

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, 2001
(WITH INDEPENDENT AUDITORS' REPORT THEREON)

OFFICE OF AUDITS AND INVESTIGATIONS
PRINCE GEORGE'S COUNTY
UPPER MARLBORO, MARYLAND

August 2002

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 years ended June 30, 2001. 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
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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, 2001, 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
County Auditor

Jude S. Moise
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, 2001

- (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, 2001. Payments are received from the State on a quarterly basis:

July 2000	\$ 291,279
August 2000	123,842
September 2000	441,122
October 2000	157,153
November 2000	295,289
December 2000	526,419
January 2001	125,925
February 2001	524,742
March 2001	291,641
April 2001	160,793
May 2001	534,368
June 2001	163,941
Interest received for FY 2000	<u>166,688</u>
Total FY 2001	<u>\$3,803,202</u>

- (4) The \$.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, 2001, 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, 2001. 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, 2001

Revenues (Excluding 9-1-1 Fee)

County Fee Total	\$3,636,514
Interest Received	<u>166,688</u>
Total Revenues	<u><u>\$3,803,202</u></u>

Expenditures

Personnel Costs Paid from 9-1-1 Trust Fund	\$3,004,730
Telephone	1,116,013
Repairs and Maintenance	15,609
Utility Costs	20,300
Carryover Costs	1,462,464
Audit Fee	7,000
Miscellaneous	<u>380</u>
Total Expenditures	<u><u>\$5,626,496</u></u>

Expenditure Summary

Total Expenditures	\$5,626,496
Total Revenues	<u>3,803,202</u>
Cumulative Expenditures Paid from County Funds	<u><u>\$1,823,294</u></u>