

CLEMIS Financial Statements - Fiscal Year Ended September 30, 2003

DATE: November 19, 2003

The below and attached financial statements are as of and for the year ended September 30, 2003, before audit. The County has recently closed its accounting records. The attached covers the following financial statements –

- CLEMIS Operating Fund (Exhibits A).
- COPS MORE Grant Fund (Exhibits B).
- Radio Communications Fund (Exhibits C).
- Fire Records Management System (Exhibit D).

**CLEMIS OPERATING FUND**

The financial statements for the CLEMIS Operating Fund (Fund) for the fiscal year ended September 30, 2003 are attached (referenced as Exhibits A through A-5). The Exhibits are discussed below:

- **Exhibit A – Statement of Net Assets.** The statement represents the assets, liabilities and fund equity as of September 30, 2003.
- **Exhibit A-1 – Statement of Revenues, Expenses and Changes in Net Assets.** This statement reflects the budget to actual operations for the Fund for the fiscal year ended September 30, 2003.
- **Exhibit A-2 – Financial Report.** The financial report provides a breakdown between the CLEMIS Operations and MDC Operations in the Fund as requested in previous years.
- **Exhibits A-3 and A-4 – Operating Transfers In / Out.** This schedule reflects operating transfers into and out of the CLEMIS Operating Fund.
- **Exhibit A-5 - Brief Explanation of ‘Actuals’.** Explanations for fluctuations and other matters are cited in this exhibit. As such, further comments than these are generally limited.

Comments concerning the CLEMIS Operating Fund follow:

- The cash and cash equivalents (and other very liquid assets) is \$3,350,000. There are no significant delinquent receivables from participating agencies.
- The ending Fund equity is \$13.3 million, of which approximately \$2.9 million is liquid.

- While the Fund reflects a \$1.944 million operating loss, much of this loss arises from the \$2.8 million in depreciation. After considering depreciation expense and contributions (amounts acquired through the COPS MORE Grant credited to this fund as fixed assets of \$959,000), the Fund's cash flow is neutral.
- As discussed in previous communications to the CLEMIS Advisory Board, the CLEMIS Operating Fund is NOT funding depreciation and does not have sufficient liquid assets to replace the equipment being acquired with the COPS MORE grant moneys.

The remaining information is explained in Exhibit A-5.

### **COPS MORE GRANT FUND**

The financial statements for the COPS MORE Grant Fund (Fund) for the fiscal year ended September 30, 2003 are attached (referenced as Exhibits B through B-4). The Exhibits are discussed below:

- **Exhibit B – Statement of Net Assets.** The statement represents the assets, liabilities and fund equity as of September 30, 2003.
- **Exhibit B-1 – Statement of Operations.** This statement reflects the cumulative actual operations for the Fund for the fiscal year ended September 30, 2003 from inception.
- **Exhibit B-2 – Summary of Costs.** This schedule reflects the comparison of the cumulative costs since the inception of the grant as compared to the amended budget.
- **Exhibit B-3 – Financial Status Report.** The FSR is the quarterly report submitted to the COPS Office for reimbursement that quarter.
- **Exhibit B-4 – Reconciliation.** The reconciliation prepared is between the FSR and the COPS MORE Grant Financial statements as the basis of accounting for the preparation of the FSR is different than that of the County's financial statements (amounts owed but not paid are not able to be requested for reimbursement, for example).

On November 18, 2003, a COPS Office representative and Messrs. Daddow and Sullivan held a conference call involving the status of the COPS MORE Grant project. At that time, the County was informed that the number of *hours* incurred for the salaries and fringe benefits had been exceeded (4,662 hours over the maximum allowed). While the hours were over, the *dollars* associated with activities were less than the authorized amount by \$223,525 as of September 30, 2003. Upon inquiry of the location of the written rule or regulation, the County was informed that the hour maximum limit is not in

writing – it should have been provided orally to the County at the time of the grant modification involving these costs roughly 4 years ago.

The above issue has created some pressures on the COPS Office grant project arising from the inability to obtain reimbursement for the services rendered for these individuals (they are performing other unrelated activities as well in the Department of Information Technology and are billed out to these Funds as well). The dollar limitation has yet to be calculated by could approximate \$200,000 or so.

While the \$200,000 expenditure during much of 2003 for these items will be disallowed, the aggregate grant remains unchanged. The costs freed up from the disallowance, will be moved into the records management system / field based reporting and will be able to be used to continue deployment of those products. However, the ‘excess County match’, which represents amounts provided by the General Fund over the minimum local match requirements under the grant, will be reduced.

The County will be requesting a legal opinion from the COPS Office concerning this matter as the rule / regulation was unwritten and not communicated to the County in any manner – yet, the County is being held to this standard. A grant modification will have to be requested to address this matter as well. Both requests will be submitted in the next week or so.

## **RADIO COMMUNICATIONS FUND**

The financial statements for the Radio Communications Fund (Fund) for the fiscal year ended September 30, 2003 are attached (referenced as Exhibits C through C-7, inclusive – note, there is no exhibits A and B attached to this correspondence). The Exhibits are discussed below:

- **Exhibit C – Statement of Net Assets.** The statement represents the assets, liabilities and fund equity as of September 30, 2003.
- **Exhibit C-1 – Statement of Revenues, Expenses and Changes in Net Assets.** This statement reflects the budget to actual operations for the Fund for the fiscal year ended September 30, 2003.
- **Exhibits C-2 and C-3 – Various Schedules.** These two schedules represent details relating to operating transfers into and out of the Fund.
- **Exhibit C-4 – Financial Report.** The financial report provides an operating split between the 806 MHz (‘old’ radio system) and the 821 MHz (‘new’ radio system under construction). The report is also used to provide information concerning the amounts received under the telephone operating surcharge and how much is currently available for expenditure of the equity associated with the combined operations for the new radio system.

- **Exhibit C-5 – E911 Operational Surcharge Collections.** A detailed breakdown by month by carrier for the surcharge is provided. The amount reflected in this detail is off by roughly \$150 from the revenue amounts reflected in Exhibit C-4; such amount was not pursued due to its insignificance.
- **Exhibit C-6 – Construction in Progress.** The amounts reflected on this schedule represent the expenditures made during the fourth quarter of fiscal 2003 in the construction of the new radio system. The initial balance reported on this schedule is the construction in progress (with the details for the quarter therein) provided to the Committee as of June 30, 2003. Essentially, this amount is a ‘balance – forward’. The ending balance in this Exhibit ties directly to the Exhibit C line item entitled ‘Capital projects in progress’.
- **Exhibit C-7 - Brief Explanation of ‘Actuals’.** Explanations for fluctuations and other matters are cited in this exhibit. As such, further comments than these are generally limited.

Comments concerning the above exhibits follow:

- The ending cash and cash equivalents balance of \$14.6 million is almost entirely related to the telephone operating surcharge moneys collected for the construction of the new radio system. When comparing this amount to the accounts payable (mostly vendor invoices on the new radio system) and unrestricted – designated for projects amounts, only a nominal amount of cash is available for operating the old radio system.
- The combined total of equity in this Fund is \$26.8 million.
- Exhibit C-4 indicates the operations between the ‘old’ and ‘new’ radio system. While the ‘old’ radio system is reflecting a net loss for the fiscal year of \$489,000, this entire loss is being ‘created’ by the acceleration of the depreciation applicable to the ‘old’ system. The ‘old’ radio system is finally providing a modest positive cash flow.
- Exhibit C-5 reflects the details of the collections on the telephone-operating surcharges. During fiscal 2003, the County collected \$989,000 applicable to the wireless surcharge. This wireless surcharge will sunset on December 31, 2003 unless the State legislature extends the enabling legislation. The County has anticipated that the surcharge will be extended in its funding planning model for the new radio system.

During the month of December, a comparison of the amounts expended and projected against the funding stream for the new radio system will be prepared. This analysis, which will take some time to complete, will provide some indication of the funding status of the new radio project. The last such report that was prepared was in May 2003 based on the first six-month fiscal year 2003 operations.

## **FIRE RECORDS MANAGEMENT SYSTEM**

The attached represent the Fire Records Management System Fund (Fund) financial statements for the fiscal year ended September 30, 2003. The package is comprised of the following (note there are no exhibits A through C for this report):

- **Exhibit D – Statement of Net Assets.** The assets, liabilities and fund equity is presented in this report as of September 30, 2003. As noted subsequently, there is a pending adjustment to the financial statements.
- **Exhibit D-1 – Statement of Revenues, Expenses and Changes in Net Assets.** This statement presents the budget to actual comparison (sans the adjustment cited above) for the fiscal year ended September 30, 2003.
- **Exhibit D-2 – Operating Transfers In.** This schedule reflects a discussion of the transfers into the Fund for the fiscal year.
- **Exhibit D-3 – Brief Explanation of ‘Actuals’.** This schedule covers some of the pertinent fluctuations and other matters of interest arising from the budget to actual comparisons and statement of net assets.

Comments involving the Statement of Net Assets follow:

- The cash and near cash items in this Fund at September 30, 2003 amount to approximately \$244,000.
- The ending equity available for operations, before considering the adjustment, is approximately \$131,000.

The fourth quarterly General Fund contribution for the fiscal year 2003 is not reflected in the above set of financial statements. The calculation of that amount is \$95,700 (local contribution of \$117,725 representing 25% of the costs, with \$353,175 representing the County’s contribution, less amounts already provided of \$257,475). The fourth quarterly adjustment will be secured from a General Fund equity transfer arising from the closing of the County records by the end of the calendar year.

As such, the equity position, **with the adjustment posted**, would be approximately \$226,000.

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**County of Oakland  
CLEMIS Fund  
Statement of Net Assets  
September 30, 2003**

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 2,324,959.05
Due from other funds	352,000.00
Due from other governments	415,683.45
Accounts receivable	30,117.30
Accrued Interest on Investment	24,414.35
Inventories	80,328.03
Prepaid items	22,007.81
Total current assets	3,249,509.99

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	8,873,773.96
Less accumulated depreciation	(8,771,169.35)
Total capital assets (net of accumulated depreciation)	10,249,235.70
Total assets	13,498,745.69

**LIABILITIES**

Current liabilities:

Vouchers payable	47,199.34
Accounts payable	81,693.98
Due to other funds	39,127.80
Total current liabilities	168,021.12

**NET ASSETS**

Invested in capital assets, net of related debt	10,249,235.70
Unrestricted - designated for projects	145,899.86
Unrestricted	2,935,589.01
Total net assets	\$ 13,330,724.57

**County of Oakland**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2003**

	2003			Year to Date		
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	Favorable (Unfavorable) Variance
Operating revenues:						
Prior year balance	\$ 1,059,872.00	38.20%	\$ 1,059,872.00	\$ 21,693.99	1.18%	\$(1,038,178.01)
In car terminals - External	560,000.00	20.18%	560,000.00	710,075.00	38.73%	150,075.00
CLEMIS operations - outside	312,400.00	11.26%	312,400.00	296,538.34	16.17%	(15,861.66)
Outside agencies	242,359.00	8.74%	242,359.00	251,509.00	13.72%	9,150.00
Sheriff contracted services	230,534.00	8.31%	230,534.00	238,034.00	12.98%	7,500.00
Maintenance contracts	225,000.00	8.11%	225,000.00	216,358.77	11.80%	(8,641.23)
In car terminals - Internal	144,211.00	5.20%	144,211.00	99,225.00	5.41%	(44,986.00)
Total operating revenues	2,774,376.00	100.00%	2,774,376.00	1,833,434.10	99.99%	(940,941.90)
Operating expenses:						
Salaries	669,420.00	24.13%	669,420.00	847,944.77	46.25%	(178,524.77)
Fringe benefits	227,262.00	8.19%	227,262.00	288,272.45	15.72%	(61,010.45)
Contractual services:						
Communications	819,000.00	29.52%	819,000.00	418,419.74	22.82%	400,580.26
Equipment repairs and maintenance	235,600.00	8.49%	235,600.00	149,444.48	8.15%	86,155.52
Freight and express	0.00	0.00%	0.00	102.19	0.01%	(102.19)
Indirect costs	99,624.00	3.59%	99,624.00	131,989.00	7.20%	(32,365.00)
Membership dues and publication	1,500.00	0.05%	1,500.00	496.60	0.03%	1,003.40
Miscellaneous	0.00	0.00%	0.00	1,130.00	0.06%	(1,130.00)
Personal mileage	3,500.00	0.13%	3,500.00	614.14	0.03%	2,885.86
Professional services	690,000.00	24.87%	690,000.00	518,286.65	28.27%	171,713.35
Service bureau	5,000.00	0.18%	5,000.00	7,116.53	0.39%	(2,116.53)
Service mementos	0.00	0.00%	0.00	317.58	0.02%	(317.58)
Software rental/lease purchase	369,986.00	13.34%	369,986.00	121,882.86	6.65%	248,103.14
Software support/maintenance	522,000.00	18.82%	522,000.00	17,874.01	0.97%	504,125.99
Travel and conference	25,000.00	0.90%	25,000.00	11,397.82	0.62%	13,602.18
Workshops and meetings	1,000.00	0.04%	1,000.00	518.01	0.03%	481.99
Total contractual services	2,772,210.00	99.93%	2,772,210.00	1,379,589.61	75.25%	1,392,620.39
Commodities:						
Dry goods and clothing	3,500.00	0.13%	3,500.00	207.94	0.01%	3,292.06
Expendable Equipment	0.00	0.00%	0.00	2,612.33	0.14%	(2,612.33)
Office supplies	500.00	0.02%	500.00	353.13	0.02%	146.87
Parts and accessories	50,000.00	1.80%	50,000.00	79,135.79	4.32%	(29,135.79)
Total commodities	54,000.00	1.95%	54,000.00	82,309.19	4.49%	(28,309.19)
Depreciation:	7,212,245.00	259.96%	7,212,245.00	2,864,195.46	156.22%	4,348,049.54
Internal services:						
Building space cost allocation	117,742.00	4.24%	117,742.00	114,200.00	6.23%	3,542.00
Equipment rental	450.00	0.01%	450.00	450.00	0.02%	0.00
Info tech-development	0.00	0.00%	0.00	47,185.90	2.57%	(47,185.90)
Info tech-operations	728,188.00	26.25%	728,188.00	494,815.67	26.99%	233,372.33
Radio communications	5,229.00	0.19%	5,229.00	150.00	0.01%	5,079.00
Leased vehicles	21,866.00	0.79%	21,866.00	10,490.12	0.57%	11,375.88
Mail room	545.00	0.02%	545.00	372.02	0.02%	172.98
Print shop	24,972.00	0.90%	24,972.00	43,400.38	2.37%	(18,428.38)
Convenience copier	1,008.00	0.04%	1,008.00	977.04	0.05%	30.96
Telephone communications	0.00	0.00%	0.00	16,274.36	0.89%	(16,274.36)
Total internal services	900,000.00	32.44%	900,000.00	728,315.49	39.72%	171,684.51
Total operating expenses	11,835,137.00	426.60%	11,835,137.00	6,190,626.97	337.65%	5,644,510.03
Operating income (loss)	(9,060,761.00)	-326.60%	(9,060,761.00)	(4,357,192.87)	-237.66%	4,703,568.13

**County of Oakland**  
**CLEMIS Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2003**

	2003			Year to Date		Favorable
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	(Unfavorable) Variance
Nonoperating revenues (expenses):						
Income from investments	64,000.00	2.31%	64,000.00	57,189.84	3.12%	(6,810.16)
Contributions	0.00	0.00%	0.00	959,549.16	52.34%	959,549.16
Total nonoperating revenues (expenses)	<u>64,000.00</u>	<u>2.31%</u>	<u>64,000.00</u>	<u>1,016,739.00</u>	<u>55.46%</u>	<u>952,739.00</u>
Income (loss) before transfers	(8,996,761.00)	-324.29%	(8,996,761.00)	(3,340,453.87)	-182.20%	5,656,307.13
Transfers in	1,431,308.00	51.59%	1,431,308.00	1,414,308.00	77.14%	(17,000.00)
Transfers out	(18,500.00)	-0.67%	(18,500.00)	(18,500.00)	-1.00%	0.00
Change in net assets	<u>\$ (7,583,953.00)</u>	<u>-273.37%</u>	<u>\$ (7,583,953.00)</u>	<u>(1,944,645.87)</u>	<u>-106.06%</u>	<u>\$ 5,639,307.13</u>
Total net assets - beginning				<u>15,275,370.44</u>		
Total net assets - ending				<u><u>\$ 13,330,724.57</u></u>		

**COUNTY OF OAKLAND  
CLEMIS FUND  
FINANCIAL REPORT AS OF SEPTEMBER 30, 2003**

<u>STATEMENT OF NET ASSETS</u>	
<b>ASSETS</b>	
Current Assets:	
Cash - Operating	\$2,324,959.05
Accrued Interest on Investments	24,414.35
Accounts Receivable	30,117.30
Due from Municipalities	415,683.45
Due from Other Funds	352,000.00
Inventory at Cost	80,328.03
Prepaid Expenses	<u>22,007.81</u>
Total Current Assets	<u>3,249,509.99</u>
Noncurrent Assets:	
Property and Equipment at Cost:	
Equipment	228,545.77
Equipment - 911	2,554,100.14
Equipment - COPS MORE	7,363,985.18
Capital Projects in Progress - COPS MORE	8,873,773.96
Accumulated Depreciation	<u>(8,771,169.35)</u>
Property and Equipment - Net	<u>10,249,235.70</u>
<b>TOTAL ASSETS</b>	<b>\$13,498,745.69</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Vouchers Payable	\$47,199.34
Accounts Payable	81,693.98
Due to Other Funds	<u>168,021.12</u>
Total Current Liabilities	<u>296,914.44</u>
<b>NET ASSETS</b>	
Invested in Capital Assets	10,249,235.70
Reserved for E-911 Call-Taking Equipment	145,899.86
Unrestricted	<u>2,935,589.01</u>
Total Net Assets	<u><u>\$13,330,724.57</u></u>

<u>STATEMENT OF OPERATIONS</u>			
	<u>Total Operations</u>	<u>CLEMIS Operations</u>	<u>MDT/MDC Operations</u>
Operating Revenues:			
Outside Agencies	\$251,509.00	\$251,509.00	\$0.00
In Car Terminals-External	710,075.00	0.00	710,075.00
In Car Terminals-Internal	99,225.00	0.00	99,225.00
Maintenance Contracts	216,358.77	216,358.77	0.00
Sheriff Contracted Services	238,034.00	238,034.00	0.00
CLEMIS Operations-Outside	296,538.34	296,538.34	0.00
Prior Year Balance	21,693.99	21,693.99	0.00
Income from Investments	57,189.84	37,236.30	19,953.54
Contributions	959,549.16	747,747.84	211,801.32
Operating Transfers In	<u>1,414,308.00</u>	<u>1,408,000.00</u>	<u>6,308.00</u>
<b>TOTAL REVENUES</b>	<u>4,264,481.10</u>	<u>3,217,118.24</u>	<u>1,047,362.86</u>
Operating Expenses:			
Salaries	847,944.77	847,944.77	0.00
Fringe Benefits	288,272.45	288,272.45	0.00
Communications	418,419.74	12,848.29	405,571.45
Copy Charges	0.00	0.00	0.00
Equipment Repairs & Maintenance	149,444.48	147,276.37	2,168.11
Freight & Express	102.19	102.19	0.00
Grant Match Local	0.00	0.00	0.00
Indirect Costs	131,989.00	131,989.00	0.00
Membership Dues & Publications	496.60	496.60	0.00
Miscellaneous	1,130.00	1,130.00	0.00
Personal Mileage	614.14	614.14	0.00
Printing	0.00	0.00	0.00
Professional Services	518,286.65	518,286.65	0.00
Service Bureau	7,116.53	7,116.53	0.00
Service Momentos	317.58	317.58	0.00
Software Rental/Lease Purchase	121,882.86	121,882.86	0.00
Software Support/Maintenance	17,874.01	17,874.01	0.00
Travel & Conference	11,397.82	11,397.82	0.00
Workshops & Meetings	518.01	518.01	0.00
Dry Goods and Clothing	207.94	207.94	0.00
Expendable Equipment Expense	2,612.33	2,612.33	0.00
Office Supplies	353.13	353.13	0.00
Parts & Accessories	79,135.79	78,825.70	310.09
Small Tools	0.00	0.00	0.00
Adjustment of Prior Years Revenue	0.00	0.00	0.00
Depreciation	2,864,195.46	1,599,164.72	1,265,030.74
Equipment Rental	450.00	450.00	0.00
Stationery Stock	0.00	0.00	0.00
Bldg. Space Cost Allocation	114,200.00	114,200.00	0.00
Info. Tech. - Development	47,185.90	47,185.90	0.00
Info. Tech. - Operations	494,815.67	494,815.67	0.00
Radio Communications	150.00	150.00	0.00
Leased Vehicles	10,490.12	10,490.12	0.00
Mail Room	372.02	372.02	0.00
Print Shop	43,400.38	43,400.38	0.00
Convenience Copier	977.04	977.04	0.00
Telephone Communications	16,274.36	16,274.36	0.00
Operating Transfers Out	<u>18,500.00</u>	<u>18,500.00</u>	<u>0.00</u>
<b>TOTAL EXPENSES</b>	<u>6,209,126.97</u>	<u>4,536,046.58</u>	<u>1,673,080.39</u>
<b>NET INCOME (LOSS)</b>	<b>(1,944,645.87)</b>	<b>(1,318,928.34)</b>	<b>(625,717.53)</b>
NET ASSETS, OCTOBER 1, 2002	<u>15,275,370.44</u>	<u>10,005,957.43</u>	<u>5,269,413.01</u>
NET ASSETS, SEPTEMBER 30, 2003	<u><u>\$13,330,724.57</u></u>	<u><u>\$8,687,029.09</u></u>	<u><u>\$4,643,695.48</u></u>

<b>CLEMIS - FUND 635</b> <b>Operating Transfers In - Fiscal Year 2003</b>
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Description	Amount
1st Qtr Operating Transfer for CLEMIS operating support from General Fund	\$352,000.00
Amend budget per resolution #02286- OCSD contract amendment for Chtr. Twp. Of Highland	6,308.00
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
Total	\$1,414,308.00

Exhibit A-4

**CLEMIS - FUND 635**  
**Operating Transfers Out - Fiscal Year 2003**

<b>Description</b>	<b>Amount</b>
Leased Vehicle requested for FY 2003 budget	<b>\$18,500.00</b>
	<hr/>
Total	<u><b>\$18,500.00</b></u>

**CLEMIS FUND 635**  
**Fiscal Year 2003 – 4th Qtr**  
***Brief Explanation of “Actuals”***

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

**STATEMENT OF NET ASSETS**

- As of December 31, 2002 participating funds, including CLEMIS fund, report all monetary assets as Cash. To better manage cash flow and to become more efficient, the County Treasurer has decided to manage the County's investments as a pool. Participating funds will receive interest earnings based on their percentage of the average daily cash balance for each month.
- Aged Receivables - Delinquent letters for payments are submitted for accounts 30 days past due. Letters sent to Warren and Washtenaw Co Sheriff for past due accounts over 90 days.
- Inventory consists of Livescan maintenance parts and supplies.

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND EQUITY**

Revenue:

- Prior Year Balance represents the remaining balance of E911 equipment that was initially projected as amount owing to communities who were not part of the Positron equipment deployment per Reso 98272. The County finalized the amounts owing based on final cost of E911 project. Payments to communities submitted September 2003.
- In Car Terminals– External is favorable due to implementation of additional outside agencies and related communication fees.
- CLEMIS Operations –Outside line item was projected on future growth of CLEMIS membership of external agencies. However, at least six agencies will be added first qtr of FY 2004.
- Outside agencies - favorable due to implementation of additional Oakland County agencies.
- Sheriff Contracted Services is the amount that is billed to Sheriff’s Dept per # officers on a qtrly basis and includes FY 2003 fees charged to non-contributing agencies such as Circuit Crt, Childrens Village, Reimbursement, and Prosecutors.
- Maintenance Contracts revenue is for the Livescan maintenance to the interested Livescan agencies. The agencies are billed in advance for the maintenance services.
- In Car Terminals – Internal (Sheriff’s Dept) represents all MDC equipment installed and operational.
- Income from investments reflects interest earnings based on investments through 9/30/03.
- Contribution line item is for the amount expended in the COPS MORE grant thru 4th qtr FY 2003.

**CLEMIS FUND 635**  
**Fiscal Year 2003 – 4th Qtr**  
***Brief Explanation of “Actuals”***

Expenses:

- Salaries and Fringes are unfavorable - staff assigned to COPS MORE are working on items that are not allowable under the COPS MORE grant.
- Communications line item is mostly made up the CDPD billing from Cingular. We are still paying the 3MG plan rate but our expense has dropped from \$36.00 per month to \$30.00 per month due to the number of users. Cingular administered a "Regulatory Cost Recovery Fee" beginning 4/1/03 that is a variable rate between .32 and \$1.15 per line to offset their costs incurred for state and federal compliance. This fee has been set at .32 for payments made April through Sept 2003.
- 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.
- Miscellaneous expense reflects the amount to US Immigration and Naturalization for a visa extension.
- Professional Services primarily includes Omni Computer Consultants and Data Communications Corp.
- Service Bureau includes microfiche for RMS.
- Service Mementos includes cyberforce awards.
- Software Rental/Lease Purchase expense primarily includes software purchase from Priority Dispatch.
- Software Support/Maintenance expense was budgeted for the Printrak software. Also, includes software support on Priority Dispatch.
- Parts & Accessories line item was adjusted to inventory per "Clemis Livescan Inventory" list dated 9/30/03 submitted by Sgt. Rossman.
- Expendable Equipment includes purchase of additional hardware for CLEMIS server.
- Info Tech - development includes RMS support.
- Print Shop includes printing of CLEMIS newsletters, Visionics userguides, and LiveScan manuals.

**COUNTY OF OAKLAND  
COPS MORE FUND  
BALANCE SHEET, SEPTEMBER 30, 2003**

**ASSETS**

Current Assets:	
Cash-Operating	\$ 2,158,884.25
Due from Federal Government	5,695,522.26
Due from Other Funds	<u>6,883.05</u>
Total Current Assets	<u>7,861,289.56</u>
 <b>TOTAL ASSETS</b>	 <b>\$ <u>7,861,289.56</u></b>

**LIABILITIES AND FUND EQUITY**

Current Liabilities:	
Vouchers Payable - COPS eligible	\$ 939.53
Accounts Payable - COPS eligible	237,784.50
Accounts Payable - Excess Match	6,862.50
Due to Other Funds - COPS eligible	26,188.17
Due to Other Funds - Excess Match	0.00
Deferred Revenue - Federal	5,454,916.49
Deferred Revenue - Local	1,717,762.63
Deferred Revenue - State	<u>159,198.52</u>
Total Current Liabilities	7,603,652.34
Fund Balance - Excess County Match	<u>257,637.22</u>
 <b>TOTAL LIABILITIES AND FUND EQUITY</b>	 <b>\$ <u>7,861,289.56</u></b>

**COUNTY OF OAKLAND  
COPS MORE FUND  
STATEMENT OF OPERATIONS  
FOR FISCAL YEAR 1999 THROUGH 4TH QTR FISCAL YEAR 2003**

	<b>AMENDED BUDGET</b>	<b>FY 1999 ACTUAL</b>	<b>FY 2000 ACTUAL</b>	<b>FY 2001 ACTUAL</b>	<b>FY 2002 ACTUAL</b>	<b>FY 2003 ACTUAL</b>	<b>TOTAL ACTUAL</b>	<b>EXCESS MATCH BALANCE</b>	<b>FAVORABLE (UNFAVORABLE) VARIANCE</b>
<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	\$11,677,544.51	\$0.00	(\$5,454,916.49)
Local Match	5,395,041.00	1,496,129.62	1,291,326.99	357,472.15	327,756.20	204,593.41	3,677,278.37	0.00	(1,717,762.63)
Grants - State	500,000.00	138,657.76	119,677.14	33,129.68	30,375.67	18,961.23	340,801.48	0.00	(159,198.52)
Excess Local Match	1,548,472.00	195,605.56	422,968.70	470,565.45	115,406.22	86,288.85	1,290,834.78	257,637.22	(257,637.22)
<b>TOTAL OPERATING REVENUES</b>	<b>24,575,974.00</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>16,986,459.14</b>	<b>257,637.22</b>	<b>(7,589,514.86)</b>
<b>OPERATING EXPENSES:</b>									
SALARIES	1,207,705.00	37,474.69	347,853.01	138,904.86	166,950.96	169,101.74	860,285.26	0.00	347,419.74
FRINGE BENEFITS	468,497.00	12,622.11	127,241.59	52,183.88	59,746.76	64,597.02	316,391.36	0.00	152,105.64
CONTRACTUAL SERVICES:									
Professional Services/AVL	1,272,472.00	195,605.56	422,968.70	470,565.45	115,406.22	86,288.85	1,290,834.78	0.00	(18,362.78)
CAPITAL OUTLAY:									
CLEMIS RMS/CAD Upgrade	7,050,000.00	3,678,345.96	1,088,457.75	579.40	105,092.81	212,179.75	5,084,655.67	0.00	1,965,344.33
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	4,823,718.16	0.00	1,749,881.84
Desktop Computers	1,065,000.00	0.00	179,224.00	67,732.00	637,309.00	9,565.16	893,830.16	0.00	171,169.84
Video Arraignment	700,000.00	0.00	0.00	0.00	0.00	147,253.90	147,253.90	0.00	552,746.10
Mobile Enabling Kits	1,400,000.00	405,495.44	408,091.15	125,304.95	109,549.61	11,959.27	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	947,125.85	0.00	2,874.15
In-Vehicle Printers	900,000.00	0.00	433.82	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	3,768.60	0.00	1,146,231.40
Wide Area Network Costs	650,000.00	650,000.00	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	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	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	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	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>14,518,947.74</b>	<b>0.00</b>	<b>7,108,352.26</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>24,575,974.00</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>16,986,459.14</b>	<b>0.00</b>	<b>7,589,514.86</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>\$0.00</b>	<b>\$257,637.22</b>	<b>\$0.00</b>

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

Summary of Costs - through 09/30/2003

	<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	\$5,084,655.67	\$1,965,344.33
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	4,823,718.16	1,749,881.84
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	893,830.16	171,169.84
Printers	200,000.00	188,038.00	11,962.00
Mugshot	1,150,000.00	3,768.60	1,146,231.40
Video Arraignment	700,000.00	147,253.90	552,746.10
Total Equipment Costs	21,627,300.00	14,518,947.74	7,108,352.26
<b>Contractual Services/Excess Match:</b>			
Professional Services	942,472.00	1,125,834.78	(183,362.78)
AVL	330,000.00	165,000.00	165,000.00
Additional Salaries/Fringes	276,000.00	0.00	276,000.00
Total Contractual/Excess Match	1,548,472.00	1,290,834.78	257,637.22
<b>Personnel:</b>			
Salaries	1,010,705.00	860,285.26	150,419.74
Fringe Benefits	389,497.00	316,391.36	73,105.65
Total Personnel Costs	1,400,202.00	1,176,676.62	223,525.39
<b>TOTAL</b>	<b><u>\$24,575,974.00</u></b>	<b><u>\$16,986,459.14</u></b>	<b><u>\$7,589,514.87</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'.

## FINANCIAL STATUS REPORT

(Short Form)

(follow instructions on the back)

1. Federal Agency and Organizational Element to which Report is Submitted  U.S. Dept. of Justice Office of Justice Programs	2. Federal Grant or Other Identifying Number Assigned By Federal Agency  1999CLWX0239	OMB Approval No.  <b>0348-0038</b>	Page 1 of  1 Pages
3. Recipient Organization (Name and complete address, including ZIP code)  <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  <b>386004876</b>	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)  <b>12/1/98</b>	To: (Month, Day, Year)  <b>09/30/2003</b>	9. Period Covered by this Report From: (Month, Day, Year)  <b>07/01/2003</b>	To: (Month, Day, Year)  <b>09/30/2003</b>
10. Transactions:	I Previously Reported	II This Period	III Cumulative
a. Total Outlays	15,166,421.21	264,290.95	15,430,712.16
b. Recipient share of outlays	3,882,603.83	67,658.49	3,950,262.32
c. Federal share of outlays	11,283,817.38	196,632.46	11,480,449.84
d. Total unliquidated obligations			264,912.20
e. Recipient share of unliquidated obligations			67,817.53
f. Federal share of unliquidated obligations			197,094.67
g. Total Federal share (Sum of lines c and f)			11,677,544.51
h. Total Federal funds authorized for this funding period			17,132,461.00
i. Unobligated balance of federal funds (Line h minus line g)			5,454,916.49
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)  <b>(248) 858-1650</b>	
Signature of Authorized Certifying Official		Date Report Submitted:	

**COPS MORE Financial Status Report Information - September, 2003**

**CASH EXPENDITURES CALCULATION:**

Total Expenditures reported on Statement of Operations		\$16,986,459.14
Less ineligible expenditures paid from excess match		(1,290,834.78)
Total eligible expenditures = sum of FSR line 10 (a)(III) + line 10 (d) (\$15,430,712.16+ \$264,912.20)		<u>15,695,624.36</u>
Less unliquidated obligations (COPS eligible):		
Vouchers Payable	(\$939.53)	
Accounts Payable	(\$237,784.50)	
Due to Other Funds	<u>(26,188.17)</u>	
Total eligible unliquidated obligations - FSR line 10 (d)		(264,912.20)
Total cash outlays - FSR line 10 (a)(III)		<u><u><b>\$15,430,712.16</b></u></u>

Additional Information:

FSR line item 10 (g) equals Revenue - Grants - Federal: Total actual to date: \$11,677,544.51 per Statement of Operations.

FSR line item 10 (i) equals Revenue - Grants - Federal: Variance (balance remaining for Federal reimbursement): \$5,454,916.49 per Statement of Operations:

**County of Oakland  
Radio Communications Fund  
Statement of Net Assets  
September 30, 2003**

**ASSETS**

Current assets:

Cash and cash equivalents	\$ 14,636,825.76
Due from other governments	88,367.27
Accrued interest on investment	98,303.36
Accounts receivable	576,722.89
Inventories	394,146.39
Prepaid items	<u>15,500.00</u>
Total current assets	<u>15,809,865.67</u>

Noncurrent assets:

Equipment	11,155,044.22
Capital projects in progress	8,367,050.63
Less accumulated depreciation	<u>(8,204,719.69)</u>
Total capital assets (net of accumulated depreciation)	<u>11,317,375.16</u>
Total assets	<u>27,127,240.83</u>

**LIABILITIES**

Current liabilities:

Vouchers payable	3,479.62
Accounts payable	<u>315,652.55</u>
Total current liabilities	<u>319,132.17</u>
Total liabilities	<u>319,132.17</u>

**NET ASSETS**

Invested in capital assets, net of related debt	11,317,375.16
Unrestricted - designated for projects	13,382,008.36
Unrestricted	<u>2,108,725.14</u>
Total net assets	<u>\$ 26,808,108.66</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2003**

	2003			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
E-911 surcharge	\$ 6,400,000.00	75.47%	\$ 6,400,000.00	\$ 6,573,867.92	76.24%	\$ 173,867.92
Antenna site management	550,000.00	6.49%	550,000.00	493,947.19	5.73%	(56,052.81)
Leased equipment	834,436.00	9.84%	834,436.00	795,885.63	9.23%	(38,550.37)
Parts and accessories	122,883.00	1.44%	122,883.00	113,232.55	1.31%	(9,650.45)
Outside agencies	517,967.00	6.11%	517,967.00	584,712.16	6.78%	66,745.16
Productive labor	50,000.00	0.59%	50,000.00	61,207.20	0.71%	11,207.20
Sale of phone serv-non Centrex	4,429.00	0.05%	4,429.00	0.00	0.00%	(4,429.00)
Service fees	0.00	0.00%	0.00	300.00	0.00%	300.00
Rebilled charges	0.00	0.00%	0.00	0.00	0.00%	0.00
Total operating revenues	<u>8,479,715.00</u>	<u>99.99%</u>	<u>8,479,715.00</u>	<u>8,623,152.65</u>	<u>100.00%</u>	<u>143,437.65</u>
Operating expenses:						
Salaries	469,068.00	5.53%	469,068.00	427,408.30	4.96%	41,659.70
Fringe benefits	152,820.00	1.80%	152,820.00	166,237.73	1.93%	(13,417.73)
Contractual services:						
Equipment repairs and maintenance	100,000.00	1.18%	100,000.00	89,987.34	1.04%	10,012.66
Freight and express	4,200.00	0.05%	4,200.00	4,212.95	0.05%	(12.95)
Heat, light and gas	73,000.00	0.86%	73,000.00	60,780.85	0.70%	12,219.15
Indirect costs	209,780.00	2.47%	209,780.00	153,026.00	1.77%	56,754.00
Laundry and cleaning	2,500.00	0.03%	2,500.00	876.26	0.01%	1,623.74
Licenses and permits	10,000.00	0.12%	10,000.00	0.00	0.00%	10,000.00
Maintenance contract	40,000.00	0.47%	40,000.00	0.00	0.00%	40,000.00
Membership dues and publication	750.00	0.01%	750.00	435.00	0.00%	315.00
Personal mileage	750.00	0.01%	750.00	730.99	0.01%	19.01
Professional services	688,494.00	8.12%	688,494.00	0.00	0.00%	688,494.00
Rebillable services	0.00	0.00%	0.00	1,501.85	0.02%	(1,501.85)
Rent	12,000.00	0.14%	12,000.00	21,933.33	0.25%	(9,933.33)
Software rental/lease purchase	0.00	0.00%	0.00	214.74	0.00%	(214.74)
Special projects	37,500.00	0.44%	37,500.00	59,000.00	0.68%	(21,500.00)
Travel and conference	7,500.00	0.09%	7,500.00	0.00	0.00%	7,500.00
Workshops and meetings	0.00	0.00%	0.00	53.21	0.00%	(53.21)
Adjust prior years revenue	0.00	0.00%	0.00	248.44	0.00%	(248.44)
Total contractual services	<u>1,186,474.00</u>	<u>13.99%</u>	<u>1,186,474.00</u>	<u>393,000.96</u>	<u>4.53%</u>	<u>793,473.04</u>
Commodities:						
Dry goods and clothing	1,500.00	0.02%	1,500.00	63.95	0.00%	1,436.05
Expendable equipment expense	20,000.00	0.24%	20,000.00	103,797.50	1.20%	(83,797.50)
Office supplies	2,500.00	0.03%	2,500.00	3,336.84	0.04%	(836.84)
Parts and accessories	150,000.00	1.77%	150,000.00	182,782.00	2.12%	(32,782.00)
Postage	500.00	0.00%	500.00	0.00	0.00%	500.00
Shop supplies	12,000.00	0.14%	12,000.00	6,414.16	0.07%	5,585.84
Small tools	25,000.00	0.29%	25,000.00	6,660.72	0.08%	18,339.28
Total commodities	<u>211,500.00</u>	<u>2.49%</u>	<u>211,500.00</u>	<u>303,055.17</u>	<u>3.51%</u>	<u>(91,555.17)</u>

**County of Oakland**  
**Radio Communication Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2003**

	2003			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Depreciation:						
Equipment	1,065,897.00	12.57%	1,065,897.00	1,030,174.25	11.95%	35,722.75
Total depreciation	1,065,897.00	12.57%	1,065,897.00	1,030,174.25	11.95%	35,722.75
Internal services:						
Maintenance department charges	35,000.00	0.41%	35,000.00	53,199.16	0.62%	(18,199.16)
Building space allocation	20,901.00	0.25%	20,901.00	20,272.00	0.23%	629.00
Info tech-operations	267,038.00	3.15%	267,038.00	228,514.00	2.65%	38,524.00
Motor pool	29,672.00	0.35%	29,672.00	23,377.12	0.27%	6,294.88
Mail room	121.00	0.00%	121.00	3.78	0.00%	117.22
Print shop	2,131.00	0.03%	2,131.00	1,404.26	0.02%	726.74
Convenience copier	1,208.00	0.01%	1,208.00	1,359.64	0.02%	(151.64)
Telephone communications	54,169.00	0.64%	54,169.00	36,465.30	0.42%	17,703.70
Insurance fund	3,303.00	0.04%	3,303.00	2,123.00	0.02%	1,180.00
Total internal services	413,543.00	4.88%	413,543.00	366,718.26	4.25%	46,824.74
Total operating expenses	3,499,302.00	41.26%	3,499,302.00	2,686,594.67	31.13%	812,707.33
Operating income (loss)	4,980,413.00	58.73%	4,980,413.00	5,936,557.98	68.87%	956,144.98
Nonoperating revenues (expenses):						
Income from investments	40,000.00	0.47%	40,000.00	224,082.64	2.60%	184,082.64
Total nonoperating revenues (expenses)	40,000.00	0.47%	40,000.00	224,082.64	2.60%	184,082.64
Income (loss) before transfers	5,020,413.00	59.20%	5,020,413.00	6,160,640.62	71.45%	1,140,227.62
Transfers in	10,372.00	0.12%	10,372.00	10,372.00	0.12%	0.00
Transfers out	(107,836.00)	-1.27%	(107,836.00)	(107,836.00)	-1.25%	0.00
Change in net assets	\$ 4,922,949.00	58.05%	\$ 4,922,949.00	6,063,176.62	70.32%	\$ 1,140,227.62
Total net assets - beginning				20,744,932.04		
Total net assets - ending				\$ 26,808,108.66		

Exhibit C-2

<b>RADIO COMMUNICATIONS - FUND 660</b> <b>Operating Transfers In - Fiscal Year 2003</b>
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<u>Description</u>	<u>Amount</u>
Amend budget per resolution #02286 - OCSD contract amendment for Highland Twp.	\$5,186.00
Amend budget per resolution #02310 - OCSD contract amendment for Lyon Twp.	<u>5,186.00</u>
Total	<u>\$10,372.00</u>

Exhibit C-3

**RADIO COMMUNICATIONS - FUND 660**  
**Operating Transfers Out - Fiscal Year 2003**

<u>Description</u>	<u>Amount</u>
FY2003 Budgeted Transfer To Motor Pool Fund 661 for Vehicle Purchase	\$58,000.00
FY2003 Budgeted Transfer To Information Technology Fund 636 for Help Desk	<u>49,836.00</u>
Total	<u>\$107,836.00</u>

**COUNTY OF OAKLAND  
RADIO COMMUNICATIONS FUND  
FINANCIAL REPORT AS OF SEPTEMBER 30, 2003**

<u>STATEMENT OF NET ASSETS</u>	
<u>ASSETS</u>	
Current Assets:	
Cash - Operating	\$14,636,825.76
Cash - Short-term Investments	0.00
Investments	0.00
Accrued Interest Receivable	98,303.36
Accounts Receivable (net of allow for uncoll)	576,722.89
Due from Municipalities	88,367.27
Due from Other Funds	0.00
Inventories at Cost	394,146.39
Rebilled Charges	0.00
Prepaid Expenses	15,500.00
Recoverable Expenditures - Insurance Claim	0.00
<b>Total Current Assets</b>	<b>15,809,865.67</b>
Noncurrent Assets:	
Property and Equipment at Cost:	
Capital Projects in Progress	8,367,050.63
Equipment	11,155,044.22
Accumulated Depreciation	<u>(8,204,719.69)</u>
<b>Property and Equipment - Net</b>	<b>11,317,375.16</b>
<b>Total Assets</b>	<b>\$27,127,240.83</b>
<u>LIABILITIES</u>	
Current Liabilities:	
Vouchers Payable	\$3,479.62
Accounts Payable	315,652.55
Due to Other Funds	<u>                    </u>
<b>Total Current Liabilities</b>	<b>319,132.17</b>
<u>NET ASSETS</u>	
Invested in Capital Assets	11,317,375.16
Designated for Projects (911 Surcharge)	13,382,008.36
Unrestricted	<u>2,108,725.14</u>
<b>Total Net Assets</b>	<b><u>\$26,808,108.66</u></b>

<u>STATEMENT OF OPERATIONS</u>			
	<u>Total Operations</u>	<u>806 MHz System</u>	<u>821 MHz System</u>
Operating Revenues:			
E-911 Surcharge	\$6,573,867.92	\$0.00	\$6,573,867.92
Antenna Site Management	493,947.19	493,947.19	0.00
Leased Equipment	795,885.63	795,885.63	0.00
Parts & Accessories	113,232.55	113,232.55	0.00
Outside Agencies	584,712.16	584,712.16	0.00
Rental Equipment	0.00	0.00	0.00
Productive Labor	61,207.20	61,207.20	0.00
Maintenance Contracts	0.00	0.00	0.00
Sale of Phone Serv-Non Centrex	0.00	0.00	0.00
Service Fees	300.00	300.00	0.00
Rebilled Charges	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Sale of Scrap	0.00	0.00	0.00
Insurance Companies	0.00	0.00	0.00
Refund - Prior Years Expenditure	0.00	0.00	0.00
Income from Investments	224,082.64	224,082.64	0.00
Operating Transfers In	<u>10,372.00</u>	<u>10,372.00</u>	<u>0.00</u>
<b>TOTAL REVENUES</b>	<b><u>8,857,607.29</u></b>	<b><u>2,283,739.37</u></b>	<b><u>6,573,867.92</u></b>
Operating Expenses:			
Salaries	427,408.30	427,408.30	0.00
Fringe Benefits	166,237.73	166,237.73	0.00
Communications	0.00	0.00	0.00
Equipment Repairs & Maintenance	89,987.34	89,987.34	0.00
Freight & Express	4,212.95	4,212.95	0.00
Garbage & Rubbish Disposal	0.00	0.00	0.00
Heat, Lights & Gas	60,780.85	60,780.85	0.00
Indirect Costs	153,026.00	153,026.00	0.00
Laundry & Cleaning	876.26	876.26	0.00
Membership Dues & Publications	435.00	435.00	0.00
Personal Mileage	730.99	730.99	0.00
Professional Services	0.00	0.00	0.00
Rebillable Services	1,501.85	1,501.85	0.00
Rent	21,933.33	0.00	21,933.33
Software Rental/Lease Purchase	214.74	214.74	0.00
Special Projects	59,000.00	59,000.00	0.00
Tower Charges	0.00	0.00	0.00
Travel & Conference	0.00	0.00	0.00
Workshops & Meeting	53.21	53.21	0.00
Adj Prior Years Revenue	248.44	248.44	0.00
Dry Goods & Clothing	63.95	63.95	0.00
Expendable Equipment	103,797.50	103,797.50	0.00
Office Supplies	3,336.84	3,336.84	0.00
Parts & Accessories	182,782.00	182,782.00	0.00
Postage	0.00	0.00	0.00
Shop Supplies	6,414.16	6,414.16	0.00
Small Tools	6,660.72	6,660.72	0.00
Depreciation	1,030,174.25	1,030,174.25	0.00
Maintenance Department Charges	53,199.16	53,199.16	0.00
Materials Management-Miscellaneous	0.00	0.00	0.00
Stationery Stock	0.00	0.00	0.00
Bldg. Space Cost Allocation	20,272.00	20,272.00	0.00
Info. Tech. - Operations	228,514.00	228,514.00	0.00
Motor Pool	23,377.12	23,377.12	0.00
Mail Room	3.78	3.78	0.00
Print Shop	1,404.26	1,404.26	0.00
Convenience Copier	1,359.64	1,359.64	0.00
Insurance Fund	2,123.00	2,123.00	0.00
Telephone Communications	36,465.30	36,465.30	0.00
Operating Transfers Out	<u>107,836.00</u>	<u>107,836.00</u>	<u>0.00</u>
<b>TOTAL EXPENSES</b>	<b><u>2,794,430.67</u></b>	<b><u>2,772,497.34</u></b>	<b><u>21,933.33</u></b>
<b>NET INCOME (LOSS)</b>	<b>6,063,176.62</b>	<b>(488,757.97)</b>	<b>6,551,934.59</b>
<b>NET ASSETS, SEPTEMBER 30, 2002</b>	<b><u>20,744,932.04</u></b>	<b><u>5,225,505.92</u></b>	<b><u>15,519,426.12</u></b>
<b>NET ASSETS, SEPTEMBER 30, 2003</b>	<b><u>\$26,808,108.66</u></b>	<b><u>\$4,736,747.95</u></b>	<b><u>\$22,071,360.71</u></b>

**RADIO COMMUNICATIONS - FUND 660  
FISCAL YEAR 2003 ASSET DETAIL - CIP**

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	Comm1 Antenna BO200297	Pirol, Inc. PO203969	Spectra Site BO201598	Radian Comm. Svc. BO201702	Other Vendors DVs & RQ/POs	TOTAL
Beginning Balance							\$6,656,258.36	\$46,004.34	\$15,060.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,717,322.70
Pirol, Inc.	84273	VC297013	11/27/02	JV225174	11/30/02	PO203969					2,400.00				2,400.00
Commun. Systems & Implement.	3076	VC297478	12/04/02	JV225165	11/30/02	DP258463			500.00						500.00
M/A COM	90174426	VC293546	10/31/02	JV225342	12/16/02	DP256393	48,711.99								48,711.99
M/A COM	90184868	VC297981	12/06/02	JV225175	11/30/02	DP258644	48,711.99								48,711.99
M/A COM	90195073	VC300946	12/27/02	JV225501	12/31/02	DP260962	48,711.99								48,711.99
Commun. Systems & Implement.	3071	VC301044	12/27/02	JV225502	12/31/02	DP261212			7,000.00						7,000.00
Commun. Systems & Implement.	3072	VC301054	12/27/02	JV225503	12/31/02	DP261212			2,500.00						2,500.00
Apco Intl.(Comerica P-Card)	18-1032	DV258987	01/08/03	JV225587	12/31/02	na								380.00	380.00
Commun. Systems & Implement.	3073	VC303493	01/17/03	JV226408	02/07/03	DP262641			1,800.00						1,800.00
M/A COM	90205149	VC305925	02/07/03	JV226404	02/07/03	DP264475	48,711.99								48,711.99
SpectraSite	536100	VC308248	02/24/03	JV226603	02/24/03	DP263142						2,000.00			2,000.00
SpectraSite	536102	VC308251	02/24/03	JV226603	02/24/03	DP263141						2,000.00			2,000.00
SpectraSite	536101	VC308252	02/24/03	JV226603	02/24/03	DP263144						2,000.00			2,000.00
SpectraSite	536099	VC308256	02/24/03	JV226603	02/24/03	DP263143						2,000.00			2,000.00
4X4 Now (Comerica P-Card)	8189/77533	DV258876	01/07/03	JV226561	02/20/03	na								57.85	57.85
Regsoft (Comerica P-Card)	Expert GPS 12/17/02	DV258878	01/07/03	JV226561	02/20/03	na								59.95	59.95
SpectraSite	542289	VC308833	02/26/03	JV226698	02/26/03	DP264619						2,000.00			2,000.00
SpectraSite	542290	VC308837	02/26/03	JV226698	02/26/03	DP264617						2,000.00			2,000.00
M/A COM	90205893	VC310191	03/10/03	JV226939	03/10/03	DP267221	48,711.99								48,711.99
Commun. Systems & Implement.	3088	VC312326	03/21/03	JV227169	03/24/03	DP268484			6,500.00						6,500.00
Commun. Systems & Implement.	3092	VC312328	03/21/03	JV227170	03/24/03	DP268380			250.00						250.00
M/A COM	90225739	VC315007	03/31/03	JV227749	03/31/03	DP270657	48,711.99								48,711.99
M/A COM	90218457	VC227477	04/22/03	JV227977	04/24/03	DP271370	573,944.55								573,944.55
Commun. Systems & Implement.	3103	VC321311	05/31/03	JV228957	05/31/03	DP273795			900.00						900.00
Commun. Systems & Implement.	3099	VC317775	05/06/03	JV228955	05/31/03	DP272528			3,480.00						3,480.00
M/A COM	90237375	VC318266	05/09/03	JV228956	05/31/03	DP272843	48,711.99								48,711.99
M/A COM	90247001	VC321958	06/09/03	JV229040	06/11/03	DP275291	48,711.99								48,711.99
Commercial Antenna Systems	2379	VC322578	06/12/03	JV229109	06/13/03	DP275428				8,890.50					8,890.50
Commercial Antenna Systems	2380	VC322800	06/13/03	JV229110	06/13/03	DP275430				1,095.00					1,095.00
196 Oakland Properties, LLC	05192003	VC323257	06/17/03	JV229165	06/17/03	PO204941								17,500.00	17,500.00
Ham Radio Outlet (Comerica P)	05/06/03	DV265224	06/06/03	JV229168	06/17/03	DV265224								381.90	381.90
Ham Radio Outlet (Comerica P)	05/06/03	DV265224	06/06/03	JV229166	06/17/03	DV265224								245.00	245.00
Commun. Systems & Implement.	3106	VC324844	06/26/03	JV229315	06/27/03	DP276780			6,000.00						6,000.00
M/A COM	90258586	VC325920	07/09/03	JV229565	07/09/03	DP277226	48,711.99								48,711.99
Commun. Systems & Implement.	3109	VC326638	07/11/03	JV229821	07/14/03	DP278070			6,000.00						6,000.00
Commun. Systems & Implement.	3111	VC327169	07/16/03	JV229912	07/16/03	DP278914			6,000.00						6,000.00
Commun. Systems & Implement.	3113	VC327171	07/16/03	JV229912	07/16/03	DP278916			4,000.00						4,000.00
Commun. Systems & Implement.	3118	VC329990	08/07/03	JV230417	08/07/03	DP280442			6,000.00						6,000.00
M/A COM	90267500	VC329991	08/07/03	JV230413	08/07/03	DP280469	48,711.99								48,711.99
M/A COM	90269389	VC330024	08/07/03	JV230413	08/07/03	DP280470	3,048.00								3,048.00
Tessco	931326	VC331234	08/18/03	JV230628	08/18/03	DP280766								230.58	230.58
Highland Township	Order 08200314	VC333628	08/31/03	JV230891	09/03/03	PO205259								2,500.00	2,500.00
Highland Township	Order 08200315	VC333632	08/31/03	JV230891	09/03/03	PO205258								750.00	750.00
M/A COM	90278274	VC333728	08/31/03	JV230907	09/04/03	DP282790	48,711.99								48,711.99
M/A COM	90275449	VC333718	09/04/03	JV230907	09/04/03	DP282790	64,410.20								64,410.20
Commun. Systems & Implement.	3121	VC336232	09/18/03	JV231393	09/23/03	DP284012			6,000.00						6,000.00
Radian Communications Svcs.	016-2549	VC336245	09/18/03	JV231393	09/23/03	DP282371							12,017.00		12,017.00
Radian Communications Svcs.	016-2550	VC336251	09/18/03	JV231393	09/23/03	DP282370							12,017.00		12,017.00
Radian Communications Svcs.	016-2551	VC336264	09/19/03	JV231393	09/23/03	DP282367							12,017.00		12,017.00
Radian Communications Svcs.	016-2552	VC336265	09/19/03	JV231393	09/23/03	DP282369							16,017.00		16,017.00
Radian Communications Svcs.	016-2553	VC337042	09/25/03	JV231483	09/25/03	DP284830							7,387.50		7,387.50
M/A COM	90288154	VC337055	09/25/03	JV231483	09/25/03	DP285391	48,711.99								48,711.99
Commun. Systems & Implement.	3126	VC337463	09/26/03	JV231572	09/26/03	DP285760			1,700.00						1,700.00
West Bloomfield Twp.	P.Coates memo	VC337901	10/01/03	JV232039	10/07/03	PO205439								2,000.00	2,000.00
Waterford Twp.	P.Coates memo	VC337902	10/01/03	JV232040	10/07/03	PO205440								1,883.00	1,883.00
Commun. Systems & Implement.	3123	VC339734	10/15/03	JV232579	10/15/03	DP286954			3,000.00						3,000.00
Radian Communications Svcs.	016-2633	VC339632	10/15/03	JV232581	10/15/03	DP286987							112,155.00		112,155.00
Radian Communications Svcs.	016-2634	VC339625	10/15/03	JV232581	10/15/03	DP286987							12,550.00		12,550.00
Radian Communications Svcs.	016-2635	VC339637	10/15/03	JV232581	10/15/03	DP286987							500.00		500.00
M/A COM	90289439	VC340921	10/24/03	JV233246	10/24/03	DP287687	127,117.02								127,117.02
TOTAL							<u>\$8,009,322.01</u>	<u>\$46,004.34</u>	<u>\$76,690.00</u>	<u>\$9,985.50</u>	<u>\$2,400.00</u>	<u>\$12,000.00</u>	<u>\$184,660.50</u>	<u>\$25,988.28</u>	<u>\$8,367,050.63</u>

TOTAL OF ALL CIP (1102)

\$8,367,050.63

**RADIO COMMUNICATIONS FUND 660**  
**Fiscal Year 2003 - 4th Quarter**  
***Brief Explanation of "Actuals"***

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

STATEMENT OF NET ASSETS

- As of December 31, 2002 participating funds, including Radio Communications, report 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 \$523,827.35 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 receivables includes \$41,472.27 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 paid in advance for the end of calendar year 2003 and part of calendar year 2004 per the lease agreements, and for lighting maintenance during calendar year 2004 by Commercial Antenna Systems per the contract.
- 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 expense 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 usage throughout Oakland County.
- Antenna site management revenue is unfavorable due to reductions in charges based on an audit of tower equipment and removal of antennas by co-locators occurring after completion of the budget.
- Unfavorable Leased equipment revenue is offset by favorable Outside agencies revenue.
- Unfavorable Parts and accessories revenue is offset by favorable Productive labor revenue.
- Income from investments revenue is favorable due to investment of funds received for the E-911 operational surcharge. The investments are managed by the Treasurer's office.

**RADIO COMMUNICATIONS FUND 660**  
**Fiscal Year 2003 - 4th Quarter**  
***Brief Explanation of "Actuals"***

Expenses:

- Salary variance is favorable primarily due to lower than anticipated overtime payroll, offset partially by unfavorable Fringe benefit expense.
- Equipment repairs and maintenance is favorable due to lower than anticipated repair volume.
- Heat, light and gas is favorable due to decreased 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.
- Licenses and permits expense is favorable due to allocation and capitalization of license renewal expenditures for the new radio system.
- Maintenance contracts is favorable due to cancellation of a lighting maintenance contract.
- Professional services is favorable due to timing of anticipated projects and cost-cutting.
- Rent is for space at the Top of Troy and 900 Tower Drive buildings, charged to the new radio system project. It is unfavorable due to required early execution of the Tower Drive lease.
- Special projects is unfavorable due to early completion of planned tower painting projects.
- Travel is favorable due to cost-cutting measures implemented by Information Technology.
- Expendable equipment is purchase of items that are under the capital asset threshold of \$5,000, specifically portable radio units. Future purchases of those units will be charged to the agency requesting the equipment, pending implementation of the new radio system.
- Parts and accessories expense is unfavorable due to higher than anticipated repairs to old radio system equipment.
- Small tools is favorable due to implementation of cost-cutting measures.
- Unfavorable Maintenance department charges include emergency repairs to underground cable at a County tower site, performed by an outside firm under contract to FM&O. It also includes necessary HVAC, generator and security system service.
- Other internal service charges are favorable due to decreased rates and/or usage.

**County of Oakland  
Fire Records Management Fund  
Statement of Net Assets  
September 30, 2003**

**ASSETS**

Current assets:

Cash and cash equivalents	\$	213,758.87
Due from other governments		27,300.00
Accrued interest on investment		1,393.21
Prepaid expenses		664.00
Deferred charges		840.00
Total current assets		243,956.08

Noncurrent assets:

Equipment		108,664.08
Computer software		409,195.95
Less accumulated depreciation		(252,543.36)
Total capital assets (net of accumulated depreciation)		265,316.67
Total assets		509,272.75

**LIABILITIES**

Current liabilities:

Due to other funds		109,568.00
Deferred revenue		3,300.00
Total current liabilities		112,868.00
Total liabilities		112,868.00

**NET ASSETS**

Invested in capital assets, net of related debt		265,316.67
Unrestricted		131,088.08
Total net assets	\$	396,404.75

**County of Oakland**  
**Fire Records Management Fund**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Twelve Months Ended September 30, 2003**

	2003			Year to Date		Favorable (Unfavorable) Variance
	Amended Budget	Percent of Revenue	Allotment	Actual	Percent of Revenue	
Operating revenues:						
Prior year balance	\$ 165,161.00	56.04%	\$ 165,161.00	\$ 0.00	0.00%	\$ (165,161.00)
Outside agencies	129,568.00	43.96%	129,568.00	117,725.00	100.00%	(11,843.00)
Investment Income						
Total operating revenues	294,729.00	100.00%	294,729.00	117,725.00	100.00%	(177,004.00)
Operating expenses:						
Salaries	146,843.00	49.82%	146,843.00	126,189.96	107.19%	20,653.04
Fringe benefits	50,522.00	17.14%	50,522.00	52,449.17	44.55%	(1,927.17)
Contractual services:						
Copy charges	0.00	0.00%	0.00	0.00	0.00%	0.00
Equipment repairs and maintenance	20,000.00	6.79%	20,000.00	2,297.00	1.95%	17,703.00
Indirect costs	0.00	0.00%	0.00	9,935.00	8.44%	(9,935.00)
Personal mileage	1,750.00	0.59%	1,750.00	325.94	0.28%	1,424.06
Software rental/lease purchase	19,040.00	6.46%	19,040.00	1,059.29	0.90%	17,980.71
Software support/maintenance	127,850.00	43.38%	127,850.00	0.00	0.00%	127,850.00
Travel and conference	5,000.00	1.70%	5,000.00	1,701.75	1.45%	3,298.25
Adj. Prior Years Revenue	0.00	0.00%	0.00	40,442.28	34.35%	(40,442.28)
Workshops and meetings	0.00	0.00%	0.00	0.00	0.00%	0.00
Total contractual services	173,640.00	58.92%	173,640.00	55,761.26	47.37%	117,878.74
Commodities:						
Expendable equipment expense	0.00	0.00%	0.00	0.00	0.00%	0.00
Total commodities	0.00	0.00%	0.00	0.00	0.00%	0.00
Depreciation:						
Equipment	118,060.00	40.06%	118,060.00	118,060.59	100.29%	(0.59)
Total depreciation	118,060.00	40.06%	118,060.00	118,060.59	100.29%	(0.59)
Internal services:						
Info tech-development	0.00	0.00%	0.00	56,808.00	48.25%	(56,808.00)
Info tech-operations	170,253.00	57.76%	170,253.00	52,760.00	44.82%	117,493.00
Telephone communications	0.00	0.00%	0.00	1,532.10	1.30%	(1,532.10)
Insurance fund	193.00	0.07%	193.00	92.00	0.08%	101.00
Total internal services	170,446.00	57.83%	170,446.00	111,192.10	94.45%	59,253.90
Total operating expenses	659,511.00	223.77%	659,511.00	463,653.08	393.85%	195,857.92
Operating income (loss)	(364,782.00)	-123.77%	(364,782.00)	(345,928.08)	-293.85%	18,853.92
Nonoperating revenues (expenses):						
Income from investments	0.00	0.00%	0.00	2,354.26	2.00%	2,354.26
Total nonoperating revenues (expenses)	0.00	0.00%	0.00	2,354.26	2.00%	2,354.26
Income (loss) before transfers	(364,782.00)	-123.77%	(364,782.00)	(343,573.82)	-291.85%	21,208.18
Transfers in	653,165.00	221.62%	653,165.00	279,365.00	237.30%	(373,800.00)
Transfers out	(17,000.00)	-5.76%	(17,000.00)	0.00	0.00%	17,000.00
Change in net assets	\$ 271,383.00	92.09%	\$ 271,383.00	(64,208.82)	-54.55%	\$ (335,591.82)
Total net assets - beginning				460,613.57		
Total net assets - ending				\$ 396,404.75		

Exhibit D-2

**FIRE RECORDS MANAGEMENT - FUND 531**  
**Operating Transfers In - Fiscal Year 2003**

<b>Description</b>	<b>Amount</b>
Amend budget per resolution #03083 - appropriation for Fire Records Management 1st Quarter operating support from General Fund	91,950.00
Amend budget per resolution #03109 - appropriation for Fire Records Management software licenses from General Fund	21,890.00
Amend budget per resolution #03254 - appropriation for Fire Records Management 3rd Quarter operating support from General Fund	165,525.00
Total	<u>\$279,365.00</u>

**FIRE RECORDS MANAGEMENT FUND 531**  
**Fiscal Year 2003 – 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 September’s quarterly billing. All members 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.
- Prepaid expense is the amount paid in advance to IT Fund for shared hardware maintenance for the 1<sup>st</sup> quarter of FY2004.
- Deferred charge is an employee advance for expenses related to attendance at the Aether conference early in October. It will be reclassified as an expenditure in 1<sup>st</sup> quarter of FY2004.
- Non-current assets are the server and software package. Fire Records Management fund has a fixed asset capitalization threshold of \$5000 as an Enterprise fund.
- Due to other funds represents the amount due to the IT Fund for fiscal year 2003 development and operations services to implement the Fire Records Management System. The user support employees are not responsible for programming requirements.
- Deferred revenue is the amount Novi paid in advance for three quarters of their FY2004 participation fees upon joining FRMS. It will be reclassified as revenue during FY2004.
- The fund will receive a budgeted Transfer In for operating support from the General Fund in the amount of \$95,700 during the 1<sup>st</sup> quarter of FY2004.

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

Revenues:

- Billing starts when a fire department is operational. The fund billed 28 agencies for participation during the 4th quarter of fiscal year 2003.

Expenses:

- Salary variance is favorable primarily due to lower than anticipated overtime and on call payroll.
- Equipment repairs and maintenance is favorable due to timing of server maintenance charges paid by the IT Fund.
- Indirect costs are based on the County’s Indirect Cost Plan. It includes Human Resources, Payroll, Accounting, Budgeting, Treasurer and other Administrative services. The indirect cost plan was allocated after adoption of the budget.
- Software rental/lease purchase is favorable due to timing of the purchase of additional software licenses for future member agencies. The expenditure of \$19,000 is expected to occur in 1<sup>st</sup> quarter of FY2004.

**FIRE RECORDS MANAGEMENT FUND 531**  
**Fiscal Year 2003 – 4th Quarter**  
***Brief Explanation of “Actuals”***

- 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 implementation of a cost reduction plan by Info Tech.
- Adjustment of prior year’s revenue of \$40,442 is a credit given to Rochester Hills. They were billed in FY2002 for charges relating to their withdrawal from the system; subsequently they opted to rejoin FRMS. In FY2003 they were billed and paid for all quarters of the interim period.
- Info tech development charges are for programming services provided by Jeff Long. Info tech development and operations charges were not budgeted separately, but are favorable in total.
- Transfers in is unfavorable because Operating Transfers to FRMS were not budgeted in General Fund and due to timing of the 4<sup>th</sup> quarter operating transfer from the General Fund.
- Budgeted Transfers out is favorable because the fund did not transfer funds to CLEMIS for software purchase.