

**MARYLAND 911 EMERGENCY NUMBER SYSTEMS
PROGRAM OF HOWARD COUNTY, MARYLAND**

SCHEDULE OF REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2024



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OF HOWARD COUNTY, MARYLAND
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OF HOWARD COUNTY, MARYLAND
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YEAR ENDED JUNE 30, 2024**

INDEPENDENT AUDITORS' REPORT

The Honorable County Executive and
Members of the County Council
of Howard County, Maryland
Ellicott City, Maryland

Report on the Audit of the Schedule

Opinions

We have audited the Schedule of Revenues and Expenditures (the Schedule) of the Maryland 911 Emergency Number Systems Program of Howard County, Maryland (the County 911 Program) for the year ended June 30, 2024, and the related notes to the Schedule.

In our opinion, the accompanying Schedule of Revenue and Expenditures referred to above present fairly, in all material respects, the revenues and expenditures of the County 911 Program for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Schedule* section of our report. We are required to be independent of the County 911 Program and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the Schedule of Revenues and Expenditures is intended to present the transactions of the County 911 Program. They do not purport to, and do not, present fairly the financial position of Howard County, Maryland as of June 30, 2024, the changes in its financial position, or, where applicable, its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that are free from material misstatement, whether due to fraud or error.

See accompanying Note to the Schedule of Revenues and Expenditures.

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YEAR ENDED JUNE 30, 2024**

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit 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 County 911 Program's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
January 24, 2025

**MARYLAND 911 EMERGENCY NUMBER SYSTEMS PROGRAM
OF HOWARD COUNTY, MARYLAND
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2024**

REVENUES

County Fee	\$ 5,030,018
Pre-Paid Revenue	205,521
Interest	117,425
Total Revenues	<u>5,352,964</u>

EXPENDITURES

Personnel Costs	9,871,508
Repairs and Maintenance	9,637
Travel	4,579
Telephone	267,229
Supplies and Equipment	61,538
Training	3,774
Data Processing and GIS Services	702,507
Miscellaneous	17,011
Total Expenditures	<u>10,937,782</u>

EXPENDITURES IN EXCESS OF REVENUES

\$ (5,584,818)

See accompanying Note to the Schedule of Revenues and Expenditures.

**MARYLAND 911 EMERGENCY NUMBER SYSTEMS PROGRAM
OF HOWARD COUNTY, MARYLAND
NOTE TO SCHEDULE OF REVENUES AND EXPENDITURES
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Maryland Emergency Communications Center (911 Center) provides for consolidated receipt of emergency calls (i.e., Police, Fire, and Emergency Medical Services), the immediate assessment of the availability of response vehicles and manpower, and the dispatching of appropriate emergency units to handle all public service emergencies throughout Howard County (the County).

The 911 Center is included in the annual operating budget prepared by the Howard County Executive and adopted by the Howard County Council. Administrative control of the 911 Center is provided by the County's Department of Finance.

The Maryland 9-1-1 Board of the Maryland Department of Public Safety and Correctional Services (the Board) is responsible for coordinating the enhancement of County 911 systems.

The 911 Program of the County (the Program) represents that portion of the 911 Center's activity which is eligible to be financed by the state of Maryland and local 911 fees (Maryland Annotated Code, Public Safety Article, Sections 1-301 through 1-315).

Basis of Accounting

The Schedule of Revenues and Expenditures is prepared on the modified accrual basis of accounting whereby revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period (i.e., within 60 days after year-end). Expenditures are recorded when the liability is incurred.

Schedule Presentation

The accompanying Schedule of Revenues and Expenditures Report was prepared to present the operating revenues and expenditures of the 911 Center pursuant to Section 1-312 of the Code, which establishes limits on the types and amounts of revenues that can be used for personnel or other maintenance and operating expenditures.

The Schedule of Revenues and Expenditures reflect the dedicated revenue from the Board and the expenditures incurred to run the Program. The County funds the difference between the Board revenue and total expenditures.

The accompanying Schedule does not purport to, and does not, present fairly the financial position of Howard County, Maryland as of June 30, 2024, and changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**MARYLAND 911 EMERGENCY NUMBER SYSTEMS PROGRAM
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NOTE TO SCHEDULE OF REVENUES AND EXPENDITURES
JUNE 30, 2024**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in Preparation of the Schedule

The preparation of the Schedule in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Statutory Reporting

The reported revenues and expenditures of the Program are included in the County's General Fund and include the following:

Revenues:

A County fee (additional charge) of \$.75 per month per subscriber to 911-accessible service and a prepaid wireless fee of \$.60 per retail transaction is deposited into the State 911 Trust Fund and distributed (on a quarterly basis) to Howard County by the Maryland Department of Public Safety and Correctional Services for eligible operation and maintenance costs. The County fee is pursuant to the Public Safety Article – Sections 1-311 and 1-315 of the Annotated Code of Maryland. Distribution of any interest earned is done so at the discretion of the Board.

Expenditures:

Reported expenditures for eligible operation and maintenance costs include telephone company charges, equipment costs or equipment lease charges, system enhancements, repairs, utilities, personnel costs, and appropriate carryover costs from previous years (Maryland Annotated Code, Public Safety Article Section 1-312(b)).



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