

REQUIRED SUPPLEMENTARY INFORMATION OTHER THAN  
MANAGEMENT'S DISCUSSION AND ANALYSIS

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules - General Fund and Emergency 911 Telephone Special Revenue Fund

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP) BASIS AND ACTUAL (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
<b>Taxes:</b>				
General property taxes	\$ 6,493,764	\$ 6,135,851	\$ 6,468,688	\$ 332,837
General sales and use tax	1,600,000	1,600,000	1,571,791	(28,209)
Selective sales and use tax	48,500	48,500	39,841	(8,659)
Business tax	463,500	480,711	480,711	-
Other taxes	302,600	302,600	310,823	8,223
Penalties and interest on delinquent taxes	52,800	67,800	80,800	13,000
	<u>8,961,164</u>	<u>8,635,462</u>	<u>8,952,654</u>	<u>317,192</u>
<b>Licenses and Permits:</b>				
Business licenses and permits	49,800	49,800	47,479	(2,321)
Non-business licenses and permits	4,500	4,500	6,275	1,775
	<u>54,300</u>	<u>54,300</u>	<u>53,754</u>	<u>(546)</u>
<b>Intergovernmental:</b>				
Federal government grants	6,600	6,600	40,935	34,335
<b>Local government grants:</b>				
Recreation	47,260	47,260	47,730	470
Airport	1,900	1,900	966	(934)
Other	-	-	16,183	16,183
	<u>55,760</u>	<u>55,760</u>	<u>105,814</u>	<u>50,054</u>
<b>Charges for services:</b>				
General government	41,800	41,800	53,581	11,781
Prisoner housing	157,500	157,500	61,386	(96,114)
Roads and public improvements	2,500	2,500	4,579	2,079
	<u>201,800</u>	<u>201,800</u>	<u>119,546</u>	<u>(82,254)</u>
<b>Fees and fines:</b>				
Superior Court	24,800	24,800	36,598	11,798
State Court	118,700	118,700	143,159	24,459
Probate Court	26,800	26,800	30,928	4,128
Clerk of Courts	165,800	165,800	184,671	18,871
Magistrate Court	142,000	142,000	112,032	(29,968)
Sheriff	121,300	121,300	126,847	5,547
Qualifying fees	-	-	848	848
	<u>599,400</u>	<u>599,400</u>	<u>635,083</u>	<u>35,683</u>
<b>Investment income:</b>				
Interest earned	59,500	59,500	35,831	(23,669)
<b>Miscellaneous:</b>				
Rent	24,000	24,000	20,906	(3,094)
Other	166,156	166,156	214,022	47,866
	<u>190,156</u>	<u>190,156</u>	<u>234,928</u>	<u>44,772</u>
<b>Total revenues</b>	<u>10,122,080</u>	<u>9,796,378</u>	<u>10,137,610</u>	<u>341,232</u>

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP) BASIS AND ACTUAL (UNAUDITED)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>EXPENDITURES:</b>				
<b>Current Operating:</b>				
General government	\$ 3,699,426	\$ 3,748,054	\$ 3,687,838	\$ 60,216
Public safety	2,475,600	2,528,100	2,489,148	38,952
Judicial	1,027,050	1,044,550	1,027,215	17,335
Public works	1,751,600	1,751,600	1,769,908	(18,308)
Health and welfare	357,160	357,160	355,197	1,963
Culture/recreation	507,550	513,350	476,071	37,279
Total operating expenditures	<u>9,818,386</u>	<u>9,942,814</u>	<u>9,805,377</u>	<u>137,437</u>
<b>Capital Outlays:</b>				
General government	33,000	33,000	36,528	(3,528)
Public safety	49,000	49,000	91,597	(42,597)
Judicial	-	-	-	-
Public works	-	-	1,025	(1,025)
Health and welfare	-	-	-	-
Culture/recreation	-	-	-	-
Total capital expenditures	<u>82,000</u>	<u>82,000</u>	<u>129,150</u>	<u>(47,150)</u>
<b>Debt Service:</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total debt service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>9,900,386</u>	<u>10,024,814</u>	<u>9,934,527</u>	<u>90,287</u>
Excess (deficiency) of revenues over expenditures	<u>221,694</u>	<u>(228,436)</u>	<u>203,083</u>	<u>431,519</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
<b>Interfund transfers:</b>				
Transportation SPLOST Fund	-	357,913	206,437	(151,476)
Emergency 911 Telephone Fund	(57,830)	(57,830)	(180,761)	(122,931)
Landfill Fund	(163,864)	(163,864)	(194,260)	(30,396)
	<u>(221,694)</u>	<u>136,219</u>	<u>(168,584)</u>	<u>(304,803)</u>
Excess (deficiency) of revenues over expenditures and other financing sources	-	(92,217)	34,499	126,716
FUND BALANCE, beginning of year	<u>8,161,199</u>	<u>8,161,199</u>	<u>8,161,199</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ 8,161,199</u>	<u>\$ 8,068,982</u>	<u>\$ 8,195,698</u>	<u>\$ 126,716</u>

WASHINGTON COUNTY, GEORGIA  
EMERGENCY 911 TELEPHONE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP) BASIS AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for services:				
E-911 fees	\$ 390,870	\$ 390,870	\$ 318,332	\$ (72,538)
Intergovernmental:				
Contribution from cities	128,700	128,700	130,548	1,848
Federal grants	-	-	-	-
Investment income:				
Interest earned	-	-	-	-
Other	-	-	-	-
	<u>519,570</u>	<u>519,570</u>	<u>448,880</u>	<u>(70,690)</u>
<b>EXPENDITURES:</b>				
Current operating:				
Personal services and employee benefits	440,900	440,900	438,636	2,264
Purchased/contracted services	131,000	131,000	150,940	(19,940)
Supplies	5,500	5,500	8,532	(3,032)
Capital outlays	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>577,400</u>	<u>577,400</u>	<u>598,108</u>	<u>(20,708)</u>
Excess revenues over (under) expenditures	<u>(57,830)</u>	<u>(57,830)</u>	<u>(149,228)</u>	<u>(91,398)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	<u>57,830</u>	<u>57,830</u>	<u>180,761</u>	<u>122,931</u>
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	31,533	31,533
FUND BALANCE, beginning of year	<u>743,838</u>	<u>743,838</u>	<u>743,838</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ 743,838</u>	<u>\$ 743,838</u>	<u>\$ 775,371</u>	<u>\$ 31,533</u>

## OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements not required by the GASB, nor are a part of the basic financial statements, but are presented for purposes of additional analysis. Such information includes:

- Combining Statements - Nonmajor governmental funds
- Combining Statements - Fiduciary funds
- General Fund Statement of Expenditures (Final Budget to Actual) Detailed by Department
- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133
- Schedule of Findings and Questioned Costs
- Schedule of Projects Constructed with Special Sales Tax Proceeds
- Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

WASHINGTON COUNTY, GEORGIA  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2013

	SPECIAL REVENUE				Total Nonmajor Governmental Funds
	Recreation	Law Library	Transportation Fund	2011 CDBG	
<b>ASSETS:</b>					
Cash and cash equivalents	\$ 34,593	\$ 37,116	\$ 846,995	\$ 2,875	\$ 921,579
Receivables from other governments	-	-	105,065	-	105,065
Inventories	74,591	-	-	-	74,591
Total assets	<u>\$ 109,184</u>	<u>\$ 37,116</u>	<u>\$ 952,060</u>	<u>\$ 2,875</u>	<u>\$ 1,101,235</u>
<b>LIABILITIES:</b>					
Accounts payable	\$ 6,207	\$ -	\$ -	\$ -	\$ 6,207
Due to other funds	-	-	1,000	2,875	3,875
Total liabilities	<u>6,207</u>	<u>-</u>	<u>1,000</u>	<u>2,875</u>	<u>10,082</u>
<b>FUND BALANCES:</b>					
Non-spendable fund balance:					
Inventory	74,591	-	-	-	74,591
Restricted fund balance:					
Capital projects	-	-	-	-	-
Transportation	-	-	951,060	-	951,060
Committed fund balance	-	-	-	-	-
Assigned fund balance:					
Public safety	-	37,116	-	-	37,116
Culture and recreation	28,386	-	-	-	28,386
Unassigned fund balance	-	-	-	-	-
Total fund balances	<u>102,977</u>	<u>37,116</u>	<u>951,060</u>	<u>-</u>	<u>1,091,153</u>
Total liabilities and fund balance	<u>\$ 109,184</u>	<u>\$ 37,116</u>	<u>\$ 952,060</u>	<u>\$ 2,875</u>	<u>\$ 1,101,235</u>

WASHINGTON COUNTY, GEORGIA  
 STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2013

	SPECIAL REVENUE				Total Nonmajor Governmental Funds
	Recreation	Law	Transportation	2011 CDBG	
		Library	Fund		
<b>REVENUES:</b>					
Taxes	\$ -	\$ -	\$ 619,352	\$ -	\$ 619,352
Intergovernmental	48,000	13,459	538,145	12,078	611,682
Charges for services	55,576	-	-	-	55,576
Other	26,575	-	-	-	26,575
Total revenues	<u>130,151</u>	<u>13,459</u>	<u>1,157,497</u>	<u>12,078</u>	<u>1,313,185</u>
<b>EXPENDITURES:</b>					
Current operating:					
Culture/recreation	133,327	-	-	-	133,327
Court system	-	912	-	-	912
Miscellaneous	-	-	-	-	-
Capital outlays	-	-	-	12,110	12,110
Debt service	-	-	-	-	-
Total expenditures	<u>133,327</u>	<u>912</u>	<u>-</u>	<u>12,110</u>	<u>146,349</u>
Excess (deficiency) of revenues over expenditures	<u>(3,176)</u>	<u>12,547</u>	<u>1,157,497</u>	<u>(32)</u>	<u>1,166,836</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers in (out)	-	-	(206,437)	-	(206,437)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>(206,437)</u>	<u>-</u>	<u>(206,437)</u>
Net change in fund balance	<u>(3,176)</u>	<u>12,547</u>	<u>951,060</u>	<u>(32)</u>	<u>960,399</u>
FUND BALANCE, beginning	<u>106,153</u>	<u>24,569</u>	<u>-</u>	<u>32</u>	<u>130,754</u>
FUND BALANCE, ending	<u>\$ 102,977</u>	<u>\$ 37,116</u>	<u>\$ 951,060</u>	<u>\$ -</u>	<u>\$ 1,091,153</u>

WASHINGTON COUNTY, GEORGIA  
RECREATION DEPARTMENT SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP) BASIS AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Charges for services:				
Recreation fees	\$ 43,000	\$ 43,000	\$ 55,576	\$ 12,576
Intergovernmental:				
Contribution from County	48,000	48,000	48,000	-
Other income	45,000	45,000	26,575	(18,425)
Total revenue	<u>136,000</u>	<u>136,000</u>	<u>130,151</u>	<u>(5,849)</u>
<b>EXPENDITURES:</b>				
Current operating:				
Personal services and employee benefits	11,000	11,000	8,913	2,087
Purchased/contracted services	80,000	80,000	81,624	(1,624)
Supplies	40,000	40,000	42,790	(2,790)
Capital outlays	5,000	5,000	-	5,000
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>136,000</u>	<u>136,000</u>	<u>133,327</u>	<u>2,673</u>
Excess revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,176)</u>	<u>(3,176)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess revenues and other financing sources (uses) over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,176)</u>	<u>(3,176)</u>
FUND BALANCE, beginning of year	<u>106,153</u>	<u>106,153</u>	<u>106,153</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ 106,153</u>	<u>\$ 106,153</u>	<u>\$ 102,977</u>	<u>\$ (3,176)</u>

WASHINGTON COUNTY, GEORGIA  
LAW LIBRARY SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP) BASIS AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental	\$ 14,500	\$ 14,500	\$ 13,459	\$ (1,041)
Other	500	500	-	(500)
	<u>15,000</u>	<u>15,000</u>	<u>13,459</u>	<u>(1,541)</u>
<b>EXPENDITURES:</b>				
Current operating:				
Purchased/contracted services	2,000	2,000	-	2,000
Supplies	12,000	12,000	912	11,088
Capital outlays	1,000	1,000	-	1,000
	<u>15,000</u>	<u>15,000</u>	<u>912</u>	<u>14,088</u>
Total expenditures				
	<u>15,000</u>	<u>15,000</u>	<u>912</u>	<u>14,088</u>
Excess revenues over (under) expenditures	-	-	12,547	12,547
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	-	-	12,547	12,547
FUND BALANCE, beginning of year	24,569	24,569	24,569	-
FUND BALANCE, end of year	<u>\$ 24,569</u>	<u>\$ 24,569</u>	<u>\$ 37,116</u>	<u>\$ 12,547</u>

WASHINGTON COUNTY, GEORGIA  
TRANSPORTATION SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
BUDGET (GAAP BASIS) AND ACTUAL  
For the Year Ended June 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 600,000	\$ 600,000	\$ 619,352	\$ 19,352
Intergovernmental	600,000	600,000	538,145	(61,855)
	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,157,497</u>	<u>(42,503)</u>
EXPENDITURES				
Transportation improvements	600,000	600,000	-	600,000
Capital outlays	-	-	-	-
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>-</u>	<u>600,000</u>
Excess (deficiency) of revenues over expenditures	<u>600,000</u>	<u>600,000</u>	<u>1,157,497</u>	<u>557,497</u>
OTHER FINANCING SOURCES (USES):				
Transfer (to) from other funds	<u>(600,000)</u>	<u>(600,000)</u>	<u>(206,437)</u>	<u>393,563</u>
Excess (Deficiency) of Revenues Over Expenditures and other Financing Sources	-	-	951,060	951,060
FUND BALANCE, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 951,060</u>	<u>\$ 951,060</u>

WASHINGTON COUNTY, GEORGIA  
 2011 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
 BUDGET (GAAP) BASIS AND ACTUAL  
 FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>				
Intergovernmental revenue	\$ 12,078	\$ 14,525	\$ 12,078	\$ -
Other income	-	-	-	-
	<u>12,078</u>	<u>12,078</u>	<u>12,078</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current operating expenditures	-	-	-	-
Capital outlays	12,110	12,110	12,110	-
	<u>12,110</u>	<u>12,110</u>	<u>12,110</u>	<u>-</u>
Excess revenues over (under) expenditures	(32)	(32)	(32)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in (out)	-	-	-	-
Excess revenues and other financing sources (uses) over (under) expenditures	(32)	(32)	(32)	-
FUND BALANCE, beginning of year	<u>32</u>	<u>32</u>	<u>32</u>	<u>-</u>
FUND BALANCE, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

WASHINGTON COUNTY, GEORGIA  
 FIDUCIARY FUNDS - AGENCY FUNDS  
 COMBINING STATEMENT OF NET POSITION  
 June 30, 2013

	Tax Commissioner	Probate Court	Clerk of Courts	Sheriff	Magistrate Court	Total
ASSETS						
Cash	\$ 109,038	\$ 17,664	\$ 494,208	\$ 36,340	\$ -	\$ 657,250
Property taxes receivable	293,344	-	-	-	-	293,344
Other receivables	-	2,534	-	-	-	2,534
Total assets	<u>\$ 402,382</u>	<u>\$ 20,198</u>	<u>\$ 494,208</u>	<u>\$ 36,340</u>	<u>\$ -</u>	<u>\$ 953,128</u>
LIABILITIES:						
Due to others	\$ -	\$ 14,376	\$ 494,208	\$ 36,340	\$ -	\$ 544,924
Due to other governments	402,382	5,822	-	-	-	408,204
Total liabilities	<u>\$ 402,382</u>	<u>\$ 20,198</u>	<u>\$ 494,208</u>	<u>\$ 36,340</u>	<u>\$ -</u>	<u>\$ 953,128</u>

WASHINGTON COUNTY, GEORGIA  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>TAX COMMISSIONER</b>				
<b>ASSETS:</b>				
Cash	\$ -	\$ 20,762,076	\$ 20,653,038	\$ 109,038
Property taxes receivable	343,280	20,576,114	20,626,050	293,344
Other receivables	-	-	-	-
Total revenue	<u>\$ 343,280</u>	<u>\$ 41,338,190</u>	<u>\$ 41,279,088</u>	<u>\$ 402,382</u>
<b>LIABILITIES:</b>				
Due to others	\$ -	\$ -	\$ -	\$ -
Due to other governments	343,280	14,632,666	14,573,564	402,382
	<u>\$ 343,280</u>	<u>\$ 14,632,666</u>	<u>\$ 14,573,564</u>	<u>\$ 402,382</u>
<b>PROBATE COURT</b>				
<b>ASSETS:</b>				
Cash	\$ 14,013	\$ 50,195	\$ 46,544	\$ 17,664
Property taxes receivable	-	-	-	-
Other receivables	2,564	-	30	2,534
Total revenue	<u>\$ 16,577</u>	<u>\$ 50,195</u>	<u>\$ 46,574</u>	<u>\$ 20,198</u>
<b>LIABILITIES:</b>				
Due to others	\$ 13,647	\$ 19,266	\$ 18,537	\$ 14,376
Due to other governments	2,930	2,892	-	5,822
	<u>\$ 16,577</u>	<u>\$ 22,158</u>	<u>\$ 18,537</u>	<u>\$ 20,198</u>
<b>CLERK OF COURTS</b>				
<b>ASSETS:</b>				
Cash	\$ 596,496	\$ 499,107	\$ 601,395	\$ 494,208
Property taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Total revenue	<u>\$ 596,496</u>	<u>\$ 499,107</u>	<u>\$ 601,395</u>	<u>\$ 494,208</u>
<b>LIABILITIES:</b>				
Due to others	\$ 596,496	\$ 434,444	\$ 536,732	\$ 494,208
Due to other governments	-	64,663	64,663	-
	<u>\$ 596,496</u>	<u>\$ 499,107</u>	<u>\$ 601,395</u>	<u>\$ 494,208</u>

WASHINGTON COUNTY, GEORGIA  
 AGENCY FUNDS  
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FOR THE YEAR ENDED JUNE 30, 2013

	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<b>SHERIFF</b>				
<b>ASSETS:</b>				
Cash	\$ 14,605	\$ 220,034	\$ 198,299	\$ 36,340
Property taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Total revenue	<u>\$ 14,605</u>	<u>\$ 220,034</u>	<u>\$ 198,299</u>	<u>\$ 36,340</u>
<b>LIABILITIES:</b>				
Due to others	\$ 14,605	\$ 220,034	\$ 198,299	\$ 36,340
Due to other governments	-	-	-	-
	<u>\$ 14,605</u>	<u>\$ 220,034</u>	<u>\$ 198,299</u>	<u>\$ 36,340</u>
<b>MAGISTRATE COURT</b>				
<b>ASSETS:</b>				
Cash	\$ -	\$ 492,332	\$ 492,332	\$ -
Property taxes receivable	-	-	-	-
Other receivables	-	-	-	-
Total revenue	<u>\$ -</u>	<u>\$ 492,332</u>	<u>\$ 492,332</u>	<u>\$ -</u>
<b>LIABILITIES:</b>				
Due to others	\$ -	\$ 329,246	\$ 329,246	\$ -
Due to other governments	-	163,086	163,086	-
	<u>\$ -</u>	<u>\$ 492,332</u>	<u>\$ 492,332</u>	<u>\$ -</u>
<b>TOTAL</b>				
<b>ASSETS:</b>				
Cash	\$ 625,114	\$ 22,023,744	\$ 21,991,608	\$ 657,250
Property taxes receivable	343,280	20,576,114	20,626,050	293,344
Other receivables	2,564	-	30	2,534
Total revenue	<u>\$ 970,958</u>	<u>\$ 42,599,858</u>	<u>\$ 42,617,688</u>	<u>\$ 953,128</u>
<b>LIABILITIES:</b>				
Due to others	\$ 624,748	\$ 1,002,990	\$ 1,082,814	\$ 544,924
Due to other governments	346,210	14,863,307	14,801,313	408,204
	<u>\$ 970,958</u>	<u>\$ 15,866,297</u>	<u>\$ 15,884,127</u>	<u>\$ 953,128</u>

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES (UNAUDITED) COMPARED TO BUDGET (GAAP BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>GENERAL GOVERNMENT:</b>				
Board of Commissioners:				
Personal services	\$ 311,800	\$ 311,800	\$ 308,704	\$ 3,096
Purchased/contracted services	23,100	23,100	37,328	(14,228)
Supplies	12,700	12,700	13,978	(1,278)
Capital outlays	-	-	-	-
Debt service	-	-	-	-
	<u>347,600</u>	<u>347,600</u>	<u>360,010</u>	<u>(12,410)</u>
Tax Commissioner:				
Personal services	228,300	228,300	227,086	1,214
Purchased/contracted services	23,000	35,000	44,078	(9,078)
Supplies	5,600	5,600	6,882	(1,282)
Capital outlays	17,000	17,000	19,691	(2,691)
Debt service	-	-	-	-
	<u>273,900</u>	<u>285,900</u>	<u>297,737</u>	<u>(11,837)</u>
Tax Assessors:				
Personal services	193,800	193,800	175,360	18,440
Purchased/contracted services	79,960	79,960	75,960	4,000
Supplies	15,200	15,200	15,195	5
Capital outlays	-	-	-	-
	<u>288,960</u>	<u>288,960</u>	<u>266,515</u>	<u>22,445</u>
Board of Registrars:				
Personal services	10,680	10,680	10,636	44
Purchased/contracted services	3,700	3,700	1,675	2,025
Supplies	2,000	2,000	4,010	(2,010)
Capital outlays	-	-	-	-
	<u>16,380</u>	<u>16,380</u>	<u>16,321</u>	<u>59</u>
Coroner:				
Personal services	22,500	22,500	25,708	(3,208)
Purchased/contracted services	7,300	7,300	2,476	4,824
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	<u>29,800</u>	<u>29,800</u>	<u>28,184</u>	<u>1,616</u>
Public Building and Property:				
Personal services	-	-	-	-
Purchased/contracted services	337,100	337,100	278,837	58,263
Supplies	36,000	36,000	61,549	(25,549)
Capital outlays	16,000	16,000	16,837	(837)
	<u>389,100</u>	<u>389,100</u>	<u>357,223</u>	<u>31,877</u>

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES (UNAUDITED) COMPARED TO BUDGET (GAAP BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
Elections:				
Personal services	\$ 38,500	\$ 38,500	\$ 57,404	\$ (18,904)
Purchased/contracted services	15,500	15,500	22,710	(7,210)
Supplies	1,500	1,500	1,693	(193)
Capital outlays	-	-	-	-
	<u>55,500</u>	<u>55,500</u>	<u>81,807</u>	<u>(26,307)</u>
Auditing	40,900	40,900	40,900	-
Miscellaneous General Government:				
County Agent:				
Personal services	50,666	50,666	54,189	(3,523)
Purchased/contracted services	2,300	2,300	794	1,506
Supplies	800	800	3,160	(2,360)
Code enforcement:				
Personal services	18,560	18,560	14,088	4,472
Supplies	22,200	22,200	4,622	17,578
Airport:				
Purchased/contracted services	19,300	19,300	27,325	(8,025)
Property and employee insurance and bonds	250,000	254,000	214,256	39,744
Employee fringe benefits	1,381,000	1,381,000	1,362,066	18,934
Regional development commission dues	11,000	11,000	10,758	242
Legal and consulting services	21,000	33,000	32,827	173
Industrial development:				
Development Authority	166,500	227,128	258,893	(31,765)
Capital outlays	-	-	-	-
Other	346,960	306,960	292,691	14,269
	<u>2,290,286</u>	<u>2,326,914</u>	<u>2,275,669</u>	<u>51,245</u>
Total general government	<u>3,732,426</u>	<u>3,781,054</u>	<u>3,724,366</u>	<u>56,688</u>
PUBLIC SAFETY:				
Sheriff's Office:				
Personal services	1,092,700	1,092,700	1,081,245	11,455
Purchased/contracted services	130,400	130,400	164,594	(34,194)
Supplies	194,200	194,200	180,611	13,589
Capital outlays	49,000	49,000	50,618	(1,618)
	<u>1,466,300</u>	<u>1,466,300</u>	<u>1,477,068</u>	<u>(10,768)</u>
Jail:				
Personal services	437,100	437,100	452,592	(15,492)
Purchased/contracted services	157,600	210,100	164,411	45,689
Supplies	238,000	238,000	220,095	17,905
Capital outlays	-	-	40,979	(40,979)
	<u>832,700</u>	<u>885,200</u>	<u>878,077</u>	<u>7,123</u>
Rural Fire Support:				
Operating expenses	225,600	225,600	225,600	-
Total public safety	<u>2,524,600</u>	<u>2,577,100</u>	<u>2,580,745</u>	<u>(3,645)</u>

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES (UNAUDITED) COMPARED TO BUDGET (GAAP BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
<b>JUDICIAL SYSTEM:</b>				
Superior Court:				
Personal services	\$ 215,200	\$ 229,200	\$ 215,714	\$ 13,486
Purchased/contracted services	355,550	355,550	355,479	71
Supplies	8,500	8,500	11,806	(3,306)
Capital outlays	-	-	-	-
	<u>579,250</u>	<u>593,250</u>	<u>582,999</u>	<u>10,251</u>
Probate Court:				
Personal services	137,600	137,600	117,435	20,165
Purchased/contracted services	2,100	2,100	5,671	(3,571)
Supplies	2,100	2,100	3,923	(1,823)
Capital outlays	-	-	-	-
	<u>141,800</u>	<u>141,800</u>	<u>127,029</u>	<u>14,771</u>
State Court:				
Personal services	71,400	71,400	72,674	(1,274)
Purchased/contracted services	8,500	8,500	9,818	(1,318)
Supplies	-	-	1,066	(1,066)
Capital outlays	-	-	-	-
	<u>79,900</u>	<u>79,900</u>	<u>83,558</u>	<u>(3,658)</u>
Magistrate Court:				
Personal services	\$ 214,900	\$ 214,900	\$ 214,574	\$ 326
Purchased/contracted services	3,900	3,900	5,000	(1,100)
Supplies	7,300	10,800	14,055	(3,255)
Capital outlays	-	-	-	-
	<u>226,100</u>	<u>229,600</u>	<u>233,629</u>	<u>(4,029)</u>
Total Judicial	<u>1,027,050</u>	<u>1,044,550</u>	<u>1,027,215</u>	<u>17,335</u>
<b>PUBLIC WORKS:</b>				
Road Department:				
Personal services	853,500	853,500	849,667	3,833
Purchased/contracted services	412,500	412,500	434,822	(22,322)
Supplies	485,600	485,600	485,419	181
Capital outlays	-	-	1,025	(1,025)
Total Public Works	<u>1,751,600</u>	<u>1,751,600</u>	<u>1,770,933</u>	<u>(19,333)</u>
<b>HEALTH AND WELFARE:</b>				
Public Health:				
Personal services	-	-	-	-
Purchased/contracted services	42,000	42,000	42,533	(533)
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	<u>42,000</u>	<u>42,000</u>	<u>42,533</u>	<u>(533)</u>

WASHINGTON COUNTY, GEORGIA  
GENERAL FUND  
SCHEDULE OF EXPENDITURES COMPARED TO BUDGET (GAAP BASIS)  
FOR THE YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual	Variance with Final Budget
Family and Children Services:				
Personal services	\$ -	\$ -	\$ -	\$ -
Purchased/contracted services	18,100	18,100	18,100	-
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	<u>18,100</u>	<u>18,100</u>	<u>18,100</u>	<u>-</u>
Ambulance Service:				
Personal services	-	-	-	-
Purchased/contracted services	297,060	297,060	294,564	2,496
Supplies	-	-	-	-
Capital outlays	-	-	-	-
	<u>297,060</u>	<u>297,060</u>	<u>294,564</u>	<u>2,496</u>
Total Health and Welfare	<u>357,160</u>	<u>357,160</u>	<u>355,197</u>	<u>1,963</u>
CULTURE/RECREATION:				
Recreation:				
Personal services	\$ 323,500	\$ 323,500	\$ 333,696	\$ (10,196)
Purchased/contracted services	135,450	135,450	83,065	52,385
Supplies	5,600	5,600	8,664	(3,064)
Capital outlays	-	-	-	-
	<u>464,550</u>	<u>464,550</u>	<u>425,425</u>	<u>39,125</u>
Library contributions	<u>43,000</u>	<u>48,800</u>	<u>50,646</u>	<u>(1,846)</u>
Total Culture/Recreation	<u>507,550</u>	<u>513,350</u>	<u>476,071</u>	<u>37,279</u>
GRAND TOTAL	<u>\$ 9,900,386</u>	<u>\$ 10,024,814</u>	<u>\$ 9,934,527</u>	<u>\$ 90,287</u>

WASHINGTON COUNTY, GEORGIA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended June 30, 2013

Federal Grantor/Pass-through Grantor Program or Cluster Title	Federal CFDA Number	Pass-through Grant Number	Federal Expenditures
U.S. Department of Housing and Urban Development (HUD) Pass through from the Georgia Department of Community Affairs Community Development Block Grant - State CDBG Program for Non-Entitlement Communities	14.129	11p-y-150-1-5371	\$ 12,110
Total HUD			<u>12,110</u>
U.S. Department of Transportation (DOT) Pass through from the Georgia Department of Transportation - Airport Improvement Program	20.106	AP012-9019-18(303)	1,963,653
Total DOT			<u>1,963,653</u>
U.S. Department of Homeland Security Pass through from the Georgia Emergency Management Agency - Hazard Mitigation Grant	97.039	303-99303	5,297
Pass through from the Georgia Emergency Management Agency - Emergency Performance Grant	97.042	OEM11-152	35,638
Total Department of Homeland Security			<u>40,935</u>
Total Expenditures of Federal Awards			<u>\$ 2,016,698</u>

WASHINGTON COUNTY, GEORGIA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended June 30, 2013

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Washington County, Georgia and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133

To the County Commissioners  
Washington County, Georgia

Compliance

We have audited Washington County, Georgia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that are could have a direct and material effect on each of Washington County, Georgia's major federal programs for the year ended June 30, 2013. Washington County, Georgia's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Washington County, Georgia's management. Our responsibility is to express an opinion on Washington County Georgia's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Washington County, Georgia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Washington County, Georgia's compliance with those requirements.

In our opinion, Washington County, Georgia complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

## Internal Control Over Compliance

Management of Washington County, Georgia is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Washington County, Georgia's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Washington County, Georgia's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, County Commissioners, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Wright & Wright, P.C.*

October 31, 2013

WASHINGTON COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of Washington County, Georgia.
2. Listed below are the significant deficiencies relating to the audit of the financial statements as reported in Washington County, Georgia's report. No material weaknesses were identified.
3. Listed below are the instances of noncompliance material to the financial statements of Washington County, Georgia that were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in Washington County, Georgia's report.
5. The auditors' report on compliance for the major federal award programs for Washington County, Georgia expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for Washington County, Georgia.
7. The programs tested as major programs include the HUD Community Development Block Grants, the USDA Water and Waste Loan Program and Grant Program.
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Washington County, Georgia did qualify as a low-risk auditee.

FINDINGS - FINANCIAL STATEMENT AUDIT

13-1 Segregation of Duties

Condition

Because of a limited number of available personnel in some of the Agency Funds, it is not always possible to adequately segregate certain incompatible duties, so that no one employee has access to both physical assets and the related accounting records, or to all phases of a transaction. Consequently, the possibility exists that unintentional or intentional errors or irregularities could exist and not be promptly detected.

Cause

The County has a one employee in some of the Agency Funds who performs all financial duties, including receiving and depositing funds, writing checks and reconciling bank accounts. Items are approved for disbursement by the elected official, who signs checks.

Recommendation

We recommend that management continue to exercise alert supervision of employees in order to protect the assets of the County.

WASHINGTON COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED)

Views of Responsible Officials

We concur with and plan to implement the recommendations.

13-2 Controls Over Financial Statement Presentation

Condition

County personnel do not currently possess the professional skills necessary to prepare or review the year end financial statements in sufficient detail to detect material misstatements in the financial statements and related footnotes.

Effect

The deficiency identified above could result in a material misstatement to the County's financial statements that would not be prevented or detected on a timely basis.

Recommendation

The County should consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

Views of Responsible Officials

We concur. We will evaluate the cost effectiveness of implementing the control and act accordingly.

13-3 Budgetary

Condition

In the County's General Fund and E911 Fund, actual expenditures exceeded budget appropriations in a department. This is a violation of state law.

Effect

Fiscal control and accountability over departmental expenditures may be jeopardized.

Recommendation

The County should monitor the budget and amend it when appropriate.

WASHINGTON COUNTY, GEORGIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended June 30, 2013

Views of Responsible Officials

The County Commissioners will analyze budgetary financial data periodically and amend the budget when appropriate.

FINDINGS - FINANCIAL STATEMENT AUDIT (CONTINUED)

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT

None reported

WASHINGTON COUNTY, GEORGIA  
 SCHEDULE OF PROJECTS CONSTRUCTED WITH  
 SPECIAL SALES TAX PROCEEDS  
 For the Year Ended June 30, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2005 Tax:						
Recreation park construction	\$ 250,000	\$ 249,315	\$ 249,315	\$ -	\$ 249,315	100.00%
Sheriff's department equipment	500,000	550,000	525,781	-	525,781	95.60%
Hospital improvements	500,000	1,118,941	1,118,941	-	1,118,941	100.00%
Public works equipment	1,500,000	1,500,000	1,423,140	36,188	1,459,328	97.29%
Rural fire support	900,000	900,000	900,000	-	900,000	100.00%
County road projects	5,325,000	5,800,000	5,394,676	27,021	5,421,697	93.48%
Ambulances and equipment	400,000	200,000	156,059	-	156,059	78.03%
E911 equipment	-	400,540	400,540	-	400,540	100.00%
Airport improvements	-	200,000	54,345	-	54,345	27.17%
Landfill improvements	-	50,000	17,278	3,486	20,764	41.53%
City projects:						
City of Davisboro	233,100	233,100	233,100	-	233,100	100.00%
Town of Deepstep	99,960	99,960	99,960	-	99,960	100.00%
Town of Harrison	312,120	312,120	312,120	-	312,120	100.00%
City of Oconee	183,120	183,120	183,120	-	183,120	100.00%
Town of Riddleville	95,400	95,400	95,400	-	95,400	100.00%
City of Sandersville	3,315,000	3,314,939	3,314,939	-	3,314,939	100.00%
City of Tennille	861,300	861,360	861,360	-	861,360	100.00%

(Continued)

WASHINGTON COUNTY, GEORGIA  
 SCHEDULE OF PROJECTS CONSTRUCTED WITH  
 SPECIAL SALES TAX PROCEEDS  
 For the Year Ended June 30, 2013

Project	Original Estimated Cost	Revised Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
2009 Tax:						
Industrial park improvements	\$ 750,000	\$ 750,000	\$ 338,889	\$ -	\$ 338,889	45.19%
Airport improvements	170,000	2,500,000	198,240	2,105,343	2,303,583	92.14%
Rural fire support	630,000	630,000	360,000	270,000	630,000	100.00%
County road projects	7,000,000	7,000,000	61,448	472,070	533,518	7.62%
Hospital improvements	3,000,000	3,000,000	1,500,000	1,350,000	2,850,000	95.00%
Sheriff's department equipment	650,000	650,000	222,426	62,950	285,376	43.90%
Recreation equipment	200,000	200,000	92,981	5,521	98,502	49.25%
Ambulances and equipment	350,000	350,000	90,200	44,114	134,314	38.38%
Public works equipment	2,000,000	2,000,000	272,015	154,476	426,491	21.32%
General government construction	-	150,000	-	65,819	65,819	43.88%
E911 equipment	-	100,000	-	35,536	35,536	35.54%
Landfill improvements	-	500,000	-	212,716	212,716	42.54%
City projects:						
City of Davisboro	250,000	250,000	100,898	37,752	138,650	55.46%
Town of Deepstep	137,500	137,500	55,497	20,764	76,261	55.46%
Town of Harrison	325,000	325,000	131,166	49,078	180,244	55.46%
City of Oconee	200,000	200,000	80,719	30,201	110,920	55.46%
Town of Riddleville	137,500	137,500	55,497	20,764	76,261	55.46%
City of Sandersville	3,100,000	3,100,000	1,251,116	468,113	1,719,229	55.46%
City of Tennille	850,000	850,000	343,019	128,355	471,374	55.46%

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REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS

To the County Commissioners  
Washington County, Georgia

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Washington County, Georgia as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Washington County, Georgia's basic financial statements and have issued our report thereon dated October 31, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Washington County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Washington County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Washington County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify

certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs, that we consider to be significant deficiencies in internal control over financial reporting noted as items 13-1 through 13-2.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Washington County Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 13-3.

#### Washington County, Georgia's Response to Findings

Washington County, Georgia's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. Washington County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wright & Wright, P.C.*  
October 31, 2013

# WASHINGTON COUNTY BOARD OF COMMISSIONERS

P.O. Box 271

Sandersville, Georgia 31082

Phone 478-552-2325 • Fax 478-552-7424

email: washbocomm@bellsouth.net

HORACE DANIEL  
Chairman  
LARRY MATHIS  
District 1  
EDWARD BURTEN, JR.  
District 2

MELTON JONES  
District 3  
FRANK SIMMONS, JR.  
District 4  
CHRIS HUTCHINGS  
Administrator/Clerk

October 31, 2013

Department of Audits  
Medicaid and Local Government Audits  
254 Washington Street, S.W., Suite 322  
Atlanta, Georgia 30334-8400

Gentlemen:

The following constitutes our corrective action plan regarding the findings and recommendations in our audit report for the year ended June 30, 2013.

With respect to the finding regarding segregation of duties in the "Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards," we submit the following comments:

1. We annually review our system of internal control after our audited financial statements are received, along with any suggestions from the accounting firm as to improvements that can be made to strengthen controls.
2. Some of the Agency Fund offices within our government, namely the Probate Court, Magistrate Court, Sheriff and Clerk of Courts, have either one or two individuals who perform all of the accounting functions. The Commissioners' Office pays all operating expenses of these offices, but each Agency Fund is responsible for collecting and disbursing funds over which they have jurisdiction. Disbursement reports accompany funds received by the Commissioners' Office and are reviewed by the County Administrator.

We do not feel that it would be cost effective to hire additional personnel in these Agency Funds only for the purpose of internal control duty separations.

3. Expenditures exceeded appropriations in the E911 Fund and the public works department, general government capital outlays, public safety capital outlays and public works capital outlays, in the General Fund. The County Administrator will more closely monitor expenditures to ensure by June 30, 2013, appropriations are not exceeded.

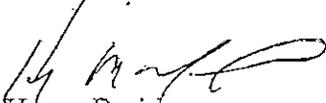
4. County personnel do not currently possess the professional skills necessary to prepare or review the year end financial statements and related footnotes. The County will consider additional training that would provide accounting personnel with the skills to detect and correct misstatements in the financial statements.

We feel that our internal control system is as strong as possible in the above described situation with the limited number of personnel involved.

As indicated in the auditor's report, no significant errors or irregularities were found because of our lack of segregation of duties.

Should you need any further explanation of this matter please contact us.

Sincerely,



Horace Daniel  
Chairman, County Commissioners

**WRIGHT & WRIGHT, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS  
130 NORTH HARRIS STREET • POST OFFICE BOX 1014  
SANDERSVILLE, GEORGIA 31082

CLYDE K. WRIGHT, CPA  
BRIAN K. WRIGHT, CPA

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**INDEPENDENT ACCOUNTANTS' REPORT**

We have examined management's assertion included in the accompanying Annual Report of 9-1-1 Collections and Expenditures about Washington County, Georgia's compliance during the fiscal year ended June 30, 2013 with the requirement to expend 9-1-1 funds in compliance with the expenditure requirements of the Official Code of Georgia Annotated, Section 46-5-134. Management is responsible for Washington County, Georgia's compliance with this requirement. Our responsibility is to express an opinion on management's assertion about Washington 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 Washington County, Georgia's compliance with this 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 Washington County, Georgia's compliance with the specified requirement.

In our opinion, management's assertion that Washington County, Georgia complied with the aforementioned requirement during the fiscal year ended June 30, 2013 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 the specified parties.

*Wright & Wright, P.C.*

November 14, 2013

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.

O.C.G.A. Reference

1 Indicate UCOA Fund Type Used to Account for 9-1-1 Activity (choose one):

X Special Revenue Fund Enterprise Fund

2 Expenditures (UCOA Activity 3300)

Wireless service supplier cost recovery charges (identify each supplier individually on lines below - attach list, if necessary)

46-5-134(C)

Table with 2 columns: Description, Amount. Includes three blank rows for supplier entries.

3 Emergency (telephone equipment, including necessary computer hardware, software, and data base provisioning, addressing, and nonrecurring costs of establishing a 9-1-1 system:

3a Lease costs

46-5-134(D)(A)

\$

3b Purchase costs

46-5-134(D)(A)

\$

3c Maintenance costs

46-5-134(D)(A)

\$

4 Rates associated with the service suppliers 9-1-1 service and other service suppliers recurring charges

46-5-134(E)(B)

\$ 20789

5 Employees hired by the local government solely for the operation and maintenance of the emergency 9-1-1 system and employees who work as directors as defined in O.C.G.A. §46-5-138.2

5a Salaries and wages

46-5-134(D)(C)

\$ 439832

5b Employee benefits

46-5-134(D)(C)

\$ 26325

6 Cost of training of employees who work as dispatchers or directors

46-5-134(D)(D)

\$ 1624

7 Office supplies of the public safety answering points used directly in providing emergency 9-1-1 system services

46-5-134(F)(B)

\$ 2239

8 Building used as a public safety answering point:

8a Lease costs

46-5-134(F)(E)

\$

8b Purchase costs

46-5-134(F)(E)

\$

9 Computer hardware and software used at a public safety answering point, including computer assisted dispatch systems and automatic vehicle location systems:

9a Lease costs

46-5-134(F)(G)

\$

9b Purchase costs

46-5-134(F)(G)

\$ 0

9c Maintenance costs

46-5-134(F)(G)

\$ 94691

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.		O.C.G.A. Reference	
10	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(X)(1)(B)	\$ _____
11	Logging recorders used at a public safety answering point to record telephone and radio traffic:		
11a	Lease costs	46-5-134(O)(1)(D)	\$ _____
11b	Purchase costs	46-5-134(O)(1)(D)	\$ _____
11c	Maintenance costs	46-5-134(O)(1)(D)	\$ 12608
12	Insurance purchased to insure against risks and liability in the operation and maintenance of the 9-1-1 system on behalf of the local government or on behalf of employees hired by the local government solely for the operation and maintenance of the 9-1-1 system and employees who work as directors	46-5-134(O)(2)(B)(v)	\$ _____
13	Mobile communications vehicle and equipment, if the primary purpose and designation of such vehicle is to function as a backup 9-1-1 system center		
13a	Lease costs	46-5-134(O)(2)(B)(v)	\$ _____
13b	Purchase costs	46-5-134(O)(2)(B)(v)	\$ _____
13c	Maintenance costs	46-5-134(O)(2)(B)(v)	\$ _____
14	Allocation of indirect costs associated with supporting the 9-1-1 system center and operations as identified and outlined in an indirect cost allocation plan approved by the local governing authority that is consistent with the costs allocated within the local government to both governmental and business-type activities	46-5-134(O)(2)(B)(v)	\$ _____
15	Mobile public safety voice and data equipment, geo-targeted text messaging alert systems, or towers necessary to carry out the function of 9-1-1 system operations		
15a	Lease costs	46-5-134(O)(2)(B)(v)	\$ _____
15b	Purchase costs	46-5-134(O)(2)(B)(v)	\$ _____
15c	Maintenance costs	46-5-134(O)(2)(B)(v)	\$ _____
16	Public safety voice and data communications systems located in the 9-1-1 system facility that further the legislative intent of providing the highest level of emergency response service on a local, regional, and state-wide basis, including equipment and associated hardware and software that supports the use of public safety wireless voice and data communication systems		
16a	Lease costs	46-5-134(O)(2)(B)(v)	\$ _____
16b	Purchase costs	46-5-134(O)(2)(B)(v)	\$ _____
16c	Maintenance costs	46-5-134(O)(2)(B)(v)	\$ _____

Certification of 9-1-1 Expenditures

For the Year Ended June 30, 2013

Line No.

OCGA Reference

17 Other expenditures not included in Lines 2 through 16 above. Identify by object and purpose.

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

18 Total Expenditures (total of all amounts reported on Lines 2 through 17 above) \$ 598108

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 the 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 [Signature] Date Nov. 13, 2013

Print Name of Chief Elected Official Horace Darie L

Title of Chief Elected Official Chairman

Signature of Chief Financial Officer [Signature] Date Nov. 13, 2013

Print Name of Chief Financial Officer Chris Hutchings