and wireless telephone operating surcharges.
- Brief Explanations (Exhibit A-6) – represents a set of explanations of various matters including in the financial statements and schedules above.

The County recently completed a cash flow projection through December 31, 2006. This projection has previously been mailed to you and is contained on the web site for the CLEMIS radio communications system. This latter analysis used an earlier version of the attached financial statements (as of October 14, 2004). Since then, other adjustments and vendor invoices have been received which modify the balance sheet attached with that used in the cash flow analysis. The differences are not that significant and do not alter the conclusions reached in the cash flow analysis.

The County has completed the negotiations with the State, City of Detroit and others involving the frequency interference problem as well. While this frequency swap was a protracted set of discussions and the final applications were submitted in May 2004, the County has yet to receive any approvals of these frequencies as of this memorandum. Over the next 60 days or so, the County is hoping that the frequencies can be approved. Without the frequencies being approved, no new towers can become operational.

The County requested that the CVTs assess how many radios, mobile units, consoles and other equipment would be required to be acquired when the new system becomes operational. This survey was received by late September from most agencies (some still have not replied). The survey was a pre-requisite in the preparation of the cash flow analysis. Because the number of requested units have increased significantly (unit price remains contractually fixed with M/A COM), a subcommittee has been established to review the allocation of the radios to each agency. This is to ensure that there is some 'parity' between agencies and that only the necessary number of equipment is being deployed.

Comments concerning the financial information follow:

- The Fund has approximately \$16.7 million in cash, investments and receivables that largely will support the construction of the new radio communications system, net of current liabilities owed. The equity position remains strong for this Fund as well.
- The equipment included in this Fund is being written off over a short period of time such that it should be fully depreciated at the time that the new system is operational. It is likely that the existing equipment will be fully written off by the end of FY2005.
- The principal favorable variance involved in the operating statement against budget is the professional services. The County provided a budget for professional services for project management and other needs (such as frequency interference issues). The professional services incurred are largely being capitalized as part of the cost of the new system (see Exhibit A-4 for details).

## **FIRE RECORDS MANAGEMENT SYSTEM FUND**

Attached are the following schedules described as Exhibit B relating to the Fire Records Management System Fund for the year ended September 30, 2004:

- Statement of Net Assets (Exhibit B) as of September 30, 2004.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the year ended September 30, 2004. This statement provides a budget to actual comparison as well.
- Operating Transfers In / Out (Exhibit B-2) for the year ended September 30, 2004.
- 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 \$331,000 - largely indicating that the Fund is in good financial shape.
- The ending equity, including considering the net investment in fixed assets, is just over \$496,000 - also an indication of some financial strength.
- As a test of the calculation of the County's commitment, the local fire departments contributed \$115,200 (representing 25% of the operations). The County contributed three payments of \$85,200 and one of \$90,000 for a total of \$345,600 (representing 75% of the operating costs). The \$95,700 transfer on Exhibit B-2 represents the last quarter's amount for fiscal 2003 for the County's contribution actually recorded in this current year.
- 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 schedules described as Exhibit B relating to the CLEMIS Operating Fund for the year ended September 30, 2004:

- Statement of Net Assets (Exhibit C) as of September 30, 2004.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit C-1) for the year ended September 30, 2004. This statement provides a budget to actual comparison as well.

- Operating Transfers In / Out (Exhibit C-2) for the year ended September 30, 2004.
- Brief Explanations (Exhibit C-3) - represents explanations of various matters included in the financial statements noted above.

Comments on the CLEMIS Operating Fund financial statements follow:

- The cash, investments and similar assets held by the Fund, net of liabilities, indicates that there is roughly \$4.1 million available. See subsequent comments on the transfers in.
- The financial statements present a construction in progress amount of \$10.1 million. Much of these costs relate to projects that are now in operation. No depreciation expense has been taken in the financial statements attached. Further, the OakVideo project's assets have yet to be included in this Fund. Some additional work needs to be done relating to the closing of the CLEMIS fixed assets and will occur over the next several months prior to the audit report being issued for the County. However, these adjustments will not adversely impact the Fund operations as portrayed in the attached financial statements. Further, given the need to release this information on a timely basis, the County could not wait for the adjustments to be prepared and posted prior to the release of the information to the parties in interest.
- The ending equity amounts to \$14.8 million - much of it related to the net book value of the equipment. Included in the equity is \$925,000 applicable to transfers into this Fund from the County's General Fund for various projects to be undertaken in the fiscal 2005 year, including some provision for equipment purchases affecting all of the CLEMIS members.
- The significant favorable variance in the depreciation line item arise for several reasons - the fixed assets adjustments have not been posted as noted above and the County anticipated that the project would be largely completed in fiscal 2004. As such, all of the fixed assets (including amounts yet to be expended from the COPS MORE grant) would have been in operation, resulting in depreciation being incurred. This is not the case.
- In addition to the routine \$1,408,000 in operating transfers (four quarterly transfers of \$352,000) into the Fund, there were three other significant transfers as well:
  1. Transfer to cover operating costs (\$514,746) for services rendered in this Fund and into fiscal 2005.
  2. Upgrades to the CAD system equipment to enable the County to replace CAD equipment at the PSAPs (\$116,000). The software upgrades to enable the

Phase II compliance with the Telecom Act of 1996 has to be ready for receipt of signals from the telephone companies by June 30, 2005.

3. Equipment replacement (\$780,000). The amount represents an estimate of the cost of equipment replacements to be provided in fiscal 2005 for certain central equipment.

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

## **COPS MORE GRANT FUND**

Attached are the following schedules described as Exhibit D relating to the COPS MORE Grant Fund for the year ended September 30, 2004:

- Balance Sheet (Exhibit D) as of September 30, 2004.
- Statement of Operations (Exhibit D-1) from inception until September 30, 2004. This statement provides an historical presentation of the actual amounts expended by year from the COPS MORE Grant Fund.
- Summary of Costs (Exhibit D-2) from inception to September 30, 2004. It is a budget to actual presentation by line item.
- COPS MORE Financial Status Report Information (Exhibit D-3). This reconciles the operations as presented in Exhibit D-2 to Exhibit D-4.
- Financial Status Report (Exhibit D-4) - this report was submitted for the quarter ended September 30, 2004 for reimbursement from the federal government for expenditures in the last quarter.

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

- Of the original amounts, the County has yet to spend \$7.3 million relating to the COPS MORE Grant. The principal projects underway that will result in these amounts being incurred in fiscal 2005 are the records management project (that is, CrisNet), mugshot and OakVideo (video arraignment).
- The \$22,000 left in equity is the amount remaining from a General Fund appropriation several years back.
- The rest of the financial information in this section of the memorandum is straight-forward.

\*\*\*\*\*

**Exhibit A**

**County of Oakland  
Radio Communications Fund  
Statement of Net Assets  
September 30, 2004**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 17,158,615.43
Due from other governments	52,169.99
Accrued interest on investment	29,569.03
Accounts receivable	656,097.07
Due from other funds	-
Inventories	536,419.46
Rebilled charges	-
Prepaid items	64,500.67
Total current assets	<u>18,497,371.65</u>

## Noncurrent assets:

Equipment	11,151,046.32
Capital projects in progress	14,245,058.03
Less accumulated depreciation	<u>(9,227,584.01)</u>
Total capital assets (net of accumulated depreciation)	<u>16,168,520.34</u>
Total assets	<u>34,665,891.99</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	156,547.98
Deferred revenue	69,528.28
Due to other funds	-
Accounts payable	<u>1,599,750.80</u>
Total current liabilities	<u>1,825,827.06</u>
Total liabilities	<u>1,825,827.06</u>

**NET ASSETS**

Invested in capital assets, net of related debt	16,168,520.34
Unrestricted - designated for projects	14,038,985.45
Unrestricted	<u>2,632,559.14</u>
Total net assets	<u>\$ 32,840,064.93</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2004**

**Exhibit A-1**

	2004			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
<b>Operating revenues:</b>						
E-911 surcharge	\$ 6,400,000.00	75.89%	\$ 6,400,000.00	\$ 6,540,981.00	75.70%	\$ 140,981.00
Antenna site management	500,000.00	5.93%	500,000.00	502,780.29	5.82%	2,780.29
Leased equipment	837,534.00	9.93%	837,534.00	773,646.42	8.95%	(63,887.58)
Parts and accessories	122,883.00	1.45%	122,883.00	162,748.06	1.88%	39,865.06
Outside agencies	517,967.00	6.14%	517,967.00	570,785.96	6.61%	52,818.96
Productive labor	54,429.00	0.65%	54,429.00	36,200.25	0.42%	(18,228.75)
Rebilled charges	0.00	0.00%	0.00	0.00	0.00%	0.00
Adjustment of prior years revenue	0.00	0.00%	0.00	50,000.00	0.58%	50,000.00
Refund of prior years expenditure	0.00	0.00%	0.00	3,333.76	0.04%	3,333.76
Total operating revenues	<u>8,432,813.00</u>	<u>99.99%</u>	<u>8,432,813.00</u>	<u>8,640,475.74</u>	<u>100.00%</u>	<u>207,662.74</u>
<b>Operating expenses:</b>						
Salaries	574,978.00	6.82%	574,978.00	494,493.86	5.72%	80,484.14
Fringe benefits	264,708.00	3.14%	264,708.00	220,180.20	2.55%	44,527.80
<b>Contractual services:</b>						
Equipment repairs and maintenance	100,000.00	1.19%	100,000.00	105,958.21	1.23%	(5,958.21)
Freight and express	4,200.00	0.05%	4,200.00	3,502.85	0.04%	697.15
Heat, light and gas	73,000.00	0.87%	73,000.00	65,523.03	0.75%	7,476.97
Indirect costs	153,026.00	1.81%	153,026.00	97,717.00	1.13%	55,309.00
Laundry and cleaning	2,500.00	0.03%	2,500.00	953.37	0.01%	1,546.63
Licenses and permits	0.00	0.00%	0.00	0.00	0.00%	0.00
Maintenance contract	10,000.00	0.12%	10,000.00	3,750.00	0.04%	6,250.00
Membership dues and publication	750.00	0.01%	750.00	590.00	0.00%	160.00
Personal mileage	750.00	0.01%	750.00	585.09	0.01%	164.91
Professional services	781,500.00	9.27%	781,500.00	10,423.50	0.12%	771,076.50
Rebillable services	1,000.00	0.01%	1,000.00	1,369.34	0.02%	(369.34)
Recording fees	0.00	0.00%	0.00	372.00	0.00%	(372.00)
Rent	142,000.00	1.68%	142,000.00	30,113.33	0.35%	111,886.67
Software rental/lease purchase	0.00	0.00%	0.00	19.95	0.00%	(19.95)
Special projects	37,500.00	0.44%	37,500.00	20,500.00	0.24%	17,000.00
Tower charges	0.00	0.00%	0.00	56,588.63	0.65%	(56,588.63)
Travel and conference	7,500.00	0.09%	7,500.00	0.00	0.00%	7,500.00
Workshops and meetings	100.00	0.00%	100.00	60.66	0.00%	39.34
Adjust prior years expense	0.00	0.00%	0.00	45,983.84	0.53%	(45,983.84)
Total contractual services	<u>1,313,826.00</u>	<u>15.58%</u>	<u>1,313,826.00</u>	<u>444,010.80</u>	<u>4.59%</u>	<u>869,815.20</u>
<b>Commodities:</b>						
Dry goods and clothing	900.00	0.01%	900.00	0.00	0.00%	900.00
Expendable equipment expense	55,885.00	0.66%	55,885.00	78,859.75	0.91%	(22,974.75)
Office supplies	2,500.00	0.03%	2,500.00	1,584.82	0.02%	915.18
Parts and accessories	150,000.00	1.78%	150,000.00	79,113.50	0.92%	70,886.50
Shop supplies	12,000.00	0.14%	12,000.00	14,441.68	0.17%	(2,441.68)
Small tools	17,500.00	0.21%	17,500.00	6,905.66	0.08%	10,594.34
Total commodities	<u>238,785.00</u>	<u>2.83%</u>	<u>238,785.00</u>	<u>180,905.41</u>	<u>2.10%</u>	<u>57,879.59</u>
<b>Depreciation:</b>						
Equipment	1,031,763.00	12.24%	1,031,763.00	1,026,275.96	11.88%	5,487.04
Total depreciation	<u>1,031,763.00</u>	<u>12.24%</u>	<u>1,031,763.00</u>	<u>1,026,275.96</u>	<u>11.88%</u>	<u>5,487.04</u>
<b>Internal services:</b>						
Maintenance department charges	35,000.00	0.42%	35,000.00	70,480.05	0.82%	(35,480.05)
Building space allocation	19,795.00	0.23%	19,795.00	19,795.00	0.22%	0.00
Info tech-operations	232,072.00	2.75%	232,072.00	225,549.00	2.61%	6,523.00
Motor pool	16,000.00	0.19%	16,000.00	31,176.93	0.36%	(15,176.93)
Mail room	0.00	0.00%	0.00	12.64	0.00%	(12.64)
Print shop	2,112.00	0.03%	2,112.00	2,719.20	0.03%	(607.20)
Convenience copier	1,360.00	0.02%	1,360.00	1,359.64	0.02%	0.36
Telephone communications	29,339.00	0.35%	29,339.00	42,751.35	0.49%	(13,412.35)
Insurance fund	2,876.00	0.03%	2,876.00	2,744.00	0.03%	132.00
Total internal services	<u>338,554.00</u>	<u>4.02%</u>	<u>338,554.00</u>	<u>396,587.81</u>	<u>4.58%</u>	<u>(58,033.81)</u>
Total operating expenses	<u>3,762,614.00</u>	<u>44.63%</u>	<u>3,762,614.00</u>	<u>2,762,454.04</u>	<u>31.42%</u>	<u>1,000,159.96</u>
Operating income (loss)	<u>4,670,199.00</u>	<u>55.36%</u>	<u>4,670,199.00</u>	<u>5,878,021.70</u>	<u>68.58%</u>	<u>1,207,822.70</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2004**

Exhibit A-1

	2004			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Nonoperating revenues (expenses):						
Income from investments	100,000.00	1.19%	100,000.00	109,398.57	1.27%	9,398.57
Total nonoperating revenues (expenses)	100,000.00	1.19%	100,000.00	109,398.57	1.27%	9,398.57
Income (loss) before transfers	4,770,199.00	56.55%	4,770,199.00	5,987,420.27	69.30%	1,217,221.27
Transfers in	69,536.00	0.82%	69,536.00	69,536.00	0.80%	0.00
Transfers out	(50,000.00)	-0.59%	(50,000.00)	(25,000.00)	-0.29%	25,000.00
Change in net assets	\$ 4,789,735.00	56.78%	\$ 4,789,735.00	6,031,956.27	69.81%	\$ 1,242,221.27
Total net assets - beginning				26,808,108.66		
Total net assets - ending				<u>\$ 32,840,064.93</u>		

**COUNTY OF OAKLAND  
RADIO COMMUNICATIONS FUND  
FINANCIAL REPORT AS OF SEPTEMBER 30, 2004**

Exhibit A-2

<u>STATEMENT OF NET ASSETS</u>	
<u>ASSETS</u>	
Current Assets:	
Cash - Operating	\$17,158,615.43
Accrued Interest Receivable	29,569.03
Accounts Receivable (net of allow for uncollec	656,097.07
Due from Municipalities	52,169.99
Due from Other Funds	0.00
Inventories at Cost	536,419.46
Rebilled Charges	0.00
Prepaid Expenses	64,500.67
	<hr/>
Total Current Assets	18,497,371.65
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	14,245,058.03
Equipment	11,151,046.32
Accumulated Depreciation	(9,227,584.01)
	<hr/>
Property and Equipment - Net	16,168,520.34
	<hr/>
Total Assets	\$34,665,891.99
<u>LIABILITIES</u>	
Current Liabilities:	
Vouchers Payable	\$156,547.98
Accounts Payable	1,599,750.80
Deferred Revenue	69,528.28
	<hr/>
Total Current Liabilities	1,825,827.06
<u>NET ASSETS</u>	
Invested in Capital Assets	16,168,520.34
Designated for Projects (911 Surcharge)	14,038,985.45
Unrestricted	2,632,559.14
	<hr/>
Total Net Assets	<u>\$32,840,064.93</u>

<u>STATEMENT OF OPERATIONS</u>			
	<u>Total Operations</u>	<u>806 MHz System</u>	<u>821 MHz System</u>
Operating Revenues:			
E-911 Surcharge	\$6,540,981.00	\$0.00	\$6,540,981.00
Antenna Site Management	502,780.29	502,780.29	0.00
Leased Equipment	773,646.42	773,646.42	0.00
Parts & Accessories	162,748.06	162,748.06	0.00
Outside Agencies	570,785.96	570,785.96	0.00
Productive Labor	36,200.25	36,200.25	0.00
Adjustment of Prior Years Revenue	50,000.00	50,000.00	0.00
Refund of Prior Years Expenditure	3,333.76	3,333.76	0.00
Income from Investments	109,398.57	27,677.74	81,720.83
Operating Transfers In	69,536.00	69,536.00	0.00
	<hr/>	<hr/>	<hr/>
TOTAL REVENUES	8,819,410.31	2,196,708.48	6,622,701.83
Operating Expenses:			
Salaries	494,493.86	494,493.86	0.00
Fringe Benefits	220,180.20	220,180.20	0.00
Equipment Repairs & Maintenance	105,958.21	104,238.31	1,719.90
Freight & Express	3,502.85	3,502.85	0.00
Garbage & Rubbish Disposal	0.00	0.00	0.00
Heat, Lights & Gas	65,523.03	61,417.07	4,105.96
Indirect Costs	97,717.00	97,717.00	0.00
Laundry & Cleaning	953.37	953.37	0.00
Maintenance Contract	3,750.00	3,750.00	0.00
Membership Dues & Publications	590.00	590.00	0.00
Personal Mileage	585.09	585.09	0.00
Professional Services	10,423.50	1,005.00	9,418.50
Rebillable Services	1,369.34	1,369.34	0.00
Recording Fees	372.00	0.00	372.00
Rent	30,113.33	0.00	30,113.33
Software Rental/Lease Purchase	19.95	19.95	0.00
Special Projects	20,500.00	20,500.00	0.00
Tower Charges	56,588.63	18,909.40	37,679.23
Travel & Conference	0.00	0.00	0.00
Workshops & Meeting	60.66	0.00	60.66
Adjust Prior Years Expense	45,983.84	45,983.84	0.00
Dry Goods & Clothing	0.00	0.00	0.00
Expendable Equipment	78,859.75	78,859.75	0.00
Office Supplies	1,584.82	1,584.82	0.00
Parts & Accessories	79,113.50	79,113.50	0.00
Shop Supplies	14,441.68	14,441.68	0.00
Small Tools	6,905.66	6,905.66	0.00
Depreciation	1,026,275.96	1,026,275.96	0.00
Maintenance Department Charges	70,480.05	70,480.05	0.00
Stationery Stock	0.00	0.00	0.00
Bldg. Space Cost Allocation	19,795.00	19,795.00	0.00
Info. Tech. - Operations	225,549.00	225,549.00	0.00
Motor Pool	31,176.93	31,176.93	0.00
Mail Room	12.64	12.64	0.00
Print Shop	2,719.20	2,719.20	0.00
Convenience Copier	1,359.64	1,359.64	0.00
Insurance Fund	2,744.00	2,744.00	0.00
Telephone Communications	42,751.35	38,503.59	4,247.76
Operating Transfers Out	25,000.00	25,000.00	0.00
	<hr/>	<hr/>	<hr/>
TOTAL EXPENSES	2,787,454.04	2,699,736.70	87,717.34
NET INCOME (LOSS)	6,031,956.27	(503,028.22)	6,534,984.49
NET ASSETS, SEPTEMBER 30, 2003	<hr/>	<hr/>	<hr/>
	26,808,108.66	4,736,747.95	22,071,360.71
NET ASSETS, SEPTEMBER 30, 2004	<hr/>	<hr/>	<hr/>
	\$32,840,064.93	\$4,233,719.73	\$28,606,345.20

<b>RADIO COMMUNICATIONS - FUND 660</b> <b>Operating Transfers In - Fiscal Year 2004</b>
--

<b>Description</b>	<b>Amount</b>
Amend budget per resolution #03367 - OCSD contract amendment for Independence Twp.	\$11,374.00
Amend budget per resolution #04042 - OCSD contract amendment for Waterford Twp. 51st DC transportation	5,687.00
Amend budget per resolution #04144 - OCSD Special Observation unit	8,295.00
Amend budget per resolution #04177 - OCSD Court Security unit for 52nd DC security.	8,295.00
Amend budget per resolution #04246 - Children's Village purchase of radios.	35,885.00
Total	<u><u>\$69,536.00</u></u>

<b>RADIO COMMUNICATIONS - FUND 660</b> <b>Operating Transfers Out - Fiscal Year 2004</b>
---

<b>Description</b>	<b>Amount</b>
Budgeted operating transfer to Information Technology fund for Radio Communications fund support of Help Desk operations.	\$25,000.00
Total	<u><u>\$25,000.00</u></u>

**RADIO COMMUNICATIONS - FUND 660  
FISCAL YEAR 2004 ASSET DETAIL - CIP**

Exhibit A-4

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	M/A COM BO201288	Benchmark BO201193	CSI BO201230	Comm'l Antenna BO200297	Piord. Inc. PO203969	Spectra Site BO202242 BO201598	Radian Comm. Svc. BO201702	Churchill Commun. BO201646	Comtech Comp. & Data BO201854	VFP, Inc. BO202061	Cummins Bridgeway BO202117	Other Vendors DV's & RQ/PO's	TOTAL
Beginning Balance							\$8,009,322.01	\$46,004.34	\$76,690.00	\$9,985.50		\$12,000.00	\$184,660.50	\$0.00	\$0.00	\$0.00	\$0.00	\$25,988.28	\$8,367,050.63
Communications Systems & Imple	3129	VC339731	10/15/03	JV232580	10/15/03	DP286954			6,000.00										6,000.00
Radian Communications Svcs.	016-2686	VC342270	10/31/03	JV233891	11/14/03	DP288587							5,625.00						5,625.00
Radian Communications Svcs.	016-2684	VC342273	10/31/03	JV233891	11/14/03	DP288587							15,900.00						15,900.00
APCO Int'l. (Comerica P-card)	181032-10/23/03	DV272105	11/14/03	DV272105	11/14/03	DV272105												630.00	630.00
Orion Township	check cancelled	VC342512 & CC205502	11/13/03	JV233893 & JV236827	11/14/03	PO205603												0.00	0.00
White Lake Township	10/27/03 memo	VC342513	11/13/03	JV233893	11/14/03	PO205602												880.00	880.00
Communications Systems & Imple	3138	VC344140	11/24/03	JV234054	11/24/03	DP289943			2,450.00										2,450.00
Communications Systems & Imple	3135	VC345218	12/02/03	JV234355	11/30/03	DP290687			6,000.00										6,000.00
M/A-Com	90310786	VC344984	11/30/03	JV234354	11/30/03	DP290778	48,711.99												48,711.99
Radian Communications Svcs.	016-2731	VC344982	11/30/03	JV234353	11/30/03	DP290784							6,675.00						6,675.00
Communications Systems & Imple	3139	VC346000	12/10/03	JV234361	12/10/03	DP291257			6,000.00										6,000.00
M/A-Com	90308865	VC346004	12/10/03	JV234362	12/10/03	DP291260	437.50												437.50
Churchill Communications	86729	VC345989	12/10/03	JV234357	12/10/03	DP291266								16,021.86					16,021.86
Churchill Communications	86730	VC345993	12/10/03	JV234358	12/10/03	DP291266								19,360.69					19,360.69
APCO Int'l. (Comerica P-card)	181032-11/24/03	DV273219	12/10/03	DV273219	12/10/03	DV273219												420.00	420.00
APCO Int'l. (Comerica P-card)	181032-10/23/03	DV273219	12/10/03	DV273219	12/10/03	DV273219												420.00	420.00
Radian Communications Svcs.	016-2780	VC346990	12/16/03	JV234494	12/17/03	DP288054							12,017.00						12,017.00
Radian Communications Svcs.	016-2781	VC346889	12/16/03	JV234494	12/17/03	DP289182							12,017.00						12,017.00
Radian Communications Svcs.	016-2778	VC346891	12/16/03	JV234494	12/17/03	DP288057							12,017.00						12,017.00
Radian Communications Svcs.	016-2777	VC346892	12/16/03	JV234494	12/17/03	DP289180							3,758.00						3,758.00
Radian Communications Svcs.	016-2776	VC346924	12/16/03	JV234494	12/17/03	DP288055							12,017.00						12,017.00
Radian Communications Svcs.	016-2775	VC346939	12/16/03	JV234494	12/17/03	DP288056							12,017.00						12,017.00
Radian Communications Svcs.	016-2794	VC346942	12/16/03	JV234494	12/17/03	DP292244							5,700.00						5,700.00
Radian Communications Svcs.	016-2773	VC346943	12/16/03	JV234494	12/17/03	DP292244							6,500.00						6,500.00
Radian Communications Svcs.	016-2774	VC346944	12/16/03	JV234494	12/17/03	DP292244							1,800.00						1,800.00
Radian Communications Svcs.	016-2782	VC346947	12/16/03	JV234494	12/17/03	DP292244							1,800.00						1,800.00
Radian Communications Svcs.	016-2783	VC346948	12/16/03	JV234494	12/17/03	DP292244							1,800.00						1,800.00
Radian Communications Svcs.	016-2784	VC346949	12/16/03	JV234494	12/17/03	DP292244							1,800.00						1,800.00
Radian Communications Svcs.	016-2779	VC346951	12/16/03	JV234494	12/17/03	DP292244							1,800.00						1,800.00
Consumers Energy Co.	check cancelled	VC349196 & CC205654	12/31/03	JV234785 & JV238902	12/31/03	PO205759												0.00	0.00
Communications Systems & Imple	3144	VC349359	01/09/04	JV234848	01/09/04	DP293765			700.00										700.00
M/A-Com	90321363	VC349401	01/09/04	JV234849	01/09/04	DP293462	48,711.99												48,711.99
Communications Systems & Imple	3143	VC349388	01/09/04	JV234848	01/09/04	DP293488			900.00										900.00
Communications Systems & Imple	3145	VC349389	01/09/04	JV234848	01/09/04	DP293488			1,000.00										1,000.00
M/A-Com	90302928	VC354182	02/13/04	JV235693	02/18/04	DP296809	48,711.99												48,711.99
Radian Communications Svcs.	016-2817	VC351515	01/27/04	JV235274	01/29/04	DP294246							84,916.00						84,916.00
Communications Systems & Imple	3146	VC351507	01/27/04	JV235273	01/29/04	DP294041			6,000.00										6,000.00
Radian Communications Svcs.	016-2844	VC351997	01/29/04	JV235281	01/29/04	DP295474							6,337.50						6,337.50
M/A-Com	90306202	VC352167	01/29/04	JV235323	01/29/04	DP295525	736,758.86												736,758.86
M/A-Com	90330794	VC352181	01/29/04	JV235345	01/29/04	DP295479	48,711.99												48,711.99
Commercial Antenna Systems	2405	VC352653	02/03/04	JV235441	02/04/04	DP296116				1,500.00									1,500.00
Comtech Computer & Data	1234	VC355484	02/23/04	JV235796	02/23/04	DP292709							2,017.50						2,017.50
Radian Communications Svcs.	016-2847	VC354185	02/13/04	JV235755	02/19/04	DP293037							12,017.00						12,017.00
Communications Systems & Imple	3149	VC353988	02/12/04	JV235651	02/13/04	DP297076			6,000.00										6,000.00
M/A-Com	90334783	VC355476	02/23/04	JV235797	02/23/04	DP297091	314,014.15												314,014.15
Radian Communications Svcs.	016-2938	VC358654	03/15/04	JV236179	03/16/04	DP297111							1,350.00						1,350.00
Radian Communications Svcs.	016-2939	VC358656	03/15/04	JV236179	03/16/04	DP296311							12,017.00						12,017.00
Radian Communications Svcs.	016-2940	VC358761	03/16/04	JV236179	03/16/04	DP297139							12,017.00						12,017.00
Radian Communications Svcs.	016-2941	VC358763	03/16/04	JV236179	03/16/04	DP297138							12,017.00						12,017.00
Radian Communications Svcs.	016-2919	VC356314	02/27/04	JV235848	02/27/04	DP298487							5,512.50						5,512.50
Communications Systems & Imple	3152	VC356316	02/27/04	JV235847	02/27/04	DP298488			900.00										900.00
Communications Systems & Imple	3151	VC356317	02/27/04	JV235847	02/27/04	DP298488			1,250.00										1,250.00
Communications Systems & Imple	3154	VC356315	02/27/04	JV235847	02/27/04	DP298499			900.00										900.00
M/A-Com	90336395	VC357669	03/09/04	JV236038	03/09/04	DP299093	131,187.32												131,187.32
M/A-Com	90337424	VC357671	03/09/04	JV236038	03/09/04	DP299093	32,796.83												32,796.83
M/A-Com	90341961	VC357670	03/09/04	JV236038	03/09/04	DP299093	48,711.99												48,711.99
Apco Int'l.(Comerica P-Card)	18-1032 2/01	DV276866-1	03/08/04	n/a	n/a	n/a												120.00	120.00
Apco Int'l.(Comerica P-Card)	18-1032 2/02	DV276866-2	03/08/04	n/a	n/a	n/a												630.00	630.00
Apco Int'l.(Comerica P-Card)	18-1032 2/03	DV276866-3	03/08/04	n/a	n/a	n/a												840.00	840.00
Radian Communications Svcs.	016-2923	VC358766	03/16/04	JV236179	03/16/04	DP299562							5,230.00						5,230.00
Radian Communications Svcs.	016-2918	VC358771	03/16/04	JV236179	03/16/04	DP299562							1,300.00						1,300.00
Communications Systems & Imple	3155	VC358086	03/11/04	JV236093	03/11/04	DP299567			6,000.00										6,000.00
SBC	248-R10-8083-269-2	DV275350-6	01/10/04	JV236098	03/12/04	n/a												3,159.58	3,159.58
SBC	248-R10-8083-269-2	DV2767205-3	02/10/04	JV236098	03/12/04	n/a												5,243.47	5,243.47
Radian Communications Svcs.	016-2990	VC360484	03/26/04	JV236421	03/26/04	DP29867													

**RADIO COMMUNICATIONS - FUND 660  
FISCAL YEAR 2004 ASSET DETAIL - CIP**

Exhibit A-4

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	M/A COM BO201288	Benchmark BO201193	CSI BO201230	Comm'l Antenna BO200297	Piord. Inc. PO203969	Spectra Site BO202242 BO2021598	Radian Comm. Svc. BO201702	Churchill Commun. BO201646	Comtech Comp. & Data BO201854	VFP, Inc. BO202061	Cummins Bridgeway BO202117	Other Vendors DVs & RO/POs	TOTAL
SBC	515-020770A	VC362362	03/31/04	JV236866	03/31/04	DP291146												30.00	30.00
SBC	515-020828A	VC362435	03/31/04	JV236866	03/31/04	DP291140												756.00	756.00
Radian Communications Svcs.	016-3022	VC362602	03/31/04	JV362875	03/31/04	DP302682							950.00						950.00
Radian Communications Svcs.	016-3023	VC362605	03/31/04	JV362875	03/31/04	DP302682							950.00						950.00
Radian Communications Svcs.	016-3024	VC362608	03/31/04	JV362875	03/31/04	DP302682							950.00						950.00
Communications Systems & Imple	3158	VC362011	04/12/04	JV236759	04/12/04	DP302398		6,000.00											6,000.00
City of Auburn Hills	check cancelled	VC361665 & CC205638	04/07/04	JV236762 & JV237200	04/27/04	PO206228												0.00	0.00
West Bloomfield Twp.	fee waived/ refunded	VC368068 & WR204208	05/26/04	n/a	n/a	DP306468												0.00	0.00
Communications Systems & Imple	3160	VC364490	04/27/04	JV237224	04/28/04	DP303712		4,950.00											4,950.00
Communications Systems & Imple	3161	VC364540	04/27/04	JV237225	04/28/04	DP303936		1,750.00											1,750.00
Radian Communications Svcs.	016-3060	VC364541	04/27/04	JV237226	04/28/04	DP303709						6,262.50							6,262.50
M/A-Com	90364023	VC364544	04/27/04	JV237227	04/28/04	DP303776	48,711.99												48,711.99
VFP, Inc.	28461	VC369383	05/31/04	JV238036	05/31/04	DP297133										20,238.00			20,238.00
West Bloomfield Twp.	memo 5/18/04	VC368958	05/26/04	JV238035	05/31/04	PO206414												2,595.00	2,595.00
Communications Systems & Imple	3162	VC366309	05/11/04	JV238037	05/31/04	DP305027		2,750.00											2,750.00
Communications Systems & Imple	3163	VC366319	05/11/04	JV238039	05/31/04	DP305027		6,000.00											6,000.00
Radian Communications Svcs.	016-3132	VC369872	06/04/04	JV238177	06/04/04	DP307482						7,125.00							7,125.00
M/A-Com	90374261	VC369869	06/04/04	JV238178	06/04/04	DP307481	48,711.99												48,711.99
Radian Communications Svcs.	016-3117	VC373148	06/29/04	JV238646	06/30/04	DP309522							300.00						300.00
Radian Communications Svcs.	016-3116	VC373151	06/29/04	JV238646	06/30/04	DP309522							1,000.00						1,000.00
Radian Communications Svcs.	016-3047	VC373409	06/30/04	JV238646	06/30/04	DP299891							44,399.00						44,399.00
VFP, Inc.	28485	VC372883	06/25/04	JV238550	06/25/04	DP297136										20,238.00			20,238.00
VFP, Inc.	28463	VC372761	06/24/04	JV238550	06/25/04	DP297134										20,238.00			20,238.00
VFP, Inc.	28464	VC372878	06/25/04	JV238550	06/25/04	DP297135										20,238.00			20,238.00
VFP, Inc.	28491	VC373412	06/30/04	JV238643	06/30/04	DP299901										20,238.00			20,238.00
Communications Systems & Imple	3165	VC373394	06/30/04	JV238644	06/30/04	DP310095		6,000.00											6,000.00
Communications Systems & Imple	3167	VC373123	06/29/04	JV238645	06/30/04	DP309455		7,000.00											7,000.00
M/A-Com	90384937	VC374197	06/30/04	JV238780	06/30/04	DP310196	48,711.99												48,711.99
Cummins Bridgeway	013-85563	VC375070	06/30/04	JV238965	06/30/04	DP297112											11,586.00		11,586.00
Cummins Bridgeway	013-85562	VC375074	06/30/04	JV238965	06/30/04	DP297116											11,586.00		11,586.00
Cummins Bridgeway	013-85568	VC375080	06/30/04	JV238965	06/30/04	DP297119											8,908.00		8,908.00
Cummins Bridgeway	013-85570	VC375084	06/30/04	JV238965	06/30/04	DP297123											11,586.00		11,586.00
Cummins Bridgeway	013-85559	VC388287	09/30/04	JV239259	06/30/04	DP297117											10,809.00		10,809.00
VFP, Inc.	28460	VC375400	06/30/04	JV238999	06/30/04	DP297132										19,558.00			19,558.00
VFP, Inc.	28459	VC375422	06/30/04	JV238999	06/30/04	DP297131										19,558.00			19,558.00
Apco Int'l.(Comerica P-Card)	18-1032 4/04	DV279710-001	05/11/04	JV239064	06/30/04	n/a												420.00	420.00
Radian Communications Svcs.	016-3227	VC375792	06/30/04	JV239061	06/30/04	DP307138							12,017.00						12,017.00
Radian Communications Svcs.	016-3228	VC376872	07/22/04	JV239259	06/30/04	DP311966							3,262.50						3,262.50
Radian Communications Svcs.	016-3280	VC381903	08/23/04	JV239259	06/30/04	DP309689							53,661.00						53,661.00
Radian Communications Svcs.	credit due	CR	10/ /04	JV241976	09/30/04								(1,252.00)						(1,252.00)
Radian Communications Svcs.	016-3281	VC381891	08/23/04	JV239259	06/30/04	DP309681							69,043.00						69,043.00
Radian Communications Svcs.	016-3282	VC381902	08/23/04	JV239259	06/30/04	DP309688							56,883.00						56,883.00
Radian Communications Svcs.	credit due	CR	10/ /04	JV241976	09/30/04								(1,252.00)						(1,252.00)
Radian Communications Svcs.	016-3284	VC381899	08/23/04	JV239259	06/30/04	DP309685							49,739.00						49,739.00
Radian Communications Svcs.	016-3285	VC391855	10/31/04	JV239259	06/30/04	DP309687							158,172.00						158,172.00
Radian Communications Svcs.	016-3279	VC381895	08/23/04	JV239259	06/30/04	DP309683							62,677.00						62,677.00
Radian Communications Svcs.	credit due	CR	10/ /04	JV241976	09/30/04								(1,252.00)						(1,252.00)
The Oakland Press	06/27/04	VC377501	07/27/04	JV239259	06/30/04	PO206608												2,047.27	2,047.27
Communications Systems & Imple	3168	VC375460	07/14/04	JV238397	07/22/04	DP311156		6,000.00											6,000.00
SBC	Request 85574	VC375950	07/16/04	JV238398	07/22/04	PO206520												2,732.86	2,732.86
DTE Energy	memo 06/09/04 RFW/	VC377589	07/27/04	JV239426	07/27/04	PO206584												5,794.00	5,794.00
VFP, Inc.	28527	VC377484	07/27/04	JV239455	07/29/04	DP299898										20,238.00			20,238.00
VFP, Inc.	28528	VC377480	07/27/04	JV239455	07/29/04	DP299897										20,238.00			20,238.00
SpectraSite	1159542	VC377838	07/29/04	JV239534	07/31/04	DP302824						8,446.00							8,446.00
SpectraSite	1023139	VC377837	07/29/04	JV239534	07/31/04	DP281254						2,000.00							2,000.00
Communications Systems & Imple	3171	VC381732	08/20/04	JV239976	08/20/04	DP314180		2,700.00											2,700.00
Communications Systems & Imple	3172	VC381733	08/20/04	JV239976	08/20/04	DP314194		6,000.00											6,000.00
M/A-Com	90393660	VC381908	08/23/04	JV240086	08/25/04	DP314182	2,071.75												2,071.75
M/A-Com	90390262CRED	DV284303	08/23/04	JV240086	08/25/04	n/a	(4.13)												(4.13)
M/A-Com	90391760	VC381911	08/23/04	JV240086	08/25/04	DP314534	1,148,717.80												1,148,717.80
Radian Communications Svcs.	016-3290	VC381904	08/23/04	JV240085	08/25/04	DP311441							12,017.00						12,017.00
Johnson & Anderson/Phoenix Eng	28723	VC381866	08/23/04	JV240081	08/25/04	DP314704												500.00	500.00
City of Royal Oak	memo 08/19/04	VC382241	08/24/04	JV240084	08/25/04	PO206653												1,925.00	1,925.00
Radian Communications Svcs.	016-3374	VC383171	08/31/04	JV240785	09/21/04	DP315772							4,912.50						4,912.50
Radian Communications Svcs.	016-3352	VC383374	08/31/04	JV240785	09/21/04	DP313670							12,017.00						12,017.00
Radian Communications Svcs.	016-3351	VC383375	08/31/04	JV240785	09/21/04	DP313682							3,758.00						3,758.00
Radian Communications Svcs.	016-3421	VC383769	08/31/04	JV240785	09														

**RADIO COMMUNICATIONS - FUND 660  
FISCAL YEAR 2004 ASSET DETAIL - CIP**

Exhibit A-4

Vendor	Invoice Number	Document VC Number	Document Date	Reclass to CIP JV Number	Transaction Date	DP or PO #	M/A COM	Benchmark	CSI	Comm'l Antenna	Pirod. Inc.	Spectra Site	Radian Comm. Svc.	Churchill Commun.	Comtech Comp. & Data	VFP, Inc.	Cummins Bridgeway	Other Vendors DVs & RQ/POs	TOTAL
							BO201288	BO201193	BO201230	BO200297	PO203969	BO202242 BO201598	BO201702	BO201646	BO201854	BO202061	BO202117		
Advanced Communications, Inc.	N60543	VC	10/ /04	JV241859	09/30/04	DP314615												5,963.00	5,963.00
Cummins Bridgeway	013-86644	VC388371	09/30/04	JV241652	09/30/04	DP297114											13,852.00		13,852.00
Cummins Bridgeway	013-86648	VC388372	09/30/04	JV241652	09/30/04	DP297120											13,852.00		13,852.00
Cummins Bridgeway	013-86650	VC388375	09/30/04	JV241652	09/30/04	DP297122											13,852.00		13,852.00
Cummins Bridgeway	013-87326	VC388288	09/30/04	JV241652	09/30/04	DP299892											10,908.00		10,908.00
Cummins Bridgeway	013-87327	VC388289	09/30/04	JV241652	09/30/04	DP299894											10,908.00		10,908.00
City of Rochester Hills	9/28/04 permit	DV285995	09/29/04	n/a		n/a												2,544.00	2,544.00
SBC	515-022046A	VC391847	10/31/04	JV241860	09/30/04	DP313971												9,085.21	9,085.21
M/A-Com	90417526	VC388290	09/30/04	JV241653	09/30/04	DP318710	48,711.99												48,711.99
Anixter	508-119271	VC389799	10/20/04	JV241861	09/30/04	DP315573												356.00	356.00
M/A-Com	90415220	VC388301	10/10/04	JV241654	09/30/04	DP319443	229,577.82												229,577.82
Holly Township	memo 9/27/04	VC388497	10/12/04	JV241768	09/30/04	DP319105												750.00	750.00
Infoserve Tech. Corp.	117706	VC389870	10/21/04	JV241862	09/30/04	DP317852												3,099.80	3,099.80
Graybar Electric Co.	903007685	VC388428	10/11/04	JV241848	09/30/04	DP319834												1,497.16	1,497.16
SpectraSite	1200253	VC388409	09/30/04	JV241686	09/30/04	DP302156						13,000.00							13,000.00
Coates Communications	2004-102	VC390388	10/25/04	JV241863	09/30/04	DP321169												4,045.50	4,045.50
Radian Communications Svcs.	016-3584	VC391154	10/28/04	JV242011	13/01/04	DP320527							59,854.00						59,854.00
Radian Communications Svcs.	016-3583	VC391149	10/28/04	JV242011	13/01/04	DP320529							59,613.00						59,613.00
Cummins Bridgeway	Generator - Belford	VC	10/ /04	JV242011	13/01/04	DP297113											11,852.00		11,852.00
Cummins Bridgeway	013-86646	VC391942	10/31/04	JV242011	13/01/04	DP297115											13,852.00		13,852.00
Cummins Bridgeway	Generator - Hospital Rd	VC	10/ /04	JV242011	13/01/04	DP297118											13,852.00		13,852.00
Cummins Bridgeway	Generator - Groveland Tl	VC	10/ /04	JV242011	13/01/04	DP299889											13,309.00		13,309.00
Cummins Bridgeway	Generator - Birmingham	VC	10/ /04	JV242011	13/01/04	DP309676											10,908.00		10,908.00
Cummins Bridgeway	Generator - Birmingham	VC	10/ /04	JV242011	13/01/04	DP314806											1,782.00		1,782.00
Radian Communications Svcs.	(Lincoln Hills)	VC	10/ /04	JV242015	13/01/04								156,376.00						156,376.00
Radian Communications Svcs.	(Waterford)	VC	10/ /04	JV242015	13/01/04	DP320875							108,969.00						108,969.00
Radian Communications Svcs.	(West Bloomfield)	VC	10/ /04	JV242015	13/01/04	DP321387							141,527.00						141,527.00
Radian Communications Svcs.	(Bloomfield Twp)	VC	10/ /04	JV242015	13/01/04	DP321391							151,862.00						151,862.00
Radian Communications Svcs.	Est Cost	VC	10/ /04	JV242016	13/01/04								336,828.00						336,828.00
Radian Communications Svcs.	ospital to actual per D.	VC	10/ /04	JV242040	13/01/04								(18,343.00)						(18,343.00)
FCCA	A050105	VC390131	10/22/04	JV242217	13/01/04	DP320740												300.00	300.00
FCCA	A050104	VC390133	10/22/04	JV242217	13/01/04	DP320773												800.00	800.00
FCCA	A050103	VC390134	10/22/04	JV242217	13/01/04	DP320776												600.00	600.00
FCCA	A050102	VC390138	10/22/04	JV242217	13/01/04	DP320777												700.00	700.00
FCCA	A050101	VC390141	10/22/04	JV242217	13/01/04	DP320782												300.00	300.00
FCCA	A050100	VC390142	10/22/04	JV242217	13/01/04	DP320787												700.00	700.00
<b>TOTAL</b>							\$11,091,999.81	\$46,004.34	\$177,810.00	\$11,485.50	\$2,400.00	\$35,446.00	\$2,332,635.50	\$35,382.55	\$2,017.50	\$231,794.00	\$183,402.00	\$94,680.83	\$14,245,058.03

TOTAL OF ALL CIP (G/L 1102)

\$14,245,058.03

**RADIO COMMUNICATIONS FUND 660**  
**Fiscal Year 2004 - 4th Quarter**  
***Brief Explanation of "Actuals"***

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

**STATEMENT OF NET ASSETS**

- Radio Communications reports all monetary assets as Cash. Available cash is invested and managed by the Treasurer as a pool. Participating funds receive interest earnings based on their percentage of the invested daily cash balance each month.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer's pool of investments; interest is paid when investments mature.
- Accounts receivable includes \$528,375.19 for accrued E-911 operational surcharge revenue. Also, accounts receivable is net of \$53,492.97 which is the amount of uncollectible accounts receivable for tower rent due from Arch Wireless. Arch Wireless filed Chapter 11 bankruptcy on 12/6/2001.
- Accounts receivable includes \$118,881.79 due primarily from Cingular Wireless and other co-locators. A few co-locators are awaiting amended contracts to resolve the amount due. Corporation Counsel is still working with a few Tower customers to finalize contracts and amendments.
- Prepaid items are: rent for locating equipment at the Top of Troy and 900 Tower Drive buildings in Troy, paid in advance for part of calendar year 2004 per the lease agreements, and for lighting maintenance during calendar year 2004 by Commercial Antenna Systems.
- Effective FY 2002, the Radio Communications Fund is classified as an Enterprise Fund with a capitalization threshold for Equipment of \$5,000.
- Capital projects in progress includes all expenditures to date for the 821 MHz project.
- Accounts payable is the 4th quarter expenditure accrual and overpayments by CLEC remitters.

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

**Revenues:**

- E-911 surcharge revenue is favorable due to greater than anticipated growth in telephone usage throughout Oakland County.
- Antenna site management is slightly favorable due to Corporation Counsel's ongoing re-negotiation of contracts at favorable terms.
- Unfavorable Leased equipment and Productive labor revenues are offset by favorable Parts & accessories and Outside agencies revenue. Repair demand has been lower than anticipated.
- Adjustment of prior year's revenue is the settlement of the County's lawsuit with Teletech.
- Income from investment revenue is favorable due to increased cash available for investment. All of Radio fund's available cash including funds received for the E-911 operational surcharge are invested in a pool managed by the Treasurer's office.

**RADIO COMMUNICATIONS FUND 660**  
**Fiscal Year 2004 - 4th Quarter**  
*Brief Explanation of "Actuals"*

Expenses:

- Salary and Fringe benefit variance is favorable primarily due to a Radio technician position, which was vacant until 3<sup>rd</sup> quarter, then filled at a lower level than budgeted. Also, Overtime salaries and associated fringe benefits have been lower than anticipated.
- Equipment repairs and maintenance is slightly unfavorable due to increased volume.
- Heat, light and gas expense is favorable due to lower than anticipated usage.
- Favorable Indirect cost expense is based on the County's Indirect Cost allocation. It includes Human Resources, Payroll, Treasurer, Accounting, Budgeting and Administrative services. The final allocation was established after adoption of the current operating budget.
- Maintenance contract is favorable due to delayed implementation of maintenance contracts.
- Professional service is favorable due to capitalization of expense related to the new system.
- Rent is for antenna space at Top of Troy and 900 Tower Drive buildings, charged to the new radio project. Rent expense is favorable due to delays in execution of additional tower leases for the new system and reclassification of executed leases to Tower Charges (see below).
- Favorability in Special projects is due to timing of tower painting projects.
- Tower charges are unfavorable due to reclassification of new tower leases from Rent (see above).
- Travel is favorable due to cost-cutting efforts.
- Unfavorable Adjustment of prior year's expense is a non-recurring item, due to delay in invoicing by vendors.
- Expendable equipment is purchase of items that are under the capital asset threshold of \$5,000, specifically portable radio units. Purchases of radio units for the old system are billed to the agency requesting the equipment, pending implementation of the new radio system. Radio units for the old system are purchased for inventory whenever available as they are no longer carried by the manufacturer.
- Parts and accessories expense is favorable due to classification of purchases to maintain the old radio system as inventory. Inventory was adjusted at fiscal year end.
- Small tool expense is favorable due to timing of purchases.
  
- Depreciation is favorable as radios for the old system are taken out of service and FMV is billed to the users.
- Unfavorable Maintenance department charges includes necessary HVAC, generator and security system services and remodeling performed by FM&O.
- Info Tech operations is favorable due to decreased usage.
- Other unfavorable internal service charges are Motor pool and Telephone due to higher than anticipated usage, primarily due to efforts to implement the new system.

**Exhibit B**

**County of Oakland  
Fire Records Management Fund  
Statement of Net Assets  
September 30, 2004**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 272,580.04
Due from other governments	65,645.17
Accrued interest on investment	635.70
Due from other funds	2,082.00
Prepaid expense	14,875.00
Total current assets	<u>355,817.91</u>

## Noncurrent assets:

Equipment	108,664.08
Computer software	409,195.95
Less accumulated depreciation	<u>(352,493.13)</u>
Total capital assets (net of accumulated depreciation)	<u>165,366.90</u>
Total assets	<u>521,184.81</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	0.00
Due to other funds	24,511.00
Deferred revenue	0.00
Accounts payable	310.20
Total current liabilities	<u>24,821.20</u>
Total liabilities	<u>24,821.20</u>

**NET ASSETS**

Invested in capital assets, net of related debt	165,366.90
Unrestricted	330,996.71
Total net assets	<u>\$ 496,363.61</u>

**County of Oakland**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2004**

	2004			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Outside agencies	\$ 129,000.00	70.07%	\$ 129,000.00	\$ 115,200.00	91.33%	\$ (13,800.00)
Prior year balance	55,092.00	29.93%	55,092.00	0.00	0.00%	(55,092.00)
Refund prior years expenditure	0.00	0.00%	0.00	5.00	0.00%	5.00
Outside agencies-rebilled charges	0.00	0.00%	0.00	10,928.54	8.67%	10,928.54
Total operating revenues	184,092.00	100.00%	184,092.00	126,133.54	100.00%	(57,958.46)
Operating expenses:						
Salaries	150,846.00	81.94%	150,846.00	128,409.95	101.80%	22,436.05
Fringe benefits	61,418.00	33.36%	61,418.00	62,317.38	49.41%	(899.38)
Contractual services:						
Communications	0.00	0.00%	0.00	10,928.54	8.66%	(10,928.54)
Equipment repairs and maintenance	20,000.00	10.86%	20,000.00	4,220.20	3.35%	15,779.80
Indirect costs	9,935.00	5.40%	9,935.00	15,850.00	12.57%	(5,915.00)
Personal mileage	1,750.00	0.95%	1,750.00	247.47	0.20%	1,502.53
Software rental/lease purchase	0.00	0.00%	0.00	19,040.00	15.10%	(19,040.00)
Software support/maintenance	62,850.00	34.14%	62,850.00	44,325.00	35.14%	18,525.00
Travel and conference	5,000.00	2.72%	5,000.00	1,407.94	1.12%	3,592.06
Workshops and meetings	0.00	0.00%	0.00	0.00	0.00%	0.00
Total contractual services	99,535.00	54.07%	99,535.00	96,019.15	76.14%	3,515.85
Commodities:						
Expendable equipment expense	1,484.00	0.81%	1,484.00	0.00	0.00%	1,484.00
Total commodities	1,484.00	0.81%	1,484.00	0.00	0.00%	1,484.00
Depreciation:						
Equipment	118,060.00	64.13%	118,060.00	99,949.77	79.24%	18,110.23
Total depreciation	118,060.00	64.13%	118,060.00	99,949.77	79.24%	18,110.23
Internal services:						
Info tech-development	73,008.00	39.66%	73,008.00	28,556.00	22.64%	44,452.00
Info tech-operations	52,760.00	28.65%	52,760.00	52,760.00	41.83%	0.00
Telephone communications	1,570.00	0.85%	1,570.00	1,100.66	0.87%	469.34
Insurance fund	145.00	0.08%	145.00	145.00	0.11%	0.00
Total internal services	127,483.00	69.24%	127,483.00	82,561.66	65.45%	44,921.34
Total operating expenses	558,826.00	303.55%	558,826.00	469,257.91	372.04%	89,568.09
Operating income (loss)	(374,734.00)	-203.55%	(374,734.00)	(343,124.37)	-272.04%	31,609.63
Nonoperating revenues (expenses):						
Income from investments	1,000.00	0.54%	1,000.00	1,783.23	1.41%	783.23
Total nonoperating revenues (expenses)	1,000.00	0.54%	1,000.00	1,783.23	1.41%	783.23
Income (loss) before transfers	(373,734.00)	-203.01%	(373,734.00)	(341,341.14)	-270.63%	32,392.86
Transfers in	469,500.00	255.04%	469,500.00	441,300.00	349.87%	(28,200.00)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 95,766.00	52.03%	\$ 95,766.00	99,958.86	79.24%	\$ 4,192.86
Total net assets - beginning				396,404.75		
Total net assets - ending				\$ 496,363.61		

<b>FIRE RECORDS MANAGEMENT - FUND 531</b> <b>Operating Transfers In - Fiscal Year 2004</b>
---

Description	Amount
Budgeted Operating Transfer - appropriation for Fire Records Management 1st Quarter operating support from General Fund	\$85,200.00
Amend budget per resolution #04012 - designated fund balance for Fire Records Management System	95,700.00
Budgeted Operating Transfer - appropriation for Fire Records Management 2nd Quarter operating support from General Fund	85,200.00
Budgeted Operating Transfer - appropriation for Fire Records Management 3rd Quarter operating support from General Fund	85,200.00
Budgeted Operating Transfer - appropriation for Fire Records Management 4th Quarter operating support from General Fund	90,000.00
Total	\$441,300.00

**FIRE RECORDS MANAGEMENT FUND 531**  
**Fiscal Year 2004 – 4th Quarter**  
***Brief Explanation of “Actuals”***

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

STATEMENT OF NET ASSETS

- Due from other governments is primarily the amount due from member agencies for the June and September quarterly participation and communication costs. All members except Pontiac FD and West Bloomfield FD are current.
- 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 represents an amount due from another County Dept. for reimbursement of a 4<sup>th</sup> quarter 2004 Internal Service expense charged to FRMS fund in error. FRMS was reimbursed in October, 2004.
- Prepaid expense is the amount paid in advance for contracted software support.
- Non-current assets are the server and software package. The server equipment is fully depreciated. Fire Records Management fund has a fixed asset capitalization threshold of \$5000 as an Enterprise fund.
- Due to other funds is the amount due to the Info Tech fund for part of fiscal year 2004 development and operations services to implement the Fire Records Management System. The user support employees are not responsible for programming requirements.
- Accounts payable represents accrued expenses for 4th quarter.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Billing starts when a fire department is operational. The fund billed 30 agencies for participation during the 4th quarter of fiscal year 2004. Outside agency revenue is unfavorable due to timing of participation by new agencies.
- Rebilled charges are the amounts billed to member agencies for their portion of the County’s Communication cost for data lines (see below).

Expenses:

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

**FIRE RECORDS MANAGEMENT FUND 531**  
**Fiscal Year 2004 – 4th Quarter**  
*Brief Explanation of “Actuals”*

- Software rental/lease purchase is unfavorable due to timing of the purchase of additional software licenses for future member agencies. The expenditure of \$19,040 was budgeted in FY2003.
- Software support/maintenance is favorable because anticipated maintenance has not been paid due to implementation problems with Printrak.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Depreciation is favorable because the server is fully depreciated.
- Info Tech development charges are for programming services provided by Jeff Long. Development charges are lower than anticipated.

**Exhibit C**

**County of Oakland  
CLEMIS Fund  
Statement of Net Assets  
September 30, 2004**

**ASSETS**

## Current assets:

Cash and cash equivalents	\$ 3,794,322.62
Due from other governments	443,278.73
Due from other funds	113,847.32
Accounts receivable	36,277.91
Accrued Interest on Investment	12,476.99
Inventories	62,623.78
Prepaid items	69,487.18
Total current assets	<u>4,532,314.53</u>

## Noncurrent assets:

Equipment	228,545.77
Equipment - 911	2,554,100.14
Equipment - COPS MORE	7,363,985.18
Capital projects in progress - COPS MORE	10,130,695.93
Less accumulated depreciation	<u>(9,588,253.23)</u>
Total capital assets (net of accumulated depreciation)	<u>10,689,073.79</u>
Total assets	<u>15,221,388.32</u>

**LIABILITIES**

## Current liabilities:

Vouchers payable	135,724.76
Accounts payable	114,926.63
Due to other funds	168,426.13
Total current liabilities	<u>419,077.52</u>

**NET ASSETS**

Invested in capital assets, net of related debt	10,689,073.79
Unrestricted - designated for projects	925,899.86
Unrestricted	3,187,337.15
Total net assets	<u>\$ 14,802,310.80</u>

County of Oakland

Exhibit C-1

CLEMIS Fund

Statement of Revenues, Expenses, and Changes in Net Assets  
For the Twelve Months Ended September 30, 2004

	2004			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
In car terminals - External	\$ 825,000.00	43.35%	\$ 825,000.00	\$ 913,174.17	42.19%	\$ 88,174.17
CLEMIS operations - outside	312,400.00	16.42%	312,400.00	362,324.61	16.74%	49,924.61
Outside agencies	242,359.00	12.74%	242,359.00	267,960.50	12.38%	25,601.50
Maintenance contracts	225,000.00	11.82%	225,000.00	232,909.79	10.76%	7,909.79
Sheriff contracted services	202,000.00	10.61%	202,000.00	246,129.00	11.37%	44,129.00
In car terminals - Internal	96,314.00	5.06%	96,314.00	104,825.00	4.84%	8,511.00
Rebilled Charges	0.00	0.00%	0.00	36,403.03	1.68%	36,403.03
Refund prior years expense	0.00	0.00%	0.00	787.43	0.04%	787.43
Total operating revenues	1,903,073.00	100.00%	1,903,073.00	2,164,513.53	100.00%	261,440.53
Operating expenses:						
Salaries	752,677.00	39.55%	752,677.00	975,516.77	45.07%	(222,839.77)
Fringe benefits	343,557.00	18.05%	343,557.00	398,004.57	18.39%	(54,447.57)
Contractual services:						
Communications	575,000.00	30.21%	575,000.00	669,751.92	30.94%	(94,751.92)
Equipment repairs and maintenance	190,000.00	9.98%	190,000.00	217,978.08	10.07%	(27,978.08)
Freight and express	0.00	0.00%	0.00	786.35	0.04%	(786.35)
Indirect costs	131,989.00	6.94%	131,989.00	157,552.00	7.28%	(25,563.00)
Maintenance Contract	169,000.00	8.88%	169,000.00	123,709.77	5.72%	45,290.23
Membership dues and publication	1,500.00	0.08%	1,500.00	741.60	0.03%	758.40
Personal mileage	3,500.00	0.18%	3,500.00	1,269.16	0.06%	2,230.84
Professional services	864,746.00	45.44%	864,746.00	630,420.59	29.13%	234,325.41
Service bureau	7,500.00	0.39%	7,500.00	7,522.73	0.35%	(22.73)
Service mementos	0.00	0.00%	0.00	200.00	0.01%	(200.00)
Software rental/lease purchase	150,000.00	7.88%	150,000.00	6,143.78	0.28%	143,856.22
Software support/maintenance	350,000.00	18.39%	350,000.00	40,886.76	1.89%	309,113.24
Travel and conference	20,000.00	1.05%	20,000.00	4,815.86	0.22%	15,184.14
Workshops and meetings	1,000.00	0.05%	1,000.00	121.38	0.01%	878.62
Adjustment of Prior Years Expense	0.00	0.00%	0.00	39,547.50	1.83%	(39,547.50)
Total contractual services	2,464,235.00	129.47%	2,464,235.00	1,901,447.48	87.86%	562,787.52
Commodities:						
Dry goods and clothing	3,500.00	0.18%	3,500.00	273.90	0.01%	3,226.10
Expendable Equipment	116,000.00	6.10%	116,000.00	129,026.55	5.96%	(13,026.55)
Office supplies	500.00	0.03%	500.00	1,398.55	0.06%	(898.55)
Parts and accessories	35,000.00	1.84%	35,000.00	75,988.71	3.51%	(40,988.71)
Total commodities	155,000.00	8.15%	155,000.00	206,687.71	9.54%	(51,687.71)
Depreciation:	7,213,021.00	379.02%	7,213,021.00	817,083.88	37.75%	6,395,937.12
Internal services:						
Building space cost allocation	111,508.00	5.86%	111,508.00	111,508.00	5.15%	0.00
Equipment rental	450.00	0.02%	450.00	450.00	0.02%	0.00
Info tech-operations	476,000.00	25.01%	476,000.00	493,868.00	22.82%	(17,868.00)
Info tech-development	0.00	0.00%	0.00	11,815.00	0.55%	(11,815.00)
Leased vehicles	12,000.00	0.63%	12,000.00	6,386.92	0.30%	5,613.08
Mail room	281.00	0.01%	281.00	488.17	0.02%	(207.17)
Print shop	33,542.00	1.76%	33,542.00	30,255.27	1.40%	3,286.73
Convenience copier	977.00	0.05%	977.00	977.04	0.05%	(0.04)
Telephone communications	9,580.00	0.50%	9,580.00	12,395.89	0.57%	(2,815.89)
Total internal services	644,338.00	33.84%	644,338.00	668,144.29	30.88%	(23,806.29)
Total operating expenses	11,572,828.00	608.08%	11,572,828.00	4,966,884.70	229.49%	6,605,943.30
Operating income (loss)	(9,669,755.00)	-508.08%	(9,669,755.00)	(2,802,371.17)	-129.49%	6,867,383.83

CLEMIS Fund

Statement of Revenues, Expenses, and Changes in Net Assets  
For the Twelve Months Ended September 30, 2004

	2004			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Nonoperating revenues (expenses):						
Income from investments	45,000.00	2.36%	45,000.00	16,673.43	0.77%	(28,326.57)
Contributions	0.00	0.00%	0.00	1,256,921.97	58.07%	1,256,921.97
Total nonoperating revenues (expenses)	45,000.00	2.36%	45,000.00	1,273,595.40	58.84%	1,228,595.40
Income (loss) before transfers	(9,624,755.00)	-505.72%	(9,624,755.00)	(1,528,775.77)	-70.65%	8,095,979.23
Transfers in	3,000,362.00	157.66%	3,000,362.00	3,000,362.00	138.62%	0.00
Change in net assets	\$ (6,624,393.00)	-348.06%	\$ (6,624,393.00)	1,471,586.23	67.97%	\$ 8,095,979.23
Total net assets - beginning				13,330,724.57		
Total net assets - ending				<u>\$ 14,802,310.80</u>		

<b>CLEMIS - FUND 635</b> <b>Operating Transfers In - Fiscal Year 2004</b>
--

<u>Description</u>	<u>Amount</u>
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$352,000.00
Operating Transfer from General Fund to cover 50% 911 equipment maintenance for CVTs	169,000.00
Amend budget per resolution #03367- OCSD contract amendment for Chtr. Twp. Of Independence	12,616.00
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
4th Qtr Operating Transfer for CLEMIS operating support from General Fund	352,000.00
Amend budget per resolution #04246 for CLEMIS professional svcs	514,746.00
Amend budget per resolution #04246 for CAD workstations upgrade	116,000.00
Amend budget per resolution #04246 for CLEMIS equip replacement	<u>780,000.00</u>
Total	<u>\$3,000,362.00</u>

**CLEMIS FUND 635**  
**Fiscal Year 2004 – 4th Qtr**  
*Brief Explanation of “Actuals”*

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

**STATEMENT OF NET ASSETS**

- CLEMIS Fund reports all monetary assets as Cash. Available cash is invested and managed by the Treasurer as a pool. Participating funds receive interest earnings based on their percentage of the invested daily cash balance each month.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer’s pool of investments; interest is paid when investments mature.
- Aged Receivables - Delinquent letters for payment are submitted for accounts 30 days past due. Letters sent to Inkster PD, Lathrup Village PD, Richmond PD, and Printrak (travel reimb) for past due accounts.
- Inventory consists of Livescan maintenance parts and supplies and is adjusted to actual on a qtrly basis per detail from Lt. Rossman.

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

Revenue:

- In Car Terminals– External is favorable due to implementation of additional outside agencies and related communication fees.
- CLEMIS Operations –Outside line item reflects the addition of membership/access fees for non-Oakland County agencies.
- Outside agencies - favorable due to implementation of additional Oakland County agencies.
- Maintenance Contracts revenue is for the Livescan maintenance to the interested Livescan agencies. The agencies are billed in advance for the maintenance services.
- Sheriff Contracted Services is the amount that is billed to Sheriff’s Dept per # officers on a qtrly basis and includes the non-contributing agencies such as Circuit Crt, Childrens Village, Reimbursement, and Prosecutors.
- In Car Terminals – Internal represents all MDC equipment installed and operational for Oakland County Sheriff Dept.
- Rebilled Charges includes the connectivity costs rebilled to the Tier 2.5 agencies; which is offset by the same amount expensed to the Communications line item.
- Refund prior years expense includes reimbursement received from FEMA for costs associated with the Blackout '03.
- Contribution line item is for the amount expended in the COPS MORE grant through 4th qtr FY 2004.

Expenses:

- Salaries and Fringes are unfavorable - staff assigned to COPS MORE are working on CLEMIS items.
- Communications line item is mostly made up the CDPD billing from Cingular. We are still paying the 3MG plan rate per month of \$30.00 due to the number of users. Cingular no

**CLEMIS FUND 635**  
**Fiscal Year 2004 – 4th Qtr**  
***Brief Explanation of “Actuals”***

longer administers a "Regulatory Cost Recovery Fee" but charges a "911 Service Fee" beginning April 2004 that is \$ .29 per line.

- Equipment Repairs & Maintenance expense is mostly for CLEMIS servers (Intergraph servers) and includes customer premise equipment under the Valcom maintenance contract.
- Indirect Costs expense is based on the County's Indirect Cost Plan. It is intended to cover such services as Human Resources, Payroll, Accounting, Budgeting, Administration, etc.
- Maintenance Contracts includes the amount paid to agencies to cover 50% of 911 equipment maintenance for period of one year (FY 2004).
- Professional Services primarily consists of Omni Computer Consultants, Data Communications Corp and Advantage Technology Consulting including Jail Mgmt maint and Records Management System efforts.
- Service Mementos includes cyberforce awards.
- Software purchases is favorable, as licensing costs will be covered by amounts previously paid under the Printrak contract.
- Software Support/Maintenance expense reflects server software maint for period covering 10/01/03 - 09/30/04.
- Adjustment of Prior Years Expense includes the reimbursement of contracted services to the Jail Management project for FY 2003 maintenance work.
- Parts & Accessories line item was adjusted to inventory per “Clemis Livescan Inventory” list submitted by Lt. Rossman.
- Expendable Equipment includes purchase of additional hardware for CLEMIS server and CAD upgrade.
- Info Tech - operations includes non-standard software purchases and Info Tech Admin support.
- Info Tech - development includes RMS support.
- Print Shop includes printing of CLEMIS newsletters, Visionics userguides, and LiveScan manuals.
- Telephone Communications consists of cellphone, Nextel charges for CLEMIS staff.

**COUNTY OF OAKLAND  
COPS MORE FUND  
BALANCE SHEET, SEPTEMBER 30, 2004**

**ASSETS**

Current Assets:	
Cash-Operating	\$ 1,502,458.48
Due from Federal Government	5,704,505.54
Due from Other Funds	<u>125,409.16</u>
Total Current Assets	<u>7,332,373.18</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>7,332,373.18</u></b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 471,136.65
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	132,431.00
Accounts Payable - Excess Match	22,091.50
Due to Other Funds - COPS eligible	0.00
Due to Other Funds - Excess Match	101,623.99
Deferred Revenue - Federal	4,964,504.25
Deferred Revenue - Local	1,481,065.09
Deferred Revenue - State	<u>137,261.95</u>
Total Current Liabilities	7,310,114.43
Fund Balance - Unreserved - designated	0.00
Fund Balance - Excess County Match	<u>22,258.75</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ <u>7,332,373.18</u></b>

**COUNTY OF OAKLAND  
COPS MORE FUND  
STATEMENT OF OPERATIONS  
FOR FISCAL YEAR 1999 THROUGH FISCAL YEAR 2004**

	AMENDED BUDGET	FY 1999 ACTUAL	FY 2000 ACTUAL	FY 2001 ACTUAL	FY 2002 ACTUAL	FY 2003 ACTUAL	FY 2004 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	\$12,167,956.75	\$0.00	(\$4,964,504.25)
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	3,913,975.91	0.00	(1,481,065.09)
Grants - State	500,000.00	138,657.76	119,677.14	33,129.68	30,375.67	18,961.23	21,936.57	362,738.05	0.00	(137,261.95)
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	1,787,456.40	22,258.75	(22,258.75)
<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>18,232,127.11</b>	<b>22,258.75</b>	<b>(6,605,090.04)</b>
<b>OPERATING EXPENSES:</b>										
SALARIES	1,010,705.00	37,474.69	347,853.01	138,904.86	166,950.96	169,101.74	(190,999.15)	669,286.11	0.00	341,418.89
SALARIES - EXCESS MATCH	197,000.00	0.00	0.00	0.00	0.00	0.00	88,101.61	88,101.61	0.00	108,898.39
FRINGE BENEFITS	389,497.00	12,622.11	127,241.59	52,183.88	59,746.76	64,597.02	(70,244.00)	246,147.36	0.00	143,349.64
FRINGE BENEFITS - EXCESS MATCH	79,000.00	0.00	0.00	0.00	0.00	0.00	41,322.11	41,322.11	0.00	37,677.89
CONTRACTUAL SERVICES:										
Adjust Prior Years expenditure	261,243.15	0.00	0.00	0.00	0.00	0.00	261,243.15	261,243.15	0.00	0.00
Professional Services	942,472.00	195,605.56	422,968.70	305,565.45	115,406.22	86,288.85	117,208.75	1,243,043.53	0.00	(300,571.53)
AVL	330,000.00	0.00	0.00	165,000.00	0.00	0.00	0.00	165,000.00	0.00	165,000.00
<b>TOTAL CONTRACTUAL SVCS</b>	<b>1,533,715.15</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>1,669,286.68</b>	<b>0.00</b>	<b>(135,571.53)</b>
<b>CAPITAL OUTLAY:</b>										
CLEMIS RMS/CAD Upgrade	7,050,000.00	3,678,345.96	1,088,457.75	579.40	105,092.81	212,179.75	289,305.01	5,373,960.68	0.00	1,676,039.32
Mobile Data Computers	6,573,600.00	1,445,750.00	2,082,315.06	1,031,403.20	64,407.85	199,842.05	34,759.90	4,858,478.06	0.00	1,715,121.94
Desktop Computers	1,065,000.00	0.00	179,224.00	67,732.00	637,309.00	9,565.16	1,200.00	895,030.16	0.00	169,969.84
Video Arraignment	700,000.00	0.00	0.00	0.00	0.00	147,253.90	24,666.35	171,920.25	0.00	528,079.75
Mobile Enabling Kits	1,400,000.00	405,495.44	408,091.15	125,304.95	109,549.61	11,959.27	0.00	1,060,400.42	0.00	339,599.58
Mobile Data System Upgrade	950,000.00	57,500.00	884,966.75	4,659.10	0.00	0.00	0.00	947,125.85	0.00	2,874.15
In-Vehicle Printers	900,000.00	0.00	433.82	0.00	0.00	0.00	0.00	433.82	0.00	899,566.18
Mugshot	1,150,000.00	0.00	0.00	0.00	3,768.60	0.00	660,358.24	664,126.84	0.00	485,873.16
Wide Area Network Costs	650,000.00	650,000.00	0.00	0.00	0.00	0.00	0.00	650,000.00	0.00	0.00
CAD Workstations	640,000.00	0.00	347,405.74	64,476.00	31,065.00	43,761.42	0.00	486,708.16	0.00	153,291.84
Crime Analysis Software	250,000.00	0.00	0.00	0.00	119,315.00	15,000.00	0.00	134,315.00	0.00	115,685.00
Printers	200,000.00	0.00	45,746.00	40,545.00	101,747.00	0.00	0.00	188,038.00	0.00	11,962.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00	0.00	0.00	0.00	0.00	98,700.00	0.00	0.00
<b>TOTAL CAPITAL OUTLAY</b>	<b>21,627,300.00</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>15,529,237.24</b>	<b>0.00</b>	<b>6,098,062.76</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>18,243,381.11</b>	<b>0.00</b>	<b>6,593,836.04</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>(\$11,254.00)</b>	<b>\$22,258.75</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	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>\$22,258.75</b>	<b>\$0.00</b>

<b>COPS MORE GRANT</b>
------------------------

*Summary of Costs - through 09/30/2004*

	<b>Approved/Amended Budget</b>	<b>Expenditures to Date</b>	<b>Balance Remaining</b>
<b>Equipment:</b>			
CLEMIS RMS/CAD Upgrade	\$7,050,000.00	\$5,373,960.68	\$1,676,039.32
Mobile Data System Upgrade	950,000.00	947,125.85	2,874.15
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	250,000.00	134,315.00	115,685.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	6,573,600.00	4,858,478.06	1,715,121.94
Mobile Enabling Kits	1,400,000.00	1,060,400.42	339,599.58
In-Vehicle Printers	900,000.00	433.82	899,566.18
CAD Workstations	640,000.00	486,708.16	153,291.84
Desktop Computers	1,065,000.00	895,030.16	169,969.84
Printers	200,000.00	188,038.00	11,962.00
Mugshot	1,150,000.00	664,126.84	485,873.16
Video Arraignment	700,000.00	171,920.25	528,079.75
Total Equipment Costs	21,627,300.00	15,529,237.24	6,098,062.76
<b>Contractual Services/Excess Match:</b>			
Adjust prior years expenditure	261,243.15	261,243.15	0.00
Professional Services	942,472.00	1,243,043.53	(300,571.53)
AVL	330,000.00	165,000.00	165,000.00
Additional Salaries/Fringes	276,000.00	129,423.72	146,576.28
Total Contractual/Excess Match	1,809,715.15	1,798,710.40	11,004.75
<b>Personnel:</b>			
Salaries	1,010,705.00	669,286.11	341,418.89
Fringe Benefits	389,497.00	246,147.36	143,349.65
Total Personnel Costs	1,400,202.00	915,433.46	484,768.54
<b>TOTAL</b>	<b><u>\$24,837,217.15</u></b>	<b><u>\$18,243,381.11</u></b>	<b><u>\$6,593,836.05</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.

## COPS MORE Financial Status Report Information - September, 2004

### CASH EXPENDITURES CALCULATION:

Total Expenditures reported on Statement of Operations		\$18,243,381.11
Less ineligible expenditures paid from excess match		(1,798,710.40)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$15,841,103.06 + \$603,567.65)		16,444,670.71
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$471,136.65)	
Accounts Payable	(\$132,431.00)	
Due to Other Funds	0.00	
Total eligible unliquidated obligations - FSR line 10 (d)		(603,567.65)
Total cash outlays - FSR line 10 (a)(III)		<b>\$15,841,103.06</b>

#### Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$11,973,591.85 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$5,158,869.15 per Statement of Operations.

## FINANCIAL STATUS REPORT

(Short Form)

(follow instructions on the back)

1. Federal Agency and Organizational Element to which Report is Submitted  U.S. Dept. of Justice Office of Justice Programs	2. Federal Grant or Other Identifying Number Assigned By Federal Agency  1999CLWX0239	OMB Approval No.  0348-0038	Page 1 of  1 Pages	
3. Recipient Organization (Name and complete address, including ZIP code)  <p style="text-align: center;"><b>Oakland County Law Enforcement Consortium</b>                  1200 N. Telegraph Road                  Pontiac, MI 48341-0470</p>				
4. Employer Identification Number  386004876	5. Recipient Account Number or Identifying Number  COPS MORE - Federal 278001	6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input checked="" type="checkbox"/> accrual	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year)  12/1/98	To: (Month, Day, Year)  09/30/2004	9. Period Covered by this Report From: (Month, Day, Year)  07/01/2004	To: (Month, Day, Year)  09/30/2004	
10. Transactions:		I Previously Reported	II This Period	III Cumulative
a. Total Outlays		15,490,551.04	350,552.02	15,841,103.06
b. Recipient share of outlays		4,032,459.32	89,741.32	4,122,200.64
c. Federal share of outlays		11,458,091.72	260,810.70	11,718,902.42
d. Total unliquidated obligations				603,567.65
e. Recipient share of unliquidated obligations				154,513.32
f. Federal share of unliquidated obligations				449,054.33
g. Total Federal share (Sum of lines c and f)				12,167,956.75
h. Total Federal funds authorized for this funding period				17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)				4,964,504.25
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: <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, Assistant Deputy County Executive		Telephone (Area code, number and extension)  (248) 858-1650		
Signature of Authorized Certifying Official  RJD		Date Report Submitted:  11/14/2004		