



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

**ACTUAL RECEIPTS AND EXPENDITURES REPORT**

**FISCAL YEAR ENDED  
JUNE 30, 2017**

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## 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, 2017.

### *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 evaluating 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 Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland or the City of Baltimore, Maryland and results of its operations and the cash flows 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, 2017, as defined in the law referred to in the first paragraph.

A handwritten signature in black ink, appearing to read "Audrey Askew". The signature is fluid and cursive, with the first name "Audrey" and last name "Askew" clearly distinguishable.

Audrey Askew, CPA  
City Auditor

November 19, 2018



**C. COUNTY FEE ANALYTICAL SUPPORT**

- |  |                       |
|--|-----------------------|
| 1. Total authorized Salary, Wages, and Fringe Benefits expenditures on <u>Full-Time</u> PSAP 9-1-1 Call Taker staff  | <u>\$4,672,177.01</u> |
| 2. Total authorized Salary, Wages, and Fringe Benefits expenditures of <u>Full-Time</u> 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) | <u>\$60,919.04</u>    |
| 3. County Fee Revenue received to offset PSAP Operation (total of A)   | <u>\$3,389,187.58</u> |
| 4. Amount of County's General Fund Contribution to PSAP Operation (total of B minus total of A)  | <u>\$3,192,311.60</u> |

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COUNTY: Baltimore City

PREPARED BY: Danielle Pulley TITLE: Accountant II

DATE: November 19, 2018

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.