

CLEMIS Financial Statements – FY2007 4th Quarter
(Year Ended September 30, 2007)

DATE: December 5, 2007

This letter of transmittal covers the following fund financial statements as of and for the year ended September 30, 2007 – 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 year ended September 30, 2007:

- Statement of Net Assets (Exhibit A) as of September 30, 2007. 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 year ended September 30, 2007. This statement compares the adopted budget to actual operating results.
- Financial Report (Exhibit A-2) for the year ended September 30, 2007. This report segregates the operations between the ‘old’ County radio communications system currently in operation and the ‘new’ radio communications system under construction. The financial report has been modified to include a new column relating to the activities surrounding the NG-911 project.

The combined equity details in Exhibit A-2 by project (“old system”, “new system”, and the NG-911 project) agrees with the equity totals in the balance sheet as of September 30, 2007 (Exhibit A). The NG-911 project has \$530,170 of the designated amounts in fund equity.

- CIP Detail (Exhibit A-3) as of September 30, 2007. This schedule, which provides a balance forward as of September 30, 2006, represents a detail by invoice of all amounts paid since that point in time through September 30, 2007 as reflected in Exhibit A above. The County’s web site contains the detail of the carry-forward of September 30, 2006 and prior amounts.
- Operating Transfers In (Exhibit A-4) details the operating transfers in for the year – Exhibit A-5. The \$250,000 in transfers in from the County’s General Fund

involve the amounts necessary to acquire County radios (mobiles / portables) for non-public safety operations that will be required to use the radio communications system (drain, public health, facilities management, etc.). The amounts are included in the designations of equity.

- Operational Surcharge Collections (Exhibit A-5) for the year ended September 30, 2007. This schedule provides the monthly distributions from the telecom providers of the operating surcharge to the Fund.
- Brief Explanations (Exhibit A-6) – represents a set of explanations of various matters including in the financial statements and schedules above.

Comments on some recent events surrounding the Radio Communications Fund:

- All towers are completed and accepted as of this date. The County and various vendors are working on the ‘punch-list’ of minor repair items. Most items are resolved and none of them would be of a nature that would prevent the launch of the project.
- Most consoles have been installed and are functioning in a conventional mode. Some software and hardware upgrades are underway.
- The Farmington acceptance test (the ‘60-day acceptance test’) was successfully completed in very early December 2007. While there remains some issues cited during the test, none are believed to be considered to be major issues that would prevent the County from launching the deployment (see discussions concerning the radio interference matters).
- The training is underway.
- The P7200 software versioning is substantially complete and will not hold up the deployment of the radios to the public safety departments. The M7200 software is expected shortly.
- Roughly \$12 million of the portable radios have been ordered in late June 2006 and \$2.6 million of the mobiles in early August. The County has not accepted delivery of any equipment involving this order pending resolution of the console matter and 7200s’ software. Nor, has the County paid any amounts related to this order. With the anticipated launch of the deployment to the public safety agencies shortly, the payments for these radios should begin as well.
- The Board of Commissioners provided operational funding through a telephone operating surcharge for the Radio Communications Fund for the calendar 2007 year at \$.28 per telephone line, as defined. Nine cents of each amount collected during 2007 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. There is \$530,170 in amounts collected for this project available for this purpose.

Other comments on the status of the 911 surcharge legislation:

- The State legislature is still debating the permanent solution to the wireline and wireless surcharges. In spring, they introduced these bills that passed the Senate by a vote of 35 to 3 – despite substantial partisan bickering on the budget and many other topics. The bills were sent over to the House.
- About this same time, Rep. Cushingberry sponsored HB 4852 that would raise the surcharge on a statewide basis (largely for State General Fund operations) to \$1.35 garnering roughly \$200 million in new revenue. Unfortunately, should this bill be passed, it could easily disrupt the local extension of the \$.28 surcharge upon which this Fund depends.
- Over the past several months and through today, Rep. Cushingberry's attempts to secure support from the House Appropriations Committee (he is Chairman) has failed. Even the Democrats, which hold a majority on this committee, have not saw fit to support this bill. Notwithstanding this lack of support, Rep. Cushingberry refuses to allow a vote of SB 410 and 411 until his bill is passed. Essentially, he is holding these bills hostage until there is action on his bill, regardless of the local dispatch operating impacts.
- Worse, since SB 410 and 411, which are not presently on the Appropriations Committee agenda for the coming week, require that the Board of Commissioners pass a resolution in support of the rate extension. With the exception of a recently-introduced extension of the existing enabling legislation (which has yet to go through the Senate, let alone the House), anything accomplished by the Legislature will result in lost revenues for this Fund in calendar 2008. This matter will be explored in more detail as to its impacts on the Fund's operations in connection with the anticipated cash flow projections through September 30, 2008.

Comments concerning the financial information follow:

- The Fund has approximately \$23.7 million in cash, investments and receivables (net of liabilities) that largely will support the construction of the new radio communications system. Some of the most costly components (portable and mobile radios) have yet to be expended. In reviewing the earlier cash flow projections provided in spring 2007, the ending cash position (relative to the investments in the radio system) were within \$100,000 of those projections (the actual results were higher than originally anticipated).

- The equipment related to the old radio system has been completely written off (with the exception of some recently acquired radios - roughly \$18,000).
- The County has invested \$24.8 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, are presented in the attached exhibit as noted for 2007 with prior invoices listed in detail on the County's web site.

In spring 2007, County administration provided an analysis of the business issues, barriers and status of the radio communications project in a cash flow projection based on the March 31, 2007 balance sheet and related cash flow through completion of the new system. At that time, the County projected that after the completion of the construction for the 821 MHz radio communications system and the IP-based infrastructure, the County would have roughly \$4.2 million in cash available at March 31, 2008 to carryover in the operations of the new system. A similar cash flow analysis will be prepared based on the September 30, 2007 balances and take into consideration the troublesome operating surcharge legislation, construction / launch of the new radio system and operations through September 30, 2008.

At present, the remaining issue that could inhibit the launch is the interference issue between the mobile / portable radio units and the mobile data computers in police vehicles. Over the past several months, the County has attempted to secure a resolution of this matter but M/A COM and AT&T continue to inhibit the process by suggesting the cause is each others equipment. Mr. Sullivan is actively pursuing a resolution of this matter.

FIRE RECORDS MANAGEMENT SYSTEM

Attached are the following schedules described as Exhibit B relating to the Fire Records Management System Fund for the year ended September 30, 2007:

- Statement of Net Assets (Exhibit B) as of September 30, 2007.
- Statement of Revenues, Expenses and Changes in Net Assets (Exhibit B-1) for the year ended September 30, 2007. 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 2007 fiscal year.
- 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 \$266,000, net of liabilities (roughly equal to Fund equity – and up from an equity position as of October 1, 2006 of \$208,000).

The cash balance increased during the year 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 - \$12,993. The prior year's operations, however, bore the cost of new local computers that should last the fire departments roughly three or 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 3 to 5 years.
- The fourth quarterly operating transfers in from the County's General Fund of \$97,578 each have been made to cover the approximate amount of the General Fund's share of the costs. As has been the case in the past, the final transfer in will occur in the first quarter of 2008 when the final actual costs are known and the Fund closed out.
- The Brief Explanations reference the explanations of the fluctuations in the accounts with some level of detail and are not repeated herein.

CLEMIS OPERATING FUND

Attached are the following financial statements and schedules as Exhibit C for the CLEMIS Operating Fund for the year ended September 30, 2007:

- Statement of Net Assets (Exhibit C) as of September 30, 2007.
- Statement of Revenues, Expenses, and Changes in Net Assets (Exhibit C-1) for the year ended September 30, 2007. This statement provides a budget to actual comparison for operations.
- Financial Report (Exhibit C-2) as of and for the year ended September 30, 2007 segregating the general CLEMIS operations from those of the MDC. In the future, this schedule will reflect the operations of the OakVideo program as well – once the existing bond proceeds have been expended.
- Operating Transfers-In (Exhibit C-3) for the year ended September 30, 2007. The schedule principally includes the normal operating transfer from the County's General Fund (four transfers at \$361,000 apiece) and the 50% share of the

Positron call-taking equipment maintenance for the equipment at the various PSAPs in the County (\$175,000).

- Brief Explanations (Exhibit C-4) – represents explanations of various matters included in the financial statements noted above.

Comments on the CLEMIS Operating Fund financial statements follow:

- The cash, investment and similar liquid assets held by the Fund, net of liabilities, indicates that there is roughly \$2.49 million, relatively unchanged from the \$2.43 million as of June 30, 2007. The cash position is expected to decline quite drastically in the first and second quarters of 2008 with the deployment of the AFIS and related fingerprint units.
- The ending equity amounts to \$11.2 million, approximately \$8.7 million of which is related to the net book value of the equipment. Equity includes \$926,000 applicable to operating transfers from the County's General Fund for projects relating to the new and replacement fingerprint equipment being acquired). The remaining amount of \$1,560,000 is unrestricted (down from \$1.7 million as of June 30, 2007).
- 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 aging in the field. Recently, the CLEMIS Advisory Board instructed the public safety members to begin setting aside funds in their local operating budgets for the replacement costs related to the mobile data computers in police vehicles.

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

The equity position has declined slightly over the past several quarters and will require an increase in the local access fees in the coming fiscal years as well. As such, funds should be set aside locally to cover the economic increases for member access the local operating budgets as well. It is probable that a fee increase will be necessary for the coming period – namely, the fall of 2008 or so.

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, 2007:

- Balance Sheet (Exhibit D) as of September 30, 2007.
- Statement of Operations (Exhibit D-1) from inception of the grant through September 30, 2007. This statement provides an historical presentation of the actual amounts expended by year from the COPS MORE Grant Fund.
- Financial Status Report (Exhibit D-2) represents the fiscal 2007 fourth quarter's billing to the federal government for reimbursement of federal program expenditures.
- COPS MORE Financial Status Report Information (Exhibit D-3) reconciles Exhibit D-1 and Exhibit D-2 as they use different bases of accounting and it removes ineligible funding covered by the County's General Fund.
- Summary of Costs (Exhibit D-4) provides a recap of costs to date as of September 30, 2007.

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

- Of the original federal grant, the County has yet to spend approximately \$3.1 million relating to the federal COPS MORE Grant. The principal projects underway or just completed are the records management system (presently almost all of the roughly 90 police departments with older version of CLEMIS have installed the new records management system), field-based reporting, mugshot (recently completed), and OakVideo (video arraignment).
- The ending equity of \$11,254 is the amount remaining from a County General Fund appropriation several years ago and is the amounts necessary to install the mugshot units in the County's Children's Village operations.
- The remaining financial information in this section of the report is relatively straight-forward and should not require further explanation.

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

Exhibit A

**County of Oakland
Radio Communications Fund
Statement of Net Assets
September 30, 2007**

ASSETS

Current assets:

Cash and cash equivalents	\$ 23,205,504.96
Due from other governments	189,452.53
Accrued interest on investment	117,761.97
Accounts receivable	436,774.23
Inventories	630,817.25
Prepaid items	102,192.66
Total current assets	<u>24,682,503.60</u>

Noncurrent assets:

Equipment	11,130,981.40
Capital projects in progress	24,802,657.14
Less accumulated depreciation	<u>(11,112,178.18)</u>
Total capital assets (net of accumulated depreciation)	<u>24,821,460.36</u>
Total assets	<u>49,503,963.96</u>

LIABILITIES

Current liabilities:

Vouchers payable	39,951.83
Accounts payable	<u>178,925.60</u>
Total current liabilities	<u>218,877.43</u>
Total liabilities	<u>218,877.43</u>

NET ASSETS

Invested in capital assets, net of related debt	24,821,460.36
Unrestricted - designated for projects	21,099,359.17
Unrestricted	<u>3,364,267.00</u>
Total net assets	<u><u>\$ 49,285,086.53</u></u>

County of Oakland
Radio Communication Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2007

	2007			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
E-911 surcharge - Radio system	\$ 4,437,033.00	73.34%	\$ 4,437,033.00	\$ 3,693,993.51	60.90%	\$ (743,039.49)
E-911 surcharge - IP system	0.00	0.00%	0.00	525,337.67	8.66%	525,337.67
Antenna site management	600,000.00	9.92%	600,000.00	462,112.80	7.62%	(137,887.20)
Leased equipment	681,771.00	11.27%	681,771.00	730,821.04	12.05%	49,050.04
Parts and accessories	25,000.00	0.41%	25,000.00	157,970.68	2.60%	132,970.68
Outside agencies	266,277.00	4.40%	266,277.00	465,696.67	7.68%	199,419.67
Productive labor	40,000.00	0.66%	40,000.00	29,554.46	0.49%	(10,445.54)
Total operating revenues	6,050,081.00	100.00%	6,050,081.00	6,065,486.83	100.00%	15,405.83
Operating expenses:						
Salaries	575,554.00	9.51%	575,554.00	528,669.77	8.72%	46,884.23
Fringe benefits	288,059.00	4.76%	288,059.00	272,776.44	4.50%	15,282.56
Contractual services:						
Communications	150,000.00	2.48%	150,000.00	210,321.62	3.47%	(60,321.62)
Electrical service	125,000.00	2.07%	125,000.00	81,037.57	1.34%	43,962.43
Equipment repairs and maintenance	136,000.00	2.25%	136,000.00	240,284.84	3.96%	(104,284.84)
Freight and express	4,200.00	0.07%	4,200.00	1,968.11	0.03%	2,231.89
Indirect costs	195,899.00	3.24%	195,899.00	195,046.00	3.21%	853.00
Laundry and cleaning	1,000.00	0.01%	1,000.00	912.51	0.02%	87.49
Maintenance contract	391,573.00	6.47%	391,573.00	29,995.23	0.49%	361,577.77
Memberships, dues	750.00	0.01%	750.00	411.00	0.01%	339.00
Miscellaneous	0.00	0.00%	0.00	4,719.97	0.08%	(4,719.97)
Periodicals, books, publications	0.00	0.00%	0.00	251.00	0.00%	(251.00)
Personal mileage	750.00	0.01%	750.00	0.00	0.00%	750.00
Professional services	125,000.00	2.07%	125,000.00	70,687.60	1.17%	54,312.40
Rebillable services	1,000.00	0.01%	1,000.00	975.00	0.02%	25.00
Recording fees	0.00	0.00%	0.00	23.00	0.00%	(23.00)
Software support, maintenance	0.00	0.00%	0.00	375.00	0.01%	(375.00)
Special projects	50,000.00	0.83%	50,000.00	0.00	0.00%	50,000.00
Tower charges	200,000.00	3.31%	200,000.00	207,690.57	3.42%	(7,690.57)
Travel and conference	15,000.00	0.25%	15,000.00	828.39	0.01%	14,171.61
Uncollectible accounts receivable	0.00	0.00%	0.00	480.00	0.01%	(480.00)
Workshops and meetings	100.00	0.00%	100.00	0.00	0.00%	100.00
Total contractual services	1,396,272.00	23.08%	1,396,272.00	1,046,007.41	17.25%	350,264.59
Commodities:						
Dry goods and clothing	900.00	0.01%	900.00	0.00	0.00%	900.00
Expendable equipment expense	268,834.00	4.44%	268,834.00	3,132.03	0.05%	265,701.97
Office supplies	5,000.00	0.08%	5,000.00	4,358.15	0.07%	641.85
Parts and accessories	125,000.00	2.07%	125,000.00	119,641.20	1.97%	5,358.80
Shop supplies	12,000.00	0.20%	12,000.00	8,381.54	0.14%	3,618.46
Small tools	17,500.00	0.29%	17,500.00	1,622.46	0.03%	15,877.54
Total commodities	429,234.00	7.09%	429,234.00	137,135.38	2.26%	292,098.62
Depreciation:						
Equipment	4,001,998.00	66.15%	4,001,998.00	5,742.66	0.09%	3,996,255.34
Total depreciation	4,001,998.00	66.15%	4,001,998.00	5,742.66	0.09%	3,996,255.34
Internal services:						
Building space allocation	40,719.00	0.67%	40,719.00	40,719.00	0.67%	0.00
Convenience copier	795.00	0.01%	795.00	281.93	0.00%	513.07
Info Tech - development	0.00	0.00%	0.00	15,956.50	0.26%	(15,956.50)
Info Tech - operations	197,575.00	3.27%	197,575.00	234,291.00	3.86%	(36,716.00)
Insurance fund	20,024.00	0.33%	20,024.00	16,843.00	0.28%	3,181.00
Maintenance department charges	35,000.00	0.58%	35,000.00	8,343.87	0.14%	26,656.13
Motor pool	35,000.00	0.58%	35,000.00	39,768.58	0.66%	(4,768.58)
Print shop	4,505.00	0.07%	4,505.00	1,391.11	0.02%	3,113.89
Telephone communications	42,407.00	0.70%	42,407.00	41,647.26	0.69%	759.74
Total internal services	376,025.00	6.21%	376,025.00	399,242.25	6.58%	(23,217.25)
Total operating expenses	7,067,142.00	116.80%	7,067,142.00	2,389,573.91	39.40%	4,677,568.09
Operating income (loss)	(1,017,061.00)	-16.80%	(1,017,061.00)	3,675,912.92	60.60%	4,692,973.92
Nonoperating revenues (expenses):						
Income from investments	400,000.00	6.61%	400,000.00	1,162,162.61	19.16%	762,162.61
Gain on sale of equipment	500,000.00	8.26%	500,000.00	0.00	0.00%	(500,000.00)
Total nonoperating revenues (expenses)	900,000.00	14.87%	900,000.00	1,162,162.61	19.16%	262,162.61
Income (loss) before transfers	(117,061.00)	-1.93%	(117,061.00)	4,838,075.53	79.77%	4,955,136.53
Transfers in	267,061.00	4.41%	267,061.00	267,061.00	4.40%	0.00
Transfers out	(150,000.00)	-2.48%	(150,000.00)	0.00	0.00%	150,000.00
Change in net assets	\$0.00	0.00%	\$0.00	5,105,136.53	84.17%	\$ 5,105,136.53
Total net assets - beginning				44,179,950.00		
Total net assets - ending				<u>\$ 49,285,086.53</u>		

**COUNTY OF OAKLAND
RADIO COMMUNICATIONS FUND
FINANCIAL REPORT AS OF SEPTEMBER 30, 2007**

Exhibit A-2

STATEMENT OF NET ASSETS		STATEMENT OF OPERATIONS				
ASSETS		Total Operations	806 MHz System	821 MHz System	911 IP System	
Current Assets:		Operating Revenues:				
Cash - Operating	\$23,205,504.96	E-911 Surcharge	\$3,693,993.51	\$0.00	\$3,693,993.51	\$0.00
Accrued Interest Receivable	117,761.97	E-911 Surcharge/IP System	525,337.67	0.00	0.00	525,337.67
Accounts Receivable (net of allow for uncollect)	436,774.23	Antenna Site Management	462,112.80	462,112.80	0.00	0.00
Due from Municipalities	189,452.53	Leased Equipment	730,821.04	730,821.04	0.00	0.00
Inventories at Cost	630,817.25	Parts & Accessories	157,970.68	157,970.68	0.00	0.00
Prepaid Expenses	102,192.66	Outside Agencies	465,696.67	465,696.67	0.00	0.00
		Productive Labor	29,554.46	29,554.46	0.00	0.00
Total Current Assets	24,682,503.60	Income from Investments	1,162,162.61	246,542.25	894,831.70	20,788.66
		Operating Transfers In	267,061.00	17,061.00	250,000.00	0.00
Noncurrent Assets:		TOTAL REVENUES	7,494,710.44	2,109,758.90	4,838,825.21	546,126.33
Property and Equipment at Cost:		Operating Expenses:				
Capital Projects in Progress	24,802,657.14	Salaries	528,669.77	528,669.77	0.00	0.00
Equipment	11,130,981.40	Fringe Benefits	272,776.44	272,776.44	0.00	0.00
Accumulated Depreciation	(11,112,178.18)	Communications	210,321.62	0.00	210,321.62	0.00
Property and Equipment - Net	24,821,460.36	Electrical Service	81,037.57	45,262.12	35,775.45	0.00
Total Assets	\$49,503,963.96	Equipment Repairs & Maintenance	240,284.84	134,944.66	105,340.18	0.00
		Freight & Express	1,968.11	1,968.11	0.00	0.00
		Indirect Costs	195,046.00	195,046.00	0.00	0.00
		Laundry & Cleaning	912.51	912.51	0.00	0.00
		Maintenance Contract	29,995.23	0.00	29,995.23	0.00
		Membership, Dues	411.00	411.00	0.00	0.00
		Miscellaneous	4,719.97	4,719.97	0.00	0.00
		Periodicals, Books, Publications	251.00	251.00	0.00	0.00
		Professional Services	70,687.60	70,194.10	493.50	0.00
		Rebillable Services	975.00	975.00	0.00	0.00
		Recording Fees	23.00	0.00	23.00	0.00
		Software Support, Maintenance	375.00	0.00	375.00	0.00
		Tower Charges	207,690.57	0.00	207,690.57	0.00
		Travel & Conference	828.39	828.39	0.00	0.00
		Uncollectible Accounts Receivable	480.00	480.00	0.00	0.00
		Workshops & Meeting	0.00	0.00	0.00	0.00
		Dry Goods & Clothing	0.00	0.00	0.00	0.00
		Expendable Equipment	3,132.03	3,132.03	0.00	0.00
		Office Supplies	4,358.15	4,358.15	0.00	0.00
		Parts & Accessories	119,641.20	119,641.20	0.00	0.00
		Shop Supplies	8,381.54	8,381.54	0.00	0.00
		Small Tools	1,622.46	1,622.46	0.00	0.00
		Depreciation	5,742.66	5,742.66	0.00	0.00
		Bldg. Space Cost Allocation	40,719.00	40,719.00	0.00	0.00
		Convenience Copier	281.93	281.93	0.00	0.00
		Info Tech - Development	15,956.50	0.00	0.00	15,956.50
		Info Tech - Operations	234,291.00	234,291.00	0.00	0.00
		Insurance Fund	16,843.00	7,427.00	9,416.00	0.00
		Maintenance Department Charges	8,343.87	8,343.87	0.00	0.00
		Motor Pool	39,768.58	39,768.58	0.00	0.00
		Print Shop	1,391.11	1,391.11	0.00	0.00
		Telephone Communications	41,647.26	36,397.26	5,250.00	0.00
		Operating Transfers Out	0.00	0.00	0.00	0.00
		TOTAL EXPENSES	2,389,573.91	1,768,936.86	604,680.55	15,956.50
		NET INCOME (LOSS)	5,105,136.53	340,822.04	4,234,144.66	530,169.83
		NET ASSETS, SEPTEMBER 30, 2006	44,179,950.00	3,042,248.14	41,137,701.86	0.00
		NET ASSETS, SEPTEMBER 30, 2007	\$49,285,086.53	\$3,383,070.18	\$45,371,846.52	\$530,169.83

RADIO COMMUNICATIONS - FUND 53600
FISCAL YEAR 2007 ASSET DETAIL - CIP G/L 161600

Vendor	Invoice Number	Document VC Number	Document Date	Transaction Date	M/A COM BO201288	Various Vendors	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
Beginning Balance					\$17,887,715.83	\$1,246,119.57	\$4,413,559.81	\$633,478.66	\$24,180,873.87
Coates Communications	2006-10	V139575	11/13/06	11/13/06				4,823.40	4,823.40
RF Systems Engineering Associa	2874	V131192	10/18/06	11/16/06				6,000.00	6,000.00
RF Systems Engineering Associa	2878	V139681	11/13/06	n/a				6,720.00	6,720.00
RF Systems Engineering Associa	2880	V139690	11/13/06	n/a				6,000.00	6,000.00
Berbee Information Networks Cor	IN00115447	V139697	11/13/06	n/a				2,420.00	2,420.00
Advanced Integrated Services, In	06-0481	V141790	11/17/06	n/a				782.46	782.46
Advanced Integrated Services, In	06-0482	V141791	11/17/06	n/a				741.80	741.80
Orion Twp.	memo 10/30/06	V144129, V144130	11/29/06	n/a				444.00	444.00
Radian	056-1239	V146347	12/05/06	12/19/06			62,251.00		62,251.00
Coates Communications	2006-12	V146805	12/07/06	12/07/06				4,268.01	4,268.01
Advanced Communications Inc.	OSP0452	V149018	12/14/06	n/a				13,628.44	13,628.44
Radian	056-1230	V149999	12/15/06	n/a			230,000.00		230,000.00
RF Systems Engineering Associa	2883	V154732	12/28/06	n/a				6,000.00	6,000.00
Doublejack Electric Co.	19348	V157039	12/31/06	n/a				10,130.00	10,130.00
Coates Communications	2007-1	V157518	12/31/06	12/31/06				4,926.36	4,926.36
RF Systems Engineering Associa	2884	V159630	01/16/07	n/a				6,000.00	6,000.00
RF Systems Engineering Associa	2885	V159632	01/16/07	n/a				3,360.00	3,360.00
Advanced Communications Inc.	OSP0502	V164777	01/30/07	n/a				2,376.90	2,376.90
M/A-Com due from Warren grant	refer OAK01,OAK02,OAK03	2007-01	01/24/07	12/31/06	(90,896.20)				(90,896.20)
Motorola due from Warren grant	refer 13515526	2007-01	01/24/07	12/31/06				(2,573.82)	(2,573.82)
Radian due from Warren grant	refer 016-4731	2007-01	01/24/07	12/31/06			(787.50)		(787.50)
Coates Communications	2007-01	V168992	02/09/07	02/09/07				3,900.04	3,900.04
Motorola	41098727	V169145	02/12/07	n/a				34,650.00	34,650.00
Motorola due from Warren grant	refer 41098727	2007-02	03/22/07	02/15/07				(25,987.50)	(25,987.50)
Dell	T60775046C	V169968	02/14/07	n/a				2,727.00	2,727.00
RF Systems Engineering Associa	2887	V170143	02/14/07	n/a				6,000.00	6,000.00
M/A-Com	OAK04	V175154	03/01/07	n/a	102,283.86				102,283.86
M/A-Com due from Warren grant	refer OAK04	2007-02	03/22/07	03/01/07	(76,712.90)				(76,712.90)
Coates Communications	2007-01A	V177179	03/07/07	03/12/07				2,889.25	2,889.25
RF Systems Engineering Associa	2891	V178103	03/09/07	n/a				5,040.00	5,040.00
RF Systems Engineering Associa	2892	V178104	03/09/07	n/a				125.00	125.00
RF Systems Engineering Associa	2889	V178105	03/09/07	n/a				6,000.00	6,000.00
Highland Township	CK042938	JE28793	03/20/07	n/a				(1,915.42)	(1,915.42)
Advanced Integrated Services, In	07-0113	V181640	03/21/07	03/31/07				1,328.46	1,328.46
Advanced Integrated Services, In	07-0114	V181635	03/21/07	03/31/07				1,482.51	1,482.51
Advanced Integrated Services, In	07-0115	V181632	03/21/07	03/31/07				739.22	739.22
Advanced Integrated Services, In	07-0116	V181630	03/21/07	03/31/07				386.79	386.79
Advanced Integrated Services, In	07-0117	V181637	03/21/07	03/31/07				259.83	259.83
Advanced Integrated Services, In	07-0118	V181638	03/21/07	03/31/07				259.83	259.83

RADIO COMMUNICATIONS - FUND 53600
FISCAL YEAR 2007 ASSET DETAIL - CIP G/L 161600

Vendor	Invoice Number	Document VC Number	Document Date	Transaction Date	M/A COM BO201288	Various Vendors	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
Advanced Integrated Services, Inc	07-0119	V181631	03/21/07	03/31/07				259.83	259.83
Advanced Integrated Services, Inc	07-0120	V181634	03/21/07	03/31/07				1,492.08	1,492.08
Advanced Integrated Services, Inc	07-0089	V184726	03/30/07	n/a				1,455.55	1,455.55
Advanced Integrated Services, Inc	07-0090	V184730	03/30/07	n/a				1,406.39	1,406.39
Advanced Integrated Services, Inc	07-0091	V184733	03/30/07	n/a				1,500.00	1,500.00
Advanced Integrated Services, Inc	07-0092	V184737	03/30/07	n/a				1,500.00	1,500.00
Advanced Integrated Services, Inc	07-0093	V184738	03/30/07	n/a				1,320.00	1,320.00
Advanced Integrated Services, Inc	07-0094	V184739	03/30/07	n/a				478.64	478.64
Acterna, a JDSU Subsidiary	33385	V197143	05/03/07	n/a				5,954.25	5,954.25
Advanced Integrated Services, Inc	07-0137	V194258	04/30/07	n/a				1,410.00	1,410.00
Advanced Integrated Services, Inc	07-0138	V194260	04/30/07	n/a				344.06	344.06
Coates Communications	2007-03	V188241	04/10/07	03/31/07				5,251.11	5,251.11
RF Systems Engineering Association	2895	V188257	04/10/07	n/a				6,000.00	6,000.00
Advanced Integrated Services, Inc	07-0190	V239787	09/11/07	n/a				872.35	872.35
Advanced Integrated Services, Inc	07-0192	V239790	09/11/07	n/a				929.21	929.21
Advanced Integrated Services, Inc	07-0204	V239783	09/11/07	n/a				954.07	954.07
Advanced Integrated Services, Inc	07-0181	V213900	06/27/07	n/a				1,897.13	1,897.13
Advanced Integrated Services, Inc	07-0191	V213907	06/27/07	n/a				870.18	870.18
Advanced Integrated Services, Inc	07-0193	V213913	06/27/07	n/a				936.46	936.46
Advanced Integrated Services, Inc	07-0194	V213881	06/27/07	n/a				936.46	936.46
Advanced Integrated Services, Inc	07-0195	V213870	06/27/07	n/a				942.59	942.59
Advanced Integrated Services, Inc	07-0196	V213897	06/27/07	n/a				942.59	942.59
Advanced Integrated Services, Inc	07-0197	V213899	06/27/07	n/a				939.66	939.66
Advanced Integrated Services, Inc	07-0199	V213888	06/27/07	n/a				970.40	970.40
Advanced Integrated Services, Inc	07-0201	V213902	06/27/07	n/a				873.91	873.91
Advanced Integrated Services, Inc	07-0202	V213878	06/27/07	n/a				934.66	934.66
Advanced Integrated Services, Inc	07-0203	V213904	06/27/07	n/a				933.84	933.84
Advanced Integrated Services, Inc	07-0210	V213908	06/27/07	n/a				2,613.21	2,613.21
Advanced Integrated Services, Inc	07-0211	V213885	06/27/07	n/a				1,209.23	1,209.23
Advanced Integrated Services, Inc	07-0212	V213892	06/27/07	n/a				1,809.34	1,809.34
Advanced Integrated Services, Inc	07-0213	V213867	06/27/07	n/a				1,426.94	1,426.94
Advanced Integrated Services, Inc	07-0215	V213906	06/27/07	n/a				1,400.02	1,400.02
Advanced Integrated Services, Inc	07-0244	V213873	06/27/07	n/a				1,496.40	1,496.40
Advanced Integrated Services, Inc	07-0245	V213903	06/27/07	n/a				1,227.34	1,227.34
Advanced Integrated Services, Inc	07-0209	V218689	06/30/07	n/a				1,873.59	1,873.59
Advanced Integrated Services, Inc	07-0246	V218690	06/30/07	n/a				2,152.52	2,152.52
Advanced Integrated Services, Inc	07-0189	V218692	06/30/07	n/a				876.78	876.78
Advanced Integrated Services, Inc	07-0216	V218693	06/30/07	n/a				1,469.25	1,469.25
Advanced Integrated Services, Inc	07-0232	V218694	06/30/07	n/a				1,373.03	1,373.03
Advanced Integrated Services, Inc	07-0214	V218695	06/30/07	n/a				4,301.67	4,301.67
Advanced Integrated Services, Inc	07-0198	V218696	06/30/07	n/a				954.75	954.75

RADIO COMMUNICATIONS - FUND 53600
FISCAL YEAR 2007 ASSET DETAIL - CIP G/L 161600

Vendor	Invoice Number	Document VC Number	Document Date	Transaction Date	M/A COM BO201288	Various Vendors	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
Advanced Integrated Services, Inc	07-0208	V218697	06/30/07	n/a				1,757.80	1,757.80
Advanced Integrated Services, Inc	07-0180	V218699	06/30/07	n/a				1,104.91	1,104.91
Advanced Integrated Services, Inc	07-0200	V218700	06/30/07	n/a				970.24	970.24
M/A-Com	OAK05	V194211	04/30/07	n/a	51,141.92				51,141.92
M/A-Com due from Warren grant	refer OAK05	2007-03	05/22/07	04/30/07	(38,356.44)				(38,356.44)
Acterna due from Warren grant	refer 33385	2007-03	05/22/07	05/04/07				(4,465.69)	(4,465.69)
Acterna removed from Warren grant	refer 33385	2007-03 revised	05/22/07	09/28/07				4,465.69	4,465.69
Coates Communications	2007-04	V197474	05/07/07	05/07/07				4,078.69	4,078.69
RF Systems Engineering Association	2898	V201159	05/17/07	n/a				6,000.00	6,000.00
Computer Builders Warehouse	580	V204252	05/29/07	n/a				15,318.00	15,318.00
Coates Communications	2007-05	V209713	06/11/07	06/11/07				4,478.12	4,478.12
RF Systems Engineering Association	2905	V209761	06/11/07	n/a				6,000.00	6,000.00
Anixter	508-150105	V230341	08/13/07	n/a				389.85	389.85
Coates Communications	2007-06	V219944	07/13/07	07/18/07				2,145.52	2,145.52
Zetron	358793	V230393	08/13/07	n/a				59,285.00	59,285.00
RF Systems Engineering Association	2912	V229946	07/13/07	n/a				6,000.00	6,000.00
RF Systems Engineering Association	2916	V230964	08/14/07	n/a				6,000.00	6,000.00
Coates Communications	2007-07	V230965	08/14/07	08/14/07				2,400.04	2,400.04
Thumb Communications	372	V231057	08/14/07	n/a				58.50	58.50
Berbee Information Networks Corporation	IN00142563	V235850	08/29/07	n/a				23,828.04	23,828.04
Berbee Information Networks Corporation	IN00142564	V235852	08/29/07	n/a				3,018.96	3,018.96
Thumb Communications	389	V235339	08/28/07	n/a				78.00	78.00
Thumb Communications	398	V235403	08/28/07	n/a				1,035.67	1,035.67
Graybar Electric Co.	925584665	V235967	08/29/07	n/a				3,191.82	3,191.82
Graybar Electric Co.	CM927283184	V235970	08/29/07	n/a				(3,090.23)	(3,090.23)
Graybar Electric Co.	925017260	V235969	08/29/07	n/a				167.20	167.20
Graybar Electric Co.	CM925584666	V235974	08/29/07	n/a				(167.20)	(167.20)
Thumb Communications	402	V236985	09/04/07	n/a				1,221.00	1,221.00
RF Systems Engineering Association	2923	V239923	09/11/07	n/a				6,000.00	6,000.00
Coates Communications	2007-08	V239930	09/11/07	09/12/07				3,186.17	3,186.17
Thumb Communications	405	V239926	09/11/07	n/a				950.44	950.44
McLeodUSA	R0907195	V241555	09/17/07	n/a				40,750.00	40,750.00
McLeodUSA due from Warren grant	refer R0907195	2007-04	09/28/07	09/28/07				(30,562.50)	(30,562.50)
McLeodUSA	R0907196	V241561	09/17/07	n/a				12,905.00	12,905.00
McLeodUSA due from Warren grant	refer R0907196	2007-04	09/28/07	09/28/07				(9,678.75)	(9,678.75)
Delta Network Services	1918	V255144	10/25/07	n/a				567.00	567.00
Delta Network Services	1920	V255150	10/25/07	n/a				567.00	567.00
Berbee Information Networks	IN00146303	V260146	11/09/07	11/20/07				26,369.04	26,369.04
Berbee Information Networks	IN00142949	V262627	11/20/07	n/a				1,043.74	1,043.74
Thumb Communications	417	V251136	10/12/07	n/a				221.20	221.20
Coates Communications	2007-09	V250399	09/30/07	09/28/07				3,817.17	3,817.17

RADIO COMMUNICATIONS - FUND 53600
FISCAL YEAR 2007 ASSET DETAIL - CIP G/L 161600

Vendor	Invoice Number	Document VC Number	Document Date	Transaction Date	M/A COM BO201288	Various Vendors	Radian Comm. Svc. BO201702	Other Vendors Vs & POs	TOTAL
RF Systems Engineering Associa	2930	V250531	09/30/07	n/a				625.00	625.00
Anixter	508-152783	V251130	10/12/07	n/a				98.07	98.07
Thumb Communications	420	V255804	10/29/07	n/a				250.47	250.47
Thumb Communications	423	V255806	10/29/07	n/a				58.50	58.50
								0.00	0.00
TOTAL					\$ 17,835,176.07	\$ 1,246,119.57	\$ 4,705,023.31	\$ 1,016,338.19	\$ 24,802,657.14

Benchmark	46,004.34
CSI	283,530.00
Comm'l Antenna	11,485.50
Pirod, Inc.	2,400.00
Spectra Site	38,696.00
Churchill Commun.	35,382.55
Comtech Comp.&Data	2,017.50
VFP, Inc.	419,472.00
Cummins Bridgeway	378,581.70
Consumers Energy	28,549.98
	<u>\$ 1,246,119.57</u>

RADIO COMMUNICATIONS - FUND 53600 Operating Transfers In - Fiscal Year 2007
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Description	Amount
Amend budget per Resolution 06254 - Fiscal year 2006 year-end budget amendment for Radio fund purchase of replacement radios for county staff in non public safety areas.	\$250,000.00
Amend budget per resolution #07008 - OCSD contract amendment for Orion Township	11,374.00
Amend budget per resolution #07009 - OCSD contract amendment for Independence Township	5,687.00
Total	<u><u>\$267,061.00</u></u>

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2007 - 4th Quarter
Brief Explanation of "Actuals"

Exhibit A-6

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.
- Due from other governments is the amount due from municipalities: \$110,854.84 due from municipalities for leased equipment; \$78,597.69 due from the City of Warren for the cost of new radio system equipment to be reimbursed by their Interoperability grant.
- 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 \$293,260.11 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 \$197,007.09 due primarily from Arch Wireless, Cingular Wireless and other co-locators. A few co-locators are awaiting amended contracts to resolve the amount due. Corporation Counsel is still working with a few Tower customers to finalize contracts and amendments.
- Prepaid items are: rent paid in advance per the lease agreements for co-location of equipment at two buildings in Troy and eleven tower sites for the new system; maintenance contracts for dispatch consoles for the new system paid in advance.
- Effective FY 2002, the Radio Communications Fund is classified as an Enterprise Fund with a capitalization threshold for Equipment of \$5,000.
- Capital projects in progress includes all expenditures to date for the 821 MHz project.
- Accounts payable is the 4th quarter expenditure accrual, overpayments by CLEC remitters and the amount due to the City of Novi for its share of tower lease payments.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- E-911 surcharge revenue is unfavorable overall due to a decrease in the surcharge rate enacted after adoption of the budget. The surcharge monthly rate decreased to \$0.28 per line effective January 1, 2007 per Board of Commissioners' Resolution 06167. Surcharge amounts received after January 1st are allocated as follows: \$0.19 per line for the new Radio system and \$0.09 per line for IP-based call taking equipment.
- Antenna site management revenue is unfavorable due to delays in anticipated addition of tower co-locators and consolidation of telecommunications companies, resulting in removal of duplicated equipment from County towers.
- Leased equipment, Parts and accessories and Outside agency revenues are all favorable due to timing of the projected phase-out of revenue from the legacy system. It is offset by slightly unfavorable Productive labor revenue, due to the volume of repairs done in-house.
- Income from investment revenue is favorable due to higher cash balance available for investment and improved returns. Available cash will decrease during fiscal year 2008 due

RADIO COMMUNICATIONS FUND 53600
Fiscal Year 2007 - 4th Quarter
Brief Explanation of "Actuals"

Exhibit A-6

- to expenditures for the new system. All of Radio fund's available cash, including funds received for the E-911 operational surcharge, is invested in a pool managed by the Treasurer's office.
- Gain on sale of equipment is unfavorable due to timing of implementation of the new system.
- Transfers In is: the amount budgeted and received from the County General Fund for purchase of replacement radios for county staff in non public safety areas; amounts budgeted and received from O.C. Sheriff for additional radio equipment for patrol contracts.

Expenses:

- Salary and Fringe benefit variance is favorable due to lower than anticipated overtime for implementation of the new radio system.
- Communications expense is unfavorable due to increased connectivity cost of sites for the new system.
- Electrical service is favorable due to lower than anticipated demand at tower sites.
- Equipment repairs and maintenance expense is unfavorable due to continued demand for repairs to the legacy system, offset by increased revenue.
- Freight and express is slightly favorable due to lower than anticipated usage.
- Maintenance contract expense is favorable due to extension of manufacturers' warranties on dispatch consoles for the new system.
- Miscellaneous expense is unfavorable due to an unanticipated charge by a vendor for restocking returned equipment.
- Professional service is favorable due to capitalization of expense related to the new system.
- Special projects expense is favorable due to timing of expenditures.
- Tower charges are unfavorable due to timing of contractual increases for rented tower sites.
- Travel and conference expense is favorable due to cost-cutting efforts.
- Expendable equipment expense is favorable due to timing of purchases related to implementation of the new system.
- Parts and accessories, Shop supplies and Small tool expenses are all favorable due to decreased usage.
- Depreciation is favorable due to later than anticipated activation of the new system.
- Info Tech development charges are unfavorable due to preliminary analysis of IP-based 911 call taking systems.
- Info Tech operation charges are unfavorable due to increased usage.
- Insurance fund charges are unfavorable due to increased premiums for coverage of tower sites for the new system.
- Maintenance department internal charges include necessary HVAC, generator and security system services performed by FM&O; usage was lower than anticipated.
- Motor pool internal charges are unfavorable due to increased travel to tower sites.
- Print shop internal charges are favorable due to timing of preparation of training materials, which will coincide with implementation of the new system.

Exhibit B

**County of Oakland
Fire Records Management Fund
Statement of Net Assets
September 30, 2007**

ASSETS

Current assets:

Cash and cash equivalents	\$ 207,878.47
Due from other governments	39,171.10
Accrued interest on investment	1,268.31
Accounts receivable	1,127.50
Prepaid expense	15,680.25
Deferred charges	2,801.42
Total current assets	<u>267,927.05</u>

Noncurrent assets:

Equipment	124,793.08
Computer software	409,195.95
Less accumulated depreciation	<u>(520,996.23)</u>
Total capital assets (net of accumulated depreciation)	<u>12,992.80</u>
Total assets	<u>280,919.85</u>

LIABILITIES

Current liabilities:

Vouchers payable	921.60
Accounts payable	600.00
Total current liabilities	<u>1,521.60</u>
Total liabilities	<u>1,521.60</u>

NET ASSETS

Invested in capital assets, net of related debt	12,992.80
Unrestricted - designated for projects	55,877.00
Unrestricted	210,528.45
Total net assets	<u>\$ 279,398.25</u>

Exhibit B-1

County of Oakland
Fire Records Management Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2007

	2007			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Outside agencies	\$ 144,706.00	75.17%	\$ 144,706.00	\$ 130,130.00	78.27%	\$ (14,576.00)
Participation fees - non-Oakland users	5,190.00	2.70%	5,190.00	5,124.00	3.08%	(66.00)
Outside agencies - rebilled charges	42,600.00	22.13%	42,600.00	31,014.58	18.65%	(11,585.42)
Total operating revenues	192,496.00	100.00%	192,496.00	166,268.58	100.00%	(26,227.42)
Operating expenses:						
Salaries	233,098.00	121.10%	233,098.00	218,788.76	131.59%	14,309.24
Fringe benefits	116,706.00	60.63%	116,706.00	132,495.55	79.69%	(15,789.55)
Contractual services:						
Communications	42,600.00	22.13%	42,600.00	31,014.58	18.65%	11,585.42
Equipment repairs and maintenance	20,000.00	10.38%	20,000.00	5,002.00	3.01%	14,998.00
Indirect costs	44,044.00	22.88%	44,044.00	41,711.00	25.09%	2,333.00
Periodicals, books, publications	0.00	0.00%	0.00	1,500.00	0.90%	(1,500.00)
Personal mileage	1,750.00	0.91%	1,750.00	2,118.68	1.27%	(368.68)
Software rental lease purchase	8,960.00	4.66%	8,960.00	28,852.03	17.35%	(19,892.03)
Software support/maintenance	63,186.00	32.82%	63,186.00	59,052.25	35.52%	4,133.75
Travel and conference	5,000.00	2.60%	5,000.00	1,726.06	1.04%	3,273.94
Workshops and meeting	0.00	0.00%	0.00	98.79	0.06%	(98.79)
Total contractual services	185,540.00	96.38%	185,540.00	171,075.39	102.89%	14,464.61
Commodities:						
Expendable equipment expense	111,953.00	58.16%	111,953.00	1,079.15	0.65%	110,873.85
Total commodities	111,953.00	58.16%	111,953.00	1,079.15	0.65%	110,873.85
Depreciation:						
Equipment	1,689.00	0.88%	1,689.00	4,824.72	2.90%	(3,135.72)
Total depreciation	1,689.00	0.88%	1,689.00	4,824.72	2.90%	(3,135.72)
Internal services:						
Info Tech - development	0.00	0.00%	0.00	11,779.32	7.08%	(11,779.32)
Info Tech - operations	45,846.00	23.82%	45,846.00	52,760.00	31.73%	(6,914.00)
Insurance fund	228.00	0.12%	228.00	228.00	0.14%	0.00
Telephone communications	1,376.00	0.71%	1,376.00	1,582.77	0.95%	(206.77)
Total internal services	47,450.00	24.65%	47,450.00	66,350.09	39.90%	(18,900.09)
Total operating expenses	696,436.00	361.80%	696,436.00	594,613.66	357.62%	101,822.34
Operating income (loss)	(503,940.00)	-261.80%	(503,940.00)	(428,345.08)	-257.62%	75,594.92
Nonoperating revenues (expenses):						
Income from investments	2,000.00	1.04%	2,000.00	8,670.25	5.21%	6,670.25
Total nonoperating revenues (expenses)	2,000.00	1.04%	2,000.00	8,670.25	5.21%	6,670.25
Income (loss) before transfers	(501,940.00)	-260.76%	(501,940.00)	(419,674.83)	-252.41%	82,265.17
Transfers in	501,940.00	260.76%	501,940.00	490,390.00	294.94%	(11,550.00)
Transfers out	0.00	0.00%	0.00	0.00	0.00%	0.00
Change in net assets	\$ 0.00	0.00%	\$ 0.00	70,715.17	42.53%	\$ 70,715.17
Total net assets - beginning				208,683.08		
Total net assets - ending				\$ 279,398.25		

FIRE RECORDS MANAGEMENT - FUND 53100 Operating Transfers In - Fiscal Year 2007

Description	Amount
Amend budget per Resolution 06254 - Fiscal year 2006 year-end budget amendment for continuing development of FRMS, adding mobile fire inspection capabilities.	\$100,000.00
Budgeted Operating Transfer - appropriation for Fire Records Management 1st quarter operating support from General Fund	97,597.50
Budgeted Operating Transfer - appropriation for Fire Records Management 2nd quarter operating support from General Fund	97,597.50
Budgeted Operating Transfer - appropriation for Fire Records Management 3rd quarter operating support from General Fund	97,597.50
Budgeted Operating Transfer - appropriation for Fire Records Management 4th quarter operating support from General Fund	97,597.50
Total	<u><u>\$490,390.00</u></u>

FIRE RECORDS MANAGEMENT FUND 53100 Exhibit B-3
Fiscal Year 2007 – 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 the amount due from member agencies for the September quarterly participation and communication costs. All members were current at September 30, 2007.
- Accrued interest on investment is interest earned by the fund on its cash balance in the Treasurer's pool of investments; interest is paid when investments mature.
- Accounts receivable is the amount due from non-municipality member agencies for the September quarterly participation costs. All agencies were current at September 30, 2007.
- Prepaid expense is the amount paid in advance for contracted software support.
- Deferred charges are amounts paid in advance for staff attendance at an industry conference.
- Non-current assets are the servers and software package. The original server equipment and software were fully depreciated at the end of 1st quarter, FY2007. New server equipment was purchased during 2nd quarter. Fire Records Management fund has a fixed asset capitalization threshold of \$5,000 as an Enterprise fund.
- Net Assets, Unrestricted - designated for projects is the unexpended amount included in the fund balance which was received from the County General Fund for equipment replacement.

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 2007. Outside agency revenue is unfavorable due to later than anticipated implementation of new member agencies.
- Participation Fees - non-Oakland users are the amounts billed to municipalities outside of Oakland County.
- Outside agencies - rebilled charges are the amounts billed to member agencies for their portion of the County's Communication cost for data lines (see below).
- Income from investments is favorable due to improved rate of return and increased cash balance during the year.
- Transfers In is the amount budgeted and received from the County General Fund for operating support and for equipment replacement.

Expenses:

- Salary variance is favorable due to decreased overtime and on call payroll, partially offset by unfavorable Fringe benefits, due to increased rates.
- Communications cost is offset by revenue from rebilled charges to member agencies for their portion of data line expenses (see above).
- Equipment repairs and maintenance is favorable due to lower than anticipated server maintenance charges.

FIRE RECORDS MANAGEMENT FUND 53100 Exhibit B-3
Fiscal Year 2007 – 4th Quarter
Brief Explanation of “Actuals”

- 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.
- Periodicals, books and publications expense is unfavorable due to an unanticipated purchase.
- Personal mileage is unfavorable due to increased demand for travel to member sites.
- Software rental/lease purchase is unfavorable due to classification of the purchase of software licenses funded by a 1st quarter transfer from the County General Fund.
- Software support is favorable due to lower maintenance rates.
- Travel and conference expense is favorable due to cost cutting efforts.
- Expendable equipment expense is favorable due to the timing of replacement of equipment funded by a 1st quarter transfer from the County General Fund.
- Depreciation is slightly unfavorable due to the purchase of server equipment after adoption of the budget.
- Unfavorable Info Tech development charges are for programming services.
- Info Tech operations and Telephone communications charges are higher than the original allocations due to increased usage.

Exhibit C

**County of Oakland
CLEMIS Fund
Statement of Net Assets
September 30, 2007**

ASSETS

Current assets:

Cash and cash equivalents	\$ 1,962,566.43
Due from other governments	791,098.43
Due from other funds	39,078.29
Accounts receivable	23,174.05
Accrued interest on investment	23,899.54
Current contracts receivable	107,530.75
Inventories	81,673.22
Prepaid items	326,325.50
Deferred charges	1,679.80
Total current assets	<u>3,357,026.01</u>

Noncurrent assets:

Equipment	260,481.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	19,698,118.62
Equipment - OAKVIDEO	5,490,114.07
Capital projects in progress	2,821,090.19
Less accumulated depreciation	<u>(22,110,885.78)</u>
Total capital assets (net of accumulated depreciation)	<u>8,713,018.90</u>
Total assets	<u>12,070,044.91</u>

LIABILITIES

Current liabilities:

Vouchers payable	41,032.40
Accounts payable	400,599.85
Deferred income	429,389.77
Total current liabilities	<u>871,022.02</u>

NET ASSETS

Invested in capital assets, net of related debt	8,713,018.90
Unrestricted - designated for projects	925,899.86
Unrestricted	1,560,104.13
Total net assets	<u><u>\$ 11,199,022.89</u></u>

County of Oakland
CLEMIS Fund
Statement of Revenues, Expenses, and Changes in Net Assets
For the Twelve Months Ended September 30, 2007

	2007			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
In-car terminals - All Other	\$ 1,039,734.00	36.22%	\$ 1,039,734.00	\$ 1,232,905.34	38.50%	\$ 193,171.34
Access fees - NonOakland Users	629,714.00	21.94%	629,714.00	594,916.64	18.58%	(34,797.36)
Access fees - Police Depts/Other in Oakland	317,789.00	11.07%	317,789.00	280,992.75	8.77%	(36,796.25)
Sheriff contracted services	271,769.00	9.47%	271,769.00	271,768.00	8.49%	(1.00)
Maintenance contracts - Mugshot Capture Stn	245,000.00	8.54%	245,000.00	272,000.00	8.49%	27,000.00
Maintenance contracts - LiveScan	225,000.00	7.83%	225,000.00	237,701.90	7.42%	12,701.90
In car terminals - OC Sheriff	111,402.00	3.88%	111,402.00	119,377.50	3.73%	7,975.50
Rebilled Charges	30,000.00	1.05%	30,000.00	192,895.51	6.02%	162,895.51
Total operating revenues	<u>2,870,408.00</u>	<u>100.00%</u>	<u>2,870,408.00</u>	<u>3,202,557.64</u>	<u>100.00%</u>	<u>332,149.64</u>
Operating expenses:						
Salaries	1,241,979.00	43.27%	1,241,979.00	1,194,649.19	37.30%	47,329.81
Fringe benefits	572,938.00	19.96%	572,938.00	563,837.26	17.61%	9,100.74
Contractual services:						
Communications	750,000.00	26.13%	750,000.00	827,684.60	25.84%	(77,684.60)
Equipment repairs and maintenance	290,000.00	10.10%	290,000.00	255,092.93	7.97%	34,907.07
Foreign transaction fee	0.00	0.00%	0.00	0.68	0.00%	(0.68)
Freight and express	0.00	0.00%	0.00	145.06	0.00%	(145.06)
Indirect costs	231,381.00	8.06%	231,381.00	224,634.00	7.01%	6,747.00
Maintenance Contract	175,000.00	6.10%	175,000.00	124,200.21	3.88%	50,799.79
Membership dues and publication	750.00	0.03%	750.00	1,232.00	0.04%	(482.00)
Miscellaneous	0.00	0.00%	0.00	74.46	0.00%	(74.46)
Periodicals books publ sub	0.00	0.00%	0.00	559.82	0.02%	(559.82)
Personal mileage	3,000.00	0.10%	3,000.00	1,092.71	0.03%	1,907.29
Professional services	1,400,000.00	48.77%	1,400,000.00	872,392.18	27.24%	527,607.82
Rebillable Services	30,000.00	1.05%	30,000.00	125,059.25	3.90%	(95,059.25)
Software rental/lease purchase	0.00	0.00%	0.00	72,647.04	2.27%	(72,647.04)
Software support/maintenance	575,000.00	20.03%	575,000.00	235,119.57	7.34%	339,880.43
Travel and conference	15,000.00	0.52%	15,000.00	10,941.12	0.34%	4,058.88
Workshops and meetings	1,000.00	0.03%	1,000.00	5,304.10	0.17%	(4,304.10)
Total contractual services	<u>3,471,131.00</u>	<u>120.92%</u>	<u>3,471,131.00</u>	<u>2,756,179.73</u>	<u>86.05%</u>	<u>714,951.27</u>
Commodities:						
Dry goods and clothing	3,500.00	0.12%	3,500.00	453.42	0.01%	3,046.58
Expendable Equipment	0.00	0.00%	0.00	79,200.87	2.47%	(79,200.87)
Office supplies	500.00	0.02%	500.00	730.66	0.02%	(230.66)
Parts and accessories	76,250.00	2.66%	76,250.00	87,168.63	2.72%	(10,918.63)
Total commodities	<u>80,250.00</u>	<u>2.80%</u>	<u>80,250.00</u>	<u>167,553.58</u>	<u>5.22%</u>	<u>(87,303.58)</u>
Depreciation:	<u>2,877,091.00</u>	<u>100.23%</u>	<u>2,877,091.00</u>	<u>3,702,368.55</u>	<u>115.61%</u>	<u>(825,277.55)</u>
Internal services:						
Building space cost allocation	113,807.00	3.96%	113,807.00	113,807.04	3.55%	(0.04)
Convenience copier	241.00	0.01%	241.00	233.81	0.01%	7.19
Info tech-development	0.00	0.00%	0.00	246,266.99	7.69%	(246,266.99)
Info tech-operations	476,000.00	16.58%	476,000.00	445,974.01	13.93%	30,025.99
Leased vehicles	20,000.00	0.70%	20,000.00	24,274.72	0.76%	(4,274.72)
Mail room	428.00	0.01%	428.00	311.59	0.01%	116.41
Print shop	36,704.00	1.28%	36,704.00	37,892.79	1.18%	(1,188.79)
Telephone communications	24,000.00	0.84%	24,000.00	31,239.05	0.98%	(7,239.05)
Total internal services	<u>671,180.00</u>	<u>23.38%</u>	<u>671,180.00</u>	<u>900,000.00</u>	<u>28.11%</u>	<u>(228,820.00)</u>
Total operating expenses	<u>8,914,569.00</u>	<u>310.56%</u>	<u>8,914,569.00</u>	<u>9,284,588.31</u>	<u>289.90%</u>	<u>(370,019.31)</u>
Operating income (loss)	<u>(6,044,161.00)</u>	<u>-210.56%</u>	<u>(6,044,161.00)</u>	<u>(6,082,030.67)</u>	<u>-189.90%</u>	<u>(37,869.67)</u>
Nonoperating revenues (expenses):						
Planned use balance	2,780,161.00	96.86%	2,780,161.00	0.00	0.00%	(2,780,161.00)
Income from investments	45,000.00	1.57%	45,000.00	120,929.06	3.78%	75,929.06
Gain on exchange of assets	0.00	0.00%	0.00	132.64	0.00%	132.64
Capital contributions	1,500,000.00	52.26%	1,500,000.00	3,062,609.94	95.63%	1,562,609.94
Total nonoperating revenues (expenses)	<u>4,325,161.00</u>	<u>150.69%</u>	<u>4,325,161.00</u>	<u>3,183,671.64</u>	<u>99.41%</u>	<u>(1,141,489.36)</u>
Income (loss) before transfers	<u>(1,719,000.00)</u>	<u>-59.87%</u>	<u>(1,719,000.00)</u>	<u>(2,898,359.03)</u>	<u>-90.49%</u>	<u>(1,179,359.03)</u>
Transfers in	1,733,400.00	60.39%	1,733,400.00	1,633,400.00	51.00%	(100,000.00)
Change in net assets	<u>\$ 14,400.00</u>	<u>0.52%</u>	<u>\$ 14,400.00</u>	<u>(1,264,959.03)</u>	<u>-39.49%</u>	<u>\$ (1,279,359.03)</u>
Total net assets - beginning				12,463,981.92		
Total net assets - ending				<u>\$ 11,199,022.89</u>		

**COUNTY OF OAKLAND
CLEMIS FUND
FINANCIAL REPORT AS OF SEPTEMBER 30, 2007**

STATEMENT OF NET ASSETS**ASSETS**

Current Assets:	
Cash - Operating	\$1,962,566.43
Accrued Interest on Investments	23,899.54
Accounts Receivable	23,174.05
Due from Municipalities	791,098.43
Due from Other Funds	39,078.29
Current Contracts Receivable	107,530.75
Inventory at Cost	81,673.22
Prepaid Expenses	326,325.50
Deferred Charges	1,679.80
Total Current Assets	<u>3,357,026.01</u>

Noncurrent Assets:

Property and Equipment at Cost:

Equipment	260,481.66
Equipment - 911	2,554,100.14
Equipment - COPS MORE	19,698,118.62
Equipment - Oak VIDEO	5,490,114.07
Capital Projects in Progress - COPS MORE	2,821,090.19
Accumulated Depreciation	<u>(22,110,885.78)</u>
Property and Equipment - Net	<u>8,713,018.90</u>
TOTAL ASSETS	<u>\$12,070,044.91</u>

LIABILITIES

Current Liabilities:

Vouchers Payable	41,032.40
Accounts Payable	400,599.85
Deferred Income	<u>429,389.77</u>
Total Current Liabilities	<u>871,022.02</u>

NET ASSETS

Invested in Capital Assets	8,713,018.90
Unrestricted-designated for projects	925,899.86
Unrestricted	<u>1,560,104.13</u>
Total Net Assets	<u>\$11,199,022.89</u>

STATEMENT OF OPERATIONS

	<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDC Operations</u>
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Operating Revenues:

Access fees-Police Depts/Other in Oakland	280,992.75	\$280,992.75	\$0.00
In Car Terminals-All Other	1,232,905.34	0.00	1,232,905.34
In Car Terminals-OC Sheriff	119,377.50	0.00	119,377.50
Maintenance Contracts	509,701.90	509,701.90	0.00
Sheriff Contracted Services	271,768.00	271,768.00	0.00
Access fees-NonOakland Users	594,916.64	594,916.64	0.00
Rebilled Charges	192,895.51	46,469.10	146,426.41
Income from Investments	120,929.06	45,021.89	75,907.17
Capital Contributions	3,062,609.94	3,062,609.94	0.00
Sale of Equipment	132.64	132.64	0.00
Operating Transfers In	1,633,400.00	1,619,000.00	14,400.00
TOTAL REVENUES	<u>8,019,629.28</u>	<u>6,430,612.86</u>	<u>1,589,016.42</u>

Operating Expenses:

Salaries	1,194,649.19	1,194,649.19	0.00
Fringe Benefits	563,837.26	563,837.26	0.00
Communications	827,684.60	171,083.08	656,601.52
Equipment Repairs & Maintenance	255,092.93	255,092.93	0.00
Foreign Transaction Fee	0.68	0.68	0.00
Freight & Express	145.06	145.06	0.00
Indirect Costs	224,634.00	224,634.00	0.00
Maintenance Contracts	124,200.21	124,200.21	0.00
Membership Dues & Publications	1,232.00	1,232.00	0.00
Miscellaneous	74.46	0.00	74.46
Periodicals, Books, Publ. Sub.	559.82	559.82	0.00
Personal Mileage	1,092.71	1,092.71	0.00
Professional Services	872,392.18	872,392.18	0.00
Rebillable Services	125,059.25	0.00	125,059.25
Software Rental/Lease Purchase	72,647.04	71,134.54	1,512.50
Software Support/Maintenance	235,119.57	203,741.09	31,378.48
Travel & Conference	10,941.12	10,941.12	0.00
Workshops & Meetings	5,304.10	4,734.85	569.25
Dry Goods and Clothing	453.42	453.42	0.00
Expendable Equipment Expense	79,200.87	75,264.87	3,936.00
Office Supplies	730.66	730.66	0.00
Parts & Accessories	87,168.63	78,763.98	8,404.65
Depreciation	3,702,368.55	3,702,368.55	0.00
Equipment Rental	0.00	0.00	0.00
Bldg. Space Cost Allocation	113,807.04	113,807.04	0.00
Info. Tech. - Development	246,266.99	246,266.99	0.00
Info. Tech. - Operations	445,974.01	445,974.01	0.00
Leased Vehicles	24,274.72	24,274.72	0.00
Mail Room	311.59	311.59	0.00
Print Shop	37,892.79	37,892.79	0.00
Convenience Copier	233.81	233.81	0.00
Telephone Communications	31,239.05	31,239.05	0.00
TOTAL EXPENSES	<u>9,284,588.31</u>	<u>8,457,052.20</u>	<u>827,536.11</u>

NET INCOME (LOSS)	(1,264,959.03)	(2,026,439.34)	761,480.31
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NET ASSETS, OCTOBER 1, 2006	<u>12,463,981.92</u>	<u>6,196,124.82</u>	<u>6,267,857.10</u>
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NET ASSETS, SEPTEMBER 30, 2007	<u>\$11,199,022.89</u>	<u>\$4,169,685.48</u>	<u>\$7,029,337.41</u>
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<p align="center">CLEMIS - FUND 53500 Operating Transfers In - Fiscal Year 2007</p>
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Description	Amount
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$361,000.00
Operating Transfer from General Fund to cover 50% 911 equipment maintenance for CVTs	175,000.00
2nd Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
Amend budget per resolution #07008- OCSD contract amendment for Chtr Twp of Orion	9,600.00
Amend budget per resolution #07008- OCSD contract amendment for Chtr Twp of Independence	4,800.00
3rd Qtr Operating Transfer for CLEMIS operating support from General Fund	361,000.00
4th Qtr Operating Transfer for CLEMIS operating support from General Fund	<u>361,000.00</u>
Total	<u><u>1,633,400.00</u></u>

CLEMIS FUND 535
Fiscal Year 2007 – 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.
- Aged Receivables includes billings for Jul – Sept CLEMIS fees. Delinquent letters sent for accounts 30 days past due and will be contacted for collection of accounts 90 days past due.
- 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.
- Current Contracts Receivable includes the amount for future billable fees for CLEMIS maintenance items set up in the People Soft Contracts module to automate billing and revenue recognition. This amount is offset by Deferred Income.
- Inventory consists of Livescan maintenance parts and supplies and is adjusted to actual per Inventory report submitted as of 09/30/07 by Lt. Rossman.
- Prepaid items are the amount paid in advance for contracted hardware/software support.
- Capital Projects in Progress reflects the recognition of OakVideo, IBIS, and Jail Management contributions through 09/30/07.
- Deferred income includes the amount for future CLEMIS maintenance fees due to the People Soft Contracts module that automates billing and revenue recognition; offset included in Current Contracts Receivable account. Also, includes the amounts billed to various agencies for Edge modem upgrade equipment.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenue:

- In Car Terminals– All Other favorable due to the increase in additional external agencies participating and their related Edge devices.
- Access fees-NonOakland Users unfavorable due to delay in implementing additional memberships projected for Non-Oakland County agencies.
- Access fees-Police Depts/Other In Oakland reflects unfavorable variance due to budget projection based on slightly higher FTE count than actual.
- Maintenance Contracts – Mugshot Capture Stn is favorable due to the addition of a few agencies participating after budget projection.
- Maintenance Contracts – LiveScan is favorable due to the addition of LiveScan Participation fees which is administered to agencies only participating in CLEMIS LiveScan maintenance. The participation fees were not included in the budget projection.
- In Car Terminals – OC Sheriff is favorable due to the addition of devices for OCSD contractual agreements with municipalities.
- Rebilled Charges is favorable due to the additional connectivity costs charged to the Tier 2.5 & 3.0 agencies which is offset by Rebilled charges expense. Also, includes Miscellaneous and Mugshot equipment billed to NonOakland County agencies.
- Planned Use of Balance is unfavorable and represents the offset to total expense; balance FY 07 budget.
- Income from Investments is favorable due to improved returns and available cash.
- Capital Contributions line item is favorable due to the recognition of COPSMORE grant purchases and the recognition of OakVideo, IBIS, and Jail Management through 4th qtr FY07.

CLEMIS FUND 535
Fiscal Year 2007 – 4th Qtr
Brief Explanation of “Actuals”

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

Expenses:

- Communications line item is unfavorable due to addition of agencies and their related connectivity costs associated with the Edge Devices.
- Equipment Repairs & Maintenance expense is favorable as the CLEMIS servers (Intergraph servers) were upgraded and covered under warranty.
- Foreign Transaction Fee is a currency conversion fee by MasterCard associated with procurement card transactions with a foreign company.
- Indirect Costs favorable due to estimate subsequent to budget projection. 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.
- Maintenance Contracts is the 50% coverage of 911 equipment maintenance to OC agencies for period of one year. Favorable due to a few agencies returning equipment in previous year, however, costs were included in budget projection.
- Professional Services is favorable primarily due to the timing of staff changing over from implementation phase of OakVideo project to support & maintenance.
- Rebillable Services unfavorable due to the additional communication costs for the Tier 2.5 & 3.0 agencies that are offset by the Rebilled Charges revenue line item.
- Software Purchases unfavorable due to additional purchases of development software tools/software for CLEMIS technicians.
- Software Support/Maintenance expense reflects favorable variance due to the delayed maintenance payment to vendor on computer aided dispatch system which was included in budget projection.
- Expendable Equipment unfavorable primarily due to equipment costs related to Mugshot and MDC operations.
- Parts & Accessories are unfavorable due to the aging Livescan equipment and some costs associated with MDC repairs.
- Depreciation expense is unfavorable due to COPS MORE (CIP) put into service subsequent to budget projection.
- Info Tech Development is unfavorable due to the additional assistance required for Records Mgmt System.

**COUNTY OF OAKLAND
COPS MORE FUND
BALANCE SHEET, SEPTEMBER 30, 2007**

Exhibit D

ASSETS

Current Assets:

Cash-Operating	\$ 1,018,691.23
Due from Federal Government	3,100,584.88
Due from Other Funds	<u>0.00</u>

Total Current Assets	<u>4,119,276.11</u>
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TOTAL ASSETS	\$ <u>4,119,276.11</u>
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LIABILITIES AND FUND EQUITY

Current Liabilities:

Vouchers Payable - COPS eligible	\$ 387.46
Vouchers Payable - Excess Match	0.00
Accounts Payable - COPS eligible	27,600.00
Accounts Payable - Excess Match	10,277.00
Due to Other Funds - COPS eligible	0.00
Due to Other Funds - Excess Match	0.00
Deferred Revenue - Federal	3,027,899.22
Deferred Revenue - Local	953,490.78
Deferred Revenue - State	<u>88,367.65</u>

Total Current Liabilities	4,108,022.11
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Fund Balance - Unreserved - designated	0.00
Fund Balance - Excess County Match	<u>11,254.00</u>

TOTAL LIABILITIES AND FUND EQUITY	\$ <u>4,119,276.11</u>
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**COUNTY OF OAKLAND
COPS MORE FUND
STATEMENT OF OPERATIONS
FOR FISCAL YEAR 1999 THROUGH FISCAL YEAR 2007**

Exhibit D-1

	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	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	\$14,104,561.78	\$0.00	\$3,027,899.22
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	4,441,550.22	0.00	953,490.78
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	411,632.35	0.00	88,367.65
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	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	20,756,205.50	11,254.00	4,069,757.65
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	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	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	246,147.36	0.00	0.00
FRINGE BENEFITS - EXCESS MATCH	44,913.59	0.00	0.00	0.00	0.00	0.00	41,322.11	3,591.48	0.00	0.00	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	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	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	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	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	6,052,571.46	0.00	2,896,300.65
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	4,860,792.09	0.00	(2,314.03)
Desktop Computers	915,030.16	0.00	179,224.00	67,732.00	637,309.00	9,565.16	1,200.00	0.00	0.00	0.00	895,030.16	0.00	20,000.00
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	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	945,372.42	0.00	692,889.61
Mobile Data System Upgrade	1,110,125.85	57,500.00	884,966.75	4,659.10	0.00	0.00	0.00	0.00	45,033.64	0.00	992,159.49	0.00	117,966.36
In-Vehicle Printers	520,433.82	0.00	433.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433.82	0.00	520,000.00
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	1,960,512.51	0.00	(38,799.32)
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	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	486,708.16	0.00	0.00
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	313,895.00	0.00	220,420.00
Printers	200,038.00	0.00	45,746.00	40,545.00	101,747.00	0.00	0.00	0.00	0.00	0.00	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	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	18,042,310.88	0.00	4,069,757.65
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	20,767,459.50	0.00	4,069,757.65
OPERATING INCOME (LOSS)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$11,254.00)	\$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	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	\$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) Oakland County Law Enforcement Consortium 1200 N. Telegraph Road Pontiac, MI 48341-0470					
4. Employer Identification Number 386004876	5. Recipient Account Number or Identifying Number COPS MORE - Federal 278001		6. Final Report <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	7. Basis <input type="checkbox"/> Cash <input checked="" type="checkbox"/> accrual	
8. Funding/Grant Period (See instructions) From: (Month, Day, Year) 4/30/1999		To: (Month, Day, Year) 9/30/2008	9. Period Covered by this Report From: (Month, Day, Year) 7/1/2007		To: (Month, Day, Year) 9/30/2007
10. Transactions:		I Previously Reported	II This Period	III Cumulative	
a. Total Outlays		18,908,801.49	20,955.40	18,929,756.89	
b. Recipient share of outlays		4,840,653.20	5,364.58	4,846,017.78	
c. Federal share of outlays		14,068,148.29	15,590.82	14,083,739.11	
d. Total unliquidated obligations				27,987.46	
e. Recipient share of unliquidated obligations				7,164.79	
f. Federal share of unliquidated obligations				20,822.67	
g. Total Federal share (Sum of lines c and f)				14,104,561.78	
h. Total Federal funds authorized for this funding period				17,132,461.00	
i. Unobligated balance of federal funds (Line h minus line g)				3,027,899.22	
11. Indirect Expense	a. Type of Rate (Place "X" in appropriate box) <input checked="" type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed				
	b. Rate	c. Base	d. Total amount	e. Federal share	
12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
13. Certification: 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 - September 30, 2007**CASH EXPENDITURES CALCULATION:**

Total Expenditures reported on Statement of Operations		\$20,767,459.50
Less ineligible expenditures paid from excess match		(1,809,715.15)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$18,985,731.81 + \$27,987.46)		<u>18,957,744.35</u>
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$387.46)	
Accounts Payable	(27,600.00)	
Due to Other Funds	<u>0.00</u>	
Total eligible unliquidated obligations - FSR line 10 (d)		(27,987.46)
Total cash outlays - FSR line 10 (a)(III)		<u><u>\$18,929,756.89</u></u>

Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$14,104,561.78 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$3,027,899.22 per Statement of Operations.

COPS MORE GRANT

Summary of Costs - through 09/30/2007

	Approved/Amended Budget	Expenditures to Date	Balance Remaining
Equipment:			
CLEMIS RMS/CAD Upgrade	\$8,948,872.11	\$6,052,571.46	\$2,896,300.65
Mobile Data System Upgrade	1,110,125.85	992,159.49	117,966.36
Wide Area Network Costs	650,000.00	650,000.00	0.00
Crime Analysis Software	534,315.00	313,895.00	220,420.00
GIS / Road Centerline File	98,700.00	98,700.00	0.00
Mobile Data Computers	4,858,478.06	4,860,792.09	(2,314.03)
Mobile Enabling Kits	1,638,262.03	945,372.42	692,889.61
In-Vehicle Printers	520,433.82	433.82	520,000.00
CAD Workstations	486,708.16	486,708.16	0.00
Desktop Computers	915,030.16	895,030.16	20,000.00
Printers	200,038.00	188,038.00	12,000.00
Mugshot	1,921,713.19	1,960,512.51	(38,799.32)
Video Arraignment	229,392.15	598,097.77	(368,705.62)
Total Equipment Costs	22,112,068.53	18,042,310.88	4,069,757.65
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>\$20,767,459.51</u>	<u>\$4,069,757.65</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.