

COMPLIANCE SECTION

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Commissioners
Columbia County, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Columbia County, Georgia's compliance during the fiscal year ended June 30, 2011 with the requirement that information presented in the Annual Report of 9-1-1 Collections and Expenditures is accurate and correct and that 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Columbia County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Columbia County, Georgia's compliance based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Columbia County, Georgia's compliance with the above mentioned requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Columbia County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Columbia County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2011 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Macon, Georgia
December 6, 2011

COLUMBIA COUNTY BOARD OF COMMISSIONERS

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended JUNE 30, 2011

Line No.			
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):		
	<input checked="" type="checkbox"/> Special Revenue Fund <input type="checkbox"/> Enterprise Fund		
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	<u> 1.50 </u>	\$ <u> 1.50 </u>
3	Total revenue from exchange access facility subscribers:		\$ <u> 744,139 </u>
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)		
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)		
	<input type="checkbox"/> System provides location of base station or cell site		
	<input checked="" type="checkbox"/> System provides automatic location identification		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	<u> 1.50 </u>	\$ <u> 1.50 </u>
7	Total revenue from wireless telecommunications connection subscribers:		\$ <u> 1,503,044 </u>
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)		\$ <u> 2,247,183 </u>
9	Additional revenue sources:		
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	<u> 0 </u>	\$ <u> 0 </u>
	_____		\$ _____
	_____		\$ _____
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	<u> 0 </u>	\$ <u> 0 </u>
	_____		\$ _____
	_____		\$ _____
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	<u> 0 </u>	\$ <u> 0 </u>
	_____		\$ _____
	_____		\$ _____
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	<u> 0 </u>	\$ <u> 0 </u>
	_____		\$ _____
	_____		\$ _____

COLUMBIA COUNTY BOARD OF COMMISSIONERS

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended JUNE 30, 2011

<u>Line No.</u>	██████████	
10		Investment Income (UCOA Revenue Source 36.1000 through 36.3000) \$ <u>28,045</u>
11		Other revenue sources not included above. Identify each source individually. Transfers from other funds of the local government should be reported on Line 25 and not included here.
		_____ \$ <u>0</u>
		_____ \$ _____
		_____ \$ _____
12		Total Revenues (total of all amounts reported on Lines 8 through 11) \$ <u>2,275,228</u>
13		Expenditures (UCOA Activity 3800) Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)
		██████████
		<u>AT&T MOBILITY</u> \$ <u>70,520</u>
		<u>SOUTHERN LINC</u> \$ <u>63</u>
		_____ \$ _____
14		Emergency telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:
14a		Lease costs ██████████ \$ <u>0</u>
14b		Purchase costs ██████████ \$ <u>0</u>
14c		Maintenance costs ██████████ \$ <u>62,920</u>
15		Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges ██████████ \$ <u>152,339</u>
16		Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system: Number of employees classified as: Full time <u>26</u> Part time <u>0</u>
16a		Salaries and wages ██████████ \$ <u>939,851</u>
16b		Employee benefits ██████████ \$ <u>295,628</u>
17		Cost of training of employees who work as dispatchers ██████████ \$ <u>17,883</u>
18		Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services ██████████ \$ <u>0</u>
19a		Building used as a public safety answering point:
19a1		Lease costs ██████████ \$ <u>0</u>

COLUMBIA COUNTY BOARD OF COMMISSIONERS

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended JUNE 30, 2011

Line
No.



		\$ _____
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)	
		\$ _____ 0
		\$ _____
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)	\$ 708,308
29	Fund Balance - Beginning of Year	\$ 3,516,473
30	Fund Balance - End of Year	\$ 4,224,781
31a	Do amounts on Lines 12, 24, 28, 29, and 30 agree to amounts reported in the government's audited financial statements submitted to the Georgia Department of Audits and Accounts?	
	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
31b	If the answer to Line 31a is "no", provide explanation (including amounts) to reconcile each line item specified in Line 31a above to government's audited financial statements. Reconciliation should be attached to this report.	

Certification of Local Government Officials

I have reviewed the information presented in this report and certify that it is accurate and correct. I further certify that the 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated (OCGA), Section 46-5-134. I understand that, in accordance with OCGA Section 46-5-134(m)(2), any local government which makes expenditures not in compliance with this Code section may be held liable for pro rata reimbursement to telephone and wireless telecommunications subscribers of amounts improperly expended. Further, the noncompliant local government shall be solely financially responsible for the reimbursement and for any costs associated with the reimbursement. Such reimbursement shall be accomplished by service providers abating the imposition of the 9-1-1 charges and 9-1-1 wireless enhanced charges until such abatement equals the total amount of the rebate.

Signature of Chief Elected Official _____ Date _____

Print Name of Chief Elected Official RON C CROSS

Title of Chief Elected Official Chairman, Columbia County Board of Commissioners

Signature of Chief Financial Officer Date 11.21.2011

Print Name of Chief Financial Officer LEANNE C REECE

**INDEPENDENT ACCOUNTANT'S REPORT
ON LOCAL ASSISTANCE GRANTS**

**To the Columbia County Board
of Commissioners
Evans, Georgia**

We have examined management's assertion included in the accompanying State of Georgia Grant Certification Form about Columbia County, Georgia's compliance during the year ended June 30, 2011, with the requirement to use grant proceeds solely for the purpose or purposes for which the grant was made for Local Assistance Grants #03-C-L-569, #03-C-L-570, #07-C-L-001, and #07-C-L-260. Management is responsible for Columbia County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Columbia County, Georgia's compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting Columbia County, Georgia's compliance with the above mentioned requirement and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Columbia County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Columbia County, Georgia complied with the aforementioned requirement for the year ended June 30, 2011, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Columbia County, Georgia Board of Commissioners and the Georgia Department of Audits and Accounts, and is not intended to be and should not be used by anyone other than these specified parties.

Mauldin & Jenkins, LLC

Macon, Georgia
December 6, 2011

**State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)**

LINE

A Local Government	Columbia County, Georgia
B State Awarding Agency	Georgia Department of Community Affairs
C Grant Identification Number	03-C-L-569
D Grant Title	Local Assistance Grant Sheriff's Office Summer Camp Program
E Grant Award Date	07/01/02
F Grant Amount	\$15,000.00

	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	6/30/2011	6/30/2011
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$15,000.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$0.00	\$0.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$15,000.00	\$15,000.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B is Completed. |
| Date is Provided in Line G, Column 1. | Line C is Completed. |
| Date is Provided in Line G, Column 2. | Line D is Completed. |
| Year End Dates On Line G Agree. | Line E is Completed. |
| Column 1, Line L Foots Correctly. | Line F is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within Legal Limit (\$250). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official *Ken C. Cook* Date 12-5-2011

Signature of Chief Financial Officer *Leanne C. Reece* Date 12.5.2011

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE

A Local Government	Columbia County, Georgia
B State Awarding Agency	Georgia Department of Community Affairs
C Grant Identification Number	03-C-L-570
D Grant Title	Local Assistance Grant Crawford Cemetary
E Grant Award Date	07/01/02
F Grant Amount	\$15,000.00

	<u>COLUMN 1</u> Current Year Activity For the Year Ended:	<u>COLUMN 2</u> Cumulative Grant Activity Through the Year Ended:
G	6/30/2011	6/30/2011
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$10,000.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$15,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$0.00	\$5,000.00
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$10,000.00	\$10,000.00

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B is Completed. |
| Date is Provided in Line G, Column 1. | Line C is Completed. |
| Date is Provided in Line G, Column 2. | Line D is Completed. |
| Year End Dates On Line G Agree. | Line E is Completed. |
| Column 1, Line L Foots Correctly. | Line F is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within Legal Limit (\$250). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official *Don C. [Signature]* Date 12-5-2011

Signature of Chief Financial Officer *Deanna C. Reese* Date 12.5.2011

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE

A Local Government	Columbia County, Georgia
B State Awarding Agency	Georgia Department of Community Affairs
C Grant Identification Number	07-C-L-001
D Grant Title	Local Assistance Grant Transfer Historic Arches
E Grant Award Date	08/22/06
F Grant Amount	\$10,000.00

	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
G	6/30/2011	6/30/2011
H	Balance - Prior Year (Cash or Accrued or Deferred Revenue) \$2,391.00	
I	Grant Receipts or Revenue Recognized \$0.00	\$10,000.00
J	Grant Disbursements or Expenditures EXCLUDING AUDIT FEES \$817.47	\$8,426.47
K	Disbursements or Expenditures for Audit Fees \$0.00	\$0.00
L	Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K] \$1,573.53	\$1,573.53

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A Is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B Is Completed. |
| Date Is Provided in Line G, Column 1. | Line C Is Completed. |
| Date Is Provided in Line G, Column 2. | Line D Is Completed. |
| Year End Dates On Line G Agree. | Line E Is Completed. |
| Column 1, Line L Foots Correctly. | Line F Is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within 2% Limit (\$250 max). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official *[Signature]* Date 12-5-11

Signature of Chief Financial Officer *Leanne C Reese* Date 12.5.11

State of Georgia Grant Certification Form
Local Government Recipient (with no subrecipient)

LINE

A Local Government	Columbia County, Georgia
B State Awarding Agency	Georgia Department of Community Affairs
C Grant Identification Number	07-C-L-260
D Grant Title	Local Assistance Grant Sheriff's EMT Equipment
E Grant Award Date	08/22/06
F Grant Amount	\$20,000.00

	COLUMN 1 Current Year Activity For the Year Ended:	COLUMN 2 Cumulative Grant Activity Through the Year Ended:
	6/30/2011	6/30/2011
H Balance - Prior Year (Cash or Accrued or Deferred Revenue)	\$1,340.56	
I Grant Receipts or Revenue Recognized	\$0.00	\$20,000.00
J Grant Disbursements or Expenditures EXCLUDING AUDIT FEES	\$0.00	\$18,659.44
K Disbursements or Expenditures for Audit Fees	\$0.00	\$0.00
L Balance - Current Year (Cash or Accrued or Deferred Revenue) [Line H (col 1 only) + Line I - Line J - Line K]	\$1,340.56	\$1,340.56

EDIT CHECKS IF FORM COMPLETED ON EXCEL SPREADSHEET:

- | | |
|---|----------------------|
| Column 1, Line L equals Column 2, Line L. | Line A is Completed. |
| Grant Receipts/Revenue Does Not Exceed Grant Award. | Line B is Completed. |
| Date is Provided in Line G, Column 1. | Line C is Completed. |
| Date is Provided in Line G, Column 2. | Line D is Completed. |
| Year End Dates On Line G Agree. | Line E is Completed. |
| Column 1, Line L Foots Correctly. | Line F is Completed. |
| Column 2, Line L Foots Correctly. | |
| Audit Fee is Within Legal Limit (\$250). | |

Certification of Local Government Officials

I have reviewed the information presented above and certify that it is accurate and correct. I further certify that the proceeds of the grant award identified above were used solely for the express purpose or purposes for which the grant was made.

Signature of Chief Elected Official *Paul C. Crew* Date 12-5-11

Signature of Chief Financial Officer *Heather C. Crew* Date 12.6.11



Columbia County Board of Commissioners
P. O. Box 498
Evans, Georgia 30809
www.columbiacountyga.gov