FANNIN COUNTY, GEORGIA
ANNUAL REPORT OF 9-1-1 COLLECTIONS AND EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2013

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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Commissioners
of Fannin County, Georgia
Blue Ridge, Georgia

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures for the Year Ended December 31, 2013, that the information presented in the aforementioned report is accurate and correct, and that Fannin County, Georgia's 9-1-1 funds were expended in compliance with the expenditure requirements specified in the Official Code of Georgia Annotated, Section 46-5-134. Fannin County, Georgia's management is responsible for the assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above is fairly stated, in all material respects, based on the criteria as stated in the first paragraph.

This report is intended solely for the information and use of management, the 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.

R L Jennings & Associates, PC

Ellijay, Georgia
April 23, 2014

Fannin County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:		
1	Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):			
	*			
2	Monthly 9-1-1 charge billed to each exchange access facility subscriber:	46-5-134(a)(1)	$ 1.50	
3	Total revenue from exchange access facility subscribers:			$ 192,653
4	Does 9-1-1 system provide automatic number identification of a wireless telecommunications connection? (choose one)			
	X Yes _____ No			
5	If the answer to Line 4 is "yes", indicate below which of the following apply (choose one)			
	X System provides location of base station or cell site	46-5-134(a)(2)(A)		
	System provides automatic location identification	46-5-134(a)(2)(B)		
6	If the answer to Line 4 is "yes", identify the monthly 9-1-1 charge billed to each wireless telecommunications connection subscriber:	46-5-134(a)(2)	$ 1.00	
7	Total revenue from wireless telecommunications connection subscribers:			$ 189,156
8	Total Line 3 plus Line 7 (should equal UCOA Revenue Source 34.2500)			$ 381,809
9	Additional revenue sources:			
9a	Federal (UCOA Revenue Source 33.1000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9b	State (UCOA Revenue Source 33.4000) Identify each funding agency individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9c	Local (UCOA Revenue Source 33.6000) Identify each unit of local government individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -
9d	Private (UCOA Revenue Source 37.1000) Identify each private source individually. Attach list, if necessary.	46-5-134(j)		
	_____			$ -
	_____			$ -

Fannin County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:	
10	Investment Income (UCOA Revenue Source 36.1000 through 36.3000)		$ 517
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.		
	_____		$ -
	_____		$ -
	_____		$ -
	_____		$ -
	_____		$ -
	_____		$ -
	_____		$ -
	_____		$ -
12	Total Revenues (total of all amounts reported on Lines 8 through 11)		$ 382,326
	Expenditures (UCOA Activity 3800)		
13	Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)	46-5-134(e)	
	AT&T		$ 8,350
	AT&T Wireless		$ 14,452
	_____		$ -
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	46-5-134(f)(1)	$ -
14b	Purchase costs	46-5-134(f)(1)	$ -
14c	Maintenance costs	46-5-134(f)(1)	$ 33,802
15	Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges	46-5-134(f)(2)	$ 27,061
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 8 Part time 4		
16a	Salaries and wages	46-5-134(f)(3)	$ 200,000
16b	Employee benefits	46-5-134(f)(3)	$ -

Fannin County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:	
17	Cost of training of employees who work as dispatchers	46-5-134(f)(3)	$ 874
18	Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services	46-5-134(f)(4)	$ 2,273
19a	Building used as a public safety answering point:		
19a1	Lease costs	46-5-134(f)(5)	$ -
19a2	Purchase costs	46-5-134(f)(5)	$ -
19b	Has the local government completed its street addressing plan? (choose one)	46-5-134(f)(5)	$ -
	X Yes _____ No		
20	Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems:		
20a	Lease costs	46-5-134(f)(6)	$ -
20b	Purchase costs	46-5-134(f)(6)	$ -
20c	Maintenance costs	46-5-134(f)(6)	$ 9,635
21	Supplies directly related to providing emergency 9-1-1 system services, including the cost of printing emergency 9-1-1 public education materials	46-5-134(f)(7)	$ 4,080
22	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
22a	Lease costs	46-5-134(f)(8)	$ -
22b	Purchase costs	46-5-134(f)(8)	$ -
22c	Maintenance costs	46-5-134(f)(8)	$ -
23	Other expenditures not included in Lines 13 through 22 above. Identify by object and purpose. Transfers to other funds of the local government should be reported on Line 26 and not included here.		
	Building and vehicle maintenance		$ 4,146
	Liability and general insurance		$ 9,999
	Telephone		$ 11,014
	Utilities		$ 16,189
	Addressing, signs and mapping		$ 722
	Janitorial Supplies		$ 448
			$ -
			$ -
24	Total Expenditures (total of all amounts reported on Lines 13 through 23 above)		$ 343,045

Fannin County, Georgia

Annual Report of 9-1-1 Collections and Expenditures

For the Year Ended December 31, 2013

Line No.		O.C.G.A. Reference:	
25	Transfers From Other Funds (identify by fund)		
	_____		$ -
	_____		$ -
26	Transfers To Other Funds (identify by fund)		
	_____		$ -
	_____		$ -
27	Proceeds from Capital Lease (identify by asset class and, if equipment, purpose)		
	_____		$ -
	_____		$ -
28	Net Change in Fund Balance (Line 12 - Line 24 + Line 25 - Line 26 + Line 27)		$ 39,281
29	Fund Balance - Beginning of Year		$ 216,693
30	Fund Balance - End of Year		$ 255,974

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?

__X__ Yes _____ 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 William C. Simonds Date: April 23, 2014

Print Name of Chief Elected Official William C. Simonds

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer Rita D. Kirby Date: April 23, 2014

Print Name of Chief Financial Officer Rita D. Kirby