

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**9-1-1 SYSTEM**

**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**9-1-1 TRUST FUNDS RECEIVED**  
**FOR THE YEAR ENDED JUNE 30, 2002**

**(WITH INDEPENDENT AUDITORS' REPORT THEREON)**

**OFFICE OF AUDITS AND INVESTIGATIONS**  
**Prince George's County**  
**Upper Marlboro, Maryland**

March, 2003

The County Council and County Executive,  
Prince George's County, Maryland

We have audited the accompanying schedule of revenues, expenditures, and 9-1-1 trust funds received by the 9-1-1 system of Prince George's County, Maryland, for the year ended June 30, 2002. These schedules are the responsibility of the management of Prince George's County, Maryland. Our responsibility is to express an opinion on the schedule of revenues, expenditures, and 9-1-1 trust funds received based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of revenues, expenditures, and 9-1-1 trust funds received are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the schedule of revenues, expenditures, and 9-1-1 trust funds received. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the schedule of revenues, expenditures, and 9-1-1 trust funds received. We believe that our audit provides a reasonable basis for our opinion.

The County Council and County Executive  
March, 2003  
Page 2

Schedule 1 was prepared to present the revenues and expenditures of the Prince George's County 9-1-1 system pursuant to Article 41, Sections 18-101 through 18-108 of the Annotated Code of Maryland, described in note 1. The schedule does not include the assets and liabilities of the 9-1-1 system.

In our opinion, Schedule 1 presents fairly, in all material respects, the revenues and expenditures for the Prince George's County 9-1-1 system for the year ended June 30, 2002, pursuant to Article 41, Sections 18-101 through 18-108 of the Annotated Code of Maryland.

This report is intended solely for the information and use of Prince George's County, Maryland, and the Emergency Number Systems Board and should not be used for any other purpose.

David H. Van Dyke, CPA, CIA.  
County Auditor

Emmanuel C. Nwachukwu  
Auditor-In-Charge

**PRINCE GEORGE'S COUNTY, MARYLAND**  
**9-1-1 SYSTEM**  
**NOTES TO THE SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND 9-1-1 TRUST FUNDS RECEIVED**  
**FOR THE YEAR ENDED JUNE 30, 2002**

- (1) The 9-1-1 revenues and expenditures are reported in accordance with Article 41, Sections 18-101 through 18-108 of the Annotated Code of Maryland which prescribes accounting procedures for 9-1-1 revenues and expenditures, and establishes limits on the types and amount of revenues that can be used for personnel and other operating expenditures. The County's 9-1-1 system operations are accounted for in the County's General Fund. A center number in the General Fund's general ledger identifies 9-1-1 receipts and expenditures.
- (2) The County's 9-1-1 system receives funding from a \$0.50 local charge (the "additional charge") placed on every telephone subscriber's monthly billing statement. The telephone companies collect these fees and forward them to the State Comptroller for distribution to the individual counties. A \$0.10 State charge (the "9-1-1 fee") is also collected by the telephone companies and can be used by the counties to fund enhancements to the 9-1-1 system.

(3) The following amounts are revenues by month for the County's fiscal year ending June 30, 2002. Payments are received from the State on a quarterly basis:

July 2001	\$324,294
August 2001	193,481
September 2001	437,232
October 2001	650,130
November 2001	193,357
December 2001	439,448
January 2002	328,217
February 2002	118,880
March 2002	542,209
April 2002	409,586
May 2002	331,302
June 2002	400,682
Interest received for FY 2001	<u>205,038</u>
Total FY 2002	<u>\$4,573,856</u>

(4) The \$0.10 portion of the fee collected from phone subscribers can be applied and requested for special equipment needs to enhance the 9-1-1 system. For the fiscal year ended June 30, 2002, there were no funds expended by the County, or received from the State, for this fee.

(5) Prior to FY 1999, the County limited personnel costs paid from the additional charge to 70% of receipts. This limitation was not applied for the fiscal year ended June 30, 2002. The County has an operational enhanced 9-1-1 system, and Section 18-108(e) permits an exemption from the 70% limit in this event – subject to Board approval.

**PRINCE GEORGE'S COUNTY, MARYLAND****SCHEDULE OF REVENUES, EXPENDITURES, AND 9-1-1 TRUST FUNDS  
RECEIVED FOR THE YEAR ENDED JUNE 30, 2002****Revenues(Excluding 9-1-1 Fee)**

County Fee Total	\$4,368,818
Interest Received	<u>205,038</u>
Total Revenues	<u>\$4,573,856</u>

**Expenditures**

Personnel Costs paid from 9-1-1 Trust Fund	\$3,877,540
Supplies and Materials	8,193
Telephone	1,059,377
Repairs and Maintenance	16,089
Utility Costs	13,859
Miscellaneous	7,081
Carryover Costs	<u>1,823,294</u>
Total Expenditures	<u>\$6,805,433</u>

**Expenditure Summary**

Total Expenditures	\$6,805,433
Total Revenues	<u>4,573,856</u>
Cumulative Expenditures Paid from County Funds	<u>\$2,231,577</u>