EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2014

THIGPEN, LANIER, WESTERFIELD & DEAL
CERTIFIED PUBLIC ACCOUNTANTS
201 SOUTH ZETTEROWER AVENUE • POST OFFICE BOX 505
STATESBORO, GEORGIA 30459

TABLE OF CONTENTS

	Page
FINANCIAL SECTION	
Independent Auditor's Report	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	5
Statement of Activities	6
Fund Financial Statements:	
Balance Sheet - Governmental Funds	7
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	9
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	10
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Fee Fund	13
Statement of Net Position - Proprietary Fund	14
Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Fund	15
Statement of Cash Flows - Proprietary Fund	16
Statement of Net Position - Fiduciary Funds	17
Statement of Changes in Net Position - Fiduciary Funds	18
Notes to the Financial Statements	19
Supplementary Information:	
Non-Major Funds:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	40
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	41
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	42
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	44
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund	46
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Fund	47
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Juvenile Supervision Fee Fund	48

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library Fund 49
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Superior Court General Purpose Fund 50
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Smart Police Grant Fund 51
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Fire Services Fund 52
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Inmate Telephone Fund 53
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - T-SPLOST Discretionary Fund 54
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Recreation Department Fund 55
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund 56
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Task Force Fund 57
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Emergency Medical Services Fund 58
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hotel/Motel Tax Fund 59
Nonmajor Capital Projects Funds:
Combining Balance Sheet 60
Combining Statement of Revenues, Expenditures and Changes in Fund Balances 61
Fiduciary Funds - Agency Funds:
Combining Statement of Fiduciary Assets and Liabilities 62
Combining Statement of Changes in Assets and Liabilities 63

Schedule of Projects Paid with Special Sales Tax Proceeds 64

Independent Auditor's 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* 66

THIGPEN, LANIER, WESTERFIELD & DEAL

CERTIFIED PUBLIC ACCOUNTANTS
201 SOUTH ZETTEROWER AVENUE
P.O. BOX 505
STATESBORO, GEORGIA 30459
PHONE (912) 489-8756
FAX (912) 489-1243

WILLIAM RUSSELL LANIER, CPA
JOSEPH S. WESTERFIELD, CPA
RICHARD N. DEAL, CPA, CGMA
KAY S. PROCTOR, CPA, CFE, CGMA
LEE ANN LANE, CPA
JENNIFER GROOMS, CPA
WILLIAM BLAKE BLOSER, CPA

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
Evans County, Georgia

Report on the Financial Statements

We have audited the accompanying 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 Evans County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the Evans County Board of Health, a discretely presented component unit, which represents 1.7% of the assets, 1.7% of the net position, and 5.9% of the revenues of Evans County, Georgia.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Evans County Board of Health, a discretely presented component unit, which represents 1.7% of the assets, 1.7% of the net position, and 5.9% of the revenues of Evans County, Georgia. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Evans County Board of Health, is based solely on the report of the other auditors. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of Evans County, Georgia, as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and Solid Waste Fee Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Evans County, Georgia's basic financial statements. The combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules and schedule of projects paid with special sales tax proceeds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2015, on our consideration of Evans County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Evans County, Georgia's internal control over financial reporting and compliance.

Thigpen, Lanier, Waterfield & Dal

Statesboro, Georgia
June 12, 2015

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2014

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 6,492,302	$ 1,337,056	$ 7,829,358	$ 231,642
Receivables:				
Accounts	176,190	58,194	234,384	-
Taxes	154,696	-	154,696	-
Intergovernmental	163,430	-	163,430	15,097
Prepaid items	120,423	-	120,423	-
Internal balances	364,993	(364,993)	-	-
Total Current Assets	7,472,034	1,030,257	8,502,291	246,739
Capital Assets:				
Nondepreciable capital assets	896,809	-	896,809	-
Depreciable capital assets, net	4,920,596	252,223	5,172,819	3,694
Total Capital Assets	5,817,405	252,223	6,069,628	3,694
Total Assets	13,289,439	1,282,480	14,571,919	250,433
LIABILITIES				
Current Liabilities:				
Accounts payable	382,173	86,959	469,132	-
Accrued salaries	43,511	-	43,511	-
Unearned revenue	218,168	-	218,168	
Compensated absences payable	17,344	744	18,088	12,193
Note payable	3,944	-	3,944	-
Total Current Liabilities	665,140	87,703	752,843	12,193
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	69,377	2,974	72,351	12,193
Note payable (net of current portion)	62,974	-	62,974	
Landfill closure and postclosure care costs	-	581,380	581,380	-
Total Long-Term Liabilities	132,351	584,354	716,705	12,193
Total Liabilities	797,491	672,057	1,469,548	24,386
NET POSITION				
Net investment in capital assets	5,750,487	252,223	6,002,710	3,694
Restricted for:				
Capital projects	3,240,378	-	3,240,378	-
Other purposes	557,903	-	557,903	111,680
Unrestricted	2,943,180	358,200	3,301,380	110,673
Total Net Position	$ 12,491,948	$ 610,423	$ 13,102,371	$ 226,047

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Program/Function	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Unit: Evans County Board of Health
Primary Government								
Governmental Activities:								
General government	$ 1,555,683	$ 128,848	-	-	$ (1,426,835)	-	$ (1,426,835)	
Judicial	771,677	117,884	$ 3,844	-	(649,949)	-	(649,949)	
Public safety	2,560,738	1,107,151	204,999	-	(1,248,588)	-	(1,248,588)	
Public works	1,236,883	453,934	-	$ 219,982	(562,967)	-	(562,967)	
Health and welfare	190,560	-	-	-	(190,560)	-	(190,560)	
Culture and recreation	458,652	58,526	-	-	(400,126)	-	(400,126)	
Housing and development	230,121	10,082	-	-	(220,039)	-	(220,039)	
Interest	1,518	-	-	-	(1,518)	-	(1,518)	
Total Governmental Activities	7,005,832	1,876,425	208,843	219,982	(4,700,582)	-	(4,700,582)	
Business-Type Activities:								
Landfill	646,265	577,493	-	-	-	$ (68,772)	(68,772)	
Total - Primary Government	$ 7,652,097	$ 2,453,918	$ 208,843	$ 219,982	(4,700,582)	(68,772)	(4,769,354)	
Component Unit:								
Evans County Board of Health	$ 402,406	$ 111,841	$ 318,934	-				$ 28,369
		General Revenues						
		Property taxes levied for general purposes			2,510,138	-	2,510,138	-
		Sales taxes			1,901,106	-	1,901,106	-
		Insurance premium tax			353,470	-	353,470	-
		Other taxes			133,278	-	133,278	-
		Interest earned			5,188	10,826	16,014	-
		Other			42,446	-	42,446	-
		Total General Revenues			4,945,626	10,826	4,956,452	-
		Special Items						
		Transfer of Drug Task Force to another agency			(364,123)	-	(364,123)	-
		Assumption of emergency medical services by County			180,571	-	180,571	-
		Total Special Items			(183,552)	-	(183,552)	-
		Total General Revenues and Special Items			4,762,074	10,826	4,772,900	-
		Change in Net Position			61,492	(57,946)	3,546	28,369
		Net Position, July 1, 2013			12,430,456	668,369	13,098,825	197,678
		Net Position, June 30, 2014			$ 12,491,948	$ 610,423	$ 13,102,371	$ 226,047

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS						
Cash	$ 1,307,772	$ 423,114	$ 2,107,342	$ 1,605,329	$ 1,048,745	$ 6,492,302
Receivables:						
Accounts	1,572	90,445	-	-	84,173	176,190
Taxes	154,696	-	-	-	-	154,696
Intergovernmental	45,546	-	-	78,266	39,618	163,430
Due from other funds	1,578,857	-	-	-	456	1,579,313
Prepaid items	119,834	-	-	-	589	120,423
TOTAL ASSETS	$ 3,208,277	$ 513,559	$ 2,107,342	$ 1,683,595	$ 1,173,581	$ 8,686,354
LIABILITIES						
Accounts payable	$ 155,867	-	-	$ 91,635	$ 134,671	$ 382,173
Accrued salaries	41,370	-	-	-	2,141	43,511
Due to other funds	-	$ 398,328	-	240,756	575,236	1,214,320
Unearned revenue	-	-	-	218,168	-	218,168
TOTAL LIABILITIES	197,237	398,328	-	550,559	712,048	1,858,172
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	118,147	-	-	-	-	118,147
Unavailable revenue - user fees	-	75,417	-	-	51,119	126,536
TOTAL DEFERRED INFLOWS OF RESOURCES	118,147	75,417	-	-	51,119	244,683
FUND BALANCES		-				
Nonspendable	119,834	-	-	-	589	120,423
Restricted	-	39,814	$ 2,107,342	1,133,036	517,500	3,797,692
Assigned	53,550	-	-	-	-	53,550
Unassigned	2,719,509	-	-	-	(107,675)	2,611,834
TOTAL FUND BALANCES	2,892,893	39,814	2,107,342	1,133,036	410,414	6,583,499
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,208,277	$ 513,559	$ 2,107,342	$ 1,683,595	$ 1,173,581	$ 8,686,354

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

Total Governmental Fund Balances			$ 6,583,499
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 11,831,338	
	Less accumulated depreciation	(6,013,933)	5,817,405
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:			
	Property taxes	118,147	
	User fees	126,536	244,683
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds but are reported on the statement of net position.			
	Compensated absenses payable	(86,721)	
	Notes payable	(66,918)	(153,639)
Net Position Of Governmental Activities			$ 12,491,948

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES						
Taxes	$ 3,627,089	-	-	$ 1,089,185	$ 170,238	$ 4,886,512
Licenses and permits	29,583	-	-	-	-	29,583
Charges for services	205,619	$ 378,518	-	-	908,136	1,492,273
Fees, fines and forfeitures	208,127	-	-	-	42,097	250,224
Intergovernmental	19,767	-	$ 668	204,669	189,076	414,180
Interest	2,726	-	-	14,645	2,462	19,833
Other	42,445	-	-	-	10,949	53,394
Total revenues	4,135,356	378,518	668	1,308,499	1,322,958	7,145,999
EXPENDITURES						
Current:						
General government	1,477,377	-	-	-	-	1,477,377
Judicial	775,037	-	-	-	3,273	778,310
Public safety	1,134,191	-	-	-	1,262,600	2,396,791
Public works	414,062	338,704	-	-	150,000	902,766
Health and welfare	71,510	-	-	-	-	71,510
Culture and recreation	90,000	-	-	-	288,325	378,325
Housing and development	179,701	-	-	-	5,857	185,558
Capital outlay	-	-	101,133	738,437	263,043	1,102,613
Debt service:		-				
Principal	-	-	-	-	2,082	2,082
Interest	-	-	-	-	1,518	1,518
Intergovernmental	-	-	-	380,226	-	380,226
Total expenditures	4,141,878	338,704	101,133	1,118,663	1,976,698	7,677,076
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(6,522)	39,814	(100,465)	189,836	(653,740)	(531,077)
OTHER FINANCING SOURCES (USES)						
Proceeds from note payable	-	-	-	-	69,000	69,000
Transfers in	-	-	-	-	471,979	471,979
Transfers out	(420,509)	-	-	(49,518)	(1,952)	(471,979)
Total other financing sources (uses)	(420,509)	-	-	(49,518)	539,027	69,000
SPECIAL ITEMS						
Transfer of Drug Task Force to another agency	-	-	-	-	(285,655)	(285,655)
Assumption of emergency medical services by County	-	-	-	-	180,571	180,571
Total special items	-	-	-	-	(105,084)	(105,084)
NET CHANGE IN FUND BALANCES	(427,031)	39,814	(100,465)	140,318	(219,797)	(567,161)
FUND BALANCES, JULY 1, 2013	3,319,924	-	2,207,807	992,718	630,211	7,150,660
FUND BALANCES, JUNE 30, 2014	$ 2,892,893	$ 39,814	$ 2,107,342	$ 1,133,036	$ 410,414	$ 6,583,499

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2014

Net Change In Fund Balances - Total Governmental Funds			$ (567,161)
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period.			
	Depreciation expense	$ (430,885)	
	Capital outlay	1,103,867	672,982
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.			
	User fees:		
	Unavailable revenue @ 6/30/14	126,536	
	Unavailable revenue @ 6/30/13	(33,139)	93,397
	Property taxes:		
	Unavailable revenue @ 6/30/14	118,147	
	Unavailable revenue @ 6/30/13	(106,667)	11,480
Other financing sources for proceeds from notes payable are reported on the fund level operating statement but are reported as a liability on the government-wide financial statements.			(69,000)
Repayment of notes payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			2,082
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:			
Compensated absences			(3,820)
Governmental funds do not report the cost of disposed capital assets but the cost is reported in the statement of activities. This includes the net book value of Drug Task Force capital assets transferred to another agency.			(78,468)
Change In Net Position of Governmental Activities			$ 61,492

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 2,371,000	$ 2,459,148	$ 2,498,658	$ 39,510
Local option sales tax	775,000	664,889	648,906	(15,983)
Alcoholic beverage	70,000	69,046	68,950	(96)
Insurance premium	324,000	353,469	353,470	1
Other	56,900	59,202	57,105	(2,097)
Licenses and permits	28,000	30,592	29,583	(1,009)
Charges for services	309,800	203,594	205,619	2,025
Fees, fines and forfeitures	259,000	218,633	208,127	(10,506)
Intergovernmental	10,600	147,049	19,767	(127,282)
Interest	5,600	2,726	2,726	-
Other	38,000	65,674	42,445	(23,229)
Total revenues	4,247,900	4,274,022	4,135,356	(138,666)
EXPENDITURES				
Current:				
General government:				
Executive	236,050	252,648	249,390	3,258
Elections	33,350	56,632	56,292	340
General administration	631,300	604,818	568,198	36,620
Tax commissioner	175,300	184,924	181,958	2,966
Tax assessor	139,900	169,167	168,179	988
General government buildings	201,100	270,363	253,360	17,003
Total general government	1,417,000	1,538,552	1,477,377	61,175
Judicial:				
Superior Court	400,000	402,005	402,985	(980)
State Court	98,900	103,819	103,819	-
Juvenile Court	30,600	23,923	23,923	-
Probate Court	118,400	114,477	112,250	2,227
Magistrate Court	132,800	134,284	131,912	2,372
Law library	-	148	148	-
Total judicial	780,700	778,656	775,037	3,619
Public safety:				
Sheriff	692,200	776,415	787,083	(10,668)
Corrections	283,900	291,164	288,576	2,588
Emergency medical service	-	-	1,213	(1,213)
Coroner	18,700	19,041	19,041	-
Emergency management	16,200	38,751	38,278	473
Total public safety	$ 1,011,000	$ 1,125,371	$ 1,134,191	$ (8,820)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 444,100	$ 399,417	$ 414,062	$ (14,645)
Health and welfare:				
Health	71,000	71,000	71,000	-
Welfare	6,000	510	510	-
Total health and welfare	77,000	71,510	71,510	-
Culture and recreation:				
Libraries	90,000	90,000	90,000	-
Housing and development:				
Conservation	102,300	103,615	103,615	-
Code enforcement	53,300	37,610	36,936	674
Economic development	79,600	39,150	39,150	-
Total housing and development	235,200	180,375	179,701	674
Total expenditures	4,055,000	4,183,881	4,141,878	42,003
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	192,900	90,141	(6,522)	(96,663)
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	500	-	-	-
Transfers out	(383,000)	(229,820)	(420,509)	(190,689)
Total other financing sources (uses)	(382,500)	(229,820)	(420,509)	(190,689)
NET CHANGE IN FUND BALANCE	$ (189,600)	$ (139,679)	(427,031)	$ (287,352)
FUND BALANCE, BEGINNING OF YEAR			3,319,924	
FUND BALANCE, END OF YEAR			$ 2,892,893	

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
SOLID WASTE FEE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ -	$ 415,944	$ 378,518	$ (37,426)
EXPENDITURES				
Current:				
Public works	-	338,704	338,704	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	77,240	39,814	(37,426)
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ 77,240	$ 39,814	$ (37,426)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2014

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 1,337,056
Accounts receivable	58,194
Due from other funds	59,624
Total Current Assets	1,454,874
Capital Assets	
Buildings	134,313
Improvements	259,856
Machinery and equipment	661,555
Less accumulated depreciation	(803,501)
Total Capital Assets	252,223
Total Assets	1,707,097
LIABILITIES	
Current Liabilites	
Accounts payable	86,959
Compensated absences payable	744
Due to other funds	424,617
Total Current Liabilities	512,320
Long-Term Liabilites	
Landfill closure and postclosure care costs	581,380
Compensated absences payable (net of current portion)	2,974
Total Long-Term Liabilities	584,354
Total Liabilities	1,096,674
NET POSITION	
Net investment in capital assets	252,223
Unrestricted	358,200
Total Net Position	$ 610,423

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2014

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 570,151
Other	7,342
Total operating revenues	577,493
OPERATING EXPENSES	
Salaries	64,464
Employee benefits	24,100
Purchased/contracted services	487,874
Materials and supplies	33,104
Depreciation	36,723
Total operating expenses	646,265
OPERATING INCOME (LOSS)	(68,772)
NONOPERATING REVENUE	
Interest income	10,826
CHANGE IN NET POSITION	(57,946)
NET POSITION, JULY 1, 2013	668,369
NET POSITION, JUNE 30, 2014	$ 610,423

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2014

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 625,978
Cash payments for goods and services	(1,807,649)
Cash payments for salaries and benefits	(88,296)
Net cash used by operating activities	(1,269,967)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	10,826
NET DECREASE IN CASH	(1,259,141)
CASH, JULY 1, 2013	2,596,197
CASH, JUNE 30, 2014	$ 1,337,056
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income (loss)	$ (68,772)
Adjustments:	
Depreciation	36,723
Decrease in accounts receivable	48,485
Decrease in due to other funds	(1,371,181)
Increase in accounts payable	86,959
Decrease in landfill closure and postclosure care costs	(2,449)
Increase in compensated absences payable	268
Net cash used by operating activities	$ (1,269,967)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	-	$ 301,772
Investments, at fair value	$ 1,707,870	-
Total assets	$ 1,707,870	$ 301,772
Liabilities		
Due to other entities and individuals		$ 301,772
Net Position		
Held in trust for employee pension benefits	$ 1,707,870	

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CHANGES IN NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Pension Trust Fund
Additions	
Employer contributions	$ 143,992
Investment income	104,846
Total additions	248,838
Deductions	
Benefit payments	42,289
Administrative expenses	18,882
Total deductions	61,171
Change in net position	187,667
Net position, Beginning of year	1,520,203
Net position, End of year	$ 1,707,870

See accompanying notes to the basic financial statements.

Evans County, Georgia (the "County") operates under a Commissioner – County Administrator form of Government. The County is governed by a board of six commissioners elected by the voters of the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County have been prepared in conformity with the accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities at the government-wide financial reporting level and to its enterprise funds at the fund reporting level, provided they do not conflict with or contradict GASB pronouncements.

The most significant of the County's accounting policies are described below.

1-A. Reporting Entity

The reporting entity is comprised of the primary government, component unit, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also may include organizations that are fiscally dependent on the County in that the County approves the budget, levies their taxes or issues their debt.

Blended component units, although legally separate entities, are, in substance, part of the government's operations. Discretely presented component units are reported in a separate column of the government-wide financial statements to emphasize that it is legally separate from the government.

Evans County Board of Health (Health Department) – The Evans County Board of Health manages the local health department located in the County. It is governed by a seven member board that is composed of the following: the chief executive officer of the County, three members appointed by the County, the chief executive officer of the City of Claxton, one member appointed by the City of Claxton, and the County's superintendent of schools. Complete financial statements of the discretely presented component unit can be obtained directly from their administrative office at:

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Evans County Board of Health
4 North Newton Street
Claxton, Georgia 30417

Evans County Recreation Department – The Evans County Recreation Department was created to provide recreational facilities and activities. This component unit is blended into the financial statements as a special revenue fund and SPLOST capital projects fund.

1-B. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements – The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole. The primary government and the component units are presented separately within these financial statements with the focus on the primary government. Fiduciary activities are not included at the government-wide reporting level. Individual funds are not displayed but the statements distinguish governmental activities, generally supported by taxes, grants and the County's general revenues, from business-type activities, generally financed in whole or part with service charges to external customers.

The statement of net position presents the financial position of the governmental and business-type activities of the County and its discretely presented component unit at year-end.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and for each identifiable activity of the business-type activities of the County. Direct expenses are those that are specifically associated with a function and therefore clearly identifiable to that particular function. The County does not allocate indirect expenses to functions in the statement of activities.

The statement of activities reports the expenses of a given function offset by program revenues directly connected with the functional program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include: (1) charges for services which report fees and other charges to users of the County's services; (2) operating grants and contributions which finance annual operating activities including restricted investment income; and (3) capital grants and contributions which fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. For identifying to which function program revenue pertains, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted.*

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other revenue sources not properly included with program revenues are reported as general revenues of the County. The comparison of direct expenses with program revenues identifies the extent to which each governmental function and each identifiable business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements – During the year, the County segregates transactions related to certain County functions or activities into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. Fund financial statements are provided for governmental, proprietary, and fiduciary funds.

Major individual governmental funds are reported in separate columns with composite columns for non-major funds. Fiduciary funds are reported by type.

Fund Accounting – The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. The County uses the governmental, proprietary and fiduciary fund categories of funds.

Governmental Funds – Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Fund liabilities are assigned to the fund from which they will be liquidated. The County reports the difference between governmental fund assets and liabilities as fund balance. The following are the County's major governmental funds:

General Fund – The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund's fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Georgia.

Solid Waste Fee Fund – This special revenue fund accounts for the user fee collected by the Tax Commissioner to fund the collection and disposal of solid waste for the County.

2005 and 2011 Special Sales Tax Funds – These funds account for all financial resources related to the special local option sales tax referendum passed by the taxpayers of Evans County to be used for various capital improvements within the County.

Proprietary Fund - Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The proprietary fund is classified as an enterprise fund. The following is the County's only enterprise fund:

Landfill Fund – This fund accounts for the activities associated with the operation of the C&D landfill in the County.

Fiduciary Funds – Fiduciary fund reporting focuses on net position. The County's fiduciary funds are agency funds. These agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Constitutional officers use these funds to temporarily hold assets.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-C. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the statement of net position. The statement of activities reports revenues and expenses.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental fund statements.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus on both financial reporting levels. All assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

1-D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. At the fund reporting level, the governmental funds use the modified accrual basis of accounting and fiduciary funds use the accrual basis of accounting. Proprietary funds use the accrual basis of accounting at both reporting levels. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange Transactions – Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, the phrase "available for exchange transactions" means expected to be received within 60 days of year-end.

Revenue – Non-exchange Transactions – Non-exchange transactions in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions also must be available (i.e., collected within 60 days) before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be susceptible to accrual: property taxes, sales taxes, user fees, interest and federal and state grants.

Unearned Revenue – Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

On both the governmental fund financial statements and government-wide financial statements, revenues are reported as unearned for grants and entitlements received before the eligibility requirements are met (e.g., cash advances).

Expenses/Expenditures – On the accrual basis of accounting, expenses are recognized at the time they are incurred. On the modified accrual basis, expenditures generally are recognized in the accounting period in which the related fund liability is incurred and due, if measurable.

1-E. Assets, Liabilities and Net Position

Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County.

Investments are stated at fair value based on quoted market prices.

Georgia law authorizes the County to invest in the following type of obligations:

- Obligations of the State of Georgia or of any other states
- Obligations of the United States Government
- Obligations fully insured or guaranteed by the United States Government or United States Government agency
- Obligations of any corporation of the United States Government
- Prime bankers' acceptances
- The State of Georgia local government investment pool (i.e., Georgia Fund I)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Receivables

All trade and property tax receivables are reported net of an allowance for uncollectibles, where applicable.

Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "due from/to other funds." These amounts are eliminated in the governmental and business-type activities columns on the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are reclassified and presented as internal balances on this statement. These amounts are ultimately eliminated from the total column on the statement of net position.

Consumable Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used (i.e., the consumption method).

Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2014, are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. At the fund reporting level, an equal amount of fund balance is reported as nonspendable as this amount is not available for general appropriation.

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in governmental funds. The County reports these assets in the governmental activities column of the government-wide statement of net position but does not report these assets in the County fund financial statements. Capital assets utilized by the proprietary fund are reported both in the business-type activities column of the government-wide statement of net position and in the proprietary fund's statement of net position.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars and an estimated useful life in excess of two years. The County's infrastructure consists of roads and bridges. Improvements to capital assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are expensed. Interest incurred during the construction of capital assets utilized by enterprise funds is capitalized.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

All reported capital assets are depreciated except for land, right-of-ways and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings	15-50 years
Improvements	5-50 years
Machinery and equipment	5-20 years
Infrastructure	15 years

At the inception of capital leases at the governmental fund reporting level, expenditures and an "other financing source" of an equal amount are reported at the net present value of future minimum lease payments.

Compensated Absences

Personal leave benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means.

The total compensated absences liability is reported on the government-wide financial statements. Proprietary funds report the total compensated absences liability in each individual fund at the fund reporting level. Governmental funds report the compensated absence liability at the fund reporting level only "*when due.*"

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of these funds. However, compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are "due for payment" during the current year. Bonds and capital leases are recognized as a liability in the governmental fund financial statements when due.

Debt Premiums, Discounts, and Issuance Costs

On the government-wide statement of net position and the proprietary fund type statement of net position, debt premiums and discounts are netted against the debt payable. On the government-wide and proprietary fund type statement of activities, debt premiums and discounts are amortized over the life of the debt using the effective interest method and debt issuance costs are expensed in the current period.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

At the governmental fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditures) until then. The County does not have any deferred outflows of resources as of June 30, 2014.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes and user fees. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance." Fund equity for all other reporting is classified as "net position."

Fund Balance – Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund classifications that comprise a hierarchy based primarily on the extent to which the County is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e. items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Committed– Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners through the adoption of a resolution or ordinance. Only the Board of Commissioners also may modify or rescind the commitment.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assigned– Fund balances are reported as assigned when amounts are constrained by the Board of Commissioners' intent to be used for specific purposes, but are neither restricted nor committed. Through resolution, the Board of Commissioners has authorized the County Administrator to assign fund balances.

Unassigned– Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The County reports positive unassigned fund balance only in the general fund. Negative unassigned fund balances may be reported in all funds.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the County's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the County's policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

Net Position – Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. All other net position is reported as unrestricted.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the County, these revenues are charges for services for the operation of the C&D landfill. Operating expenses are necessary costs incurred to provide these services and include administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after the nonoperating revenues/expenses section in proprietary funds. Repayment from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements (i.e., they are netted).

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Transfers between governmental and business-type activities on the government-wide statement of activities are reported as general revenues. Transfers between funds reported in the governmental activities column are eliminated. Transfers between funds reported in the business-type activities column are eliminated. Transfers between governmental and business-type activities are eliminated from the total column.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABLITIY

Budgetary Information

The County adopts an annual operating budget for the general fund, some special revenue funds, and capital projects funds. The budget resolution reflects the total of each department's appropriation in each fund.

All budgets are adopted on a basis consistent with GAAP.

The legal level of control (the level at which expenditures may not legally exceed appropriations) for each adopted annual operating budget generally is the department level within each individual fund. The County Administrator may approve budget transfers within departments. Any change in total to a fund or departmental appropriation within a fund requires approval of the Board of Commissioners.

During the year, the Board of Commissioners approved budget revisions.

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2014, in the following departments for the general fund:

	General Fund
Superior Court	$ 980
Sheriff	10,668
Emergency Medical Service	1,213
Public works - Roads	14,645

The overexpenditures in these areas were funded by underexpenditures in other departments.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Expenditures exceeded appropriations in the following special revenue funds and these overexpenditures were funded by additional revenues over amounts budgeted and/or available fund balance.

	Overexpeditures
Law library fund	$ 3,158
Superior Court general purpose fund	115
Inmate telephone fund	1,645
Recreation department fund	11,271
E-911 fund	32,696
Emergency medical services fund	54,039

Deficit Fund Balance

The Recreation Department special revenue fund had a deficit fund balance of $39,126 at June 30, 2014, which the County plans to eliminate with future transfers from the general fund. The Recreation Department SPLOST capital projects fund had a deficit balance of $67,960 at June 30, 2014, which the County plans to eliminate with future SPLOST revenue and transfers from the general fund.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2014, the carrying amount of the County's deposits was $8,131,130 and the bank balance was $8,437,525. Of the bank balance, $957,339 was covered by federal depository insurance and $7,480,186 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

At June 30, 2014, the County's only investments consisted of investments held by Principal Financial Group under the County's retirement plan. The investments, at fair value, were composed of the following:

Principal Global Investor fixed income general investment account	$ 1,509,679
Principal Financial Group, Inc. stock	198,191
	$ 1,707,870

Discretely Presented Component Unit

At June 30, 2014, the bank deposits of the Evans County Board of Health were fully covered by federal depository insurance.

NOTE 4 – PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of January 1. Property taxes are billed on or about October 20th of each year and are payable within sixty days. The County bills and collects its own property taxes. Collection of taxes for the County and other government agencies is the responsibility of the Tax

NOTE 4 – PROPERTY TAXES (continued)

Commissioner's Office, which is accounted for in an Agency Fund. County property tax revenues at the fund reporting level are recognized when levied to the extent that they result in current receivables (i.e., collectible in 60 days). For the year ended June 30, 2014, property taxes were levied on August 6, 2013, billed on August 22, 2013, and were due December 20, 2013.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2014, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 424,617
	Recreation Department SPLOST	83,500
	Recreation Department	22,279
	E-911	1,054
	Smart Police Grant	162,724
	T-SPLOST Discretionary	150,000
	Emergency Medical Services	154,975
	Solid Waste Fee	338,704
	2011 Special Sales Tax	240,756
	Hotel/Motel Tax	248
Recreation Department	Hotel/Motel Tax	456
Landfill	Solid Waste Fee	59,624
Total		$ 1,638,937

Interfund balances at June 30, 2014 represent reimbursable expenses and temporary loans. The County expects to repay all interfund balances within one year.

Interfund transfers for the year ended June 30, 2014, consisted of the following:

	Transfers From:			
Transfers To:	General Fund	2011 Special Sales Tax Fund	Hotel/Motel Tax Fund	Total
Recreation Department	$ 216,000	-	$ 1,952	$ 217,952
Recreation Department SPLOST	-	$ 49,518	-	49,518
Fire Services Fund	120,423	-	-	120,423
Emergency Medical Services Fund	83,500	-	-	83,500
Hotel/Motel Tax Fund	586	-	-	586
Total	$ 420,509	$ 49,518	$ 1,952	$ 471,979

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

The general fund transferred funds to the Recreation Department, Emergency Medical Services, and Hotel/Motel tax special revenue funds to help fund their operating deficits. The 2011 Special Sales Tax fund transferred funds to the Recreation Department SPLOST fund in accordance with the SPLOST intergovernmental agreement. The general fund transferred funds to the fire services special revenue fund to fund beginning operations for this fund. The Hotel/Motel tax fund transferred $1,952 to the Recreation Department special revenue fund for the Tos theater project.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014 for the County's governmental funds was as follows:

	Balance 07/01/13	Additions	Decreases	Balance 06/30/14
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 797,053	-	-	$ 797,053
Construction in progress	192,065	$ 96,928	$ 189,237	99,756
Total capital assets not being depreciated	989,118	96,928	189,237	896,809
Capital assets being depreciated:				
Buildings	3,722,580	75,301	-	3,797,881
Improvements	2,503,900	561,459	2,245	3,063,114
Machinery and equipment	4,002,812	559,416	488,694	4,073,534
Total capital assets being depreciated	10,229,292	1,196,176	490,939	10,934,529
Total capital assets	11,218,410	1,293,104	680,176	11,831,338
Accumulated depreciation:				
Buildings	1,764,587	81,185	-	1,845,772
Improvements	1,026,994	99,537	2,245	1,124,286
Machinery and equipment	3,203,938	250,163	410,226	3,043,875
Total accumulated depreciation	5,995,519	430,885	412,471	6,013,933
Governmental activities capital assets, net	$ 5,222,891	$ 862,219	$ 267,705	$ 5,817,405

Governmental activities depreciation expense:

General government	$ 114,114
Judicial	3,508
Public safety	135,094
Public works	102,535
Health and welfare	13,488
Culture and recreation	62,089
Housing and development	57
Total governmental activities depreciation expense	$ 430,885

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2014 for the County's enterprise fund was as follows:

	Balance 07/01/13	Additions	Decreases	Balance 06/30/14
Business-Type Activities:				
Capital assets being depreciated:				
Buildings	$ 134,313	-	-	$ 134,313
Improvements	259,856	-		259,856
Machinery and equipment	661,555		-	661,555
Total capital assets being depreciated	1,055,724	-	-	1,055,724
Accumulated depreciation:				
Buildings	127,269	$ 5,150	-	132,419
Improvements	66,395	8,896	-	75,291
Machinery and equipment	573,114	22,677	-	595,791
Total accumulated depreciation	766,778	36,723	-	803,501
Business-type activities capital assets, net	$ 288,946	$ (36,723)	-	$ 252,223

	Balance 6/30/2013	Additions	Decreases	Balance 6/30/2014
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 98,903	-	-	$ 98,903
Accumulated depreciation:				
Machinery and equipment	92,093	$ 3,116	-	95,209
Component unit capital assets, net	$ 6,810	$ (3,116)	-	$ 3,694

NOTE 7– NOTE PAYABLE

Notes payable at June 30, 2014 consisted of the following:

$69,000 Note payable to Tos, Inc. for purchase of three buildings adjacent to the Tos Theatre, payable in monthly installments of $600, including interest at 5.00%, through December 10, 2017, with the entire remaining balance due January 10, 2018.	$ 66,918

NOTE 7– NOTE PAYABLE (Continued)

As of June 30, 2014, annual debt service requirements to maturity are as follows:

Year ending June 30	Governmental Activities		
	Principal	Interest	Total
2015	$ 3,944	$ 3,256	$ 7,200
2016	4,145	3,055	7,200
2017	4,358	2,842	7,200
2018	54,471	1,556	56,027
	$ 66,918	$ 10,709	$ 77,627

NOTE 8 – LANDFILL CLOSURE AND POST CLOSURE CARE COST

State and federal laws and regulations require that the County place a final cover on its landfill sites and perform certain maintenance and monitoring functions at the landfill sites for a minimum of thirty years after closure. Although most closure and post closure care costs will be paid near or after the date the landfill stops accepting waste, the County reports a portion of the closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. As of June 30, 2014, the estimated liability for landfill closure and post closure care costs is $581,380 and consists of the post closure cost for Sikes Branch landfill and closure and post closure costs for the C&D landfill. The County will recognize the remaining estimated cost of the closure and post closure care of approximately $2,073,291 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 4.19% with an estimated remaining useful life of 260 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations. The County has invested funds in a separate bank account for the landfill closure and post closure costs.

NOTE 9 – CHANGES IN LONG-TERM DEBT

	Balance July 1, 2013	Additions	Reductions	Balance June 30, 2014	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 82,901	$ 3,820	-	$ 86,721	$ 17,344
Note payable	-	69,000	$ 2,082	66,918	3,944
Total Governmental Activities	$ 82,901	$ 72,820	$ 2,082	$ 153,639	$ 21,288
Business-type Activities:					
Compensated absences payable	$ 3,450	$ 268	-	$ 3,718	$ 744
Accrued landfill closure and postclosure care costs	583,829	-	$ 2,449	581,380	-
Total Business-Type Activities	$ 587,279	$ 268	$ 2,449	$ 585,098	$ 744

NOTE 9 – CHANGES IN LONG-TERM DEBT (Continued)

The compensated absences liability will be paid from the fund from which the employees' salaries are paid which is primarily from the General Fund and Landfill Enterprise Fund. The landfill closure and postclosure care costs will be paid primarily from the Landfill Enterprise Fund. The note payable will be paid from the Recreation Department SPLOST capital projects fund.

NOTE 10 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2014, governmental fund balances are composed of the following:

	General Fund	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepaid items	$ 119,834	-	-	-	$ 589	$ 120,423
Restricted:						
E-911	-	-	-	-	114,985	114,985
Ambulance service	-	-	-	-	84,552	84,552
Judicial	-	-	-	-	30,815	30,815
Drug education	-	-	-	-	100,647	100,647
Jail	-	-	-	-	44,455	44,455
Solid waste	-	$ 39,814	-	-	-	39,814
Fire protection		-	-	-	84,247	84,247
Roads	-	-	-	-	57,799	57,799
Capital projects	-	-	$ 2,107,342	$ 1,133,036	-	3,240,378
Total restricted	-	39,814	2,107,342	1,133,036	517,500	3,797,692
Assigned:						
Subsequent years' budget	53,550	-	-	-	-	53,550
Unassigned	2,719,509	-	-	-	(107,675)	2,611,834
Total fund balances	$2,892,893	$ 39,814	$ 2,107,342	$ 1,133,036	$ 410,414	$ 6,583,499

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Defined Benefit Pension Plan

A. Plan Description

The Evans County Board of Commissioners Retirement Plan is a single employer defined benefit plan that provides retirement benefits to plan members. The plan is administered by Principal Financial Group and is open to all full-time employees with more than one year of service who are, at a minimum, twenty-one years of age. The County's payroll for employees covered by the plan year beginning January 1, 2014 was $1,046,290.

The authority to establish and amend benefit provisions rests with the Evans County Board of Commissioners. The County's retirement plan does not issue a publicly available financial report.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

However, pertinent actuarial and historical information is presented in Principal Financial Group's annual actuarial valuation report. This report may be obtained by contacting Principal Financial Group, P.O. Box 9694, Des Moines, Iowa 50306-9394.

Benefits are fully vested after ten years of service. Participants become eligible to retire at age 65. Upon eligibility to retire, participants are entitled to a monthly benefit in the amount of 0.5 percent of average monthly compensation multiplied by credited service, plus 0.5 percent of average monthly compensation in excess of $550, multiplied by credited service up to 35 years, plus $3 for each year of credit service.

County employees are not required to contribute to the Plan. The County contributes the entire cost of the Plan using the actuarial basis described in the annual valuation report.

B. Participant Data

At January 1, 2014, the date of the most recent actuarial valuation, there were 84 participants as follows:

Active participants	47
Retirees and beneficiaries	17
Vested former employees	20
	84

C. Contributions

The County is required to contribute at an actuarially determined rate. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans. Administrative expenses are based on total covered compensation of active plan participants and are added to the state-required annual funding requirement.

The Georgia Constitution enables the governing authority of the County, the Board of Commissioners, to establish and amend from time to time, the contribution rates for the County and its plan participants.

D. Annual Pension Cost and Net Pension Obligation

For 2014, the County's annual pension cost was $164,501. The County makes all required annual contributions. There was no net pension obligation for the plan at June 30, 2014. The required contribution was determined as part of an actuarial valuation performed as of January 1, 2014 using the aggregate actuarial cost method. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 5.0 percent per year compounded annually, (b) projected salary increases of 4.5 percent per year including an inflation rate assumption of 2.25%, and (c) no post-retirement benefit increases.

Because the County uses the aggregate actuarial cost method to determine its actuarially required contribution, the schedule of funding progress presented below is calculated using the entry age actuarial cost method as a surrogate for the funding progress of the Plan. The aggregated actuarial cost method does not identify or separately amortize unfunded actuarial accrued liabilities.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

The aggregate actuarial cost method was used to determine the actuarial value of assets. This method does not identify or separately amortize unfunded actuarial liabilities.

The Plan's funding policy provides for actuarially determined periodic contributions at rates that increase gradually over time so that sufficient assets will be available to pay benefits when due. The contribution rate for normal cost is determined using the aggregate actuarial cost method with the total cost of projected pension benefits for all employees spread over the average remaining years to retirement for the employees. The cost is generally spread as an even percentage of compensation.

E. Six-Year Trend Information

Year Ended June 30	Annual Pension Cost	Percentage Contributed	Net Pension Obligation (Asset)
2009	$ 78,274	100.0%	-
2010	111,497	100.0%	-
2011	140,266	100.0%	-
2012	133,566	100.0%	-
2013	143,992	100.0%	-
2014	164,501	100.0%	-

F. Analysis of Funding Progress

Actuarial Valuation Date	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL)	(3) Funded Ratio (1)/(2)	(4) Unfunded AAL (UAAL) (2) - (1)	(5) Annual Covered Payroll	(6) UAAL as a Percentage of Covered Payroll (4) / (5)
01/01/09	$ 1,089,178	$ 1,238,086	88.0%	$ 148,908	$ 1,096,688	13.6%
01/01/10	1,148,738	1,437,647	79.9%	288,909	1,215,436	23.8%
01/01/11	1,239,339	1,718,273	72.1%	478,934	1,219,744	39.3%
01/01/12	1,346,368	1,797,613	74.9%	451,245	1,152,266	39.2%
01/01/13	1,487,479	2,063,102	72.1%	575,623	966,087	59.6%
01/01/14	1,654,249	2,503,587	66.1%	849,338	1,046,290	81.2%

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Analysis of the dollar amounts of actuarial value of assets available for benefits, actuarial accrued liability, and unfunded actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability provides one indication of funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the Plan. Trends in unfunded actuarial accrued liability and percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the Plan's progress in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

Probate Judges' Retirement Fund of Georgia

The Probate Judge is covered under a pension plan which requires that certain sums from marriage and other fees be remitted to the pension plan before the payment of any costs or other claims.

Clerk of Superior Court Retirement Fund

The Clerk of Superior Court is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the pension plan before the payment of any costs or other claims.

Sheriff's Retirement Fund/Peace Officers' Annuity and Benefit Fund

The Sheriff and sheriff deputies are covered under separate pension plans which require that certain sums from fines or bond forfeitures be remitted by the Magistrate Court and Clerk of Superior Court to the pension plans before the payment of any costs or other claims.

Evans County Board of Health (component unit)

The employees of the Evans County Board of Health participate in the Georgia State Employees Retirement System. The plan is administered by the State of Georgia, and accumulated benefits and plan assets are not determined or allocated to the individual participating governmental entities. The retirement contributions for the year ended June 30, 2014 were $32,440. Contributions are fully vested to employees after 10 years of continuous service.

NOTE 12 – RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has joined together with other counties in the state as part of the Association of County Commissioners of Georgia (ACCG) Interlocal Risk Management Agency Property and Liability Insurance Fund and the Association of County Commissioners of Georgia (ACCG) Group Self-Insurance Workers Compensation Fund, a public entity risk pool currently operating as a common risk management insurance program for member local governments.

As part of these risk pools, the County is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The County is also to allow the pool's agents and attorneys to represent the County in investigation, settlement discussions and all levels of litigation arising out of any claim made against the County within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract and in accordance with the worker's compensation law of Georgia. The funds are to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

Settled claims in the past three years have not exceeded the coverages.

NOTE 13 – CONTINGENCIES

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County attorney, the resolution of these matters probably will not have a material adverse effect on the financial condition of the County.

Hospital Authority of Evans County (the "Hospital Authority") The County entered into a contract (the "contract") with the Hospital Authority in 2006 whereby the Hospital Authority will provide indigent care to the Evans County citizens and the County agreed to make payments to the Hospital Authority in amounts sufficient to enable the Hospital Authority to pay the principal of, premium, if any, and interest on its $7,075,000 Series 2006 Revenue Anticipation Certificates when due, to the extent the net operating revenues of the Hospital Authority are insufficient for such purposes. The County agreed in the Contract to levy an annual ad valorem tax on all taxable property located within the territorial limits of the County, at such rates within the seven mil limit or such greater millage limit hereafter authorized under the Hospital Authorities Law of Georgia, as may be necessary to produce in each year revenues which are sufficient to fulfill the County's obligations under the Contract.

The Hospital Authority's Series 2006 Revenue Anticipation Certificates are payable in annual amounts ranging from $230,000 in 2014 to $465,000 in 2032, with an interest rate of 4%. Total debt outstanding at June 30, 2014 was $6,135,000.

NOTE 14 – JOINT VENTURE

Under Georgia law, the County, in conjunction with other cities and counties in the seventeen county East Middle Georgia area, is a member of the Heart of Georgia Altamaha Regional Commission (RC) and is required to pay annual dues thereto. During its year ended June 30, 2014, the County paid $5,255 in such dues. Membership in an RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-33 which provides for the organizational structure of the RC in Georgia. The RC Regional Council membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39 provides that the member governments are liable for any debts or obligations of an RC. Separate financial statements may be obtained from:

Heart of Georgia Altamaha Regional Commission
5405 Oak Street
Eastman, Georgia 31023

NOTE 15 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated subsequent events and transactions for potential recognition or disclosure through June 12, 2015, the date the financial statements were available to be issued.

NOTE 16 – HOTEL/MOTEL TAX

The County levies a 5% lodging tax. A summary of the transactions for the year ended June 30, 2014 follows:

Lodging tax receipts	$ 7,223
Disbursements to:	
Chamber of Commerce	5,417
Evans County Recreation - Tos Theater Project	1,806
Total disbursements	7,223
Amounts to be disbursed as of 6/30/14	$ -

All expenditures were for promotion of tourism as required by OCGA 48-13-51.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 1,033,205	$ 15,540	$ 1,048,745
Receivables:			
Accounts	84,173	-	84,173
Intergovernmental	39,618	-	39,618
Due from other funds	456	-	456
Prepaid items	589	-	589
TOTAL ASSETS	$ 1,158,041	$ 15,540	$ 1,173,581
LIABILITIES			
Accounts payable	$ 134,671	-	$ 134,671
Accrued salaries	2,141	-	2,141
Due to other funds	491,736	$ 83,500	575,236
Total liabilities	628,548	83,500	712,048
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - user fees	51,119	-	51,119
FUND BALANCES			
Nonspendable	589	-	589
Restricted	517,500	-	517,500
Unassigned	(39,715)	(67,960)	(107,675)
Total fund balances	478,374	(67,960)	410,414
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 1,158,041	$ 15,540	$ 1,173,581

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2014

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ 170,238	-	$ 170,238
Charges for services	908,136	-	908,136
Fees, fines and forfeitures	42,097	-	42,097
Intergovernmental	189,076	-	189,076
Interest	2,367	$ 95	2,462
Other	10,949	-	10,949
Total revenues	1,322,863	95	1,322,958
EXPENDITURES			
Current:			
Judicial	3,273	-	3,273
Public safety	1,262,600	-	1,262,600
Public works	150,000	-	150,000
Housing and development	5,857	-	5,857
Recreation	288,325	-	288,325
Capital outlay	32,309	230,734	263,043
Debt service:			
Principal	-	2,082	2,082
Interest	-	1,518	1,518
Total expenditures	1,742,364	234,334	1,976,698
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(419,501)	(234,239)	(653,740)
OTHER FINANCING SOURCES (USES)			
Proceeds from note payable	-	69,000	69,000
Transfers in	422,461	49,518	471,979
Transfers out	(1,952)	-	(1,952)
Total other financing sources (uses)	420,509	118,518	539,027
SPECIAL ITEMS			
Transfer of Drug Task Force to another agency	(285,655)	-	(285,655)
Assumption of emergency medical services by County	180,571	-	180,571
Total special items	(105,084)	-	(105,084)
NET CHANGE IN FUND BALANCES	(104,076)	(115,721)	(219,797)
FUND BALANCES, JULY 1, 2013	582,450	47,761	630,211
FUND BALANCES, JUNE 30, 2014	$ 478,374	$ (67,960)	$ 410,414

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Smart Police Grant	Fire Services	Inmate Telephone
ASSETS								
Cash	$ 100,647	$ 33,128	$ 7,401	$ 11,079	$ 12,335	$ 151,442	$ 143,453	$ 11,327
Receivables:								
Accounts	-	-	-	-	-	-	26,684	-
Intergovernmental	-	-	-	-	-	11,607	-	-
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 100,647	$ 33,128	$ 7,401	$ 11,079	$ 12,335	$ 163,049	$ 170,137	$ 11,327
LIABILITIES								
Accounts payable	-	-	-	-	-	$ 325	$ 63,764	-
Accrued salaries	-	-	-	-	-	-	248	-
Due to other funds	-	-	-	-	-	162,724	-	-
Total liabilities	-	-	-	-	-	163,049	64,012	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - user fees	-	-	-	-	-	-	21,878	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	$ 100,647	$ 33,128	$ 7,401	$ 11,079	$ 12,335	-	84,247	$ 11,327
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	100,647	33,128	7,401	11,079	12,335	-	84,247	11,327
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 100,647	$ 33,128	$ 7,401	$ 11,079	$ 12,335	$ 163,049	$ 170,137	$ 11,327

(Continued) - 1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2014

	T-SPLOST Discretionary	Recreation Department	E-911	Drug Task Force	Emergency Medical Services	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
ASSETS							
Cash	$ 180,492	$ 10,285	$ 127,172	$ -	$ 244,444	-	$ 1,033,205
Receivables:							
Accounts	-	-	22,692	-	34,797	-	84,173
Intergovernmental	27,307	-	-	-	-	$ 704	39,618
Prepaid items	-	589	-	-	-	-	589
Due from other funds		456					456
TOTAL ASSETS	$ 207,799	$ 11,330	$ 149,864	$ -	$ 279,241	$ 704	$ 1,158,041
LIABILITIES							
Accounts payable	-	$ 28,177	$ 33,825	$ -	$ 8,580	-	$ 134,671
Accrued salaries	-	-	-	-	1,893	-	2,141
Due to other funds	$ 150,000	22,279	1,054	-	154,975	$ 704	491,736
Total liabilities	150,000	50,456	34,879	-	165,448	704	628,548
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - user fees					29,241		51,119
FUND BALANCES							
Nonspendable	-	589	-	-	-	-	589
Restricted	57,799	-	114,985	-	84,552	-	517,500
Unassigned	-	(39,715)	-	-	-	-	(39,715)
Total fund balances	57,799	(39,126)	114,985	-	84,552	-	478,374
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 207,799	$ 11,330	$ 149,864	$ -	$ 279,241	$ 704	$ 1,158,041

(Concluded) - 2.

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Smart Police Grant	Fire Services	Inmate Telephone
REVENUES								
Taxes	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	$ 151,084	-
Fees, fines and forfeitures	$ 8,449	$ 12,368	$ 1,550	$ 3,665	-	-	-	-
Intergovernmental	-	-	-	-	$ 3,844	$ 52,345	-	-
Interest	-	13	-	19	-	-	-	-
Other	-	-	-	-	-	-	-	$ 5,229
Total revenues	8,449	12,381	1,550	3,684	3,844	52,345	151,084	5,229
EXPENDITURES								
Current:								
Judicial	-	-	-	3,158	115	-	-	-
Public safety	-	-	70	-	-	52,345	186,454	1,645
Public works	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay:								
Public safety	-	-	-	-	-	-	806	-
Public works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Total expenditures	-	-	70	3,158	115	52,345	187,260	1,645
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	8,449	12,381	1,480	526	3,729	-	(36,176)	3,584
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	120,423	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	120,423	-
SPECIAL ITEMS								
Transfer of Drug Task Force to another agency	-	-	-	-	-	-	-	-
Assumption of emergency medical services by County	-	-	-	-	-	-	-	-
Total special items	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	8,449	12,381	1,480	526	3,729	-	84,247	3,584
FUND BALANCE, BEGINNING OF YEAR	92,198	20,747	5,921	10,553	8,606	-	-	7,743
FUND BALANCE, END OF YEAR	$ 100,647	$ 33,128	$ 7,401	$ 11,079	$ 12,335	$ -	$ 84,247	$ 11,327

(Continued) - 1.

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	T-SPLOST Discretionary	Recreation Department	E-911	Drug Task Force	Emergency Medical Services	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
REVENUES							
Taxes	$ 163,015	-	-	-	-	$ 7,223	$ 170,238
Charges for services	-	$ 52,804	$ 166,944	-	$ 537,304	-	908,136
Fees, fines and forfeitures	-	-	-	$ 16,065	-	-	42,097
Intergovernmental	-	-	-	128,111	4,776	-	189,076
Interest	-	8	-	428	1,899	-	2,367
Other	-	5,720	-	-	-	-	10,949
Total revenues	163,015	58,532	166,944	144,604	543,979	7,223	1,322,863
EXPENDITURES							
Current:							
Judicial	-	-	-	-	-	-	3,273
Public safety	-	-	173,356	130,867	717,863	-	1,262,600
Public works	150,000		-	-	-	-	150,000
Housing and development	-	-	-	-	-	5,857	5,857
Recreation	-	288,325	-	-	-	-	288,325
Capital outlay:							
Public safety	-	-	-	-	5,635	-	6,441
Public works	23,876						23,876
Recreation	-	1,992	-	-	-	-	1,992
Total expenditures	173,876	290,317	173,356	130,867	723,498	5,857	1,742,364
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(10,861)	(231,785)	(6,412)	13,737	(179,519)	1,366	(419,501)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	217,952	-	-	83,500	586	422,461
Transfers out	-	-	-	-	-	(1,952)	(1,952)
Total other financing sources (uses)	-	217,952	-	-	83,500	(1,366)	420,509
SPECIAL ITEMS							
Transfer of Drug Task Force to another agency	-	-	-	(285,655)	-	-	(285,655)
Assumption of emergency medical services by County	-	-	-	-	180,571	-	180,571
Total special items	-	-	-	(285,655)	180,571	-	(105,084)
NET CHANGE IN FUND BALANCE	(10,861)	(13,833)	(6,412)	(271,918)	84,552	-	(104,076)
FUND BALANCE, BEGINNING OF YEAR	68,660	(25,293)	121,397	271,918	-	-	582,450
FUND BALANCE, END OF YEAR	$ 57,799	$ (39,126)	$ 114,985	$ -	$ 84,552	$ -	$ 478,374

(Concluded) - 2.

EVANS COUNTY, GEORGIA
DRUG ABUSE TREATMENT AND EDUCATION SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 8,357	$ 8,449	$ 92
EXPENDITURES				
Current:				
Public safety	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	8,357	8,449	92
FUND BALANCE, BEGINNING OF YEAR	92,198	92,198	92,198	-
FUND BALANCE, END OF YEAR	$ 92,198	$ 100,555	$ 100,647	$ 92

EVANS COUNTY, GEORGIA
JAIL SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 11,725	$ 12,368	$ 643
Interest	-	13	13	-
Total revenues	-	11,738	12,381	643
EXPENDITURES				
Current outlay:				
Public safety	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	11,738	12,381	643
FUND BALANCE, BEGINNING OF YEAR	20,747	20,747	20,747	-
FUND BALANCE, END OF YEAR	$ 20,747	$ 32,485	$ 33,128	$ 643

EVANS COUNTY, GEORGIA
JUVENILE SUPERVISION FEE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ -	$ 1,550	$ 1,550	$ -
EXPENDITURES				
Current:				
Public safety	-	70	70	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,480	1,480	-
FUND BALANCE, BEGINNING OF YEAR	5,921	5,921	5,921	-
FUND BALANCE, END OF YEAR	$ 5,921	$ 7,401	$ 7,401	$ -

EVANS COUNTY, GEORGIA
LAW LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 5,000	$ 3,665	$ (1,335)
Interest	-	19	19
Total revenues	5,000	3,684	(1,316)
EXPENDITURES			
Current:			
Judicial	-	3,158	(3,158)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,000	526	(4,474)
FUND BALANCE, BEGINNING OF YEAR	10,553	10,553	-
FUND BALANCE, END OF YEAR	$ 15,553	$ 11,079	$ (4,474)

EVANS COUNTY, GEORGIA
SUPERIOR COURT GENERAL PURPOSE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 3,844	$ 3,844
EXPENDITURES			
Current:			
Judicial	-	115	(115)
Capital outlay:			
Judicial	-	-	-
Total expenditures	-	115	(115)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	3,729	3,729
FUND BALANCE, BEGINNING OF YEAR	8,606	8,606	-
FUND BALANCE, END OF YEAR	$ 8,606	$ 12,335	$ 3,729

EVANS COUNTY, GEORGIA
SMART POLICE GRANT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 151,348	$ 52,345	$ (99,003)
EXPENDITURES				
Current:				
Public safety	-	60,133	52,345	7,788
Total expenditures	-	60,133	52,345	7,788
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	91,215	-	(91,215)
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ 91,215	$ -	$ (91,215)

EVANS COUNTY, GEORGIA
FIRE SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 135,000	$ 143,453	$ 151,083	$ 7,630
EXPENDITURES				
Current:				
Public safety	125,000	196,725	186,454	10,271
Capital outlay:				
Public safety	-	806	806	-
Total expenditures	125,000	197,531	187,260	10,271
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000	(54,078)	(36,177)	17,901
OTHER FINANCING SOURCES				
Transfers in	-	-	120,423	120,423
NET CHANGE IN FUND BALANCE	10,000	(54,078)	84,246	138,324
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ 10,000	$ (54,078)	$ 84,246	$ 138,324

EVANS COUNTY, GEORGIA
INMATE TELEPHONE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Telephone commissions	$ -	$ 5,229	$ 5,229
EXPENDITURES			
Current:			
Public safety	-	1,645	(1,645)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	3,584	3,584
FUND BALANCE, BEGINNING OF YEAR	$ 7,743	7,743	-
FUND BALANCE, END OF YEAR	$ 7,743	$ 11,327	$ 3,584

EVANS COUNTY, GEORGIA
T-SPLOST DISCRETIONARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ -	$ 148,988	$ 163,015	$ 14,027
EXPENDITURES				
Current:				
Public works	-	150,000	150,000	-
Capital outlay:				
Public works	-	35,811	23,876	11,935
Total expenditures	-	185,811	173,876	11,935
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(36,823)	(10,861)	25,962
FUND BALANCE, BEGINNING OF YEAR	68,660	68,660	68,660	-
FUND BALANCE, END OF YEAR	$ 68,660	$ 31,837	$ 57,799	$ 25,962

EVANS COUNTY, GEORGIA
RECREATION DEPARTMENT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 68,000	$ 52,804	$ (15,196)
Interest	-	8	8
Other	-	5,720	5,720
Total revenues	68,000	58,532	(9,468)
EXPENDITURES			
Current:			
Recreation	278,746	288,325	(9,579)
Capital outlay:			
Recreation	300	1,992	(1,692)
Total expenditures	279,046	290,317	(11,271)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(211,046)	(231,785)	(20,739)
OTHER FINANCING SOURCES			
Transfers in	210,000	217,952	7,952
NET CHANGE IN FUND BALANCE	(1,046)	(13,833)	(12,787)
FUND BALANCE, BEGINNING OF YEAR	(25,293)	(25,293)	-
FUND BALANCE, END OF YEAR	$ (26,339)	$ (39,126)	$ (12,787)

EVANS COUNTY, GEORGIA
E-911 SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 170,000	$ 144,252	$ 166,944	$ 22,692
EXPENDITURES				
Current:				
Public safety	141,200	140,660	173,356	(32,696)
Capital outlay:				
Public safety	400	-	-	-
Total expenditures	141,600	140,660	173,356	(32,696)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,400	3,592	(6,412)	(10,004)
FUND BALANCE, BEGINNING OF YEAR	121,397	121,397	121,397	-
FUND BALANCE, END OF YEAR	$ 149,797	$ 124,989	$ 114,985	$ (10,004)

EVANS COUNTY, GEORGIA
DRUG TASK FORCE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	-	$ 16,065	$ 16,065
Intergovernmental	$ 187,287	128,111	(59,176)
Interest	-	428	428
Total revenues	187,287	144,604	(42,683)
EXPENDITURES			
Current:			
Public safety	182,287	130,867	51,420
Capital outlay:			
Public safety	5,000	-	5,000
Total expenditures	187,287	130,867	56,420
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	13,737	13,737
SPECIAL ITEMS			
Transfer of Drug Task Force to another agency	-	(285,655)	(285,655)
NET CHANGE IN FUND BALANCE	-	(271,918)	(271,918)
FUND BALANCE, BEGINNING OF YEAR	271,918	271,918	-
FUND BALANCE, END OF YEAR	$ 271,918	$ -	$ (271,918)

EVANS COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ -	$ 611,734	$ 537,304	$ (74,430)
Intergovernmental	-	4,776	4,776	-
Interest	-	1,899	1,899	-
Total revenues	-	618,409	543,979	(74,430)
EXPENDITURES				
Current:				
Public safety	-	663,824	717,863	(54,039)
Capital outlay:				
Public safety	-	5,635	5,635	-
Total expenditures	-	669,459	723,498	(54,039)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(51,050)	(179,519)	(128,469)
OTHER FINANCING SOURCES				
Transfers in	-	-	83,500	83,500
SPECIAL ITEMS				
Assumption of emergency medical services by County	-	-	180,571	180,571
NET CHANGE IN FUND BALANCE	-	(51,050)	84,552	135,602
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ (51,050)	$ 84,552	$ 135,602

EVANS COUNTY, GEORGIA
HOTEL/MOTEL TAX SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$6,000	$ 6,974	$ 7,223	$ 249
EXPENDITURES				
Current:				
Housing and development	4,200	5,857	5,857	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,800	1,117	1,366	249
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	586	586
Transfers out	(1,800)	(1,952)	(1,952)	-
Total other financing sources (uses)	(1,800)	(1,952)	(1,366)	586
NET CHANGE IN FUND BALANCE	-	(835)	-	835
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ (835)	$ -	$ 835

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2014

	Recreation Department SPLOST	2001 Special Sales Tax	Total Nonmajor Capital Projects Funds
ASSETS			
Cash	$ 15,540	$ -	$ 15,540
LIABILITIES AND FUND BALANCES			
Liabilities:			
Due to other funds	$ 83,500	$ -	$ 83,500
Fund balances:			
Unassigned	(67,960)	-	(67,960)
TOTAL LIABILITIES AND FUND BALANCES	$ 15,540	$ -	$ 15,540

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR CAPITAL PROJECTS FUNDS

FOR THE YEAR ENDED JUNE 30, 2014

	Recreation Department SPLOST	2001 Special Sales Tax	Total Nonmajor Capital Projects Funds
REVENUES			
Interest	$ 95	-	$ 95
EXPENDITURES			
Capital outlay	191,061	$ 39,673	230,734
Debt service:			
Principal	2,082	-	2,082
Interest	1,518	-	1,518
Total expenditures	194,661	39,673	234,334
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(194,566)	(39,673)	(234,239)
OTHER FINANCING SOURCES			
Proceeds from note payable	69,000	-	69,000
Transfers in	49,518	-	49,518
Total other financing sources	118,518	-	118,518
NET CHANGE IN FUND BALANCE	(76,048)	(39,673)	(115,721)
FUND BALANCE, BEGINNING OF YEAR	8,088	39,673	47,761
FUND BALANCE, END OF YEAR	$ (67,960)	$ -	$ (67,960)

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2014

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Totals
ASSETS						
Cash	$ 196,372	$ 761	$ 71,501	$ 20,120	$ 13,018	$ 301,772
LIABILITIES						
Due to other entities and individuals	$ 196,372	$ 761	$ 71,501	$ 20,120	$ 13,018	$ 301,772

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Balance June 30, 2013	Additions	Deductions	Balance June 30, 2014
Tax Commissioner				
Assets				
Cash	$ 178,094	$ 8,091,929	$ 8,073,651	$ 196,372
Liabilities				
Due to other entities and individuals	$ 178,094	$ 8,091,929	$ 8,073,651	$ 196,372
Probate Court				
Assets				
Cash	$ 607	$ 35,581	$ 35,427	$ 761
Liabilities				
Due to other entities and individuals	$ 607	$ 35,581	$ 35,427	$ 761
Clerk of Courts				
Assets				
Cash	$ 72,244	$ 359,539	$ 360,282	$ 71,501
Liabilities				
Due to other entities and individuals	$ 72,244	$ 359,539	$ 360,282	$ 71,501
Magistrate Court				
Assets				
Cash	$ 20,441	$ 254,196	$ 254,517	$ 20,120
Liabilities				
Due to other entities and individuals	$ 20,441	$ 254,196	$ 254,517	$ 20,120
Sheriff				
Assets				
Cash	$ 8,736	$ 101,214	$ 96,932	$ 13,018
Liabilities				
Due to other entities and individuals	$ 8,736	$ 101,214	$ 96,932	$ 13,018
Total Agency Funds				
Assets				
Cash	$ 280,122	$ 8,842,459	$ 8,820,809	$ 301,772
Liabilities				
Due to other entities and individuals	$ 280,122	$ 8,842,459	$ 8,820,809	$ 301,772

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2014

2001 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures: Prior Years	Expenditures: Current Year	Expenditures: Total	Estimated Percentage of Completion
Roads and bridges	$ 2,627,000	$ 2,552,830	$ 2,513,157	$ 39,673	$ 2,552,830	100%
Sanitation equipment	50,000	50,000	50,000	-	50,000	100%
Courthouse improvements	275,000	275,000	275,000	-	275,000	100%
Public safety equipment	110,000	110,000	110,000	-	110,000	100%
Community Center	100,000	176,102	176,102	-	176,102	100%
Ogeechee Tech School	100,000	161,208	161,208	-	161,208	100%
Fire trucks	149,000	149,000	149,000	-	149,000	100%
Recreation	300,000	300,000	300,000	-	300,000	100%
Library	30,000	34,274	34,274	-	34,274	100%
Industrial Authority	250,000	250,000	250,000	-	250,000	100%
Evans Memorial Hospital	700,000	700,000	700,000	-	700,000	100%
Airport Authority	100,000	101,261	101,261	-	101,261	100%
City of Claxton	600,000	600,000	600,000	-	600,000	100%
City of Bellville	150,000	150,000	150,000	-	150,000	100%
City of Daisy	169,000	169,000	169,000	-	169,000	100%
City of Hagan	240,000	240,000	240,000	-	240,000	100%
	$ 5,950,000	$ 6,018,675	$ 5,979,002	$ 39,673	$ 6,018,675	100.0%

2005 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures: Prior Years	Expenditures: Current Year	Expenditures: Total	Estimated Percentage of Completion
Road construction	$ 800,000	$ 786,000	-	-	-	0%
Road improvements	1,900,000	1,088,337	$ 550,435	$ 64,484	$ 614,919	57%
Road equipment	500,000	491,000	191,486	20,503	211,989	43%
Sanitation equipment	225,000	221,000	136,223	-	136,223	62%
Courthouse/building improvements	130,000	391,275	391,275	-	391,275	100%
Sheriff and Jail equipment	360,000	463,766	463,766	-	463,766	100%
Fire equipment	120,000	163,998	163,998	-	163,998	100%
Landfill improvements	450,000	762,246	762,246	-	762,246	100%
County-city complex/property	415,000	408,000	248,408	15,478	263,886	65%
Recreation authority	450,000	451,688	451,688	-	451,688	100%
Library	30,000	29,195	29,195	-	29,195	100%
Industrial Development Authority	250,000	245,712	245,712	-	245,712	100%
Evans Memorial Hospital	850,000	835,281	835,281	-	835,281	100%
Airport Authority	120,000	118,395	118,395	-	118,395	100%
City of Claxton	750,000	737,138	737,138	-	737,138	100%
City of Hagan	500,000	491,426	491,426	-	491,426	100%
City of Bellville	200,000	196,246	196,246	-	196,246	100%
City of Daisy	200,000	196,246	196,246	-	196,246	100%
	$ 8,250,000	$ 8,076,949	$ 6,209,164	$ 100,465	$ 6,309,629	78.1%

Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:

Total 2005 Special Sales Tax Fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 101,133
Intergovernmental revenue	(668)
Total current year expenditures per above	$ 100,465

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2014

2011 Special Sales Tax

Project	Original Estimated Cost	Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
Road construction	$ 800,000	$ 800,000	-	-	-	0%
Road improvements	1,900,000	1,900,000	-	-	-	0%
Equipment/vehicles	560,000	560,000	$ 41,285	$ 291,822	$ 333,107	59%
Sanitation equipment	225,000	225,000	56,039	-	56,039	25%
Courthouse/building improvements	365,000	365,000	67,626	56,660	124,286	34%
Sheriff equipment	330,000	330,000	40,733	42,289	83,022	25%
EMS equipment	125,000	125,000	-	17,632	17,632	14%
Landfill improvements	260,000	260,000	10,009	5,452	15,461	6%
Fire protection improvements	345,000	345,000	189,084	119,912	308,996	90%
Public safety communication equipment	15,000	15,000	7,675	-	7,675	51%
Recreation	450,000	450,000	126,571	49,518	176,089	39%
Library	60,000	60,000	16,903	7,917	24,820	41%
Industrial Development Authority	155,000	155,000	46,371	20,453	66,824	43%
Evans Memorial Hospital	800,000	800,000	225,108	105,562	330,670	41%
Airport Authority	160,000	160,000	45,021	21,974	66,995	42%
City of Claxton	750,000	750,000	211,008	98,965	309,973	41%
City of Hagan	550,000	550,000	154,775	72,574	227,349	41%
City of Bellville	200,000	200,000	56,236	26,391	82,627	41%
City of Daisy	200,000	200,000	56,236	26,391	82,627	41%
	$ 8,250,000	$ 8,250,000	$ 1,350,680	$ 963,512	$ 2,314,192	28.1%

Reconciliation of current year expenditures to Statement of Revenues, Expenditures and Changes in Fund Balances:

Total 2011 Special Sales Tax Fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 1,118,663
Transfers to other funds	49,518
Intergovernmental revenue	(204,669)
Total current year expenditures per above	$ 963,512

THIGPEN, LANIER, WESTERFIELD & DEAL

CERTIFIED PUBLIC ACCOUNTANTS
201 SOUTH ZETTEROWER AVENUE
P.O. BOX 505
STATESBORO, GEORGIA 30459
PHONE (912) 489-8756
FAX (912) 489-1243

WILLIAM RUSSELL LANIER, CPA
JOSEPH S. WESTERFIELD, CPA
RICHARD N. DEAL, CPA, CGMA
KAY S. PROCTOR, CPA, CFE, CGMA
LEE ANN LANE, CPA
JENNIFER GROOMS, CPA
WILLIAM BLAKE BLOSER, CPA

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S 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 Board of Commissioners
Evans County, Georgia

We have audited, in accordance with the 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 Evans County, Georgia, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise Evans County, Georgia's basic financial statements, and have issued our report thereon dated June 12, 2015. Our report includes a reference to other auditors who audited the financial statements of the Evans County Board of Health, a component unit, as described in our report on Evans County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Evans County, Georgia's internal control over financial reporting (internal control) to determine 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 Evans County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Evans County, Georgia's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described below as 2014-1 and 2014-3 through 2014-5 to be material weaknesses.

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. We consider the deficiency described below as 2014-2 to be a significant deficiency.

2014-1 Major expenditures not allocated by function

Expenditures should be properly allocated to each function so that the financial statements accurately reflect total expenditures by function. Expenditures pertaining to electricity, retirement, non-health insurance and fuel were not properly allocated to the functions which benefitted from said expenditures. Instead, most fuel purchases were recorded as public works expenditures while retirement, electricity and non-health insurance were recorded as general administration expenditures.

County Response: We concur with this finding and will begin allocating expenditures to the appropriate functions.

2014-2 Budget amendments and lack of budget for special revenue funds

Expenditures exceeded appropriations at the legal level of control for certain general fund departments, and no budget was created for certain special revenue funds. Budgets should be created and approved by the Board of Commissioners for all special revenue funds, and a budget amendment should be made and approved by the Board of Commissioners for any over expenditure of the County budget.

County Response: We concur with this finding. In the future we will adopt budgets for the special revenue funds and obtain approved budget amendments for those departments in which actual expenditures exceed budgeted expenditures.

2014-3 Failure to adjust balance sheet accounts at year-end

The County failed to make entries to reverse out prior year accruals and record current year accruals for prepaid expenses, receivables, payables, and accrued salaries. Failure to adjust these balances resulted in numerous audit adjustments that materially affected the County's financial statements and required significant additional audit time.

County Response: We concur with this finding. In the future we will adjust balance sheet accounts at year-end to reflect accurate balances.

2014-4 Inaccurate journal entries posted to fund balance accounts

During the fiscal year ended June 30, 2014, the County set up several new funds. When several of these funds were set up, entries were made that affected fund balance. As new funds with no prior activity, there should have been no amounts recorded in fund balance and significant additional audit time was required to research and correct these transactions.

County Response: We concur with this finding and will ensure the proper posting of all adjusting journal entries in the future.

2014-5 Miscoding of certain capital outlay expenditures

We noted several significant expenditures for capital outlay in the 2011 SPLOST fund that were not coded to the correct department, causing the expenditures by function to be misstated in the County's financial statements. All expenditures should be evaluated at the time they are entered into the County's general ledger to ensure that they are coded to not only the correct category, but also the correct department/function.

County Response: We concur with this finding and will ensure the proper posting of all capital outlay expenditures in the future.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Evans County, Georgia's financial statements are free of 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 is described above as item 2014-2.

Evans County, Georgia's Response to Findings

Evans County, Georgia's response to the findings identified in our audit is described above. Evans 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.

Thigpen, Lanier, Waterfield & Dail

Statesboro, Georgia
June 12, 2015