

MARYLAND 9-1-1 EMERGENCY SYSTEM PROGRAM OF BALTIMORE CITY, MARYLAND

ACTUAL RECEIPTS AND EXPENDITURES REPORT

FISCAL YEAR ENDED JUNE 30, 2018

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CITY OF BALTIMORE

JOAN M. PRATT, CPA Comptroller



DEPARTMENT OF AUDITS AUDREY ASKEW, CPA

City Auditor 100 N. Holliday Street Room 321, City Hall Baltimore, MD 21202 Telephone: 410-396-4783 Telefax: 410-545-3961

INDEPENDENT AUDITOR'S REPORT

Honorable Joan M. Pratt, Comptroller and Other Members of the Board of Estimates City of Baltimore

We have audited the accompanying Actual Receipts and Expenditures Report (as defined in the Maryland Annotated Code, Public Safety Article Sections 1-301 through 1-313) of Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, for the fiscal year ended June 30, 2018.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Actual Receipts and Expenditures Report (financial statement) in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

The accompanying financial statement was prepared to present the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2018, as defined in the law referred to in the first paragraph.

Audrey Askew, CPA City Auditor

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January 24, 2019

ACTUAL RECEIPTS AND EXPENDITURES REPORT

FISCAL YEAR 2018

(July 1, 2017 to June 30, 2018)

COUNTY: Baltimore City		
A.	REVENUE (County Fee)	
1.	Revenue remitted to the County	\$3,061,438.50
2.	9-1-1 Pre-Paid revenue remitted to the County	\$411,760.52
3.	Revenue (Funds) carried over from previous year, if any	
4.	Interest	\$19,319.61
	TOTAL REVENUE	\$3,492,518.63
В.	OPERATING EXPENSES (County Fee)	
1.	Salary, Wages and Fringe Benefits (C-1 + C-2)	\$5,540,668.85
2.	Overtime	\$658,402.15
3.	Training	\$2,430.00
4.	Supplies and Materials	\$283.94
5.	Travel	
6.	Telephone (leased lines, equipment – leased or purchased)	\$883,370.77
7.	Equipment – Replacement	\$37,303.00
8.	Repairs and Maintenance	
9.	Fuel and Utilities	
10.	Building Expenses (Rent, Repairs)	
11.	Other Miscellaneous Expenses (specify)	\$76,059.94
	TOTAL OPERATING EXPENSE	\$7,198,518.65

C. COUNTY FEE ANALYTICAL SUPPORT 1. Total authorized Salary, Wages, and Fringe Benefits expenditures \$5,477,376.21 on Full-Time PSAP 9-1-1 Call Taker staff 2. Total authorized Salary, Wages, and Fringe Benefits expenditures of Full-Time PSAP support staff (support staff may include supervisory, administrative, GIS, CAD, timekeeping, and other personnel - with expenditures calculated on percentage of time \$63,292,64 allotted to 911 operations) 3. Total authorized Salary, Wages, and Fringe Benefits expenditures on Part-Time PSAP 9-1-1 Call Taker staff 4. Total authorized Salary, Wages, and Fringe Benefits expenditures of Part-Time PSAP support staff (support staff may include supervisory, administrative, GIS, CAD, timekeeping, and other personnel - with expenditures calculated on percentage of time allotted to 911 operations) 5. Total authorized Salary, Wages, and Fringe Benefits expenditures on Contractual PSAP 9-1-1 Call Taker staff 6. Total authorized Salary, Wages, and Fringe Benefits expenditures of Contractual PSAP support staff (support staff may include supervisory, administrative, GIS, CAD, timekeeping, and other personnel - with expenditures calculated on percentage of time allotted to 911 operations) 7. County Fee Revenue received to offset PSAP Operation (total \$3,492,518.63 of A) 8. Amount of County's General Fund Contribution to PSAP \$3,706.000.02 Operation (total of B minus total of A)

COUNTY: Baltimore City		

PREPARED BY: <u>Danielle Pulley</u> TITLE: <u>Accountant II</u>

DATE: January 24, 2019

Notes:

- 1. The City maintains a separate ledger accounting of revenues and operating expenses.
- 2. Revenues are reported on a cash basis and reflect cash received during the period.
- 3. Operating expenses are reported in accordance with the Maryland Annotated Code, Public Safety Article Sections 1-301 through 1-313, and are reflected on the accrual basis.