EVANS COUNTY, GEORGIA

ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

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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, 2018, 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 2.1% of the assets, 1.2% of the net position, and 4.3% 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 2.1% of the assets, 1.2% of the net position, and 4.3% 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, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 42 and 43 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 January 17, 2019, 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, Oad & Proctor

Statesboro, Georgia
January 17, 2019

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
JUNE 30, 2018

	Primary Government			Component Unit
ASSETS	Governmental Activities	Business-type Activities	Total	Evans County Board of Health
Current Assets:				
Cash and cash equivalents	$ 5,880,815	$ 1,156,048	$ 7,036,863	$ 422,534
Receivables:				
Accounts	190,733	38,589	229,322	-
Taxes	179,149	-	179,149	-
Intergovernmental	552,563	-	552,563	15,994
Prepaid items	41,295	2,075	43,370	-
Internal balances	(35,396)	35,396	-	-
Total Current Assets	6,809,159	1,232,108	8,041,267	438,528
Noncurrent Assets:				
Nondepreciable capital assets	971,094	-	971,094	-
Depreciable capital assets, net	12,058,184	481,635	12,539,819	-
Net OPEB Asset	-	-	-	24,052
Total Noncurrent Assets	13,029,278	481,635	13,510,913	24,052
Total Assets	19,838,437	1,713,743	21,552,180	462,580
DEFERRED OUTFLOWS OF RESOURCES				
Resources related to pensions	328,382	35,393	363,775	53,181
LIABILITIES				
Current Liabilities:				
Accounts payable	1,120,855	28,773	1,149,628	-
Accrued payroll liabilities	104,286	1,088	105,374	-
Compensated absences payable	20,049	224	20,273	3,716
Total Current Liabilities	1,245,190	30,085	1,275,275	3,716
Long-Term Liabilities:				
Compensated absences payable (net of current portion)	80,196	898	81,094	3,716
Net pension obligation	1,553,942	98,481	1,652,423	290,182
Landfill closure and postclosure care costs	-	616,335	616,335	-
Total Long-Term Liabilities	1,634,138	715,714	2,349,852	293,898
Total Liabilities	2,879,328	745,799	3,625,127	297,614
DEFERRED INFLOWS OF RESOURCES				
Resources related to pensions	89,778	4,646	94,424	5,683
NET POSITION				
Investment in capital assets	13,029,278	481,635	13,510,913	-
Restricted for:				
Capital projects	1,875,755	-	1,875,755	-
Other purposes	675,693	-	675,693	144,153
Unrestricted	1,616,987	517,056	2,134,043	68,311
Total Net Position	$ 17,197,713	$ 998,691	$ 18,196,404	$ 212,464

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

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	$ 1,250,997	$ 125,515	$ 8,170	-	$ (1,117,312)		$ (1,117,312)	
Judicial	939,857	137,979	29,276	-	(772,602)		(772,602)	
Public safety	2,709,216	1,296,778	158,029	$ 9,509	(1,244,900)		(1,244,900)	
Public works	1,859,770	402,363	240,098	2,814,745	1,597,436		1,597,436	
Health and welfare	673,782	-	-	-	(673,782)		(673,782)	
Culture and recreation	389,572	67,599	-	-	(321,973)		(321,973)	
Housing and development	317,467	8,450	-	-	(309,017)		(309,017)	
Total Governmental Activities	8,140,661	2,038,684	435,573	2,824,254	(2,842,150)		(2,842,150)	
Business-Type Activities:								
Landfill	415,520	499,656	-	-	-	$ 84,136	84,136	
Total - Primary Government	$ 8,556,181	$ 2,538,340	$ 435,573	$ 2,824,254	(2,842,150)	84,136	(2,758,014)	
Component Unit:								
Evans County Board of Health	$ 432,406	$ 144,871	$ 356,475	$ -				$ 68,940
		General Revenues						
		Property taxes levied for general purposes			3,116,642	-	3,116,642	-
		Sales taxes			2,131,013	-	2,131,013	-
		Insurance premium tax			456,085	-	456,085	-
		Other taxes			148,593	-	148,593	-
		Interest earned			16,642	4,167	20,809	-
		Other			103,530	-	103,530	-
		Total General Revenues			5,972,505	4,167	5,976,672	-
		Change in Net Position			3,130,355	88,303	3,218,658	68,940
		Net Position, July 1, 2017, As restated			14,067,358	910,388	14,977,746	143,524
		Net Position, June 30, 2018			$ 17,197,713	$ 998,691	$ 18,196,404	$ 212,464

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2018

	General	2011 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 2,343,840	$ 1,704,787	$ 363,695	$ 1,468,493	$ 5,880,815
Receivables:					
Accounts	924	-	-	189,809	190,733
Taxes	179,149	-	-	-	179,149
Intergovernmental	307,056	-	107,065	138,442	552,563
Due from other funds	457,033	-	-	7,195	464,228
Prepaid items	31,811	-	-	9,484	41,295
TOTAL ASSETS	$ 3,319,813	$ 1,704,787	$ 470,760	$ 1,813,423	$ 7,308,783
LIABILITIES					
Accounts payable	$ 236,605	$ 619,965	$ 80,234	$ 184,051	$ 1,120,855
Accrued payroll liabilities	92,779	-	-	11,507	104,286
Due to other funds	2,076	17,174	4,600	475,774	499,624
TOTAL LIABILITIES	331,460	637,139	84,834	671,332	1,724,765
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	154,698	-	-	-	154,698
Unavailable revenue - user fees	-	-	-	148,789	148,789
TOTAL DEFERRED INFLOWS OF RESOURCES	154,698	-	-	148,789	303,487
FUND BALANCES					
Nonspendable	31,811	-	-	9,484	41,295
Restricted	42,318	1,067,648	385,926	1,046,072	2,541,964
Assigned	100,000	-	-	-	100,000
Unassigned	2,659,526	-	-	(62,254)	2,597,272
TOTAL FUND BALANCES	2,833,655	1,067,648	385,926	993,302	5,280,531
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 3,319,813	$ 1,704,787	$ 470,760	$ 1,813,423	$ 7,308,783

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, 2018

Amounts reported for governmental activities in the statement of net position are different because:		
Total Governmental Fund Balances		$ 5,280,531
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds:		
Cost	$ 21,213,517	
Less accumulated depreciation	(8,184,239)	13,029,278
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	154,698	
User fees	148,789	303,487
Deferred outflows and deferred inflows related to pensions are not reported in the governmental funds.		
Deferred outflows	328,382	
Deferred inflows	(89,778)	238,604
The County's net pension obligation is not reported in the governmental funds but is in the statement of net position.		(1,553,942)
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		(100,245)
Net Position Of Governmental Activities		$ 17,197,713

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, 2018

	General	2011 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 4,403,673	$ 600,591	$ 622,003	$ 183,078	$ 5,809,345
Licenses and permits	24,450	-	-	-	24,450
Charges for services	166,760	-	-	1,603,452	1,770,212
Fees, fines and forfeitures	191,389	-	-	22,078	213,467
Intergovernmental	266,547	2,511,451	-	320,639	3,098,637
Interest	8,442	6,531	284	1,385	16,642
Other	86,263	-	-	17,267	103,530
Total revenues	5,147,524	3,118,573	622,287	2,147,899	11,036,283
EXPENDITURES					
Current:					
General government	1,094,291	-	-	-	1,094,291
Judicial	876,010	-	-	8,515	884,525
Public safety	1,262,565	-	-	1,086,063	2,348,628
Public works	674,057	-	-	576,550	1,250,607
Health and welfare	549,525	-	-	-	549,525
Culture and recreation	86,100	-	-	230,402	316,502
Housing and development	246,704	-	-	5,699	252,403
Capital outlay	-	3,861,572	-	891,125	4,752,697
Intergovernmental	-	207,477	223,544	-	431,021
Total expenditures	4,789,252	4,069,049	223,544	2,798,354	11,880,199
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	358,272	(950,476)	398,743	(650,455)	(843,916)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	261,052	261,052
Transfers out	(213,575)	(32,760)	(12,817)	(1,900)	(261,052)
Total other financing sources (uses)	(213,575)	(32,760)	(12,817)	259,152	-
NET CHANGE IN FUND BALANCES	144,697	(983,236)	385,926	(391,303)	(843,916)
FUND BALANCES, JULY 1, 2017	2,688,958	2,050,884	-	1,384,605	6,124,447
FUND BALANCES, JUNE 30, 2018	$ 2,833,655	$ 1,067,648	$ 385,926	$ 993,302	$ 5,280,531

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, 2018

Amounts reported for governmental activities in the statement of activities are different because:			
Net Change In Fund Balances - Total Governmental Funds			$ (843,916)
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	$ (682,484)	
	Capital outlay	4,743,542	4,061,058
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 @ 6/30/18	148,789	
	Unavailable revenue @ 6/30/17	(118,234)	30,555
	Property taxes:		
	Unavailable revenue @ 6/30/18	154,698	
	Unavailable revenue @ 6/30/17	(111,710)	42,988
The change in net pension obligation and pension related deferred outflows and inflows is reported on the government-wide statement of activities but not in the governmental funds.			(157,703)
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			(2,627)
Change In Net Position of Governmental Activities			$ 3,130,355

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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property	$ 3,084,550	$ 3,005,800	$ 3,073,653	$ 67,853
Local option sales tax	650,000	650,000	733,376	83,376
Alcoholic beverage	60,000	60,000	63,154	3,154
Insurance premium	420,000	420,000	456,085	36,085
Other	69,000	69,000	77,405	8,405
Licenses and permits	22,500	22,500	24,450	1,950
Charges for services	176,700	176,700	166,760	(9,940)
Fees, fines and forfeitures	174,000	199,000	191,389	(7,611)
Intergovernmental	36,450	36,450	266,547	230,097
Interest	6,000	6,000	8,442	2,442
Other	44,000	44,000	86,263	42,263
Total revenues	4,743,200	4,689,450	5,147,524	458,074
EXPENDITURES				
Current:				
General government:				
Executive	184,050	180,850	178,991	1,859
Elections	54,700	55,310	55,257	53
General administration	510,550	345,240	299,595	45,645
Information technology	78,500	78,700	75,202	3,498
Tax commissioner	187,150	194,250	192,188	2,062
Tax assessor	172,050	185,350	184,564	786
General government buildings	113,250	116,350	108,494	7,856
Total general government	1,300,250	1,156,050	1,094,291	61,759
Judicial:				
Superior Court	442,100	451,700	453,654	(1,954)
State Court	116,200	118,600	116,289	2,311
Juvenile Court	43,500	42,900	38,392	4,508
Probate Court	141,350	141,600	139,480	2,120
Magistrate Court	160,000	128,900	128,195	705
Total judicial	903,150	883,700	876,010	7,690
Public safety:				
Sheriff	652,750	828,450	850,816	(22,366)
Jail	396,900	312,900	316,159	(3,259)
Corrections	49,200	50,900	40,801	10,099
Coroner	21,500	21,200	21,063	137
Emergency management	44,300	44,250	33,726	10,524
Total public safety	$ 1,164,650	$ 1,257,700	$ 1,262,565	$ (4,865)

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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES (Continued)				
Public works - Roads	$ 505,650	$ 498,250	$ 674,057	$ (175,807)
Health and welfare:				
Health department	67,450	66,450	66,450	-
Hospital	480,000	480,000	480,000	-
Family and children services	6,000	5,900	3,075	2,825
Total health and welfare	553,450	552,350	549,525	2,825
Culture and recreation:				
Libraries	87,400	86,100	86,100	-
Housing and development:				
Conservation	97,950	124,000	123,289	711
Code enforcement	48,700	52,200	52,515	(315)
Economic development	72,000	70,900	70,900	-
Total housing and development	218,650	247,100	246,704	396
Total expenditures	4,733,200	4,681,250	4,789,252	(108,002)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	10,000	8,200	358,272	350,072
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	1,000	1,000	-	(1,000)
Transfers out	(211,000)	(208,000)	(213,575)	(5,575)
Total other financing sources (uses)	(210,000)	(207,000)	(213,575)	(6,575)
NET CHANGE IN FUND BALANCE	$ (200,000)	$ (198,800)	144,697	$ 343,497
FUND BALANCE, BEGINNING OF YEAR			2,688,958	
FUND BALANCE, END OF YEAR			$ 2,833,655	

See accompanying notes to the basic financial statements.

(Concluded) - 2.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2018

	Landfill Enterprise Fund
ASSETS	
Current Assets	
Cash	$ 1,156,048
Accounts receivable	38,589
Prepaid items	2,075
Due from other funds	59,625
Total Current Assets	1,256,337
Capital Assets	
Buildings	143,570
Improvements	276,496
Machinery and equipment	1,014,365
Less accumulated depreciation	(952,796)
Total Capital Assets	481,635
Total Assets	1,737,972
DEFERRED OUTFLOWS OF RESOURCES	
Resources related to pensions	35,393
LIABILITIES	
Current Liabilites	
Accounts payable	28,773
Accrued salaries	1,088
Compensated absences payable	224
Due to other funds	24,229
Total Current Liabilities	54,314
Long-Term Liabilites	
Landfill closure and postclosure care costs	616,335
Net pension obligation	98,481
Compensated absences payable (net of current portion)	898
Total Long-Term Liabilities	715,714
Total Liabilities	770,028
DEFERRED INFLOWS OF RESOURCES	
Resources related to pensions	4,646
NET POSITION	
Investment in capital assets	481,635
Unrestricted	517,056
Total Net Position	$ 998,691

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, 2018

	Landfill Enterprise Fund
OPERATING REVENUES	
Tipping and transfer station fees	$ 490,809
Other	8,847
Total operating revenues	499,656
OPERATING EXPENSES	
Salaries	117,469
Employee benefits	50,222
Purchased/contracted services	124,928
Materials and supplies	60,577
Depreciation	62,324
Total operating expenses	415,520
OPERATING INCOME	84,136
NONOPERATING REVENUE	
Interest income	4,167
CHANGE IN NET POSITION	88,303
NET POSITION, JULY 1, 2017	910,388
NET POSITION, JUNE 30, 2018	$ 998,691

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Landfill Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	$ 491,353
Cash payments for goods and services	(165,197)
Cash payments for salaries and benefits	(164,370)
Net cash provided by operating activities	161,786
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	4,167
NET INCREASE IN CASH	165,953
CASH, JULY 1, 2017	990,095
CASH, JUNE 30, 2018	$ 1,156,048
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	$ 84,136
Adjustments:	
Depreciation	62,324
Increase in accounts receivable	(8,303)
Increase in prepaid items	(169)
Increase in due to other funds	(9,724)
Decrease in deferred outflows related to pensions	9,108
Increase in accounts payable	11,834
Increase in landfill closure and postclosure care costs	18,367
Decrease in net pension obligation	(4,291)
Decrease in accrued salaries	(631)
Decrease in compensated absences payable	(3,621)
Increase in deferred inflows related to pensions	2,756
Net cash provided by operating activities	$ 161,786

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2018

	Pension Trust Fund	Agency Funds
Assets		
Cash and cash equivalents	-	$ 402,605
Investments, at fair value	$ 2,339,638	-
Total assets	$ 2,339,638	$ 402,605
Liabilities		
Due to other entities and individuals		$ 402,605
Net Position		
Held in trust for employee pension benefits	$ 2,339,638	

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, 2018

	Pension Trust Fund
Additions	
Employer contributions	$ 214,432
Investment income	20,252
Total additions	234,684
Deductions	
Benefit payments	91,535
Administrative expenses	22,305
Total deductions	113,840
Change in net position	120,844
Net position, Beginning of year	2,218,794
Net position, End of year	$ 2,339,638

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.

2011, and 2017 Special Sales Tax Funds – These capital project funds account for all financial resources related to the special local option sales tax referendum passed by the taxpayers of Evans County to be used for various capital improvements within the County.

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

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

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

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1-C. Measurement Focus

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

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

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

1-D. Basis of Accounting

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

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 I)
- 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, 2018, 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 proprietary 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 also has 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.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

The County adopts an annual operating budget for the general fund, 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.

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

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

All unexpended annual appropriations lapse at year-end.

Excess of Expenditures Over Appropriations

Expenditures exceeded appropriations for the year ended June 30, 2018, in the following departments for the general fund:

	General Fund
Superior Court	$ 1,954
Sheriff	22,366
Jail	3,259
Public works - roads	175,807
Code enforcement	315

The overexpenditures in these areas were funded by additional revenues over amounts budgeted and 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
Drug abuse treatment and education	$ 1,135
Inmate telephone	8,061
T-SPLOST discretionary	4,100
Recreation	33,739
Solid waste fee	49,950
Emergency medical services	31,253

Deficit Fund Balance

The Solid Waste Fee special revenue fund had a deficit fund balance of $62,254 at June 30, 2018, which the County plans to eliminate with future revenues.

NOTE 3 – DEPOSITS AND INVESTMENTS

At June 30, 2018, the carrying amount of the County's deposits was $7,439,468 and the bank balance was $7,466,412. Of the bank balance, $958,116 was covered by federal depository insurance and $6,508,296 was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

NOTE 3 – DEPOSITS AND INVESTMENTS (Continued)

At June 30, 2018, 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	$2,108,549
Principal Financial Group, Inc. stock	231,089
	$2,339,638

Discretely Presented Component Unit

At June 30, 2018, the bank deposits of the Evans County Board of Health were fully covered by federal depository insurance and pledged securities.

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, 2018, property taxes were levied on October 12, 2017, billed on November 13, 2017, and were due January 20, 2018.

NOTE 5 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2018, is as follows:

Receivable Fund	Payable Fund	Amount
General	Landfill	$ 24,229
	Jail	15,000
	E-911	26,000
	CDBG	118,630
	2005 Special Sales Tax	66,286
	Emergency Medical Services	60,274
	Solid Waste Fee	31,101
	2011 Special Sales Tax	17,174
	Fire Services	12,339
	T-SPLOST Discretionary	86,000
Hotel/Motel Tax	General	2,076
Recreation Department	Hotel/Motel Tax	519
Recreation Department SPLOST	2011 Special Sales Tax	4,600
Landfill	Solid Waste Fee	59,625
Total		$523,853

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

Interfund balances at June 30, 2018 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, 2018, consisted of the following:

	Transfers From:				
Transfers To:	General Fund	2011 Special Sales Tax Fund	2017 Special Sales Tax Fund	Hotel/Motel Tax Fund	Total
Recreation Department	$213,575	-	-	$ 1,900	$215,475
Recreation Department SPLOST	-	$ 32,760	$ 12,817	-	45,577
Total	$213,575	$ 32,760	$ 12,817	$ 1,900	$261,052

The general fund transferred funds to the Recreation Department special revenue fund to help fund its operating deficit. The 2011 and 2017 Special Sales Tax fund transferred funds to the Recreation Department SPLOST fund in accordance with the SPLOST intergovernmental agreement. The Hotel/Motel tax fund transferred $1,900 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, 2018 for the County's governmental activities was as follows:

	Balance 06/30/17	Additions	Decreases	Balance 06/30/18
Governmental Activities:				
Capital assets not being depreciated:				
Land	$ 949,027	-	-	$ 949,027
Construction in progress	13,247	$ 8,820	-	22,067
Total capital assets not being depreciated	962,274	8,820	-	971,094
Capital assets being depreciated:				
Buildings	3,918,213	-	-	3,918,213
Improvements	6,784,072	4,485,614	-	11,269,686
Machinery and equipment	4,924,662	249,108	$ 119,246	5,054,524
Total capital assets being depreciated	15,626,947	4,734,722	119,246	20,242,423
Total capital assets	16,589,221	4,743,542	119,246	21,213,517
Accumulated depreciation:				
Buildings	2,084,595	85,789	-	2,170,384
Improvements	1,660,031	296,411	-	1,956,442
Machinery and equipment	3,876,375	300,284	119,246	4,057,413
Total accumulated depreciation	7,621,001	682,484	119,246	8,184,239
Governmental activities capital assets, net	$ 8,968,220	$ 4,061,058	$ -	$ 13,029,278

NOTE 6 – CAPITAL ASSETS (Continued)

Governmental activities depreciation expense:

General government	$ 114,853
Judicial	1,116
Public safety	145,298
Public works	340,793
Health and welfare	12,488
Culture and recreation	66,789
Housing and development	1,147
Total governmental activities depreciation expense	$ 682,484

Capital asset activity for the year ended June 30, 2018 for the County's enterprise fund was as follows:

	Balance 06/30/17	Additions	Decreases	Balance 06/30/18
Business-Type Activities:				
Capital assets being depreciated:				
Buildings	$ 143,570	-	$ -	$ 143,570
Improvements	276,496	-	-	276,496
Machinery and equipment	1,014,365	-	-	1,014,365
Total capital assets being depreciated	1,434,431	-	-	1,434,431
Accumulated depreciation:				
Buildings	135,509	$ 463	-	135,972
Improvements	97,057	5,717	-	102,774
Machinery and equipment	657,906	56,144	-	714,050
Total accumulated depreciation	890,472	62,324	-	952,796
Business-type activities capital assets, net	$ 543,959	$ (62,324)	$ -	$ 481,635

	Balance 06/30/17	Additions	Decreases	Balance 06/30/18
Component unit - Evans County Board of Health:				
Capital assets being depreciated:				
Machinery and equipment	$ 55,251	$ -	$ 17,794	$ 37,457
Accumulated depreciation:				
Machinery and equipment	55,251	-	17,794	37,457
Component unit capital assets, net	$ -	$ -	$ -	$ -

NOTE 7 – 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, 2018, the estimated liability for landfill closure and post closure care costs is $616,335 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 $2,119,812 for the operating landfill as the remaining estimated capacity is filled. Used capacity for the operating C&D landfill is estimated to be 7.34% with an estimated remaining useful life of 60 years. All estimates are subject to change due to inflation or deflation, technology or changes in laws or regulations.

NOTE 8 – CHANGES IN LONG-TERM DEBT

	Balance July 1, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due In One Year
Governmental Activities:					
Compensated absences payable	$ 97,618	$ 2,627	$ -	$ 100,245	$ 20,049
Total Governmental Activities	$ 97,618	$ 2,627	$ -	$ 100,245	$ 20,049
Business-type Activities:					
Compensated absences payable	$ 4,743	-	$ 3,621	$ 1,122	$ 224
Accrued landfill closure and postclosure care costs	597,967	$ 18,368	-	616,335	-
Total Business-Type Activities	$ 602,710	$ 18,368	$ 3,621	$ 617,457	$ 224

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.

NOTE 9 – FUND BALANCES – GOVERNMENTAL FUNDS

As of June 30, 2018, governmental fund balances are composed of the following:

	General Fund	2011 Special Sales Tax Fund	2017 Special Sales Tax Fund	Other Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepaid items	$ 31,811	-	-	$ 9,484	$ 41,295
Restricted:					
E-911	-	-	-	30,924	30,924
Ambulance service	-	-	-	100,457	100,457
Judicial	-	-	-	29,619	29,619
Drug education	-	-	-	113,099	113,099
Victim assistance	42,318	-	-	-	42,318
Recreation	-	-	-	173,083	173,083
Tourism	-	-	-	625	625
Jail	-	-	-	23,289	23,289
Fire protection	-	-	-	84,793	84,793
Roads	-	-	-	68,002	68,002
Capital projects	-	$ 1,067,648	$ 385,926	422,181	1,875,755
Total restricted	42,318	1,067,648	385,926	1,046,072	2,541,964
Assigned:					
Subsequent years' budget	100,000	-	-	-	100,000
Unassigned	2,659,526	-	-	(62,254)	2,597,272
Total fund balances	$ 2,833,655	$ 1,067,648	$ 385,926	$ 993,302	$ 5,280,531

NOTE 10 – 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.

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

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

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 who also serve as the Plan's six member board of trustees.

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, 2017 the date of the most recent actuarial valuation, there were 88 participants as follows:

Active employees	42
Inactive employees entitled to but not receiving benefits	24
Retired employees or beneficiaries currently receiving benefits	22
	88

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 actuarially determined contribution for the measurement period ending December 31, 2017 was $214.432. Total actual contributions to the plan for the current year were $199,227 which represents 12.24% of covered employee payroll.

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 10 – EMPLOYEE RETIREMENT PLANS (Continued)

The expected long-term rate of return assumption is 4.25%. The target allocation and best estimates of arithmetic real rates of return for each major asset class are as follows:

Asset class	Target Allocation	Long-term Expected Real Rate of Return
US Equity - Large Cap	12.51%	7.85%
Core Bond	87.49%	3.75%
	100.00%	

Rate of Return – For the year ended December 31, 2017, the annual money-weighted rate of return on the plan investments, net of pension plan investment expenses was 5.38%. 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, 2017, 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, 2017 were as follows:

Total pension liability	$3,874,021
Plan fiduciary net position	(2,221,598)
County's net pension liability	$1,652,423
Plan net position as a percentage of pension liability	57.35%

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of December 31, 2017, using a long-term investment rate of return of 4.25%, net of plan investment expenses. An inflation rate of 2.00% 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 4.25%. 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 2017 to 2012. Benefit payments after 2012 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 4.25%.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Changes in Net Pension Liability – Changes in the Plan's net pension liability for the year ended December 31, 2017 were as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (c) = (a)-(b)
Balance, January 1, 2017	$ 3,764,669	$ 2,018,600	$ 1,746,069
Changes for the year:			
Service cost	92,388	-	92,388
Interest on the total pension liability	161,841	-	161,841
Contributions from the employer	-	199,227	(199,227)
Net investment income	-	115,499	(115,499)
Benefit payments, including refunds	(89,975)	(89,975)	-
Difference between expected and actual experience	(26,942)	-	(26,942)
Changes in assumptions	(27,960)	-	(27,960)
Administrative expenses	-	(21,753)	21,753
Net Changes	109,352	202,998	(93,646)
Balance, December 31, 2017	$ 3,874,021	$ 2,221,598	$ 1,652,423

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, 2017 (the measurement date), calculated using the discount rate of 4.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.25%) or 1 percentage point higher (5.25%) than the current rate:

	Discount Rate - 1% (3.25%)	Current Discount Rate (4.25%)	Discount Rate + 1% (5.25%)
Plan's net pension liability	$ 2,347,374	$ 1,652,423	$ 1,100,052

Pension Expense – For the year ended June 30, 2018, the County recognized pension expense of $369,724.

NOTE 10 – EMPLOYEE RETIREMENT PLANS (Continued)

Deferred Outflows and Inflows of Resources – At June 30, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions after measurement date	$ 214,432	-
Differences in expected and actual experience	10,157	$ 41,813
Effects of changes in assumptions	114,263	20,735
Net differences between expected and net investment income	24,923	31,876
	$ 363,775	$ 94,424

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

Year ending June 30	
2018	$ 260,719
2019	29,429
2020	(15,941)
2021	(4,856)
	$ 269,351

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 10 – 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.

In the government-wide statement of activities, the County recognized $161,190 in revenue as support provided by nonemployer contributing entities. The amount was also recognized as expense in the appropriate functional expense category.

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, 2018 were $43,483. Contributions are fully vested to employees after 10 years of continuous service.

At June 30, 2018, the Board of Health reported $290,182 for its proportionate share of the net pension liabilities. For the year ended June 30, 2018, the Board of Health recognized pension expense of $44,665.

NOTE 11 – 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.

NOTE 11 – RISK MANAGEMENT (Continued)

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

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

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

NOTE 12 – 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, 2018 was $5,115,000.

NOTE 13 – 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, 2018, 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 14 – SUBSEQUENT EVENTS

In preparing the financial statements, the County has evaluated subsequent events and transactions for potential recognition or disclosure through January 17, 2019, the date the financial statements were available to be issued.

NOTE 15 – HOTEL/MOTEL TAX

The County levies a 5% lodging tax. A summary of the transactions for the year ended June 30, 2018 follows:

Lodging tax receipts	$ 8,035
Disbursements to:	
Chamber of Commerce	$ 5,699
Evans County Recreation - Tos Theater Project	1,900
Total disbursements	$ 7,599

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, 2018

Schedule of Changes in the Net Pension Liability and Related Ratios

Measurement period ending	12/31/17	12/31/16	12/31/15	12/31/14
Fiscal year ending	6/30/18 (1)	6/30/17 (1)	6/30/16 (1)	6/30/15 (1)
Total pension liability				
Interest	$ 161,841	$ 163,994	$ 157,303	$ 126,507
Service cost	92,388	83,182	68,954	61,836
Differences between expected and actual experience	(26,942)	(22,887)	(30,717)	379,521
Changes in assumption	(27,960)	208,489	-	260,910
Benefit payments	(89,975)	(76,223)	(61,728)	(47,057)
Net change in total pension liability	109,352	356,555	133,812	781,717
Total pension liability, beginning	3,764,669	3,408,114	3,274,302	2,492,585
Total pension liability, ending	$ 3,874,021	$ 3,764,669	$ 3,408,114	$ 3,274,302
Plan fiduciary net position				
Contributions from employer	$ 199,227	$ 182,116	$ 164,501	$ 143,992
Net investment income	115,499	113,108	30,933	66,253
Administrative expenses	(21,753)	(25,311)	(17,625)	(17,382)
Benefit payments	(89,975)	(76,223)	(61,728)	(47,057)
Net change in plan fiduciary net position	202,998	193,690	116,081	145,806
Plan fiduciary net position, beginning	2,018,600	1,824,910	1,708,829	1,563,023
Plan fiduciary net position, ending	$ 2,221,598	$ 2,018,600	$ 1,824,910	$ 1,708,829
Net pension liability (asset)	$ 1,652,423	$ 1,746,069	$ 1,583,204	$ 1,565,473
Plan fiduciary net position as percentage of the total pension liability	57.35%	53.62%	53.55%	52.19%
Covered-employee payroll	$ 1,627,151	$ 1,600,879	$ 1,616,185	$ 1,474,592
Net pension liability (asset) a percentage of covered-employee payroll	101.55%	109.07%	97.96%	106.16%

Schedule of Investment Returns

Annual money-weighted rate of return, net of investment expense	5.38%	5.82%	1.74%	3.97%

Schedule of County Contributions

Actuarially determined contribution	$ 214,432	$ 199,227	$ 182,116	$ 164,501
Contributions in relation to the actuarially determined contribuiton	199,227	182,116	164,501	143,992
Contribution deficiency (excess)	$ 15,205	$ 17,111	$ 17,615	$ 20,509
Covered-employee payroll	$ 1,627,151	$ 1,600,879	$ 1,616,185	$ 1,474,592
Actual contributions as a percentage of covered-employee payroll	12.24%	11.38%	10.18%	9.76%

(1) Only fiscal years 2018, 2017, 2016, and 2015 were 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, 2017, there were no benefit changes during the plan year.

NOTE 3 – CHANGE IN ASSUMPTIONS

For the plan year ended December 31, 2017, there were no changes in assumptions.

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	4.25%, 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-2014 with Mortality Improvement

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018

	Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash	$ 599,082	$ 869,411	$ 1,468,493
Receivables:			
Accounts	-	189,809	189,809
Intergovernmental	118,530	19,912	138,442
Due from other funds	4,600	2,595	7,195
Prepaid items	-	9,484	9,484
TOTAL ASSETS	$ 722,212	$ 1,091,211	$ 1,813,423
LIABILITIES			
Accounts payable	$ 42,630	$ 141,421	$ 184,051
Accrued payroll liabilities	-	11,507	11,507
Due to other funds	184,916	290,858	475,774
Total liabilities	227,546	443,786	671,332
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - user fees	-	148,789	148,789
FUND BALANCES			
Nonspendable	-	9,484	9,484
Restricted	494,666	551,406	1,046,072
Unassigned	-	(62,254)	(62,254)
Total fund balances	494,666	498,636	993,302
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 722,212	$ 1,091,211	$ 1,813,423

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Nonmajor Capital Projects Funds	Nonmajor Special Revenue Funds	Total Nonmajor Governmental Funds
REVENUES			
Taxes	-	$ 183,078	$ 183,078
Charges for services	-	1,603,452	1,603,452
Fees, fines and forfeitures	-	22,078	22,078
Intergovernmental	$ 253,295	67,344	320,639
Interest	1,088	297	1,385
Other	-	17,267	17,267
Total revenues	254,383	1,893,516	2,147,899
EXPENDITURES			
Current:			
Judicial	-	8,515	8,515
Public safety	-	1,086,063	1,086,063
Public works	-	576,550	576,550
Housing and development	-	5,699	5,699
Recreation	-	230,402	230,402
Capital outlay	803,977	87,148	891,125
Total expenditures	803,977	1,994,377	2,798,354
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(549,594)	(100,861)	(650,455)
OTHER FINANCING SOURCES (USES)			
Transfers in	45,577	215,475	261,052
Transfers out	-	(1,900)	(1,900)
Total other financing sources (uses)	45,577	213,575	259,152
NET CHANGE IN FUND BALANCES	(504,017)	112,714	(391,303)
FUND BALANCES, JULY 1, 2017	998,683	385,922	1,384,605
FUND BALANCES, JUNE 30, 2018	$ 494,666	$ 498,636	$ 993,302

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2018

	Community Development Block Grant Fund	Recreation Department SPLOST	2005 Special Sales Tax Fund	Total Nonmajor Capital Projects Funds
ASSETS				
Cash	$ 100	$ 67,885	$ 531,097	$ 599,082
Intergovernmental receivable	118,530	-	-	118,530
Due from other funds	-	4,600	-	4,600
TOTAL ASSETS	$ 118,630	$ 72,485	$ 531,097	$ 722,212
LIABILITIES				
Accounts payable	-	-	$ 42,630	$ 42,630
Due to other funds	$ 118,630	-	66,286	184,916
Total liabilities	118,630	-	108,916	227,546
FUND BALANCES				
Restricted	-	$ 72,485	422,181	494,666
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 118,630	$ 72,485	$ 531,097	$ 722,212

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Community Development Block Grant Fund	Recreation Department SPLOST	2005 Special Sales Tax Fund	Total Nonmajor Capital Projects Funds
REVENUES				
Intergovernmental	$ 253,295	-	-	$ 253,295
Interest	-	$ 213	$ 875	1,088
Total revenues	253,295	213	875	254,383
EXPENDITURES				
Capital outlay	240,305	18,987	544,685	803,977
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	12,990	(18,774)	(543,810)	(549,594)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	45,577	-	45,577
NET CHANGE IN FUND BALANCES	12,990	26,803	(543,810)	(504,017)
FUND BALANCES, JULY 1, 2017	(12,990)	45,682	965,991	998,683
FUND BALANCES, JUNE 30, 2018	$ -	$ 72,485	$ 422,181	$ 494,666

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Fire Services	Inmate Telephone
ASSETS							
Cash	$ 112,921	$ 35,158	$ 12,618	$ 4,626	$ 12,375	$ 108,051	$ 3,131
Receivables:							
Accounts	-	-	-	-	-	35,641	-
Intergovernmental	178	-	-	-	-	5,090	-
Prepaid items	-	-	-	200	-	2,403	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	$ 113,099	$ 35,158	$ 12,618	$ 4,826	$ 12,375	$ 151,185	$ 3,131
LIABILITIES							
Accounts payable	-	-	-	-	-	$ 16,787	-
Accrued payroll liabilities	-	-	-	-	-	1,710	-
Due to other funds	-	$ 15,000	-	-	-	12,339	-
Total liabilities	-	15,000	-	-	-	30,836	-
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - user fees	-	-	-	-	-	33,153	-
FUND BALANCES							
Nonspendable	-	-	-	$ 200	-	2,403	-
Restricted	$ 113,099	20,158	$ 12,618	4,626	$ 12,375	84,793	$ 3,131
Unassigned	-	-	-	-	-	-	-
Total fund balances	113,099	20,158	12,618	4,826	12,375	87,196	3,131
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 113,099	$ 35,158	$ 12,618	$ 4,826	$ 12,375	$ 151,185	$ 3,131

(Continued) -1.

EVANS COUNTY, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2018

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Emergency Medical Services	Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
ASSETS							
Cash	$ 207,458	$ 100,211	$ 49,768	-	$ 166,542	$ 56,552	$ 869,411
Receivables:							
Accounts	-	-	21,791	$ 626	53,302	78,449	189,809
Intergovernmental	14,644	-	-	-	-	-	19,912
Prepaid items	-	589	-	-	6,292	-	9,484
Due from other funds	-	519	-	2,076	-	-	2,595
TOTAL ASSETS	$ 222,102	$ 101,319	$ 71,559	$ 2,702	$ 226,136	$ 135,001	$ 1,091,211
LIABILITIES							
Accounts payable	$ 68,100	-	$ 14,635	$ 1,558	$ 9,241	$ 31,100	$ 141,421
Accrued payroll liabilities	-	$ 132	-	-	9,665	-	11,507
Due to other funds	86,000	-	26,000	519	60,274	90,726	290,858
Total liabilities	154,100	132	40,635	2,077	79,180	121,826	443,786
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - user fees	-	-	-	-	40,207	75,429	148,789
FUND BALANCES							
Nonspendable	-	589	-	-	6,292	-	9,484
Restricted	68,002	100,598	30,924	625	100,457	-	551,406
Unassigned	-	-	-	-	-	(62,254)	(62,254)
Total fund balances	68,002	101,187	30,924	625	106,749	(62,254)	498,636
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 222,102	$ 101,319	$ 71,559	$ 2,702	$ 226,136	$ 135,001	$ 1,091,211

(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, 2018

	Drug Abuse Treatment & Education	Jail	Juvenile Supervision Fee	Law Library	Superior Court General Purpose	Fire Services	Inmate Telephone
REVENUES							
Taxes	-	-	-	-	-	-	-
Charges for services	-	-	-	-	$ 4,982	$ 212,378	-
Fees, fines and forfeitures	$ 6,836	$ 10,365	$ 1,660	$ 3,217	-	-	-
Intergovernmental	-	-	-	-	-	9,509	-
Interest	-	30	-	27	-	-	-
Other	-	-	-	-	-	1,000	$ 8,492
Total revenues	6,836	10,395	1,660	3,244	4,982	222,887	8,492
EXPENDITURES							
Current:							
Judicial	-	-	-	4,745	3,770	-	-
Public safety	8,935	15,000	-	-	-	195,346	14,061
Public works	-	-	-	-	-	-	-
Housing and development	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital outlay:							
Recreation	-	-	-	-	-	-	-
Total expenditures	8,935	15,000	-	4,745	3,770	195,346	14,061
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,099)	(4,605)	1,660	(1,501)	1,212	27,541	(5,569)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(2,099)	(4,605)	1,660	(1,501)	1,212	27,541	(5,569)
FUND BALANCE, BEGINNING OF YEAR	115,198	24,763	10,958	6,327	11,163	59,655	8,700
FUND BALANCE, END OF YEAR	$ 113,099	$ 20,158	$ 12,618	$ 4,826	$ 12,375	$ 87,196	$ 3,131

(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, 2018

	T-SPLOST Discretionary	Recreation Department	E-911	Hotel Motel Tax	Emergency Medical Services	Solid Waste Fee Fund	Total Nonmajor Special Revenue Funds
REVENUES							
Taxes	$ 175,043	-	-	$8,035	-	-	$ 183,078
Charges for services	-	$ 66,769	$ 144,535	-	$ 782,784	$ 392,004	1,603,452
Fees, fines and forfeitures	-	-	-	-	-	-	22,078
Intergovernmental	50,000	-	-	-	7,835	-	67,344
Interest	-	99	-	-	141	-	297
Other	-	7,775	-	-	-	-	17,267
Total revenues	225,043	74,643	144,535	8,035	790,760	392,004	1,893,516
EXPENDITURES							
Current:							
Judicial	-	-	-	-	-	-	8,515
Public safety	-	-	144,879	-	707,842	-	1,086,063
Public works	136,000		-	-	-	440,550	576,550
Housing and development	-	-	-	5,699	-	-	5,699
Recreation	-	230,402	-	-	-	-	230,402
Capital outlay:							
Public safety	-	-	-	-	7,711	-	7,711
Public works	68,100	-	-	-	-	-	68,100
Recreation	-	11,337	-	-	-	-	11,337
Total expenditures	204,100	241,739	144,879	5,699	715,553	440,550	1,994,377
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	20,943	(167,096)	(344)	2,336	75,207	(48,546)	(100,861)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	215,475	-	-	-	-	215,475
Transfers out	-	-	-	(1,900)	-	-	(1,900)
Total other financing sources (uses)	-	215,475	-	(1,900)	-	-	213,575
NET CHANGE IN FUND BALANCE	20,943	48,379	(344)	436	75,207	(48,546)	112,714
FUND BALANCE, BEGINNING OF YEAR	47,059	52,808	31,268	189	31,542	(13,708)	385,922
FUND BALANCE, END OF YEAR	$ 68,002	$ 101,187	$ 30,924	$ 625	$ 106,749	$ (62,254)	$ 498,636

(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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 7,800	$ 6,600	$ 6,836	$ 236
EXPENDITURES				
Current:				
Public safety	7,800	7,800	8,935	(1,135)
Total expenditures	7,800	7,800	8,935	(1,135)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,200)	(2,099)	(899)
FUND BALANCE, BEGINNING OF YEAR	115,198	115,198	115,198	-
FUND BALANCE, END OF YEAR	$ 115,198	$ 113,998	$ 113,099	$ (899)

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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Fees, fines and forfeitures	$ 10,000	$ 9,100	$ 10,365	$ 1,265
Interest	-	-	30	30
Total revenues	10,000	9,100	10,395	1,295
EXPENDITURES				
Current outlay:				
Public safety	15,000	15,000	15,000	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(5,000)	(5,900)	(4,605)	1,295
FUND BALANCE, BEGINNING OF YEAR	24,763	24,763	24,763	-
FUND BALANCE, END OF YEAR	$ 19,763	$ 18,863	$ 20,158	$ 1,295

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 1,200	$ 1,660	$ 460
EXPENDITURES			
Current:			
Judicial	1,200	-	1,200
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,660	1,660
FUND BALANCE, BEGINNING OF YEAR	10,958	10,958	-
FUND BALANCE, END OF YEAR	$ 10,958	$ 12,618	$ 1,660

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 7,450	$ 3,217	$ (4,233)
Interest	50	27	(23)
Total revenues	7,500	3,244	(4,256)
EXPENDITURES			
Current:			
Judicial	7,500	4,745	2,755
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,501)	(1,501)
FUND BALANCE, BEGINNING OF YEAR	6,327	6,327	-
FUND BALANCE, END OF YEAR	$ 6,327	$ 4,826	$ (1,501)

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Fees, fines and forfeitures	$ 20,000	$ 4,982	$ (15,018)
EXPENDITURES			
Current:			
Judicial	20,000	3,770	16,230
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	1,212	1,212
FUND BALANCE, BEGINNING OF YEAR	11,163	11,163	-
FUND BALANCE, END OF YEAR	$ 11,163	$ 12,375	$ 1,212

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 220,100	$ 212,378	$ (7,722)
Intergovernmental	-	9,509	9,509
Other	-	1,000	1,000
Total revenues	220,100	222,887	2,787
EXPENDITURES			
Current:			
Public safety	220,100	195,346	24,754
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	27,541	27,541
FUND BALANCE, BEGINNING OF YEAR	59,655	59,655	-
FUND BALANCE, END OF YEAR	$ 59,655	$ 87,196	$ 27,541

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Telephone commissions	$ 6,000	$ 8,492	$ 2,492
EXPENDITURES			
Current:			
Public safety	6,000	14,061	(8,061)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(5,569)	(5,569)
FUND BALANCE, BEGINNING OF YEAR	8,700	8,700	-
FUND BALANCE, END OF YEAR	$ 8,700	$ 3,131	$ (5,569)

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 200,000	$ 175,043	$ (24,957)
Intergovernmental	-	50,000	50,000
Total revenues	200,000	225,043	25,043
EXPENDITURES			
Current:			
Public works	131,900	136,000	64,000
Capital outlay:			
Public works	68,100	68,100	(68,100)
Total expenditures	200,000	204,100	(4,100)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	20,943	20,943
FUND BALANCE, BEGINNING OF YEAR	47,059	47,059	-
FUND BALANCE, END OF YEAR	$ 47,059	$ 68,002	$ 20,943

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 63,077	$ 66,769	$ 3,692
Interest	82	99	17
Other	15,437	7,775	(7,662)
Total revenues	78,596	74,643	(3,953)
EXPENDITURES			
Current:			
Recreation	259,717	230,402	29,315
Capital outlay:			
Recreation	6,979	11,337	(4,358)
Total expenditures	266,696	241,739	24,957
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(188,100)	(167,096)	21,004
OTHER FINANCING SOURCES			
Transfers in	211,000	215,475	4,475
NET CHANGE IN FUND BALANCE	22,900	48,379	25,479
FUND BALANCE, BEGINNING OF YEAR	52,808	52,808	-
FUND BALANCE, END OF YEAR	$ 75,708	$ 101,187	$ 25,479

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 150,000	$ 144,535	$ (5,465)
EXPENDITURES			
Current:			
Public safety	150,000	144,879	5,121
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(344)	(344)
FUND BALANCE, BEGINNING OF YEAR	31,268	31,268	-
FUND BALANCE, END OF YEAR	$ 31,268	$ 30,924	$ (344)

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, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Taxes	$ 8,300	$ 8,035	$ (265)
EXPENDITURES			
Current:			
Housing and development	6,225	5,699	526
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,075	2,336	261
OTHER FINANCING SOURCES (USES)			
Transfers out	(2,075)	(1,900)	175
NET CHANGE IN FUND BALANCE	-	436	436
FUND BALANCE, BEGINNING OF YEAR	189	189	-
FUND BALANCE, END OF YEAR	$ 189	$ 625	$ 436

EVANS COUNTY, GEORGIA
EMERGENCY MEDICAL SERVICES SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 683,000	$ 782,784	$ 99,784
Intergovernmental	1,200	7,835	6,635
Interest	100	141	41
Total revenues	684,300	790,760	106,460
EXPENDITURES			
Current:			
Public safety	667,000	707,842	(40,842)
Capital outlay:			
Public safety	17,300	7,711	9,589
Total expenditures	684,300	715,553	(31,253)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	75,207	75,207
FUND BALANCE, BEGINNING OF YEAR	31,542	31,542	-
FUND BALANCE, END OF YEAR	$ 31,542	$ 106,749	$ 75,207

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
SOLID WASTE FEE SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2018

	Original and Final Budget	Actual	Variance Positive (Negative)
REVENUES			
Charges for services	$ 390,600	$ 392,004	$ 1,404
EXPENDITURES			
Current:			
Public works	390,600	440,550	(49,950)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(48,546)	(48,546)
FUND BALANCE, BEGINNING OF YEAR	(13,708)	(13,708)	-
FUND BALANCE, END OF YEAR	$ (13,708)	$ (62,254)	$ (48,546)

See accompanying notes to the basic financial statements.

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
AGENCY FUNDS
JUNE 30, 2018

	Tax Commissioner	Probate Court	Clerk of Courts	Magistrate Court	Sheriff	Probation	Totals
ASSETS							
Cash	$ 217,917	$ 1,402	$ 128,405	$ 15,207	$ 33,962	$ 5,712	$ 402,605
LIABILITIES							
Due to other entities and individuals	$ 217,917	$ 1,402	$ 128,405	$ 15,207	$ 33,962	$ 5,712	$ 402,605

EVANS COUNTY, GEORGIA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Balance June 30, 2017	Additions	Deductions	Balance June 30, 2018
Tax Commissioner				
Assets				
Cash	$ 216,809	$ 8,967,948	$ 8,966,840	$ 217,917
Liabilities				
Due to other entities and individuals	$ 216,809	$ 8,967,948	$ 8,966,840	$ 217,917
Probate Court				
Assets				
Cash	$ 670	$ 40,409	$ 39,677	$ 1,402
Liabilities				
Due to other entities and individuals	$ 670	$ 40,409	$ 39,677	$ 1,402
Clerk of Courts				
Assets				
Cash	$ 775,025	$ 271,731	$ 918,351	$ 128,405
Liabilities				
Due to other entities and individuals	$ 775,025	$ 271,731	$ 918,351	$ 128,405
Magistrate Court				
Assets				
Cash	$ 11,947	$ 164,089	$ 160,829	$ 15,207
Liabilities				
Due to other entities and individuals	$ 11,947	$ 164,089	$ 160,829	$ 15,207
Sheriff				
Assets				
Cash	$ 12,715	$ 95,427	$ 74,180	$ 33,962
Liabilities				
Due to other entities and individuals	$ 12,715	$ 95,427	$ 74,180	$ 33,962
Probation				
Assets				
Cash	$ 6,432	$ 78,412	$ 79,132	$ 5,712
Liabilities				
Due to other entities and individuals	$ 6,432	$ 78,412	$ 79,132	$ 5,712
Total Agency Funds				
Assets				
Cash	$ 1,023,598	$ 9,618,016	$ 10,239,009	$ 402,605
Liabilities				
Due to other entities and individuals	$ 1,023,598	$ 9,618,016	$ 10,239,009	$ 402,605

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2018

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	$ 145,745	$ 544,685	$ 690,430	88%
Road improvements	1,900,000	1,095,545	1,095,545	-	1,095,545	100%
Road equipment	500,000	491,000	491,000	-	491,000	100%
Sanitation equipment	225,000	221,000	221,000	-	221,000	100%
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	415,860	-	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	$ 7,451,762	$ 544,685	$ 7,996,447	98.8%

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	$ 545,948	$ 1,090,213	$ 1,636,161	86%
Equipment/vehicles	560,000	631,722	436,726	194,996	631,722	100%
Sanitation equipment	225,000	327,079	327,079	-	327,079	100%
Courthouse/building improvements	365,000	365,000	202,484	18,623	221,107	61%
Sheriff equipment	330,000	330,000	167,821	45,519	213,340	65%
EMS equipment	125,000	125,000	93,866	-	93,866	75%
Landfill improvements	260,000	260,000	36,901	-	36,901	14%
Fire protection improvements	345,000	357,543	357,543	-	357,543	100%
Public safety communication equipment	15,000	15,000	7,675	770	8,445	56%
Recreation	450,000	450,000	369,332	32,760	402,092	89%
Library	60,000	60,000	49,272	4,368	53,640	89%
Industrial Development Authority	155,000	155,000	129,989	9,464	139,453	90%
Evans Memorial Hospital	800,000	800,000	656,681	58,239	714,920	89%
Airport Authority	160,000	160,000	131,325	11,648	142,973	89%
City of Claxton	750,000	750,000	615,609	54,599	670,208	89%
City of Hagan	550,000	550,000	451,481	40,039	491,520	89%
City of Bellville	200,000	200,000	164,129	14,560	178,689	89%
City of Daisy	200,000	200,000	164,129	14,560	178,689	89%
	$ 8,250,000	$ 8,436,344	$ 4,907,990	$ 1,590,358	$ 6,498,348	77.0%

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	$ 4,069,049
Transfers to other funds	32,760
Intergovernmental revenue	(2,511,451)
Total current year expenditures per above	$ 1,590,358

EVANS COUNTY, GEORGIA
SCHEDULE OF PROJECTS PAID
WITH SPECIAL SALES TAX PROCEEDS
FOR THE YEAR ENDED JUNE 30, 2018

2017 Special Sales Tax

Project	Original & Current Estimated Cost	Expenditures Prior Years	Expenditures Current Year	Expenditures Total	Estimated Percentage of Completion
Road construction	$ 800,000	$ -	-	-	0%
Road improvements	1,900,000	-	-	-	0%
Equipment/vehicles	560,000	-	-	-	0%
Sanitation equipment	225,000	-	-	-	0%
Courthouse/building improvements	365,000	-	-	-	0%
Sheriff equipment	330,000	-	-	-	0%
EMS equipment	350,000	-	-	-	0%
Landfill improvements	250,000	-	-	-	0%
Fire protection improvements	230,000	-	-	-	0%
Public safety communication equipment	105,000	-	-	-	0%
Recreation	170,000	-	$ 12,817	$ 12,817	8%
Library	50,000	-	3,769	3,769	8%
Industrial Development Authority	155,000	-	11,686	11,686	8%
Evans Memorial Hospital	710,000	-	53,530	53,530	8%
Airport Authority	350,000	-	26,388	26,388	8%
City of Claxton	750,000	-	56,546	56,546	8%
City of Hagan	550,000	-	41,467	41,467	8%
City of Bellville	200,000	-	15,079	15,079	8%
City of Daisy	200,000	-	15,079	15,079	8%
	$ 8,250,000	$ -	$ 236,361	$ 236,361	2.9%

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

Total 2017 Special Sales Tax Fund expenditures per Statement of Revenues, Expenditures and Changes in Fund Balances	$ 223,544
Transfers to other funds	12,817
Total current year expenditures per above	$ 236,361

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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, 2018, 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 January 17, 2019. 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 a deficiency in internal control, described below as 2018-1, that we consider to be a significant deficiency.

2018-1 **Excess funds in the Clerk of Courts Agency Fund**

Excess funds have accumulated in the Clerk of Court's state fines and forfeiture account. In prior years, certain deposits were not being entered into the Iron Data software and were therefore not being properly disbursed. The overage has accumulated over a period of time. The Clerk of Courts office has made efforts to clear up the overage over the past fiscal year. However, further investigation of the accumulated overage is needed.

County Response: We concur with this finding. We will work with the Clerk of Court's office to investigate and clear up the overage.

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

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, Daal & Proctor

Statesboro, Georgia
January 17, 2019