EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2015

LANIER, WESTERFIELD, DEAL & PROCTOR
CERTIFIED PUBLIC ACCOUNTANTS
P.O. BOX 505
201 SOUTH ZETTEROWER AVENUE
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	6
Statement of Activities	7
Fund Financial Statements:	
Balance Sheet - Governmental Funds	8
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	9
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Solid Waste Fee Fund	14
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Emergency Medical Services Fund	15
Statement of Net Position - Proprietary Fund	16
Statement of Revenues, Expenditures and Changes in Net Position - Proprietary Fund	17
Statement of Cash Flows - Proprietary Fund	18
Statement of Net Position - Fiduciary Funds	19
Statement of Changes in Net Position - Fiduciary Funds	20
Notes to the Financial Statements	21
Required Supplementary Information:	
Evans County Board of Commissioners Retirement Plan	46
Notes to the Required Supplementary Information	47
Supplementary Information:	
Non-Major Funds:	
Nonmajor Governmental Funds:	
Combining Balance Sheet	48
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	49
Nonmajor Special Revenue Funds:	
Combining Balance Sheet	50
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Drug Abuse Treatment and Education Fund 54
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Jail Fund 55
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Juvenile Supervision Fee Fund 56
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Law Library Fund 57
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Superior Court General Purpose Fund 58
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Smart Police Grant Fund 59
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Fire Services Fund 60
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Inmate Telephone Fund 61
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - T-SPLOST Discretionary Fund 62
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Recreation Department Fund 63
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - E-911 Fund 64
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - Hotel/Motel Tax Fund 65
Fiduciary Funds - Agency Funds:
Combining Statement of Fiduciary Assets and Liabilities 66
Combining Statement of Changes in Assets and Liabilities 67

Schedule of Projects Paid with Special Sales Tax Proceeds 68

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* 69

LANIER, WESTERFIELD, DEAL & PROCTOR

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, 2015, 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 1.9% of the assets, 0.3% of the net position, and 4.9% 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 1.8% of the assets, 0.2% of the net position, and 4.6% 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, 2015, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Emergency Medical Services Fund, and Solid Waste Fee Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1F to the financial statements, in fiscal year 2015, the County adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27.* Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Schedule of Changes in the Net Pension Liability and Related Ratios and the Schedule of Contributions on pages 46 and 47 be presented to supplement the basic financial statements. Such 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 February 17, 2016, 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.

Lanier, Westerfield, Cook & Proctor

Statesboro, Georgia
February 17, 2016

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2015

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 6,157,092	$ 886,924	$ 7,044,016	$ 274,859
Receivables:				
Accounts	169,505	103,496	273,001	-
Taxes	144,149	-	144,149	-
Intergovernmental	209,107	-	209,107	17,813
Prepaid items	110,151	-	110,151	-
Internal balances	27,147	(27,147)	-	-
Total Current Assets	6,817,151	963,273	7,780,424	292,672
Capital Assets:				
Nondepreciable capital assets	1,048,783	-	1,048,783	-
Depreciable capital assets, net	6,273,366	253,745	6,527,111	1,336
Total Capital Assets	7,322,149	253,745	7,575,894	1,336
Total Assets	14,139,300	1,217,018	15,356,318	294,008
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions	642,968	19,886	662,854	126,089
LIABILITIES				
Current Liabilities:				
Accounts payable	358,240	46,355	404,595	-
Accrued payroll liabilities	34,098	818	34,916	-
Compensated absences payable	20,227	681	20,908	6,849
Note payable	4,145	-	4,145	-
Total Current Liabilities	416,710	47,854	464,564	6,849
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	80,906	2,724	83,630	6,848
Note payable (net of current portion)	58,829	-	58,829	-
Net pension obligation	1,518,509	46,964	1,565,473	297,011
Landfill closure and postclosure care costs	-	578,507	578,507	-
Total Long-Term Liabilities	1,658,244	628,195	2,286,439	303,859
Total Liabilities	2,074,954	676,049	2,751,003	310,708
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions	-	-	-	72,491
NET POSITION				
Net investment in capital assets	7,259,175	253,745	7,512,920	1,336
Restricted for:				
Capital projects	3,135,710	-	3,135,710	-
Other purposes	570,469	-	570,469	110,364
Unrestricted	1,741,960	307,110	2,049,070	(74,802)
Total Net Position	$ 12,707,314	$ 560,855	$ 13,268,169	$ 36,898

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015

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	$ 1,428,543	$ 130,851	-	$ 15,323	$ (1,282,369)	-	$ (1,282,369)	
Judicial	863,537	109,989	$ 4,226	-	(749,322)	-	(749,322)	
Public safety	2,402,272	1,158,239	77,991	-	(1,166,042)	-	(1,166,042)	
Public works	1,487,950	416,424	-	1,223,909	152,383	-	152,383	
Health and welfare	491,281	-	-	-	(491,281)	-	(491,281)	
Culture and recreation	438,338	74,915	-	-	(363,423)	-	(363,423)	
Housing and development	269,824	9,705	-	-	(260,119)	-	(260,119)	
Interest	3,256	-	-	-	(3,256)	-	(3,256)	
Total Governmental Activities	7,385,001	1,900,123	82,217	1,239,232	(4,163,429)	-	(4,163,429)	
Business-Type Activities:								
Landfill	673,567	615,292	-	-	-	$ (58,275)	(58,275)	
Total - Primary Government	$ 8,058,568	$ 2,515,415	$ 82,217	$ 1,239,232	(4,163,429)	(58,275)	(4,221,704)	
Component Unit:								
Evans County Board of Health	$ 420,219	$ 110,374	$ 323,326	$ -				$ 13,481
		General Revenues						
		Property taxes levied for general purposes			2,457,662	-	2,457,662	-
		Sales taxes			2,036,221	-	2,036,221	-
		Insurance premium tax			373,468	-	373,468	-
		Other taxes			146,632	-	146,632	-
		Interest earned			8,435	3,910	12,345	-
		Gain on sale of capital assets			7,049	-	7,049	-
		Other			57,445	-	57,445	-
		Total General Revenues			5,086,912	3,910	5,090,822	-
		Transfers			(25,897)	25,897	-	-
		Total General Revenues and Transfers			5,061,015	29,807	5,090,822	-
		Change in Net Position			897,586	(28,468)	869,118	13,481
		Net Position, July 1, 2014, as restated			11,809,728	589,323	12,399,051	23,417
		Net Position, June 30, 2015			$ 12,707,314	$ 560,855	$ 13,268,169	$ 36,898

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2015

	General	Emergency Medical Services	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash	$ 2,306,552	$ 171,484	$ 181,008	$ 1,245,975	$ 1,866,869	$ 385,204	$ 6,157,092
Receivables:							
Accounts	1,127	37,895	78,993	-	-	51,490	169,505
Taxes	144,149	-	-	-	-	-	144,149
Intergovernmental	65,614	-	-	-	115,113	28,380	209,107
Due from other funds	224,681	-	-	-	-	26,574	251,255
Prepaid items	109,562	-	-	-	-	589	110,151
TOTAL ASSETS	$ 2,851,685	$ 209,379	$ 260,001	$ 1,245,975	$ 1,981,982	$ 492,237	$ 7,041,259
LIABILITIES							
Accounts payable	$ 197,420	$ 4,947	$ 57,060	$ 1,570	$ 72,600	$ 24,643	$ 358,240
Accrued payroll liabilities	29,633	3,777	-	-	-	688	34,098
Due to other funds	1,896	78,361	75,303	-	18,077	50,471	224,108
TOTAL LIABILITIES	228,949	87,085	132,363	1,570	90,677	75,802	616,446
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	105,671	-	-	-	-	-	105,671
Unavailable revenue - user fees	-	23,611	66,471	-	-	20,747	110,829
TOTAL DEFERRED INFLOWS OF RESOURCES	105,671	23,611	66,471	-	-	20,747	216,500
FUND BALANCES							
Nonspendable	109,562	-	-	-	-	589	110,151
Restricted	21,042	98,683	61,167	1,244,405	1,891,305	410,030	3,726,632
Assigned	157,450	-	-	-	-	-	157,450
Unassigned	2,229,011	-	-	-	-	(14,931)	2,214,080
TOTAL FUND BALANCES	2,517,065	98,683	61,167	1,244,405	1,891,305	395,688	6,208,313
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 2,851,685	$ 209,379	$ 260,001	$ 1,245,975	$ 1,981,982	$ 492,237	$ 7,041,259

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, 2015

Amounts reported for governmental activities in the statement of net position are different because:			
Total Governmental Fund Balances			$ 6,208,313
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:			
	Cost	$ 13,797,124	
	Less accumulated depreciation	(6,474,975)	7,322,149
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	105,671	
	User fees	110,829	216,500
Deferred outflows related to pensions are not reported in the governmental funds.			642,968
A liability is reported on the government-wide statement of net position for the County's cumulative underfunding of its annual required contribution to its pension plan.			(1,518,509)
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	(101,133)	
	Notes payable	(62,974)	(164,107)
Net Position Of Governmental Activities			$ 12,707,314

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, 2015

	General	Emergency Medical Services	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	$ 3,680,583	-	-	$ -	$ 1,165,116	$ 180,758	$ 5,026,457
Licenses and permits	33,955	-	-	-	-	-	33,955
Charges for services	145,112	$ 629,058	$ 432,130	-	-	417,899	1,624,199
Fees, fines and forfeitures	212,475	-	-	-	-	32,129	244,604
Intergovernmental	44,587	1,200	-	-	1,227,688	36,430	1,309,905
Interest	7,684	711	-	-	11,497	87	19,979
Other	57,445	-	-	-	-	13,074	70,519
Total revenues	4,181,841	630,969	432,130	-	2,404,301	680,377	8,329,618
EXPENDITURES							
Current:							
General government	1,263,495	-	-	-	-	-	1,263,495
Judicial	798,749	-	-	-	-	8,932	807,681
Public safety	1,126,938	616,838	-	-	-	434,282	2,178,058
Public works	478,124	-	410,777	-	-	171,738	1,060,639
Health and welfare	364,812	-	-	-	-	-	364,812
Culture and recreation	92,000	-	-	-	-	243,957	335,957
Housing and development	222,375	-	-	-	-	6,336	228,711
Capital outlay	-	-	-	853,680	1,149,953	29,744	2,033,377
Debt service:							
Principal	-	-	-	-	-	3,944	3,944
Interest	-	-	-	-	-	3,256	3,256
Intergovernmental	-	-	-	-	406,026	-	406,026
Total expenditures	4,346,493	616,838	410,777	853,680	1,555,979	902,189	8,685,956
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(164,652)	14,131	21,353	(853,680)	848,322	(221,812)	(356,338)
OTHER FINANCING SOURCES (USES)							
Sale of capital assets	4,824	-	-	-	-	2,225	7,049
Transfers in	-	-	-	-	-	291,525	291,525
Transfers out	(216,000)	-	-	(9,257)	(90,053)	(2,112)	(317,422)
Total other financing sources (uses)	(211,176)	-	-	(9,257)	(90,053)	291,638	(18,848)
NET CHANGE IN FUND BALANCES	(375,828)	14,131	21,353	(862,937)	758,269	69,826	(375,186)
FUND BALANCES, JULY 1, 2014	2,892,893	84,552	39,814	2,107,342	1,133,036	325,862	6,583,499
FUND BALANCES, JUNE 30, 2015	$ 2,517,065	$ 98,683	$ 61,167	$ 1,244,405	$ 1,891,305	$ 395,688	$ 6,208,313

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, 2015

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ (375,186)
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	$ (516,760)	
	Capital outlay	2,021,504	1,504,744
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 @ 6/30/15	110,829	
	Unavailable revenue @ 6/30/14	(126,536)	(15,707)
	Property taxes:		
	Unavailable revenue @ 6/30/15	105,671	
	Unavailable revenue @ 6/30/14	(118,147)	(12,476)
Repayment of notes payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.			3,944
The change in net pension liability and pension related deferred outflows is reported on the government-wide statement of activities but not in the governmental funds.			(193,321)
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			(14,412)
Change In Net Position of Governmental Activities			$ 897,586

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 2,371,000	$ 2,479,070	$ 2,470,138	$ (8,932)
Local option sales tax	775,000	686,069	699,120	13,051
Alcoholic beverage	70,000	66,908	66,361	(547)
Insurance premium	324,000	373,468	373,468	-
Other	56,900	69,411	71,496	2,085
Licenses and permits	28,000	33,200	33,955	755
Charges for services	142,800	151,086	145,112	(5,974)
Fees, fines and forfeitures	259,000	197,832	212,475	14,643
Intergovernmental	10,600	46,156	44,587	(1,569)
Interest	5,600	7,684	7,684	-
Other	38,000	56,451	57,445	994
Total revenues	4,080,900	4,167,335	4,181,841	14,506
EXPENDITURES				
Current:				
General government:				
Executive	236,050	145,704	145,841	(137)
Elections	33,350	56,785	56,765	20
General administration	631,300	570,037	422,582	147,455
Information technology	-	45,505	45,836	(331)
Tax commissioner	175,300	191,862	195,954	(4,092)
Tax assessor	139,900	192,451	195,865	(3,414)
General government buildings	201,100	202,315	200,652	1,663
Total general government	1,417,000	1,404,659	1,263,495	141,164
Judicial:				
Superior Court	408,000	411,678	417,534	(5,856)
State Court	98,900	90,436	90,436	-
Juvenile Court	30,600	33,958	33,958	-
Probate Court	118,400	121,897	123,016	(1,119)
Magistrate Court	132,800	130,028	133,805	(3,777)
Total judicial	788,700	787,997	798,749	(10,752)
Public safety:				
Sheriff	692,200	761,820	762,752	(932)
Corrections	301,900	287,427	290,097	(2,670)
Emergency medical service	-	-	2,116	(2,116)
Coroner	18,700	22,848	22,848	-
Emergency management	16,200	49,207	49,125	82
Total public safety	$ 1,029,000	$ 1,121,302	$ 1,126,938	$ (5,636)

See accompanying notes to the basic financial statements.

(Continued) - 1.

EVANS COUNTY, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 444,100	$ 465,000	$ 478,124	$ (13,124)
Health and welfare:				
Health	71,000	363,900	363,900	-
Welfare	6,000	6,000	912	5,088
Total health and welfare	77,000	369,900	364,812	5,088
Culture and recreation:				
Libraries	90,000	92,000	92,000	-
Housing and development:				
Conservation	102,300	118,367	118,367	-
Code enforcement	53,300	37,768	39,698	(1,930)
Economic development	78,300	64,310	64,310	-
Total housing and development	233,900	220,445	222,375	(1,930)
Total expenditures	4,079,700	4,461,303	4,346,493	114,810
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,200	(293,968)	(164,652)	129,316
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	500	4,824	4,824	-
Transfers out	(216,000)	(216,000)	(216,000)	-
Total other financing sources (uses)	(215,500)	(211,176)	(211,176)	-
NET CHANGE IN FUND BALANCE	$ (214,300)	$ (505,144)	(375,828)	$ 129,316
FUND BALANCE, BEGINNING OF YEAR			2,892,893	
FUND BALANCE, END OF YEAR			$ 2,517,065	

See accompanying notes to the basic financial statements.

(Concluded) - 2.

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ -	$ 429,737	$ 432,130	$ 2,393
EXPENDITURES				
Current:				
Public works	-	410,777	410,777	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	18,960	21,353	2,393
FUND BALANCE, BEGINNING OF YEAR	39,814	39,814	39,814	-
FUND BALANCE, END OF YEAR	$ 39,814	$ 58,774	$ 61,167	$ 2,393

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 167,000	$ 614,020	$ 629,058	$ 15,038
Intergovernmental	-	1,200	1,200	-
Interest	-	711	711	-
Total revenues	167,000	615,931	630,969	15,038
EXPENDITURES				
Current:				
Public safety	167,000	646,054	616,838	29,216
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(30,123)	14,131	44,254
FUND BALANCE, BEGINNING OF YEAR	84,552	84,552	84,552	-
FUND BALANCE, END OF YEAR	$ 84,552	$ 54,429	$ 98,683	$ 44,254

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2015

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 886,924
Accounts receivable	103,496
Due from other funds	70,023
Total Current Assets	1,060,443
Capital Assets	
Buildings	143,570
Improvements	276,496
Machinery and equipment	661,555
Less accumulated depreciation	(827,876)
Total Capital Assets	253,745
Total Assets	1,314,188
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	19,886
LIABILITIES	
Current Liabilites	
Accounts payable	46,355
Accrued salaries	818
Compensated absences payable	681
Due to other funds	97,170
Total Current Liabilities	145,024
Long-Term Liabilites	
Landfill closure and postclosure care costs	578,507
Net pension obligation	46,964
Compensated absences payable (net of current portion)	2,724
Total Long-Term Liabilities	628,195
Total Liabilities	773,219
NET POSITION	
Investment in capital assets	253,745
Unrestricted	307,110
Total Net Position	$ 560,855

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, 2015

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 610,436
Other	4,856
Total operating revenues	615,292
OPERATING EXPENSES	
Salaries	88,086
Employee benefits	38,804
Purchased/contracted services	494,457
Materials and supplies	27,845
Depreciation	24,375
Total operating expenses	673,567
OPERATING INCOME (LOSS)	(58,275)
NONOPERATING REVENUE	
Interest income	3,910
INCOME (LOSS) BEFORE TRANSFERS	(54,365)
TRANSFERS IN	25,897
CHANGE IN NET POSITION	(28,468)
NET POSITION, JULY 1, 2014, AS RESTATED	589,323
NET POSITION, JUNE 30, 2015	$ 560,855

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2015

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 569,990
Cash payments for goods and services	(903,625)
Cash payments for salaries and benefits	(120,407)
Net cash used by operating activities	(454,042)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Transfers in from capital projects fund	25,897
Purchase of capital assets	(25,897)
Net cash provided by capital and related financing activities	-
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	3,910
NET DECREASE IN CASH	(450,132)
CASH, JULY 1, 2014	1,337,056
CASH, JUNE 30, 2015	$ 886,924
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES	
Operating income (loss)	$ (58,275)
Adjustments:	
Depreciation	24,375
Increase in accounts receivable	(45,302)
Decrease in due to other funds	(337,846)
Decrease in accounts payable	(40,604)
Decrease in landfill closure and postclosure care costs	(2,873)
Increase in net pension obligation	19,077
Increase in accrued salaries	818
Decrease in compensated absences payable	(313)
Increase in deferred outflows related to pensions	(13,099)
Net cash used by operating activities	$ (454,042)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2015

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	-	$ 376,737
Investments, at fair value	$ 1,861,329	-
Total assets	$ 1,861,329	$ 376,737
Liabilities		
Due to other entities and individuals		$ 376,737
Net Position		
Held in trust for employee pension benefits	$ 1,861,329	

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, 2015

	Pension Trust Fund
Additions	
Employer contributions	$ 164,501
Investment income	60,515
Total additions	225,016
Deductions	
Benefit payments	53,972
Administrative expenses	17,585
Total deductions	71,557
Change in net position	153,459
Net position, Beginning of year	1,707,870
Net position, End of year	$ 1,861,329

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.

Emergency Medical Services Fund – This special revenue fund accounts for the ambulance fee collected by the Tax Commissioner and the patient service revenue generated from providing emergency medical services for the County.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 1)
- Repurchase agreements
- Obligations of the other political subdivisions of the State of Georgia

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, 2015, 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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 only has one item that qualifies for reporting in this category. It is resources related to pensions reported at the government-wide level for governmental and business-type activities and at the fund level for enterprise funds.

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 an 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. The County can also have deferred inflows of resources related to its pension plan at the government-wide level for governmental and business-type activities and at the fund level for proprietary funds.

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."

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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).

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.

1-F. Restatements

Effective for the year ended June 30, 2015, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 68. Implementation of this new accounting standard required a restatement of beginning net position for net pension liabilities and deferred outflows and deferred inflows of resources related to pensions. These items were previously not required to be booked by the County.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The above restatement had the following impact on previously reported balances.

	Governmental Activities	Business-type Activities and Landfill Enterprise Fund	Total
Net Position, July 1, 2014, as previously reported	$ 12,491,948	$ 610,423	$ 13,102,371
Balance of net pension liability at July 1, 2014, as restated by actuary	(901,675)	(27,887)	(929,562)
Balance of deferred outflows - resources related to pensions at July 1, 2014	219,455	6,787	226,242
Net Position, July 1, 2014, as restated	$ 11,809,728	$ 589,323	$ 12,399,051

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2015, in the following departments for the general fund:

	General Fund
Executive	$ 137
Information technology	331
Tax commissioner	4,092
Tax assessor	3,414
Superior Court	5,856
Probate Court	1,119
Magistrate Court	3,777
Sheriff	932
Corrections	2,670
Emergency medical service	2,116
Public works - Roads	13,124
Code enforcement	1,930

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

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.

	Overexpenditures
Law library fund	$ 3,487
Superior Court general purpose fund	5,717
Inmate telephone fund	5,456
Recreation department	193,643

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (continued)

Deficit Fund Balance

The Recreation Department SPLOST capital projects fund had a deficit balance of $14,931 at June 30, 2015, which the County plans to eliminate with future SPLOST revenue and transfers from the general fund.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2015, the carrying amount of the County's deposits was $7,420,753 and the bank balance was $7,594,927. Of the bank balance, $1,044,142 was covered by federal depository insurance and $6,550,785 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

At June 30, 2015, 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	$1,655,221
Principal Financial Group, Inc. stock	206,108
	$1,861,329

Discretely Presented Component Unit
At June 30, 2015, 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 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, 2015, property taxes were levied on September 11, 2014, billed on September 22, 2014, and were due December 20, 2014.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2015, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 97,170
	Recreation Department SPLOST	29,500
	Recreation Department	5,572
	E-911	1,289
	Emergency Medical Services	78,361
	Solid Waste Fee	5,323
	2011 Special Sales Tax	7,347
	Fire Services	119
Hotel/Motel Tax	General	1,896
Recreation Department	Hotel/Motel Tax	536
E-911	Fire Services	13,202
Recreation Department SPLOST	2011 Special Sales Tax	10,730
	Recreation Department	210
Landfill	Juvenile Supervision Fee	43
	Solid Waste Fee	69,980
Total		$ 321,278

Interfund balances at June 30, 2015 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, 2015, consisted of the following:

	Transfers From:			
Transfers To:	General Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Hotel/Motel Tax Fund	Total
Recreation Department	$ 216,000	-	-	$ 2,112	$ 218,112
Recreation Department SPLOST	-	-	$ 73,413	-	73,413
Landfill Enterprise Fund	-	$ 9,257	16,640	-	25,897
Total	$ 216,000	$ 9,257	$ 90,053	$ 2,112	$ 317,422

The general fund transferred funds to the Recreation Department special revenue fund to help fund its operating deficit. The 2011 Special Sales Tax fund transferred funds to the Recreation Department SPLOST fund in accordance with the SPLOST intergovernmental agreement. The 2005 and 2011 Special Sales Tax funds transferred funds to the Landfill Enterprise fund for capital projects. The Hotel/Motel tax fund transferred $2,112 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, 2015 for the County's governmental activities was as follows:

	Balance 7/1/2014	Additions	Decreases	Balance 6/30/2015
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 797,053	$ 151,974	-	$ 949,027
Construction in progress	99,756	-	-	99,756
Total capital assets not being depreciated	896,809	151,974	-	1,048,783
Capital assets being depreciated:				
Buildings	3,797,881	-	-	3,797,881
Improvements	3,063,114	1,441,583	-	4,504,697
Machinery and equipment	4,073,534	462,583	$ 90,354	4,445,763
Total capital assets being depreciated	10,934,529	1,904,166	90,354	12,748,341
Total capital assets	11,831,338	2,056,140	90,354	13,797,124
Accumulated depreciation:				
Buildings	1,845,772	80,185	-	1,925,957
Improvements	1,124,286	147,892	-	1,272,178
Machinery and equipment	3,043,875	288,683	55,718	3,276,840
Total accumulated depreciation	6,013,933	516,760	55,718	6,474,975
Governmental activities capital assets, net	$ 5,817,405	$ 1,539,380	$ 34,636	$ 7,322,149

Governmental activities depreciation expense:

General government	$ 117,628
Judicial	2,855
Public safety	152,396
Public works	167,223
Health and welfare	13,488
Culture and recreation	62,568
Housing and development	602
Total governmental activities depreciation expense	$ 516,760

NOTE 6 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2015 for the County's enterprise fund was as follows:

	Balance 7/1/2014	Additions	Decreases	Balance 6/30/2015
Business-Type Activities:				
Capital assets being depreciated:				
Buildings	$ 134,313	$ 9,257	$ -	$ 143,570
Improvements	259,856	16,640	-	276,496
Machinery and equipment	661,555	-	-	661,555
Total capital assets being depreciated	1,055,724	25,897	-	1,081,621
Accumulated depreciation:				
Buildings	132,419	1,303	-	133,722
Improvements	75,291	8,083	-	83,374
Machinery and equipment	595,791	14,989	-	610,780
Total accumulated depreciation	803,501	24,375	-	827,876
Business-type activities capital assets, net	$ 252,223	$ 1,522	-	$ 253,745

	Balance 6/30/2014	Additions	Decreases	Balance 6/30/2015
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 98,903	-	-	$ 98,903
Accumulated depreciation:				
Machinery and equipment	95,209	$ 2,358	-	97,567
Component unit capital assets, net	$ 3,694	$ (2,358)	-	$ 1,336

NOTE 7– NOTE PAYABLE

Notes payable at June 30, 2015 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.	$ 62,974

NOTE 7– NOTE PAYABLE (Continued)

As of June 30, 2015, annual debt service requirements to maturity are as follows:

Year ending June 30	Governmental Activities		
	Principal	Interest	Total
2016	$ 4,145	$ 3,055	$ 7,200
2017	4,358	2,842	7,200
2018	54,471	1,556	56,027
	$ 62,974	$ 7,453	$ 70,427

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, 2015, the estimated liability for landfill closure and post closure care costs is $578,507 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 $2,098,284 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 4.47% 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, 2014	Additions	Reductions	Balance June 30, 2015	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 86,721	$ 14,412	-	$ 101,133	$ 20,227
Note payable	66,918	-	$ 3,944	62,974	4,145
Total Governmental Activities	$ 153,639	$ 14,412	$ 3,944	$ 164,107	$ 24,372
Business-type Activities:					
Compensated absences payable	$ 3,718	$ -	$ 313	$ 3,405	$ 681
Accrued landfill closure and postclosure care costs	581,380	-	2,873	578,507	-
Total Business-Type Activities	$ 585,098	$ -	$ 3,186	$ 581,912	$ 681

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, 2015, governmental fund balances are composed of the following:

	General Fund	Emergency Medical Services	Solid Waste Fee Fund	2005 Special Sales Tax Fund	2011 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Prepaid items	$ 109,562	-	-	-	-	$ 589	$ 110,151
Restricted:							
E-911	-	-	-	-	-	93,124	93,124
Ambulance service	-	$ 98,683	-	-	-	-	98,683
Judicial	-	-	-	-	-	30,933	30,933
Drug education	-	-	-	-	-	107,890	107,890
Victim assistance	21,042	-	-	-	-	-	21,042
Recreation	-	-	-	-	-	5,326	5,326
Tourism	-	-	-	-	-	325	325
Jail	-	-	-	-	-	56,514	56,514
Solid waste	-	-	$ 61,167	-	-	-	61,167
Fire protection	-	-	-	-	-	57,872	57,872
Roads	-	-	-	-	-	58,046	58,046
Capital projects	-	-	-	$ 1,244,405	$ 1,891,305	-	3,135,710
Total restricted	21,042	98,683	61,167	1,244,405	1,891,305	410,030	3,726,632
Assigned:							
Subsequent years' budget	157,450	-	-	-	-	-	157,450
Unassigned	2,229,011	-	-	-	-	(14,931)	2,214,080
Total fund balances	$ 2,517,065	$ 98,683	$ 61,167	$ 1,244,405	$ 1,891,305	$ 395,688	$ 6,208,313

NOTE 11 – EMPLOYEE RETIREMENT PLANS

Defined Benefit Pension Plan

Evans County maintains a single employer defined benefit pension plan: The Evans County Board of Commissioners Retirement Plan (the Plan). The Plan's activity is reported within the County's basic financial statements as a Pension Trust Fund. A separate, audited pension plan report prepared in accordance with U.S. generally accepted accounting principles is not available for this plan.

Summary of Significant Accounting Policies

Basis of Accounting – The plans' financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Method Used to Value Investments – Investments are reported at fair value. Short term investments are reported at cost, which approximates fair value. Securities traded on national or international exchange are valued at the last reported sales price at current exchange rates. Securities without an established market value are reported at estimated fair value.

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 authority to establish and amend benefit provisions rests with the Evans County Board of Commissioners.

Benefits Provided - 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.

Contributions - At December 31, 2014, the date of the most recent actuarial valuation, there were 83 participants as follows:

Active employees	41
Inactive employees entitled to but not receiving benefits	24
Retired employees or beneficiaries currently receiving benefits	18
	83

The County is required to contribute at an actuarially determined rate. The basis for determining contributions is calculated each year in the plan's Actuarial Valuation Report. The actuarially determined contribution rate is the estimated amount necessary to finance the costs of benefits earned by plan members during the year, with additional amounts to finance any unfunded accrued liability and plan administrative expenses. Section 47-20 of the Georgia Code sets forth the minimum funding standards for state and local governmental pension plans.

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.

Investment Policy - The Evans County Board of Commissioners are responsible for establishing and reviewing investment spending policies. The majority of plan assets are invested in fixed income, with less than fifteen percent invested in the stock of Principal Financial Group.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Rate of Return – For the year ended December 31, 2014, the annual money-weighted rate of return on the plan investments, net of pension plan investment expenses was 3.97%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability – The Plan's net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The components of the net pension liability of the County at December 31, 2014 were as follows:

Total pension liability	$ 3,274,302
Plan fiduciary net position	(1,708,829)
County's net pension liability	$ 1,565,473
Plan net position as a percentage of pension liability	52.19%

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of December 31, 2014, using a long-term investment rate of return of 4.75%, net of plan investment expenses. An inflation rate of 2.25% was used. Mortality rates were based on the 2007 SOA RP-2014 study.

Discount Rate – The discount rate used to measure the total pension liability was 4.75%. The Plan's fiduciary net position and benefit payments were projected to determine if the plan's fiduciary net position was greater than or equal to the expected benefit payments for each period from 2014 to 2016. Benefit payments after 2016 are projected to be zero. The projection revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to each future period. The discount rate used to determine the beginning of the period total pension liability was 5%.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Changes in Net Pension Liability – Changes in the Plan's net pension liability for the year ended December 31, 2014 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a)-(b)
Balance, January 1, 2014	$ 2,492,585	$ 1,563,023	$ 929,562
Changes for the year:			
Service cost	61,836	-	61,836
Interest on the total pension liability	126,507	-	126,507
Contributions from the employer	-	143,992	(143,992)
Net investment income	-	66,253	(66,253)
Benefit payments, including refunds	(47,057)	(47,057)	-
Difference between expected and actual experience	379,521	-	379,521
Changes in assumptions	260,910	-	260,910
Administrative expenses		(17,382)	17,382
Net Changes	781,717	145,806	635,911
Balance, December 31, 2014	$ 3,274,302	$ 1,708,829	$ 1,565,473

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following represents the net pension liability of the Plan as of December 31, 2014 (the measurement date), calculated using the discount rate of 4.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.75%) or 1 percentage point higher (5.75%) than the current rate:

	Discount Rate - 1% (3.75%)	Current Discount Rate (4.75%)	Discount Rate + 1% (5.75%)
Plan's net pension liability	$ 2,172,460	$ 1,565,473	$ 1,084,633

Pension Expense – For the year ended December 31, 2014, the County recognized pension expense of $281,549.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Deferred Outflows of Resources – For the year ended June 30, 2015, the County reported deferred outflows of resources related to pensions in the amount of $662,854, consisting of the following components:

Employer contributions after measurement date	$ 164,500
Differences in expected and actual experience	287,180
Effects of changes in assumptions	197,428
Net differences between expected and net investment income	13,746
	$ 662,854

Amounts reported as deferred outflows of resources will be recognized in pension expense as follows:

Year ending June 30	
2016	$ 323,759
2017	159,259
2018	159,259
2019	20,577
	$ 662,854

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 state sponsored pension plan.

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 state sponsored pension plan.

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 state sponsored pension plans.

NOTE 11 – EMPLOYEE RETIREMENT PLANS (Continued)

Magistrates Retirement Fund of Georgia

The Magistrate Judge is covered under a pension plan which requires that certain sums from fees and fines or bond forfeitures be remitted to the state sponsored pension plan.

Georgia Firefighters' Pension Fund

Full-time fire department employees who are certified or are candidates for certification by the Georgia Firefighter Standards and Training Council are eligible to be covered by this pension plan, which is funded primarily by a one percent tax on premiums for fire insurance and monthly dues collected from active members.

Georgia Judicial Retirement System

This system provides retirement benefits for Superior Court Judges, District Attorneys, State Court Judges, Solicitors-General of the State Courts, and Juvenile Court Judges.

Employee's Retirement System of Georgia

Evans County tax officials are covered under this retirement plan.

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. ERS issues a publicly available financial report that can be obtained at www.ers.ga.gov. The retirement contributions for the year ended June 30, 2015 were $35,033. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2015, the Board of Health reported $297,011 for its proportionate share of the net pension liabilities. For the year ended June 30, 2015, the Board of Health recognized pension expense of $75,342.

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

NOTE 12 – RISK MANAGEMENT (Continued)

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, 2015 was $5,895,000.

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, 2015, the County paid $7,006 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 February 17, 2016, 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, 2015 follows:

Lodging tax receipts	$ 8,773
Disbursements to:	
Chamber of Commerce	6,336
Evans County Recreation - Tos Theater Project	2,112
Total disbursements	8,448
Amounts to be disbursed as of 6/30/15	$ 325

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

EVANS COUNTY, GEORGIA
REQUIRED SUPPLEMENTARY INFORMATION
EVANS COUNTY BOARD OF COMMISSIONERS RETIREMENT PLAN
FOR THE YEAR ENDED JUNE 30, 2015

Schedule of Changes in the Net Pension Liability and Related Ratios

	2015 (1)
Total pension liability	
Interest	$ 126,507
Service cost	61,836
Differences between expected and actual experience	379,521
Changes in assumption	260,910
Benefit payments	(47,057)
Net change in total pension liability	781,717
Total pension liability, beginning	2,492,585
Total pension liability, ending	$ 3,274,302
Plan fiduciary net position	
Contributions from employer	$ 143,992
Net investment income	66,253
Administrative expenses	(17,382)
Benefit payments	(47,057)
Net change in plan fiduciary net position	145,806
Plan fiduciary net position, beginning	1,563,023
Plan fiduciary net position, ending	$ 1,708,829
Net pension liability	$ 1,565,473
Plan fiduciary net position as percentage of the total pension liability	52.19%
Covered-employee payroll	$ 1,474,592
Net pension liability as a percentage of covered-employee payroll	106.16%

Schedule of Investment Returns

Annual money-weighted rate of return, net of investment expense	3.97%

Schedule of County Contributions

	Plan Year Ended December 31, 2014 (1)
Actuarially determined contribution	$ 164,501
Contributions in relation to the actuarially determined contribution	143,992
Contribution deficiency (excess)	$ 20,509
Covered-employee payroll	$ 1,474,592
Actual contributions as a percentage of covered-employee payroll	9.76%

(1) Only fiscal year 2015 was available. The County will continue to present information for years available until a full 10-year trend is compiled.

NOTE 1 – VALUATION DATE

Actuarially determined contribution rates are calculated as of the January 1st preceding the fiscal year end in which contributions are reported.

NOTE 2 – BENEFIT CHANGES

For the plan year ended December 31, 2014, there were no benefit changes during the plan year.

NOTE 3 – CHANGE IN ASSUMPTIONS

For the plan year ended December 31, 2014, the following changes in assumptions were made:

- The mortality table was changed from the 2014 IRS Prescribed Mortality-Optional Combined Table for Small Plans, male and female, to the Total Mortality rates from RP-2006 with Mortality Improvement.
- The interest rates before and during the benefit payment period were decreased from 5% to 4.75%. This rate is used in the calculation of the plan's benefit liability.
- Salary projections have been updated from a 4.5% increase each year until retirement to a 4% increase each year until retirement.

NOTE 4 – METHODS AND ASSUMPTIONS USED TO DETERMINE CONTRIBUTION RATES

Actuarial cost method	Entry Age Normal
Amortization method	Straight-line Initial Unfunded Actuarial Accrued Liability (30 years) Experience gains/losses (15 years) Amendments (20 years) Assumption changes (30 years)
Asset valuation method	Market value
Investment rate of return	4.75%, net of pension plan investment expenses, including inflation
Retirement age	Normal retirement at age 65 and early retirement at age 55 with 10 years of service.
Mortality	SOA RP-2006 with Mortality Improvement

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2015

	Nonmajor Special Revenue Funds	Recreation Department SPLOST	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 381,575	$ 3,629	$ 385,204
Receivables:			
Accounts	51,490	-	51,490
Intergovernmental	28,380	-	28,380
Due from other funds	15,634	10,940	26,574
Prepaid items	589	-	589
TOTAL ASSETS	$ 477,668	$ 14,569	$ 492,237
LIABILITIES			
Accounts payable	$ 24,643	-	$ 24,643
Accrued salaries	688	-	688
Due to other funds	20,971	$ 29,500	50,471
Total liabilities	46,302	29,500	75,802
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - user fees	20,747	-	20,747
FUND BALANCES			
Nonspendable	589	-	589
Restricted	410,030	-	410,030
Unassigned	-	(14,931)	(14,931)
Total fund balances	410,619	(14,931)	395,688
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 477,668	$ 14,569	$ 492,237

EVANS COUNTY, GEORGIA

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2015

	Nonmajor Special Revenue Funds	Recreation Department SPLOST	Total Nonmajor Governmental Funds
REVENUES			
Taxes	$ 180,758	-	$ 180,758
Charges for services	417,899	-	417,899
Fees, fines and forfeitures	32,129	-	32,129
Intergovernmental	36,430	-	36,430
Interest	40	$ 47	87
Other	13,074	-	13,074
Total revenues	680,330	47	680,377
EXPENDITURES			
Current:			
Judicial	8,932	-	8,932
Public safety	434,282	-	434,282
Public works	171,738	-	171,738
Housing and development	6,336	-	6,336
Recreation	243,957	-	243,957
Capital outlay	16,513	13,231	29,744
Debt service:			
Principal	-	3,944	3,944
Interest	-	3,256	3,256
Total expenditures	881,758	20,431	902,189
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(201,428)	(20,384)	(221,812)
OTHER FINANCING SOURCES (USES)			
Sale of capital assets	2,225	-	2,225
Transfers in	218,112	73,413	291,525
Transfers out	(2,112)	-	(2,112)
Total other financing sources (uses)	218,225	73,413	291,638
NET CHANGE IN FUND BALANCES	16,797	53,029	69,826
FUND BALANCES, JULY 1, 2014	393,822	(67,960)	325,862
FUND BALANCES, JUNE 30, 2015	$ 410,619	$ (14,931)	$ 395,688

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Smart Police Grant	Fire Services	Inmate Telephone
ASSETS								
Cash	$ 107,550	$ 47,603	$ 8,801	$ 11,531	$ 10,844	$ -	$ 87,099	$ 8,911
Receivables:								
Accounts	-	-	-	-	-	-	27,564	-
Intergovernmental	340	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 107,890	$ 47,603	$ 8,801	$ 11,531	$ 10,844	$ -	$ 114,663	$ 8,911
LIABILITIES								
Accounts payable	-	-	-	$ 200	-	$ -	$ 22,276	-
Accrued salaries	-	-	-	-	-	-	447	-
Due to other funds	-	-	$ 43	-	-	-	13,321	-
Total liabilities	-	-	43	200	-	-	36,044	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - user fees	-	-	-	-	-	-	20,747	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	$ 107,890	$ 47,603	8,758	11,331	$ 10,844	-	57,872	$ 8,911
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	107,890	47,603	8,758	11,331	10,844	-	57,872	8,911
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 107,890	$ 47,603	$ 8,801	$ 11,531	$ 10,844	$ -	$ 114,663	$ 8,911

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2015

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
ASSETS					
Cash	$ 30,006	$ 10,413	$ 58,817	-	$ 381,575
Receivables:					
Accounts	-	400	22,952	$ 574	51,490
Intergovernmental	28,040	-	-	-	28,380
Prepaid items	-	589	-	-	589
Due from other funds	-	536	13,202	1,896	15,634
TOTAL ASSETS	$ 58,046	$ 11,938	$ 94,971	$ 2,470	$ 477,668
LIABILITIES					
Accounts payable	$ -	-	$ 558	$ 1,609	$ 24,643
Accrued salaries	-	$ 241	-	-	688
Due to other funds	-	5,782	1,289	536	20,971
Total liabilities	-	6,023	1,847	2,145	46,302
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - user fees	-	-	-	-	20,747
FUND BALANCES					
Nonspendable	-	589	-	-	589
Restricted	58,046	5,326	93,124	325	410,030
Unassigned	-	-	-	-	-
Total fund balances	58,046	5,915	93,124	325	410,619
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 58,046	$ 11,938	$ 94,971	$ 2,470	$ 477,668

(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, 2015

	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	-	-	-	-	-	-	$ 197,212	-
Fees, fines and forfeitures	$ 12,553	$ 14,456	$ 1,400	$ 3,720	-	-	-	-
Intergovernmental	-	-	-	-	$ 4,226	$ 32,204	-	-
Interest	-	19	-	19	-	-	-	-
Other	-	-	-	-	-	-	-	$ 3,040
Total revenues	12,553	14,475	1,400	3,739	4,226	32,204	197,212	3,040
EXPENDITURES								
Current:								
Judicial	5,000	-	43	3,487	402	-	-	-
Public safety	310	-	-	-	-	32,204	218,645	5,456
Public works	-	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay:								
Judicial	-	-	-	-	5,315	-	-	-
Public safety	-	-	-	-	-	-	7,167	-
Recreation	-	-	-	-	-	-	-	-
Total expenditures	5,310	-	43	3,487	5,717	32,204	225,812	5,456
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,243	14,475	1,357	252	(1,491)	-	(28,600)	(2,416)
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	-	-	-	-	-	-	2,225	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	2,225	-
NET CHANGE IN FUND BALANCE	7,243	14,475	1,357	252	(1,491)	-	(26,375)	(2,416)
FUND BALANCE, BEGINNING OF YEAR	100,647	33,128	7,401	11,079	12,335	-	84,247	11,327
FUND BALANCE, END OF YEAR	$ 107,890	$ 47,603	$ 8,758	$ 11,331	$ 10,844	$ -	$ 57,872	$ 8,911

(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, 2015

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Total Nonmajor Special Revenue Funds
REVENUES					
Taxes	$ 171,985	-	-	$ 8,773	$ 180,758
Charges for services	-	$ 64,881	$ 155,806	-	417,899
Fees, fines and forfeitures	-	-	-	-	32,129
Intergovernmental	-	-	-	-	36,430
Interest	-	2	-	-	40
Other	-	10,034	-	-	13,074
Total revenues	171,985	74,917	155,806	8,773	680,330
EXPENDITURES					
Current:					
Judicial	-	-	-	-	8,932
Public safety	-	-	177,667	-	434,282
Public works	171,738		-	-	171,738
Housing and development	-	-	-	6,336	6,336
Recreation	-	243,957	-	-	243,957
Capital outlay:					
Judicial	-	-	-	-	5,315
Public safety	-	-	-	-	7,167
Recreation	-	4,031	-	-	4,031
Total expenditures	171,738	247,988	177,667	6,336	881,758
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	247	(173,071)	(21,861)	2,437	(201,428)
OTHER FINANCING SOURCES (USES)					
Sale of capital assets	-	-	-	-	2,225
Transfers in	-	218,112	-	-	218,112
Transfers out	-	-	-	(2,112)	(2,112)
Total other financing sources (uses)	-	218,112	-	(2,112)	218,225
NET CHANGE IN FUND BALANCE	247	45,041	(21,861)	325	16,797
FUND BALANCE, BEGINNING OF YEAR	57,799	(39,126)	114,985	-	393,822
FUND BALANCE, END OF YEAR	$ 58,046	$ 5,915	$ 93,124	$ 325	$ 410,619

(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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 7,000	$ 9,735	$ 12,553	$ 2,818
EXPENDITURES				
Current:				
Judicial	-	5,000	5,000	-
Public safety	-	310	310	-
Total expenditures	-	5,310	5,310	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	7,000	4,425	7,243	2,818
FUND BALANCE, BEGINNING OF YEAR	100,647	100,647	100,647	-
FUND BALANCE, END OF YEAR	$ 107,647	$ 105,072	$ 107,890	$ 2,818

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 18,000	$ 13,600	$ 14,456	$ 856
Interest	-	19	19	-
Total revenues	18,000	13,619	14,475	856
EXPENDITURES				
Current outlay:				
Public safety	-	13,600	-	13,600
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	18,000	19	14,475	(12,744)
FUND BALANCE, BEGINNING OF YEAR	33,128	33,128	33,128	-
FUND BALANCE, END OF YEAR	$ 51,128	$ 33,147	$ 47,603	$ (12,744)

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 1,000	$ 1,400	$ 1,400	$ -
EXPENDITURES				
Current:				
Judicial	-	2,800	43	2,757
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,000	(1,400)	1,357	2,757
FUND BALANCE, BEGINNING OF YEAR	7,401	7,401	7,401	-
FUND BALANCE, END OF YEAR	$ 8,401	$ 6,001	$ 8,758	$ 2,757

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 5,000	$ -	$ 3,720	$ 3,720
Interest	-	-	19	19
Total revenues	5,000	-	3,739	3,739
EXPENDITURES				
Current:				
Judicial	-	-	3,487	(3,487)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	5,000	-	252	252
FUND BALANCE, BEGINNING OF YEAR	11,079	11,079	11,079	-
FUND BALANCE, END OF YEAR	$ 16,079	$ 11,079	$ 11,331	$ 252

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, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Intergovernmental	$ -	$ 4,226	$ 4,226
EXPENDITURES			
Current:			
Judicial	-	402	(402)
Capital outlay:			
Judicial	-	5,315	(5,315)
Total expenditures	-	5,717	(5,717)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,491)	(1,491)
FUND BALANCE, BEGINNING OF YEAR	12,335	12,335	-
FUND BALANCE, END OF YEAR	$ 12,335	$ 10,844	$ (1,491)

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Intergovernmental	$ -	$ 43,811	$ 32,204	$ (11,607)
EXPENDITURES				
Current:				
Public safety	-	32,204	32,204	-
Total expenditures	-	32,204	32,204	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	11,607	-	(11,607)
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ -	$ 11,607	$ -	$ (11,607)

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 135,000	$ 191,565	$ 197,212	$ 5,647
EXPENDITURES				
Current:				
Public safety	125,000	224,640	218,645	5,995
Capital outlay:				
Public safety	-	27,060	7,167	19,893
Total expenditures	125,000	251,700	225,812	25,888
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000	(60,135)	(28,600)	31,535
OTHER FINANCING SOURCES				
Sale of capital assets	-	2,225	2,225	-
NET CHANGE IN FUND BALANCE	10,000	(57,910)	(26,375)	31,535
FUND BALANCE, BEGINNING OF YEAR	84,247	84,247	84,247	-
FUND BALANCE, END OF YEAR	$ 94,247	$ 26,337	$ 57,872	$ 31,535

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, 2015

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Telephone commissions	$ -	$ 3,040	$ 3,040
EXPENDITURES			
Current:			
Public safety	-	5,456	(5,456)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(2,416)	(2,416)
FUND BALANCE, BEGINNING OF YEAR	11,327	11,327	-
FUND BALANCE, END OF YEAR	$ 11,327	$ 8,911	$ (2,416)

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ -	$ 171,252	$ 171,985	$ 733
EXPENDITURES				
Current:				
Public works	-	171,738	171,738	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(486)	247	733
FUND BALANCE, BEGINNING OF YEAR	57,799	57,799	57,799	-
FUND BALANCE, END OF YEAR	$ 57,799	$ 57,313	$ 58,046	$ 733

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 68,000	$ 11,513	$ 64,881	$ 53,368
Intergovernmental	-	20,688	-	(20,688)
Interest	-	18	2	(16)
Other	-	866	10,034	9,168
Total revenues	68,000	33,085	74,917	41,832
EXPENDITURES				
Current:				
Recreation	278,746	52,361	243,957	(191,596)
Capital outlay:				
Recreation	300	1,984	4,031	(2,047)
Total expenditures	279,046	54,345	247,988	(193,643)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(211,046)	(21,260)	(173,071)	(151,811)
OTHER FINANCING SOURCES				
Transfers in	210,000	70,945	218,112	147,167
NET CHANGE IN FUND BALANCE	(1,046)	49,685	45,041	(4,644)
FUND BALANCE, BEGINNING OF YEAR	(39,126)	(39,126)	(39,126)	-
FUND BALANCE, END OF YEAR	$ (40,172)	$ 10,559	$ 5,915	$ (4,644)

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Charges for services	$ 170,000	$ 136,026	$ 155,806	$ 19,780
EXPENDITURES				
Current:				
Public safety	$ 141,200	191,255	177,667	13,588
Capital outlay:				
Public safety	400	-	-	-
Total expenditures	141,600	191,255	177,667	13,588
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	28,400	(55,229)	(21,861)	33,368
FUND BALANCE, BEGINNING OF YEAR	114,985	114,985	114,985	-
FUND BALANCE, END OF YEAR	$ 143,385	$ 59,756	$ 93,124	$ 33,368

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, 2015

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes	$ 6,000	$ 8,448	$ 8,773	$ 325
EXPENDITURES				
Current:				
Housing and development	1,800	6,336	6,336	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,200	2,112	2,437	325
OTHER FINANCING SOURCES (USES)				
Transfers out	(5,500)	(2,112)	(2,112)	-
NET CHANGE IN FUND BALANCE	(1,300)	-	325	325
FUND BALANCE, BEGINNING OF YEAR	-	-	-	-
FUND BALANCE, END OF YEAR	$ (1,300)	$ -	$ 325	$ 325

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2015

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Totals
ASSETS						
Cash	$ 189,851	$ 1,442	$ 159,950	$ 14,775	$ 10,719	$ 376,737
LIABILITIES						
Due to other entities and individuals	$ 189,851	$ 1,442	$ 159,950	$ 14,775	$ 10,719	$ 376,737

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015
Tax Commissioner				
Assets				
Cash	$ 196,372	$ 8,151,812	$ 8,158,333	$ 189,851
Liabilities				
Due to other entities and individuals	$ 196,372	$ 8,151,812	$ 8,158,333	$ 189,851
Probate Court				
Assets				
Cash	$ 761	$ 37,693	$ 37,012	$ 1,442
Liabilities				
Due to other entities and individuals	$ 761	$ 37,693	$ 37,012	$ 1,442
Clerk of Courts				
Assets				
Cash	$ 71,501	$ 486,723	$ 398,274	$ 159,950
Liabilities				
Due to other entities and individuals	$ 71,501	$ 486,723	$ 398,274	$ 159,950
Magistrate Court				
Assets				
Cash	$ 20,120	$ 216,781	$ 222,126	$ 14,775
Liabilities				
Due to other entities and individuals	$ 20,120	$ 216,781	$ 222,126	$ 14,775
Sheriff				
Assets				
Cash	$ 13,018	$ 80,725	$ 83,024	$ 10,719
Liabilities				
Due to other entities and individuals	$ 13,018	$ 80,725	$ 83,024	$ 10,719
Total Agency Funds				
Assets				
Cash	$ 301,772	$ 8,973,734	$ 8,898,769	$ 376,737
Liabilities				
Due to other entities and individuals	$ 301,772	$ 8,973,734	$ 8,898,769	$ 376,737

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2015

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	1,095,545	$ 614,919	$ 480,626	$ 1,095,545	100%
Road equipment	500,000	491,000	211,989	221,080	433,069	88%
Sanitation equipment	225,000	221,000	136,223	9,257	145,480	66%
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	415,860	263,886	151,974	415,860	100%
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	$ 8,092,017	$ 6,309,629	$ 862,937	$ 7,172,566	88.6%

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	$ 333,107	$ 92,223	$ 425,330	76%
Sanitation equipment	225,000	225,000	56,039	-	56,039	25%
Courthouse building improvements	365,000	365,000	124,286	(1,568)	122,718	34%
Sheriff equipment	330,000	330,000	83,022	41,315	124,337	38%
EMS equipment	125,000	125,000	17,632	-	17,632	14%
Landfill improvements	260,000	260,000	15,461	16,640	32,101	12%
Fire protection improvements	345,000	357,543	308,996	48,547	357,543	100%
Public safety communication equipment	15,000	15,000	7,675	-	7,675	51%
Recreation	450,000	450,000	176,089	73,413	249,502	55%
Library	60,000	60,000	24,820	8,474	33,294	55%
Industrial Development Authority	155,000	155,000	66,824	21,890	88,714	57%
Evans Memorial Hospital	800,000	800,000	330,670	112,981	443,651	55%
Airport Authority	160,000	160,000	66,995	22,596	89,591	56%
City of Claxton	750,000	750,000	309,973	105,920	415,893	55%
City of Hagan	550,000	550,000	227,349	77,674	305,023	55%
City of Bellville	200,000	200,000	82,627	28,245	110,872	55%
City of Daisy	200,000	200,000	82,627	28,245	110,872	55%
	$ 8,250,000	$ 8,262,543	$ 2,314,192	$ 676,595	$ 2,990,787	36.2%

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	$ 1,555,979
Transfers to other funds	90,053
Intergovernmental revenue	(969,437)
Total current year expenditures per above	$ 676,595

LANIER, WESTERFIELD, DEAL & PROCTOR

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, 2015, 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 February 17, 2016. 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.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described below as 2015-1 and 2015-2 that we consider to be significant deficiencies.

2015-1 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.

2015-2 Incomplete information for the recreation department

During the year, the County discontinued bookkeeping services for the Recreation Department, and therefore, only a partial year of data was included in the County's trial balances. The remainder of the year was recorded in QuickBooks by the staff of the recreation department, causing both sets of books to be incomplete.

County Response: We concur with this finding. In the future we will ensure that a complete general ledger and trial balance for the entire fiscal year is available for the Recreation Department.

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 2015-1.

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.

Lanier, Westerfield, Ard & Proctor

Statesboro, Georgia
February 17, 2016