

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

SCHEDULE OF REVENUES AND EXPENDITURES

YEAR ENDED JUNE 30, 2025



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OF HOWARD COUNTY, MARYLAND
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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, 2025, 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, 2025, 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, 2025, 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.

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

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.

Restriction on Use

This report is intended solely for the information and use of management, the County Council, and the Maryland Department of Emergency Management, and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
January 27, 2026

See accompanying Note to the Schedule of Revenues and Expenditures.

**MARYLAND 911 EMERGENCY NUMBER SYSTEMS PROGRAM
OF HOWARD COUNTY, MARYLAND
SCHEDULE OF REVENUES AND EXPENDITURES
YEAR ENDED JUNE 30, 2025**

REVENUES

County Fee	\$ 5,888,421
Pre-Paid Revenue	247,203
Interest	275,224
Total Revenues	6,410,848

EXPENDITURES

Personnel Costs	10,619,831
Repairs and Maintenance	9,205
Travel	5,434
Telephone	136,597
Supplies and Equipment	27,491
Training	2,758
Data Processing and GIS Services	921,361
Miscellaneous	75,715
Total Expenditures	11,798,392

EXPENDITURES IN EXCESS OF REVENUES

\$ (5,387,544)

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, 2025**

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, 2025, 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
OF HOWARD COUNTY, MARYLAND
NOTE TO SCHEDULE OF REVENUES AND EXPENDITURES
JUNE 30, 2025**

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

We have audited the Schedule of Revenue 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, 2025, and have issued our report thereon dated January 27, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit in our Statement of Work date October 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County 911 Program are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements was (were):

- Managements estimate of the percentage of data processing expenditures allocated to the County's 911 Program is based on FTE counts, device/PC counts, & historical use of staff time. We evaluated the key factors and assumptions used to develop these allocations in determining that it is reasonable in relation to the schedule taken as a whole

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated January 27, 2026.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

The Honorable County Executive and
Members of the County Council
of Howard County, Maryland
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This communication is intended solely for the information and use of the Howard County Council and management of Howard County, Maryland and is not intended to be, and should not be, used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
January 27, 2026

CALVIN BALL
County Executive



GREGORY J. DER
Chief of Police

HOWARD COUNTY DEPARTMENT OF POLICE

3410 Court House Drive, Ellicott City, Maryland 21043

January 27, 2026

CliftonLarsonAllen LLP
1966 Greenspring Drive, Suite 300
Timonium, Maryland 21093

This representation letter is provided in connection with your audit of the Schedule of Revenue and Expenditures (the Schedule) of the Maryland 911 Emergency Systems Program of Howard County (the County), for the year ended June 30, 2025, and the related notes to the Schedule, for the purpose of expressing an opinion on whether the Schedule is presented fairly, in all material respects, in accordance with the laws and regulations governed by the Maryland Emergency Number Systems Board, as set forth in the Public Safety Article – Sections 1-301 through 1-315.

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, 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 financial statements.

We confirm, to the best of our knowledge and belief, as of January 27, 2026, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated October 16, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for 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.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.

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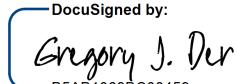


5. Significant estimates have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP. Significant estimates are estimates at the financial statement date that could change materially within the next year.
6. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the schedule.
8. We have not identified or been notified of any uncorrected Schedule misstatements.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the Schedule in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with, or deficiencies in, financial reporting practices.
 - e. All communications from regulatory agencies, grantors, lenders, and other funding sources concerning noncompliance with the provisions of laws, regulations, contracts, and grant agreements.
2. All transactions have been recorded in the accounting records and are reflected in the Schedule
3. We have disclosed to you the results of our assessment of the risk that the Schedule may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the County and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the Schedule.
5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the County's Schedule communicated by employees, former employees, grantors, regulators, or others.

6. We have disclosed to you all known instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing the Schedule.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the Schedule in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. We have disclosed to you the identity of all the County's related parties and all the related party relationships and transactions of which we are aware, including any side agreements.
10. The County has complied with all aspects of contractual or grant agreements that would have a material effect on the Schedule in the event of noncompliance.
11. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
12. Expenses have been appropriately classified in or allocations have been made on a reasonable basis.
13. Revenues are appropriately classified in the Schedule.
14. As part of your audit, you prepared the Schedule and related notes. We have designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee your services; have made all management judgments and decisions; and have assumed all management responsibilities. We have evaluated the adequacy and results of the service. We have reviewed, approved, and accepted responsibility for the Schedule and related notes. We have also ensured that the County's data and records are complete and received sufficient information to oversee the service.

DocuSigned by:
Signature: 
B5AB1069BC00450...
Title: Chief of Police